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BEAUFORT WEST MUNICIPALITY



ANNUAL BUDGET 2026 / 2027

SIRKULASIE		OPDRAG

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1.1 MAYORAL REPORT

Honourable Speaker and Council, as required by section 3 of Schedule A of the Municipal Budget Regulations, I hereby wish to report in summary as follows on the draft annual budget of the municipality.

An overview of the 2026/27 Medium Term Revenue and Expenditure Framework are as follows:

Description	Budget Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Revenue (excluding capital transfers and contributions)	554,322	526,209	525,588	529,047	560,940
Total Expenditure	551,925	524,145	523,317	526,549	558,192
Operating Surplus/(Deficit)	2,397	2,064	2,271	2,498	2,748
Transfers and subsidies - capital (monetary allocations)	69,734	71,119	53,355	22,085	22,736
Transfers and subsidies - capital (in-kind)		1,049			
Surplus/ (Deficit) for the year	72,131	74,232	55,626	24,583	25,484
Capital expenditure & funds sources					
Capital expenditure	62,018	65,145	48,007	23,586	21,859
Capital transfers recognised	60,638	62,915	46,396	19,204	19,770
Borrowing					
Internally generated funds	1,380	2,230	1,611	4,382	2,089
Total sources of capital funds	62,018	65,145	48,007	23,586	21,859

The proposed operating revenue budget amounts to R 525,588 million for the 2026/27 budget year, R 529,047 and R 560,940 million respectively for the two outer years. When compared to the adjusted budget the operating revenue decreased by R 621 thousand.

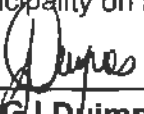
A total operating expenditure budget of R 523,317 million is proposed for the 2026/27 budget year, R 526,549 million and R 558,192 million respectively for the two outer years. The expenditure budget decreased by R 828 thousand to R 523,317 million when compared to the adjusted expenditure budget.

Given the revenue and expenditure projection above, the 2026/27 budget year will have an operating surplus of R 2,271 million and will increase year on year to R 2,498 in 2027/28 budget year and to R 2,748 in the 2028/29 budget year.

A capital budget amounting to R 48,007 million is proposed for the 2026/27 budget year (R 23,586 million and R 21,859 million for the two outer years). Given the current financial position of the municipality the capital budget is mainly funded by national grants.

That being said Honourable Speaker and Council the financial position remains vulnerable, but the municipality is currently working with both National and Provincial Government to

implement the Financial Recovery Plan to turn our financial position around and to put the municipality on a sound financial path again.



Clr. GJ Duimpies
Executive Mayor

1.2 BUDGET RELATED RESOLUTIONS

The MFMA stipulates that the Mayor must table the annual budget at a council meeting at least 90 days before the start of the budget year and the Mayor must take all reasonable steps to ensure that the municipality approves its annual budget before the start of the budget year.

Council acting in terms of section of the Municipal Finance Management Act (Act 56 of 2003) approves and adopts:

- That Council approve the Annual Budget of the Municipality for the financial year 2026/27 and indicative for the two projected outer years, 2027/28 and 2028/29, as set out in the Annual Budget Tables, be approved;
- Budgeted Financial Performance (revenue and expenditure by standard classification) reflected in Table A2;
- Budgeted Financial Performance (revenue and expenditure by municipal vote) as reflected in Table A3;
- Budgeted Financial Performance (revenue by source and expenditure by type) as reflected in Table A4;
- Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as reflected in Table A5;
- Capital detailed budget reflected in **Annexure C**;
- That Council approve the property rates tariffs increases for 2026/27 MTREF as per **(Annexure A)** and tariffs for service charges and other sundry tariffs as per **(Annexure B)**;
- That Council takes cognisance of the 2026/27 draft Service Level Standards **(Annexure E)**; and
- That Council take note and approve the 2026/27 MTREF Budget Policy Amendments **(Annexure H)**.

1.3 EXECUTIVE SUMMARY

The main objective of a municipal budget is to allocate realistically expected resources to the service delivery goals or performance objectives identified as priorities in the approved Integrated Development Plan.

As is annually the case, the municipality was confronted with numerous challenges during the budget process. It remains a complex task balancing the needs of the community with limited resources whilst having to operate within the legislative framework determined by the various spheres of government in ensuring a credible, funded budget is implemented. Some of the crucial factors considered in the Budget Process are listed and discussed below for further clarity.

The economy is expected to grow by 1.6 per cent in 2026, up from 1.4 per cent in 2025. Real GDP growth is forecast to reach 2 per cent by 2028, supported by continued momentum on structural reforms, improving confidence, lower interest rates and higher investment. A lower inflation target and improved management of the public finances have helped to boost investor confidence and reduce borrowing costs. Removing obstacles to reform and speeding up the pace of critical change in electricity, transport and water would unlock higher rates of investment, growth and job creation. Medium-term growth will be underpinned by household consumption on the back of rising purchasing power, moderate employment recovery and wealth gains. Power have gradually improved during the first quarter of 2025. It's emphasized that rapid implementation of energy and logistics reforms is crucial for economic growth.

The economy continues to face structural constraints, including elevated unemployment, transport bottlenecks and infrastructure backlogs. Sustained growth requires faster implementation of reforms especially in energy, water and transport, continued fiscal prudence, and improved public-sector service delivery and efficiency. The growth strategy continues to focus on:

- Maintaining macroeconomic stability
- Implementing structural reforms
- Boosting state capability
- Raising the level of public infrastructure investment.

The employment growth in South Africa lags, given that sustainable improvement in employment requires faster GDP growth and better education and skills development.

Global growth is projected at 3.3 percent for 2026 and 3.2 percent for 2027, revised slightly up since the October 2025 World Economic Outlook. Technology investment, fiscal and monetary support, accommodative financial conditions, and private sector adaptability offset trade policy shifts.

At the end of 2025, nearly all advanced economies enjoyed per capita incomes exceeding their 2019 level, but about one in four developing economies had lower per capita incomes.

Household consumption growth was expected to reach 3.1 per cent in 2025 before moderating to 1.8 per cent in 2026. This reflects a normalisation from previous above trend growth, as inflation moderates and temporary income boosts from one-off factors such as the two-pot retirement system unwind. From 2026 to 2028, household consumption is forecast to average 2 per cent, continuing to benefit from rising wages, lower inflation, gradual interest rate easing, a stable power supply and improved sentiment.

The following macro-economic forecasts was considered when preparing the 2026/27 MTREF municipal budget.

Table 1: Macroeconomic performance and projections, 2025 - 2029

Fiscal year	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate	Forecast		
CPI Inflation	4.4%	3.2%	3.4%	3.3%	3.2%

Source: National Treasury Budget Review 2026.

The current economic climate, characterised by subdued GDP growth, persistent inflationary pressures, and the broader global impact of conflict in the Middle East, is placing increasing financial strain on households and businesses, thereby affecting their ability to meet municipal payment obligations. Experience has shown that, particularly during an election year, the successful and consistent application of municipal policies is largely dependent on the resolve and resilience of administrative leadership. In this regard, it must be emphasised that administration does not have discretion in the implementation of policies, but is mandated to apply Council-approved policies in compliance with applicable legislation, including the Municipal Finance Management Act. These combined factors, together with the growing shift toward alternative energy sources, continue to exert significant pressure on the municipality's revenue base.

A Financial Recovery Plan (FRP) was approved by Council on 23 March 2022. Financial recovery plans are prepared for municipalities where interventions are implemented in terms of Section 139, read together with Section 142, of the MFMA. They are largely prepared for municipalities under financial distress.

The mandatory FRP will be used as an instrument to guide the municipality in addressing the financial crisis in the municipality as well as to ensure that the municipality regains its financial health within the shortest timeframe whilst ensuring that all issues which adversely affect the financial health of the municipality are comprehensively addressed. This will allow the Municipality to give effect to the financial recovery plan and the overall recovery process. This budget was prepared against the backdrop of the Financial Recovery Plan and its recommendations.

The municipality qualified and received its first one third (1/3) debt write-off to the value of R25,587,223.02 during the first cycle of its participation in the programme and is awaiting the final outcome from National Treasury on the write-off of the second tranche. The Municipality is also participating in the debt relief under the Department of Water Affairs and Forestry. This municipal debt relief is an extraordinary support and breakthrough as part of the Beaufort West Municipality's recovery efforts. More must still be done to maintain and improve adherence to the conditions of the debt relief programme to ensure approval over the remaining two years of the programme.

As a participant in the municipal debt relief programmes the municipality will benefit from the smart meter grant that will be rolled out to affected municipalities on the programme. The implementation of this will mean that metering issues will be resolved and revenue generated from water and electricity will increase over MTREF. The municipality were allocated R 21 million as part of the Smart Meter Grant programme of National Treasury in the 2025/26 budget year and anticipates further assistance in the respect.

More must be done by the municipality to improve its financial situation by:

- ❖ Improving the effectiveness of revenue management processes and procedures to improve the collection rate over the MTREF;
- ❖ Cost containment measures must be strengthened to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities;
- ❖ Ensuring value for money through the procurement process;
- ❖ Providing free basic services to households that qualify in terms of the Indigent Policy of the municipality;
- ❖ Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation;
- ❖ A review of the current organogram structure must be done as the current structure is unaffordable for this municipality;
- ❖ With the above said only critical vacant positions should be prioritised.

In order to achieve financial sustainability, there must be both an administrative and political will to implement the changes required to improve the performance of the municipality.

Annexures A outlines the proposed property rates tariffs increases for 2026/27 budget year and further rebates on property rates and **Annexure B** the proposed increases in tariffs for service charges and other sundry tariffs as well as the indigent subsidy that will be given to households that qualify in terms of the Indigent Policy of the Municipality.

1.3.1. Operating Revenue Budget

The 2025/26 total revenue budget amounts to R 578,943 million. This includes transfers and subsidies capital to the value of R 53,355 million. If transfers and transfers capital are excluded the total revenue budget, the total revenue (excluding capital transfers and contributions) / operating revenue amounts to R 525,588 million.

The municipality rely on a mixture of revenue sources to deliver services within the municipal area. The largest contributor is service charges, which is projected to generate to generate R 218,074 million and account for 41.5% of total revenue (excluding capital transfers and contributions). Other own revenue provide the next significant share at R 134,736 million or 25.6%, while operating transfers and subsidies contributes R 108,118 million or 20.6%. Property rates make up R 61,449 million or 11.7% and investment revenue R 3,212 or 0.6% of total revenue (excluding capital transfers and contributions).

Services charges makes up a significant portion of operational revenue. Within this category, electricity sales dominate, contributing R 145,248 million or 27.6% of total service charges. Water services account for R 37,277 million (7.1%), followed by waste water management at R 22,387 million (4.3%) and waste management at R 13,162 million (2.5%).

The operational revenue budget for 2025/26 of R 525,588 million shows a decrease of R 621 thousand or 0.1% when compared to the adjusted operational budget of 2025/26 of R 526,209 million. The outer years are projected to increase by 0.7 per cent and 6 per cent year on year.

The main reason for the low increase in operating revenue from the 2026/27 to the 2027/28 financial year is due to the municipality's participation in the three Eskom Debt Relief Programme that will come to an end in the 2026/27 financial year. If the municipality comply with the conditions set out in MFMA Circular No. 124, National Treasury instruct Eskom to write-off one third (1/3) of the total municipal relief debt of R76,761,669.06 amounting to the value of R25,587,223.02 each year. If municipality is assessed to be compliant with the conditions in the 2025/26 financial year, 2026/27 will be the last year that the municipality will benefit form the programme and the full R 76,761,669.06 will be written off.

The municipality is also currently participating in the Water Debt Relief Programme of National Treasury over a three year period. If the municipality comply with the conditions an amount of R 17,407,630.68 owed to the Department of Water and Sanitation (DWS) will be written off.

In the tables below, indicates the operating transfers and subsidies that will be allocated to the municipality from National and Provincial Government for the 2026/27 budget year.

Transfer and subsidies - Operational	
National Government	
Monetary Allocations	100,238,650
Local Government Equitable Share	95,841,000
Municipal Infrastructure Grant (MIG)	819,650
Local Government Financial Management Grant (FMG)	2,100,000
Expanded Public Works Programme Integrated Grant (EPWP)	1,478,000
Smart Meters Grant	-
Provincial Government	
Monetary Allocations	7,879,000
Department of Infrastructure : Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	100,000
Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities	7,563,000
Department of Local Government : Community Development Workers (CDW) Operational Support Grant	216,000
Total Transfer and subsidies - Operational	108,117,650

1.3.2. Operating Expenditure Budget

The 2026/27 total operational expenditure budget amounts to R 523,317 million. The operational expenditure budget for 2026/27 of R 523,317 million shows a decrease of R 827 thousand or 0.2 per cent when compared to the adjusted operational budget of 2025/26 of R 524,145 million. The two outer years will increase by 0.6 per cent and 6 per cent year on year.

Above CPI wage agreements, rising bulk electricity and water tariffs as well as fuel prices drive up the cost of delivering services. These external increases are largely outside the municipality's control but directly exert upward pressure on the operating budget, limiting flexibility in other spending areas.

Employee related costs

Employee related cost remain the largest expenditure item, accounting to 31.6 per cent of the total operating expenditure in 2026/27, 32.7 and 31.5 per cent for two outer years. The growth of 14.9% from the 2025/26 adjusted budget to the 2026/27 budget is attributed to the annual salary increase as well as notch increases to those employees that qualify, budgeting to fill critical vacancies and the position of the Director Community Services that has been vacant for a number of years.

The salary and wage collective agreement was signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024. It is a five-year agreement effective from July 1, 2024, to June 30, 2029.

In respect of the 2026/27 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2026, a salary increase linked to the Consumer Price Index (CPI) plus 0.75 per cent.

The South African Local Government Bargaining Council in Circular no. 04/2026 dated 13 March 2026, communicated that the salary and wage increase in terms of clause 6.8 of the Collective Agreement shall be 4.7% with effect from 1 July 2026. The Municipality budgeted accordingly as well as of notch increase to those employees who qualify.

The remuneration of the Municipal Manager and Senior Managers directly accountable to the Municipal Manager were budgeted in accordance with the actual cost published in the Government Gazette on the Local Government: Upper Limits of Total Remuneration Packages Payable to Municipal Managers and Managers Directly Accountable to Municipal Managers published by DCoG.

The upper limits dated 18 December 2025 issued by DCoG and approved by Council in January 2026 were used as a base line for the remuneration increase of the Municipal Manager and Senior Managers directly accountable to the Municipal Manager, as well as performance bonuses based on their annual packages. The December 2025 upper limits increased the grading of senior managers from a two to a three, resulting in an increase in the salary ranges.

Remuneration of councillors

The of remuneration of councillors were budgeted in accordance with the actual cost approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils published annually by DCoG and were increased based on the projected 4% over the 2026/27 Medium Term Revenue & Expenditure Framework (MTREF).

The remuneration of councillors accounts to 1.5 per cent of the total operating expenditure in 2026/27 and 1.6 per cent for two outer years.

Bulk purchases – electricity

Bulk purchases electricity is the second largest expenditure item, accounting for 25.1% of the total operating expenditure in 2026/27, 27.2% and 27.9% respectively in the two outer years.

The trend of higher than inflation bulk electricity tariff increase approved by NERSA for municipalities depicted below has put further pressure on the operating expenditure budget that has to be recovered from consumers through tariff increases.

NERSA Increase	6.90%	17.80%	8.60%	18.50%	12.70%	11.32%
Financial Year	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. The National Energy Regulator of South Africa (NERSA) announced today that the Energy Regulator, at its meeting held on 5 March 2026, considered and approved the Eskom Retail Tariffs and Structural Adjustment (ERTSA) application, at an average tariff increase of 8.76% for Eskom direct customers and 9.01% for municipalities.

The approved standard tariff increase of 8.76% will be implemented from 1 April 2026 until 31 March 2027 for Eskom direct customers, and the 9.01% increase will be implemented from 1 July 2026 until 30 June 2027 for municipal customers, in accordance with the

requirements of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) ('MFMA'). This difference in percentages is brought about by the differences in implementation dates between Eskom direct customers and municipalities buying from Eskom. According to the ERTSA Methodology, Eskom must recover the full allowed revenue within its financial year, which is from April to March. However, the municipal financial year is from July to June.

Municipalities are advised to make use of NT's Cost Reflective Tariff Tool when developing their electricity tariffs. Municipalities are reminded that municipal tariff applications to NERSA must be accompanied by a credible electricity cost of supply study (COSS). No tariff applications will be approved by NERSA if not supported by a COSS.

Given the absence of an approved tariff increase for the two outer years of the MTEF, the increase is projected to be 8.83 per cent in 2027/28 and 8.92 per cent in 2028/29.

Inventory consumed

The increase in the cost of inventory consumed were increased with inflation, water inventory purchased contributes to about 55% percent or R 17,6 million of the total cost. The other cost relate to materials and supplies as well as consumables to deliver services and for the municipality to operate effectively.

Debt impairment

Debt impairment is calculated based on the collection, i.e. level of payments of the annual billed revenue. This is based on the collection rates of property rates, service charges (electricity, water, sanitation and refuse) and traffic fines.

Depreciation and amortisation

The above cost was estimated, using the straight line method, to allocate their cost to their residual values over the estimated useful lives of the assets.

Interest

Provision was made for the interest payable current annuity loans, long service awards, interest on non-current provisions as well as interest on the bank overdraft and overdue accounts.

Irrecoverable debts written off

Irrecoverable debt written off accounts to R 53,723 million or 10.3% of the operating expenditure budget and is expected to decline to 4.9% and 5.1% of total operating expenditure in the two outer years. The municipality will put strategies in place to improve

credit control and collections efforts, tightening credit management and addressing historical arrears more decisively by implementing its credit control and debt collections policy as well as effective indigent management.

Contracted services and Operational costs

Contracted services were increased based on existing contract conditions as well as additional expenditure funded by grant income. Operational costs were budgeted based on the prevailing growth rates, adjusted with CPI and prior actual expenditure trends.

1.3.3. CAPITAL EXPENDITURE BUDGET

A capital budget of R 48,007 million is proposed for the 2026/27 budget year, R 23,586 million and R 21,859 million for the two outer budget years.

The capital budget will be spend by the different directorates on the following functional areas over the 2026/27 Medium Term Revenue & Expenditure Framework (MTREF):

WC053 Beaufort West - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding									
Vote Description	Ref	2024/25	Budget Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote									
Multi-year expenditure, to be appropriated	2								
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		6,072	8,591	33,518	-	-	35,963	21,322	7,580
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		101	-	230	-	-	870	940	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	300	-	-	150	150	150
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		6,784	12,855	1,429	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	8,206	1,174	7,521
Capital multi-year expenditure sub-total	7	12,937	21,447	35,477	-	-	43,189	23,586	16,251
Single-year expenditure to be appropriated	2								
Vote 1 - MUNICIPAL MANAGER		-	-	388	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		3,768	33,678	19,232	-	-	3,775	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		1,490	230	179	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		76	100	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		11,235	6,563	9,869	-	-	1,043	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	6,609
Capital single-year expenditure sub-total		16,570	40,572	29,869	-	-	4,818	-	6,609
Total Capital Expenditure - Vote		29,507	62,018	65,145	-	-	48,007	23,586	21,859
Capital Expenditure - Functional									
Governance and administration		729	330	530	-	-	1,020	1,090	150
Executive and council		-	-	-	-	-	-	-	-
Finance and administration		729	330	530	-	-	1,020	1,090	150
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		7,702	7,855	11,207	-	-	7,250	-	-
Community and social services		1,068	952	1,608	-	-	6,206	-	-
Sport and recreation		6,633	6,563	8,550	-	-	-	-	-
Public safety		-	-	1,049	-	-	1,043	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services		1,042	12,828	11,854	-	-	5,626	200	2,529
Planning and development		816	200	686	-	-	200	200	200
Road transport		426	12,628	10,866	-	-	5,626	-	2,629
Environmental protection		-	-	-	-	-	-	-	-
Trading services		20,035	41,204	41,854	-	-	35,912	22,288	18,880
Energy services		6,072	7,826	9,106	-	-	1,107	7,392	4,790
Water management		3,145	18,862	18,952	-	-	3,775	-	-
Waste water management		-	14,526	14,526	-	-	29,030	13,790	-
Waste management		10,818	-	270	-	-	-	1,174	14,190
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	29,507	62,018	65,145	-	-	48,007	23,586	21,859
Funded by:									
National Government		20,803	57,595	57,298	-	-	41,578	19,204	19,770
Provincial Government		3,443	3,043	4,587	-	-	4,818	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/Prov/Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	1,049	-	-	-	-	-
Transfers recognised - capital	4	24,706	50,538	62,915	-	-	48,396	19,204	19,770
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		4,802	1,380	2,230	-	-	1,611	4,382	2,089
Total Capital Funding	7	29,507	62,018	65,145	-	-	48,007	23,586	21,859

As per the table above that the capital expenditure for 2026/27 budget year will be allocated mainly to the following functional areas:

Trading services – R 33,912 million with expenditure on:

- Energy sources – R 1,107 million;
- Water management – R 3,775 million; and
- Waste water management – R 29,030 million.

Community and public safety – R 7,250 million with expenditure on:

- Community and social services – R 6,206 million and
- Public safety – R 1,043 million.

Economic and environmental services – R 5,826 million with expenditure on:

- Planning and development – R 200 thousand and
- Road transport – R 5,626 million.

Governance and administration – R 1,020 million.

In analysing what will be procured with the 2026/27 capital budget, the summary by asset class provides a holistic picture for the Municipality. The summary by asset class can be obtained in Table A9 and Supporting Tables SA34 a, b and e. For easy reference a summary of main classifications of expenses are extracted below:

- Infrastructure Assets – R 39,537,796;
- Community Assets – R 6,206,146;
- Computer Equipment – R 870,000;
- Furniture and Office Equipment – R 150,000;
- Transport Assets – R 1,043,478 and
- Machinery and Equipment – R 200,000.

The Taking into consideration the current financial situation of the municipality and the fact that the municipality is still under financial recovery, the capital budget will be financed as follows over the 2026/27 Medium Term & Expenditure Framework:

Funding Source	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Integrated National Electrification Programme Grant (INEP)	-	4,544,348	4,750,435
Municipal Infrastructure Grant (MIG)	13,542,042	14,659,738	15,019,910
Water Services Infrastructure Grant (WSIG)	28,035,652	-	-
Department of Local Government : Municipal Water Resilience Grant	3,774,782	-	-
Department of Mobility : Inter-Town Rural Transport Solution Grant	1,043,478	-	-
Transfer from Operational Revenue (CRR)	1,611,466	4,382,248	2,089,130
Total	48,007,420	23,586,334	21,859,475

The Beaufort West Municipality is largely dependent on national and provincial grants to fund its capital programme over the 2026/27 MTREF.

The detailed capital projects are shown in **Annexure C** of this document. The annexure indicate the total amount per Directorate and functional area

1.3.4. Proposed Rates and Tariffs for 2026/27 Medium Term Revenue and Expenditure Framework (MFREF)

Annexures **A** and **B** the annexure shows the proposed property rates and tariff increases over the 2026/27 Medium Term Revenue and Expenditure Framework (MTREF) as well as the different subsidies that will be given.

1.4 DRAFT ANNUAL BUDGET TABLES

Table A1 Budget Summary

WC053 Beaufort West - Table A1 Budget Summary								
Description	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands								
Financial Performance								
Property rates	55,326	57,971	57,971	-	-	61,449	65,136	69,044
Service charges	164,388	204,952	202,231	-	-	218,074	235,184	253,666
Investment revenue	3,059	2,915	3,485	-	-	3,212	3,393	3,588
Transfer and subsidies - Operational	99,321	154,791	131,174	-	-	108,118	2,965	114,075
Other own revenue	115,188	133,683	131,348	-	-	134,736	222,369	120,567
Total Revenue (excluding capital transfers and contributions)	437,282	554,322	526,209	-	-	825,588	529,047	560,940
Employee costs	133,434	151,147	144,035	-	-	165,493	172,197	176,029
Remuneration of councillors	6,536	7,320	7,742	-	-	8,052	8,374	8,710
Depreciation, amortisation and impairment	31,601	26,085	26,085	-	-	26,586	28,336	29,752
Interest, Dividends and Rent on Land	10,862	1,395	7,255	-	-	5,880	5,472	5,017
Inventory consumed and bulk purchases	127,427	148,981	151,556	-	-	163,688	176,753	191,352
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	154,197	217,016	187,470	-	-	153,218	135,416	147,332
Total Expenditure	464,057	551,925	524,145	-	-	523,317	526,649	558,192
Surplus/(Deficit)	(26,775)	2,397	2,064	-	-	2,271	2,498	2,748
Transfers and subsidies - capital (monetary allocations)	27,725	69,734	71,119	-	-	53,355	22,085	22,736
Transfers and subsidies - capital (in-kind)	460	-	1,049	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1,410	72,131	74,232	-	-	55,626	24,583	25,464
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1,410	72,131	74,232	-	-	55,626	24,583	25,464
Capital expenditure & funds sources								
Capital expenditure	29,507	62,018	65,145	-	-	48,007	23,586	21,859
Transfers recognised - capital	24,706	60,638	62,915	-	-	46,395	19,204	19,770
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	4,802	1,380	2,230	-	-	1,611	4,382	2,089
Total sources of capital funds	29,507	62,018	65,145	-	-	48,007	23,586	21,859
Financial position								
Total current assets	83,353	101,081	89,688	-	-	97,354	127,567	164,027
Total non current assets	462,332	494,518	512,522	-	-	533,543	528,794	520,901
Total current liabilities	128,413	94,499	126,198	-	-	94,739	86,934	80,290
Total non current liabilities	102,325	72,816	86,811	-	-	91,353	100,039	109,767
Community wealth/Equity	314,947	428,284	389,179	-	-	444,805	469,388	494,872
Cash flows								
Net cash from (used) operating	32,294	63,527	77,319	-	-	58,875	26,326	34,865
Net cash from (used) investing	(29,627)	(62,018)	(64,096)	-	-	(55,209)	(27,124)	(25,138)
Net cash from (used) financing	(1,164)	(1,169)	(1,169)	-	-	(651)	(708)	(787)
Cash/cash equivalents at the year end	17,369	19,295	27,791	-	-	30,807	29,300	38,340
Cash backing/surplus reconciliation								
Cash and investments available	-	-	-	-	-	32,388	30,892	39,931
Application of cash and investments	-	-	-	-	-	27,386	(11,475)	(45,355)
Balance - surplus (shortfall)	-	-	-	-	-	5,002	42,367	85,286

Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

WC053 Beaufort West - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)								
Functional Classification Description	Ref	2024/25	Budget Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1							
Revenue - Functional								
Governance and administration		198,339	200,934	99,594	-	94,688	97,437	103,882
Executive and council		17,239	12,222	12,278	-	12,901	12,112	12,675
Finance and administration		190,850	188,712	87,317	-	81,787	85,325	91,208
Internal audit		250	-	-	-	-	-	-
Community and public safety		33,638	40,354	106,278	-	100,952	98,068	102,848
Community and social services		9,407	9,883	10,901	-	15,313	8,913	8,900
Sport and recreation		6,637	7,060	9,245	-	169	180	190
Public safety		17,594	23,022	85,976	-	85,471	88,825	93,608
Housing		-	399	157	-	-	150	150
Health		-	-	-	-	-	-	-
Economic and environmental services		1,787	16,025	14,804	-	8,141	1,115	4,170
Planning and development		1,298	1,581	2,397	-	1,571	1,059	1,081
Road transport		490	14,434	12,407	-	6,570	56	3,080
Environmental protection		-	-	-	-	-	-	-
Trading services		231,721	366,733	377,701	-	375,162	354,512	372,775
Energy sources		121,883	167,407	189,406	-	186,901	182,031	193,591
Water management		39,756	110,874	105,590	-	88,125	88,430	89,529
Waste water management		36,673	58,982	63,865	-	74,206	55,474	45,804
Waste management		33,409	29,470	28,840	-	25,931	28,577	43,851
Other	4	-	-	-	-	-	-	-
Total Revenue - Functional	2	465,486	624,056	588,377	-	578,943	551,131	583,676
Expenditure - Functional								
Governance and administration		122,169	90,716	119,005	-	129,168	136,713	142,616
Executive and council		25,969	25,387	38,150	-	31,451	32,971	34,491
Finance and administration		94,796	63,836	79,389	-	96,129	102,085	106,417
Internal audit		1,403	1,493	1,466	-	1,588	1,657	1,708
Community and public safety		103,887	147,101	119,857	-	113,627	91,931	101,913
Community and social services		10,921	13,992	15,628	-	18,020	16,816	17,381
Sport and recreation		9,024	9,873	9,798	-	10,132	10,779	11,530
Public safety		82,401	121,276	92,885	-	85,921	82,505	71,124
Housing		1,341	1,960	1,546	-	1,553	1,831	1,878
Health		-	-	-	-	-	-	-
Economic and environmental services		29,947	32,488	32,081	-	35,741	37,072	38,421
Planning and development		11,890	10,337	10,296	-	11,610	11,353	11,806
Road transport		18,057	22,151	21,784	-	24,131	25,719	26,616
Environmental protection		-	-	-	-	-	-	-
Trading services		208,273	281,621	253,202	-	244,781	260,834	275,242
Energy sources		128,533	156,768	157,276	-	159,873	172,828	187,028
Water management		42,412	86,802	60,544	-	45,375	47,441	45,392
Waste water management		20,630	18,809	15,417	-	17,784	18,658	19,507
Waste management		16,698	19,243	19,965	-	21,748	21,907	23,317
Other	4	-	-	-	-	-	-	-
Total Expenditure - Functional	3	464,075	551,925	524,145	-	523,317	526,549	558,192
Surplus/(Deficit) for the year		1,410	72,131	74,232	-	55,626	24,583	25,484

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC053 Beaufort West - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)								
Vote Description	Ref	2024/25	Budget Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote								
Vote 1 - MUNICIPAL MANAGER	1	8,467	8,750	9,679	-	6,292	7,997	8,836
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		201,389	278,765	341,955	-	353,660	327,710	333,787
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		19,639	11,741	16,595	-	12,751	12,511	12,192
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		166,616	109,006	71,526	-	71,758	75,930	80,466
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		69,376	215,765	158,622	-	132,483	126,936	143,396
		-	-	-	-	-	-	-
Total Revenue by Vote	2	465,486	624,056	598,377	-	578,943	551,131	583,676
Expenditure by Vote to be appropriated								
Vote 1 - MUNICIPAL MANAGER	1	15,855	7,159	5,789	-	7,809	8,372	8,746
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		229,608	256,365	275,978	-	269,627	287,453	302,317
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		43,055	52,445	74,166	-	62,154	65,145	67,741
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		66,087	22,803	36,382	-	54,499	58,061	60,465
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		119,470	213,153	131,800	-	129,229	107,518	118,924
		-	-	-	-	-	-	-
Total Expenditure by Vote	2	464,075	551,925	524,145	-	523,317	526,540	558,192
Surplus/(Deficit) for the year	2	1,410	72,131	74,232	-	55,626	24,583	25,484

Table A4 Budgeted Financial Performance (revenue and expenditure)

WC053 Beaufort West - Table A4 Budgeted Financial Performance (revenue and expenditure)									
Description	Ref	2024/25	Budget Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	i								
Revenue									
Exchange Revenue									
Service charges - Electricity	2	106,461	138,976	133,859	-	145,248	157,594	170,989	
Service charges - Water	2	27,119	29,858	35,167	-	37,277	39,514	41,886	
Service charges - Waste Water Management	2	10,772	22,939	21,120	-	22,387	23,730	25,154	
Service charges - Waste Management	2	11,036	13,190	12,075	-	13,152	14,346	15,637	
Sale of Goods and Rendering of Services	2	777	1,017	1,017	-	1,095	1,172	1,242	
Agency services	2	1,368	1,657	1,503	-	1,653	1,618	2,000	
Interest		-	-	-	-	-	-	-	
Interest earned from Receivables	2	9,154	12,711	8,577	-	9,008	9,456	9,828	
Interest earned from Current and Non Current Assets	2	3,059	2,815	3,485	-	3,212	3,393	3,588	
Dividends	2	-	-	-	-	-	-	-	
Rent on Land	2	-	-	-	-	-	-	-	
Rental from Fixed Assets	2	1,181	1,961	1,284	-	1,349	1,416	1,487	
Licence and permits	2	81	273	190	-	202	214	225	
Special rating levies	2	-	-	-	-	-	-	-	
Construction Contract Revenue	2	-	-	-	-	-	-	-	
Development Charges	2	-	-	-	-	-	-	-	
Operational Revenue	2	7,997	1,853	1,859	-	1,961	2,059	2,182	
Non-Exchange Revenue									
Property rates	2	55,326	57,971	57,971	-	61,448	65,136	69,044	
Surcharges and Taxes	2	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2	56,860	83,479	83,476	-	82,978	87,403	92,023	
Licences or permits	2	151	208	158	-	168	179	188	
Transfer and subsidies - Operational	2	59,321	154,791	-131,174	-	108,118	110,608	114,075	
Interest	2	3,072	3,656	2,689	-	2,823	2,965	3,113	
Fuel Levy	2	-	-	-	-	-	-	-	
Operational Revenue	2	1,370	1,215	1,966	-	2,114	2,240	2,375	
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	
Other Gains	2	23,178	25,587	28,628	-	31,390	5,800	5,603	
Discontinued Operations		-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		487,282	554,322	526,209		525,568	529,047	560,940	
Expenditure									
Employee related costs	2	133,434	151,147	144,036	-	165,493	172,167	178,029	
Remuneration of councillors	2	6,538	7,020	7,742	-	8,052	8,374	8,710	
Bulk purchases - electricity	2	106,242	121,951	120,677	-	131,550	143,166	155,936	
Inventory consumed	2,8	21,186	27,010	30,879	-	32,138	33,597	35,415	
Debt impairment	2,3	(26,550)	66,155	(11,661)	-	23,680	29,050	33,874	
Depreciation, amortisation and impairment	2	31,601	26,035	26,085	-	26,868	28,336	29,752	
Interest, Dividends and Rent on Land	2	10,862	1,395	7,255	-	5,880	5,472	5,017	
Contracted services	2	25,067	76,115	53,465	-	31,460	34,645	36,254	
Transfers and subsidies	2	-	-	-	-	-	-	-	
Irrecoverable debts written off	2	120,176	32,870	99,150	-	53,723	25,987	28,297	
Operational costs	2	32,223	41,775	46,518	-	44,355	46,733	48,898	
Disposal of Fixed and Intangible Assets	2	2,058	-	-	-	-	-	-	
Other Losses	2	1,226	-	-	-	-	-	-	
Total Expenditure		464,057	551,925	524,148		525,317	526,549	558,192	
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations)	6	(26,775)	2,997	2,064	-	2,371	2,498	2,748	
Transfers and subsidies - capital (in-kind)	6	27,725	69,734	71,119	-	53,365	22,085	22,736	
		490	-	1,049	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		1,410	72,131	74,232		55,626	24,583	25,484	
Income Tax		-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax		1,410	72,131	74,232		55,626	24,583	25,484	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		1,410	72,131	74,232		55,626	24,583	25,484	
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	
Intracompany/Parent subsidiary transactions		-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1	1,410	72,131	74,232		55,626	24,583	25,484	

Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

WC053 Beaufort West - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding									
Vote Description	Ref	2024/25	Budget Year 2028/28				2028/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2028/27	Budget Year +1 2027/28
Capital expenditure - Vote									
Multi-year expenditure to be appropriated	2								
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		6,072	6,591	33,518	-	-	35,953	21,322	7,580
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		101	-	230	-	-	870	840	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	300	-	-	190	150	150
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		6,754	12,655	1,429	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	5,206	1,174	7,521
Capital multi-year expenditure sub-total	7	12,937	21,417	33,477	-	-	43,189	23,966	15,251
Single-year expenditure to be appropriated	2								
Vote 1 - MUNICIPAL MANAGER		-	-	389	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		3,769	33,678	19,232	-	-	3,775	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		1,490	230	179	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		76	100	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		11,235	6,963	9,853	-	-	1,043	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	6,609
Capital single-year expenditure sub-total		16,570	40,572	29,669	-	-	4,818	-	6,609
Total Capital Expenditure - Vote		29,507	62,018	63,145	-	-	48,007	23,966	21,859
Capital Expenditure - Functional									
Governance and administration		729	330	530	-	-	1,020	1,090	150
Executive and council		-	-	-	-	-	-	-	-
Finance and administration		729	330	530	-	-	1,020	1,090	150
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		7,702	7,555	11,207	-	-	7,250	-	-
Community and social services		1,068	942	1,608	-	-	6,208	-	-
Sport and recreation		6,633	6,563	8,950	-	-	-	-	-
Public safety		-	-	1,049	-	-	1,043	-	-
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services		1,042	12,523	11,354	-	-	5,826	200	2,020
Planning and development		616	300	888	-	-	200	200	200
Road transport		426	12,829	10,856	-	-	5,826	-	2,629
Environmental protection		-	-	-	-	-	-	-	-
Trading services		20,055	41,304	41,854	-	-	33,912	22,298	18,880
Energy services		6,072	7,828	8,106	-	-	1,107	7,392	4,750
Water management		3,145	18,952	18,952	-	-	3,775	-	-
Waste water management		-	14,520	14,526	-	-	29,030	13,730	-
Waste management		10,818	-	270	-	-	-	1,174	14,130
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	29,507	62,018	63,145	-	-	48,007	23,966	21,859
Funded by:									
National Government		20,803	57,585	57,299	-	-	41,578	19,204	19,770
Provincial Government		3,443	3,043	4,597	-	-	4,818	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov/ Depar/ Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		390	-	1,349	-	-	-	-	-
Transfers recognised - capital	4	24,706	60,636	62,915	-	-	46,396	19,204	19,770
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		4,802	1,380	2,230	-	-	1,611	4,382	2,089
Total Capital Funding	7	29,507	62,018	65,145	-	-	48,007	23,966	21,859

Table A6 Budgeted Financial Position

WC053 Beaufort West - Table A6 Budgeted Financial Position									
Description	Ref	2024/25	Budget Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand									
ASSETS									
Current assets									
Cash and cash equivalents	1	15,777	19,295	27,791	-	-	30,807	29,300	36,340
Short term investments	2	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	26,186	23,276	17,791	-	-	30,879	30,863	31,254
Receivables from non-exchange transactions	3	24,394	28,747	18,109	-	-	22,508	53,944	81,073
Current portion of non-current receivables	4	12,752	1,599	1,599	-	-	1,599	1,599	1,599
Inventory	5	4,063	3,058	4,063	-	-	4,063	4,063	4,063
VAT Receivable	6	-	14,761	12,968	-	-	352	352	352
Other current assets	7	201	10,345	7,346	-	-	7,346	7,346	7,346
Total current assets		83,333	101,081	89,666	-	-	97,354	127,567	164,027
Non current assets									
Investments	8	1,592	-	1,592	-	-	1,592	1,592	1,592
Investment property	9	5,122	5,412	4,897	-	-	4,672	4,437	4,189
Property, plant and equipment	10	450,867	484,851	490,282	-	-	511,537	507,034	499,399
Biological assets	11	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-
Heritage assets	13	3,340	3,340	3,340	-	-	3,340	3,340	3,340
Intangible assets	14	1,032	1,343	1,022	-	-	1,013	1,003	992
Trade and other receivables from exchange transactions	15	209	(511)	186	-	-	186	186	186
Non-current receivables from non-exchange transactions	15	50	83	11,203	-	-	11,203	11,203	11,203
Other non-current assets	16	-	-	-	-	-	-	-	-
Total non current assets		462,332	484,518	512,522	-	-	533,543	528,794	520,901
TOTAL ASSETS		545,666	585,599	602,188	-	-	630,897	656,361	684,928
LIABILITIES									
Current liabilities									
Bank overdraft	17	-	-	-	-	-	708	787	426
Financial liabilities	18	1,169	651	651	-	-	2,793	2,793	2,793
Consumer deposits	19	2,793	2,662	2,793	-	-	58,761	49,912	42,634
Trade and other payables from exchange transactions	20	98,903	62,347	87,765	-	-	779	779	779
Trade and other payables from non-exchange transactions	21	-	0	779	-	-	21,877	22,842	23,837
Provision	22	16,345	19,265	23,048	-	-	7,711	7,711	7,711
VAT Payable	23	7,350	9,553	11,161	-	-	2,110	2,110	2,110
Other current liabilities	24	3,853	-	-	-	-	-	-	-
Total current liabilities		128,413	94,469	126,196	-	-	94,739	86,934	80,290
Non current liabilities									
Financial liabilities	25	2,573	1,921	1,921	-	-	1,213	426	0
Provision	26	63,379	28,017	35,178	-	-	31,222	33,927	36,741
Long term portion of trade payables	27	13,528	14,067	11,866	-	-	7,232	5,707	5,707
Other non-current liabilities	28	22,846	28,780	37,855	-	-	51,686	59,979	67,320
Total non current liabilities		102,326	72,816	86,811	-	-	91,353	100,039	109,767
TOTAL LIABILITIES		230,739	167,315	213,008	-	-	186,092	186,973	190,057
NET ASSETS		314,927	418,284	389,179	-	-	444,805	469,388	494,871
COMMUNITY WEALTH/EQUITY									
Accumulated surplus/(deficit)	29	310,843	424,160	385,075	-	-	440,701	456,284	490,767
Reserves and funds	30	4,104	4,104	4,104	-	-	4,104	4,104	4,104
Other	31	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	32	314,947	428,264	389,179	-	-	444,805	469,388	494,872

Table A7 Budgeted Cash Flows

WC053 Beaufort West - Table A7 Budgeted Cash Flows									
Description	Ref	2024/25	Budget Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		42,169	51,150	43,264	-	-	55,304	58,622	62,140
Service charges		141,324	190,836	188,295	-	-	210,723	227,300	245,207
Other revenue		66,839	101,364	97,168	-	-	99,800	103,733	111,385
Transfers and Subsidies - Operational	1	100,971	108,791	106,280	-	-	108,118	110,608	114,075
Transfers and Subsidies - Capital	1	28,315	69,734	74,683	-	-	53,365	22,085	22,736
Interest		4,699	2,915	10,808	-	-	13,606	14,307	15,048
Dividends		-	-	-	-	-	-	-	-
Payments									
Suppliers and employees		(351,374)	(459,867)	(441,784)	-	-	(479,296)	(508,109)	(533,975)
Finance charges		(649)	(1,395)	(1,395)	-	-	(2,735)	(2,220)	(1,651)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-
NET CASH FROM(USED) OPERATING ACTIVITIES		32,294	63,527	77,319	-	-	58,875	26,326	34,965
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-
Payments									
Capital assets		(29,627)	(62,018)	(64,096)	-	-	(55,209)	(27,124)	(25,138)
Retention (Capital)		-	-	-	-	-	-	-	-
NET CASH FROM(USED) INVESTING ACTIVITIES		(29,627)	(62,018)	(64,096)	-	-	(55,209)	(27,124)	(25,138)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-
Payments									
Repayment of borrowing		(1,181)	(1,169)	(1,169)	-	-	(651)	(708)	(787)
NET CASH FROM(USED) FINANCING ACTIVITIES		(1,181)	(1,169)	(1,169)	-	-	(651)	(708)	(787)
NET INCREASE/ (DECREASE) IN CASH HELD									
Cash/cash equivalents at the year begin:	2	15,083	18,955	15,737	-	-	27,791	30,807	29,300
Cash/cash equivalents at the year end:	2	17,369	19,295	27,791	-	-	30,807	29,300	38,340

Table A8 Cash backed reserves/accumulated surplus reconciliation

WC053 Beaufort West - Table A8 Cash backed reserves/accumulated surplus reconciliation					
R thousand	Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework		
			Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available					
	Cash/cash equivalents at the year end	1	30,807	29,300	38,340
	Other current investments > 90 days		-	-	-
	Non current investments	1	1,592	1,592	1,592
	Cash and investments available:		32,398	30,892	39,931
Application of cash and investments					
	Unspent conditional transfers		779	779	779
	Unspent borrowing				
	Statutory requirements	2	7,359	7,359	7,359
	Other working capital requirements	3	(6,723)	(46,560)	(81,434)
	Other provisions		21,877	22,842	23,837
	Long term investments committed	4	-	-	-
	Reserves to be backed by cash/investments	5	4,104	4,104	4,104
	Total Application of cash and investments:		27,398	(11,475)	(45,355)
	Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		5,002	42,367	85,286
	Creditors transferred to Debt Relief - Non-Current portion		-	-	-
	Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		5,002	42,367	85,286

Table A10 Basic service delivery measurement

WC053 Beaufort West - Table A10 Basic service delivery measurement								
Description	Ref	2024/25	Budget Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1							
Water:								
Piped water inside dwelling		12,545	12,499	12,545	-	12,545	12,545	12,545
Piped water inside yard (but not in dwelling)		2,623	2,122	2,623	-	2,623	2,623	2,623
Using public tap (at least min. service level)	2	44	49	44	-	44	44	44
Other water supply (at least min. service level)	4	39	31	39	-	39	39	39
<i>Minimum Service Level and Above sub-total</i>		15,251	14,701	15,251	-	15,251	15,251	15,251
Using public tap (< min. service level)	3	-	-	-	-	-	-	-
Other water supply (< min. service level)	4	92	260	92	-	92	92	92
No water supply		-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		92	260	92	-	92	92	92
Total number of households	5	15,343	14,961	15,343	-	15,343	15,343	15,343
Sanitation/sewage:								
Flush toilet (connected to sewerage)		12,792	12,383	12,792	-	12,792	12,792	12,792
Flush toilet (with septic tank)		1,613	1,568	1,613	-	1,613	1,613	1,613
Chemical toilet		-	-	-	-	-	-	-
Pit toilet (ventilated)		350	356	350	-	350	350	350
Other toilet provisions (> min. service level)		7	31	7	-	7	7	7
<i>Minimum Service Level and Above sub-total</i>		14,762	14,337	14,762	-	14,762	14,762	14,762
Bucket toilet		245	-	245	-	245	245	245
Other toilet provisions (< min. service level)		-	-	-	-	-	-	-
No toilet provisions		275	305	275	-	275	275	275
<i>Below Minimum Service Level sub-total</i>		520	305	520	-	520	520	520
Total number of households	5	15,282	14,642	15,282	-	15,282	15,282	15,282
Energy:								
Electricity (at least min. service level)		961	1,006	961	-	961	961	961
Electricity - prepaid (min. service level)		11,892	11,833	11,892	-	11,892	11,892	11,892
<i>Minimum Service Level and Above sub-total</i>		12,853	12,839	12,853	-	12,853	12,853	12,853
Electricity (< min. service level)		-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-
Total number of households	5	12,853	12,839	12,853	-	12,853	12,853	12,853
Refuse:								
Removed at least once a week		12,978	12,978	12,978	-	12,978	12,978	12,978
<i>Minimum Service Level and Above sub-total</i>		12,978	12,978	12,978	-	12,978	12,978	12,978
Removed less frequently than once a week		-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-
Total number of households	5	12,978	12,978	12,978	-	12,978	12,978	12,978
Households receiving Free Basic Services	7							
Water (6 kilolitres per household per month)		6,146	8,500	8,500	-	7,100	7,100	7,100
Sanitation (free minimum level service)		6,102	8,500	8,500	-	7,100	7,100	7,100
Electricity/other energy (50kwh per household per month)		5,068	8,500	8,500	-	7,100	7,100	7,100
Refuse (removed at least once a week)		6,098	8,500	8,500	-	7,100	7,100	7,100
Informal Settlements		-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)								
Water (6 kilolitres per indigent household per month)		14,525	11,035	9,560	-	20,343	21,583	22,857
Sanitation (free sanitation service to indigent households)		10,155	10,748	12,060	-	14,952	15,649	16,800
Electricity/other energy (50kwh per indigent household per month)		9,229	9,560	9,560	-	12,206	13,263	14,389
Refuse (removed once a week for indigent households)		6,825	7,434	8,250	-	10,098	11,007	11,897
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-
Total cost of FBSS provided	8	40,734	38,777	39,430	-	57,599	61,662	66,022
Highest level of free service provided per household								
Property rates (R value threshold)		-	-	-	-	-	-	-
Water (kilolitres per household per month)		6	6	6	-	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-
Sanitation (Rand per household per month)		156	166	166	-	175	166	197
Electricity (kwh per household per month)		50	50	50	-	50	50	50
Refuse (average times per week)		100	109	109	-	119	129	141
Revenue cost of subsidised services provided (R'000)	9							
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	138	138	-	146	155	164
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	8	-	138	138	-	146	155	164

PART 2 - SUPPORTING DOCUMENTATION

2.1 - BUDGET PROCESS OVERVIEW

POLITICAL OVERSIGHT OF THE BUDGET PROCESS

Section 53 (1) (a) of the MFMA (no 56 of 2003) stipulates that the Mayor of a municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

Political oversight of the budget process is necessary to ensure that the needs and priorities of the community, as set out in the IDP, are properly linked to the municipality's spending plans.

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

The Executive Mayor must, according to the MFMA, co-ordinate the processes for preparing the Annual Budget and for reviewing the municipality's IDP and budget-related policies. The Executive Mayor therefore tabled a schedule of key deadlines with regards to the budgetary process and the review of the municipality's IDP, in council on the 29 August 2025.

2.2 - ALIGNMENT BETWEEN BUDGET AND THE INTEGRATED DEVELOPMENT PLAN (IDP)

The IDP serves as a guideline to the municipality for the correct budget and resource allocations in ensuring that it meets the needs of its residents. It is also an integrated inter-governmental system of planning which requires the involvement of all three spheres of government. Contributions are made by provincial and national government to assist municipal planning and therefore government has created a range of policies and strategies to support and guide development and to ensure alignment between all spheres of government as stated by the section 24 of the Municipal Systems Act, No 32 of 2000.

The Municipality's budget is influenced by the municipal strategic focus areas and strategic objectives as identified in the IDP. The Service Delivery Budget Implementation Plan (SDBIP) ensures that the Municipality implements programmes and projects based on the IDP targets and associated budgets.

The budget has been compiled in accordance with the municipality's IDP document. Also refer to tables SA3, SA4 and SA5 which is aligned with the strategic objectives and goals of the municipality.

The following table highlights the IDP's five strategic focus area's and six municipal key strategic objectives for the 2026/27 – 2028/29 MTREF and further planning refinements that have directly informed the compilation of the budget.

Strategic Focus Area	National Key Performance Area	Strategic Objectives
Service to the people	Infrastructure Development and Basic Service Delivery	SO1: Provide, maintain and expand basic services to all people in the municipal area.
		SO2: Sustainable, safe and healthy environment.
Sustainable Economic Growth	Local Economic Development (LED)	SO3: Promote broad-based growth and development.
Transparent Organisation	Good Governance and Public Participation	SO4: Maintain an ethical, accountable and transparent administration.
Well-run Administration	Municipal Transformation and Organisational Development	SO5: Enabling a diverse and capacitated workforce.
Financial Sustainability	Municipal Financial Viability	SO6: Uphold sound financial management principles and practices.

Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

WC053 Beaufort West - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)							
Strategic Objective	Strategic Focus Area	Budget Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand							
SO1 : Provide, maintain and expand basic services to all people in the municipal area	SFA 1 : Service to the people	390,701	402,100	–	365,984	358,318	380,285
SO2 : Sustainable, safe and healthy environment	SFA 1 : Service to the people	42,514	105,157	–	126,569	103,495	109,002
SO3 : Promote broad-based growth and development	SFA 2 : Sustainable Economic Growth	1,591	2,397	–	1,571	1,059	1,091
SO4 : Maintain an ethical, accountable and transparent administration	SFA 5 : Transparent Organisation	3,465	3,465	–	4,609	4,115	3,839
SO5 : Enabling a diverse and capacitated workforce	SFA 3 : Well-run Administration	11,448	13,732	–	8,452	8,164	9,014
SO6 : Uphold sound financial management principles and practices	SFA 4 : Financial Sustainability	174,337	71,526	–	71,758	75,980	80,466
Allocations to other priorities							
Total Revenue (excluding capital transfers and contributions)		624,056	598,377	–	578,943	551,131	583,676

Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

WC053 Beaufort West - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)							
Strategic Objective	Strategic Focus Area	Budget Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand							
SO1 : Provide, maintain and expand basic services to all people in the municipal area	SFA 1 : Service to the people	321,471	292,283	-	287,200	306,255	322,254
SO2 : Sustainable, safe and healthy environment	SFA 1 : Service to the people	144,154	117,287	-	112,389	90,313	100,391
SO3 : Promote broad-based growth and development	SFA 2 : Sustainable Economic Growth	10,337	10,296	-	11,610	11,353	11,806
SO4 : Maintain an ethical, accountable and transparent administration	SFA 5 : Transparent Organisation	21,552	35,760	-	27,244	28,393	29,719
SO5 : Enabling a diverse and capacitated workforce	SFA 3 : Well-run Administration	31,591	32,127	-	30,375	32,174	33,558
SO6 : Uphold sound financial management principles and practices	SFA 4 : Financial Sustainability	22,820	36,392	-	54,499	58,061	60,465
Allocations to other priorities							
Total Expenditure		551,925	524,145	-	523,317	526,549	558,192

Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

WC053 Beaufort West - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)							
Strategic Objective	Strategic Focus Area	Budget Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand							
SO1 : Provide, maintain and expand basic services to all people in the municipal area	SFA 1 : Service to the people	45,970	46,653	-	10,507	7,392	7,380
SO2 : Sustainable, safe and healthy environment	SFA 1 : Service to the people	15,518	17,274	-	36,280	14,905	14,130
SO3 : Promote broad-based growth and development	SFA 2 : Sustainable Economic Growth	200	688	-	200	200	200
SO5 : Enabling a diverse and capacitated workforce	SFA 3 : Well-run Administration	230	230	-	870	940	-
SO6 : Uphold sound financial management principles and practices	SFA 4 : Financial Sustainability	100	300	-	150	150	150
Total Capital Expenditure		62,018	65,145	-	48,007	23,586	21,859

2.3 - BUDGET-RELATED POLICIES OVERVIEW AND AMENDMENTS

All budget related policies was workshopped with council on the 25 March 2026 and any further amendments will be tabled and approved with the final budget on or before the 29th of May 2026.

See attached **Annexure G** – 2026/27 MTREF Budget Policy Amendments.

2.4 - OVERVIEW OF BUDGET ASSUMPTIONS

The following budget assumptions were taken into consideration when preparing the 2026/27 Medium Term Expenditure Framework (MTREF):

- National Treasury's guidelines and macroeconomic policy;
- National, Provincial and Local economic conditions;
- The municipality's Integrated Development Plan (IDP);
- The Financial Recovery Plan;
- The Municipal Debt Relief Conditions;
- Grants allocated to the municipality in terms of National Division of Revenue Bill (B6-2026) (DoRA) and grants published in Provincial Gazette No. 9206 of 12 March 2026;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA). Municipal licensees are required to submit their electricity tariff applications by no later than 31 March 2026.
- Service charges tariff increases are proposed (electricity 8.5 per cent (as per the Cost of Supply Study), water 6 per cent, sanitation 6.0 per cent and refuse 9.0 per cent);
- Property rates tariff increase by 6 per cent;
- Cash flow and revenue collections are projected on average at 88% of property rates and service charges.
- Other sundry tariffs will increase by 6%;
- The salary and wage collective agreement was signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024. It is a five-year agreement effective from July 1, 2024, to June 30, 2029.
- In respect of the 2026/27 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2026, a salary increase linked to the Consumer Price Index (CPI) plus 0.75 per cent.
- The South African Local Government Bargaining Council in Circular no. 04/2026 dated 13 March 2026, communicated that the salary and wage increase in terms of clause 6.8 of the Collective Agreement shall be 4.7% with effect from 1 July 2026. The Municipality budgeted accordingly as well as of notch increase to those employees who qualify.
- The remuneration of staff amounts to 31.6 per cent of the total operating expenditure in 2026/27 and 32.7 and 31.5 per cent for two outer years.
- The remuneration of the Municipal Manager and Senior Managers directly accountable to the Municipal Manager were budgeted in accordance with the actual

cost published in the Government Gazette on the Local Government: Upper Limits of Total Remuneration Packages Payable to Municipal Managers and Managers Directly Accountable to Municipal Managers published by DCoG. Over the 2026/27 Medium Term Revenue & Expenditure Framework (MTREF) an increase of 4% was budgeted year as well as performance bonuses based on their annual packages.

- The of remuneration of councillors were budgeted in accordance with the actual cost approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils published annually by DCoG and were increased based on 4 percent increase year-on-year over the 2026/27 Medium Term Revenue & Expenditure Framework (MTREF).
- The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. The National Energy Regulator of South Africa (NERSA) announced today that the Energy Regulator, at its meeting held on 5 March 2026, considered and approved the Eskom Retail Tariffs and Structural Adjustment (ERTSA) application, at an average tariff increase of 8.76% for Eskom direct customers and 9.01% for municipalities.
- The approved standard tariff increase of 8.76% will be implemented from 1 April 2026 until 31 March 2027 for Eskom direct customers, and the 9.01% increase will be implemented from 1 July 2026 until 30 June 2027 for municipal customers, in accordance with the requirements of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) ('MFMA'). This difference in percentages is brought about by the differences in implementation dates between Eskom direct customers and municipalities buying from Eskom. According to the ERTSA Methodology, Eskom must recover the full allowed revenue within its financial year, which is from April to March. However, the municipal financial year is from July to June.
- Municipalities are advised to make use of NT's Cost Reflective Tariff Tool when developing their electricity tariffs. Municipalities are reminded that municipal tariff applications to NERSA must be accompanied by a credible electricity cost of supply study (COSS). No tariff applications will be approved by NERSA if not supported by a COSS.
- Given the absence of an approved tariff increase for the two outer years of the MTEF, the increase is projected to be 8.83 per cent in 2027/28 and 8.92 per cent in 2028/29.
- Bulk purchased for water were increased with CPI.
- Other expenditure items were increased in line with inflation whilst others were increase in line with existing contract conditions.

2.5 - OVERVIEW OF BUDGET FUNDING

FUNDING THE BUDGET

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows as well as prior years' accumulated cash surpluses.

The Western Cape Provincial Government approved an intervention in Beaufort West Municipality in terms of section 139(5) of the Constitution. A mandatory Financial Recovery Plan (FRP) was approved and are now being implemented. When the 2026/27 Medium Term Revenue Expenditure (MTREF) budget was prepared the Financial Recovery Plan (FRP) targets, budget parameters was also taken into consideration.

The municipality applied for the municipal debt relief in terms of MFMA Circular 124 and approval was granted to the municipality. The municipality is now working on the conditions set out in the Circular to ensure that the Eskom Debt will be written off over the three-year period, the Municipality received approval for the first tranche to be written off and are awaiting confirmation of the second tranche write-off. As a participant in the municipal debt relief programme the municipality will benefit from the smart meter grant that will be rolled out to affected municipalities on the programme. The implementation of this will mean that metering issues will be resolved and revenue generated from water and electricity will increase over MTREF. The municipality were allocated R 21 million as part of the Smart Meter Grant programme of National Treasury in the 2025/26 budget year.

The municipality qualified and received its first one third (1/3) debt write-off to the value of R25,587,223.02 during the first cycle of its participation in the programme. This municipal debt relief is an extraordinary support and breakthrough as part of the Beaufort West Municipality's recovery efforts. More must still be done to maintain and improve adherence to the conditions of the debt relief programme to ensure that the municipality receive the remaining two third (2/3) debt write-off over the remaining two years of the programme.

Water debt relief programme

On 04 September 2025 the Municipality entered into the Water Debt Relief Programme with the Department of Water and Sanitation, the conditions are similar to that of the ESKOM debt relief programme and includes;

- 1) Maintaining the bulk water current account;
- 2) From the water debt relief effective date, the Municipality must fully pay and maintain its consolidated water accounts within 30 days of receiving the relevant invoices;
- 3) Consolidated Proof of payments must be submitted to National Treasury;
- 4) Proper treatment in terms of Accounting and MSCOA;
- 5) Reporting performance as part of the S71 reporting;
- 6) The Municipality's self-assessment in the format of a compliance certificate;
- 7) Reporting on water losses; and
- 8) In the case of slow progress, municipal intervention should be evident.

The operational and capital expenditure will be financed as follow:

Operating Budget:

The table below identifies the sources of funding for the 2026/27 operating budget:

Sources of Revenue	Amount	% of Total Revenue
Service charges - Electricity	145,247,543	27.6%
Service charges - Water	37,277,349	7.1%
Service charges - Waste Water Management	22,387,200	4.3%
Service charges - Waste Management	13,161,750	2.5%
Sale of Goods and Rendering of Services	1,095,173	0.2%
Agency services	1,653,080	0.3%
Interest earned from Receivables	9,005,775	1.7%
Interest earned from Current and Non Current Assets	3,211,500	0.6%
Rental from Fixed Assets	1,348,646	0.3%
Licence and permits	201,794	0.0%
Operational Revenue	1,960,716	0.4%
Property rates	61,449,005	11.7%
Fines, penalties and forfeits	82,975,765	15.8%
Licences or permits	168,365	0.0%
Transfer and subsidies - Operational	108,117,650	20.6%
Interest	2,823,447	0.5%
Operational Revenue	2,113,593	0.4%
Other Gains	31,389,767	6.0%
Total Revenue (excluding capital transfers and contributions)	525,588,118	100.0%

Capital Budget:

The table below identifies the sources of funding for the 2026/27 capital budget:

Funding Source	Budget Year 2026/27	% of Total Budget
Integrated National Electrification Programme Grant (INEP)	-	0.0%
Municipal Infrastructure Grant (MIG)	13,542,042	28.2%
Water Services Infrastructure Grant (WSIG)	28,035,652	58.4%
Department of Local Government : Municipal Water Resilience Grant	3,774,782	7.9%
Department of Mobility : Inter-Town Rural Transport Solution Grant	1,043,478	2.2%
Transfer from Operational Revenue (CRR)	1,611,466	3.4%
Total	48,007,420	100.0%

Rates, tariffs and other charges:

Please refer to **Annexures A** and **B** the annexure shows the proposed property rates and tariff increases over the 2026/27 Medium Term Revenue and Expenditure Framework (MTREF).

2.6 - EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

Supporting Table SA18 Transfers and grant receipts

WC053 Beaufort West - Supporting Table SA18 Transfers and grant receipts								
R thousand	Description	Ref	Budget Year 2025/26			2025/27 Medium Term Revenue & Expenditure Estimates		
			Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/27	Budget Year e1 2027/28	Budget Year e2 2028/29
RECEIPTS								
Operating								
National Government								
Monetary Allocations								
	Local Government Equitable Share		92,780	92,780	--	95,641	99,810	102,729
	Municipal Infrastructure Grant (MIG)		912	1,152	--	890	867	909
	Local Government Financial Management Grant (FMG)		2,000	2,000	--	2,100	2,200	2,310
	Expanded Public Works Programme Integrated Grant (EPWP)		1,509	1,509	--	1,479	--	--
	Smart Meters Grant		46,000	16,296	--	--	--	--
	Total Monetary Allocations		143,191	115,737	--	100,229	102,307	105,958
	Total Operating/National Government		143,191	115,737	--	100,229	102,307	105,958
Provincial Government								
Monetary Allocations								
	Provincial Treasury - Western Cape Financial Management Capacity Building Grant		430	430	--	--	--	--
	Provincial Treasury - Western Cape Municipal Financial Recovery Services Grant		--	--	--	--	--	--
	Department of Infrastructure - Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		--	--	--	100	66	59
	Department of Infrastructure - Title Deeds Restoration Grant		399	427	--	--	150	150
	Department of Infrastructure - Human Settlements Development Grant (Beneficiaries)		--	--	--	--	--	--
	Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities		7,272	7,272	--	7,869	7,869	7,718
	Department Cultural Affairs & Sport: Library Service - Community Library Services Grant		--	--	--	--	--	--
	Department of Local Government - Municipal Energy Resilience Grant		400	400	--	--	--	--
	Department of Local Government - Township Service Centres Grant (Sustainability: Operational Support Grant)		300	300	--	--	180	--
	Department of Local Government - Community Development Workers (CDW) Operational Support Grant		226	226	--	310	218	219
	Department of Local Government - Western Cape Municipal Interventions Grant		--	1,120	--	--	--	--
	Total Monetary Allocations		9,092	9,970	--	7,879	8,211	8,137
	Total Operating/Provincial Government		9,092	9,970	--	7,879	8,211	8,137
District Municipalities								
Monetary Allocations								
	Central Karoo District Municipality		--	--	--	--	--	--
	Total Monetary Allocations		--	--	--	--	--	--
Allocations In-kind								
	Other transfers/grants [insert description]		--	--	--	--	--	--
	Total Allocations In-kind		--	--	--	--	--	--
	Total Operating/District Municipalities		--	--	--	--	--	--
Other Grant Providers								
Monetary Allocations								
	SETA - Chemical Industries Education & Training Authority		2,538	2,538	--	--	--	--
	Services SETA		--	--	--	--	--	--
	SETA - Local Government Sector Education and Training Authority		--	580	--	--	--	--
	Total Monetary Allocations		2,538	3,118	--	--	--	--
Allocations In-kind								
	[insert description]		--	--	--	--	--	--
	Total Allocations In-kind		--	--	--	--	--	--
	Total Operating/Other Grant Providers		2,538	3,118	--	--	--	--
	Total Operating	5	154,791	128,845	--	108,108	110,808	114,075
Capital								
National Government								
Monetary Allocations								
	Municipal Infrastructure Grant (MIG)		22,234	21,894	--	40,278	16,859	17,273
	Integrated National Electrification Programme Grant (INEP)		9,000	9,000	--	--	5,226	5,463
	Water Services Infrastructure Grant		35,000	35,000	--	35,241	--	--
	Local Government Financial Management Grant (FMG)		--	--	--	--	--	--
	Total Monetary Allocations		66,234	65,894	--	47,514	22,085	22,736
	Total Capital/National Government		66,234	65,894	--	47,514	22,085	22,736
Provincial Government								
Monetary Allocations								
	Department of Local Government - Municipal Water Resilience Grant		3,500	3,500	--	4,841	--	--
	Department of Local Government - Municipal Interventions Grant		--	--	--	--	--	--
	Department Cultural Affairs & Sport: Library Service - Community Library Services Grant		--	--	--	--	--	--
	Department Cultural Affairs & Sport - Development of Sport and Recreation Facilities		--	--	--	--	--	--
	Department of Mobility - Inter-Town Rural Transport Solution		--	--	--	1,255	--	--
	Total Monetary Allocations		3,500	3,500	--	5,541	--	--
	Total Capital/Provincial Government		3,500	3,500	--	5,541	--	--
District Municipalities								
Monetary Allocations								
	Other transfers/grants [insert description]		--	--	--	--	--	--
	Total Monetary Allocations		--	--	--	--	--	--
Allocations In-kind								
	Other transfers/grants [insert description]		--	--	--	--	--	--
	Total Allocations In-kind		--	--	--	--	--	--
	Total Capital/District Municipalities		--	--	--	--	--	--
Other Grant Providers								
Monetary Allocations								
	[insert description]		--	--	--	--	--	--
	Total Monetary Allocations		--	--	--	--	--	--
Allocations In-kind								
	[insert description]		--	--	--	--	--	--
	Total Allocations In-kind		--	--	--	--	--	--
	Total Capital/Other Grant Providers		--	--	--	--	--	--
	Total Capital	5	69,734	69,394	--	53,055	22,085	22,736
TOTAL RECEIPTS OF TRANSFERS AND GRANTS								
			224,626	188,239	--	161,473	132,893	136,811

Supporting Table SA19 Expenditure on transfers and grant programme

WC053 Beaufort West - Supporting Table SA19 Expenditure on transfers and grant programme									
R Thousand	Description	Ref	2024/25	Budget Year 2025/26			2028/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/27	Budget Year +1 2027/28	Budget Year +5 2028/29
	EXPENDITURE	1							
	Operating								
	National Government								
	Monetary Allocations								
	Local Government Equitable Share		88,648	92,790	92,789	--	96,641	89,310	
	Municipal Infrastructure Grant (MIG)		782	612	1,152	--	820	887	
	Local Government Financial Management Grant (FMG)		1,807	2,000	2,000	--	2,100	2,300	
	Expanded Public Works Programme Integrated Grant (EPWP)		1,226	1,868	1,868	--	1,478	--	
	Smart Meters Grant		--	46,000	10,250	--	--	--	
	Total Monetary Allocations		92,764	143,161	119,797	--	100,239	102,387	
	Total National Government		92,764	143,161	119,797	--	100,239	102,387	
	Provincial Government								
	Monetary Allocations								
	Provincial Treasury : Western Cape Financial Management Capacity Building Grant		2,504	495	818	--	--	--	
	Provincial Treasury : Western Cape Municipal Financial Recovery Services Grant		1,110	--	--	--	--	--	
	Department of Infrastructure : Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		--	--	--	100	56	20	
	Department of Infrastructure : Tide Coasts Restoration Grant		--	399	457	--	150	150	
	Department of Infrastructure : Human Settlements Development Grant (Beneficiaries)		--	--	--	--	--	--	
	Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities		--	7,072	7,000	--	7,668	7,719	
	Department Cultural Affairs & Sport: Library Service - Community Library Services Grant		--	--	411	--	--	--	
	Department of Local Government : Municipal Energy Resilience Grant		--	400	400	--	--	--	
	Department of Local Government : Township Service Centres Grant (Sustainability, Operational Support Grant)		--	300	300	--	150	--	
	Department of Local Government : Community Development Workers (CDW) Operational Support Grant		201	224	281	--	218	218	
	Department of Local Government : Western Cape Municipal Interventions Grant		724	--	1,709	--	--	--	
	Total Monetary Allocations		4,338	9,092	11,744	--	7,878	8,137	
	Total Provincial Government		4,338	9,092	11,744	--	7,878	8,137	
	District Municipalities								
	Monetary Allocations								
	Central Karoo District Municipality		342	--	114	--	--	--	
	Total Monetary Allocations		342	--	114	--	--	--	
	Allocations In-kind								
	Other transfers/grants (insert description)		--	--	--	--	--	--	
	Total Allocations In-kind		--	--	--	--	--	--	
	Total Operating/District Municipalities		342	--	114	--	--	--	
	Other Grant Providers								
	Monetary Allocations								
	SETA : Chemical Industries Education & Training Authority		1,203	2,338	2,009	--	--	--	
	Services SETA		967	--	--	--	--	--	
	SETA : Local Government Sector Education and Training Authority		7	--	580	--	--	--	
	Total Monetary Allocations		1,877	2,338	3,329	--	--	--	
	Allocations In-kind								
	Other transfers/grants (insert description)		--	--	--	--	--	--	
	Total Allocations In-kind		--	--	--	--	--	--	
	Total Operating/Other Grant Providers		1,877	2,338	3,329	--	--	--	
	Total operating expenditure of Transfers and Grants		97,168	152,253	127,529	--	108,218	110,688	
	Capital								
	National Government								
	Monetary Allocations								
	Municipal Infrastructure Grant (MIG)		16,647	22,234	21,894	--	19,073	16,808	
	Integrated National Electrification Programme Grant (INEP)		6,493	9,000	9,000	--	--	5,228	
	Water Services Infrastructure Grant		--	15,000	15,000	--	32,944	--	
	Local Government Financial Management Grant (FMG)		93	--	--	--	--	--	
	Total Monetary Allocations		23,234	46,234	45,894	--	47,814	22,088	
	Total National Government		23,234	46,234	45,894	--	47,814	22,088	
	Provincial Government								
	Monetary Allocations								
	Department of Local Government : Municipal Water Resilience Grant		2,500	3,500	3,500	--	4,341	--	
	Department of Local Government : Municipal Interventions Grant		392	--	446	--	--	--	
	Department Cultural Affairs & Sport: Library Service - Community Library Services Grant		910	--	179	--	--	--	
	Department Cultural Affairs & Sport : Development of Sport and Recreation Facilities		--	--	1,100	--	--	--	
	Department of Mobility : Inter-Town Rural Transport Solution		--	--	--	--	1,200	--	
	Total Monetary Allocations		3,802	3,500	5,225	--	5,541	--	
	Total Provincial Government		3,802	3,500	5,225	--	5,541	--	
	District Municipalities								
	Monetary Allocations								
	Other transfers/grants (insert description)		--	--	--	--	--	--	
	Total Monetary Allocations		--	--	--	--	--	--	
	Allocations In-kind								
	Other transfers/grants (insert description)		--	--	--	--	--	--	
	Total Allocations In-kind		--	--	--	--	--	--	
	Total Capital/District Municipalities		--	--	--	--	--	--	
	Other Grant Providers								
	Monetary Allocations								
	Other transfers/grants (insert description)		--	--	--	--	--	--	
	Total Monetary Allocations		--	--	--	--	--	--	
	Allocations In-kind								
	Other transfers/grants (insert description)		--	--	--	--	--	--	
	Total Allocations In-kind		--	--	--	--	--	--	
	Total Capital/Other Grant Providers		--	--	--	--	--	--	
	Total capital expenditure of Transfers and Grants		27,723	49,734	51,119	--	53,355	22,088	
	TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		127,047	224,525	202,293	--	161,473	132,863	

2.7 - COUNCILLOR ALLOWANCES AND SENIOR MANAGERS

Supporting Table SA22 Summary councillor and staff benefits

WC053 Beaufort West - Supporting Table SA22 Summary councillor and staff benefits								
Summary of Employee and Councillor remuneration								
R thousand	Ref	2014/15 Audited Outcome C	Budget Year 2020/21 Original Budget D	Adjusted Budget E	Full Year Percent F	2020/21 Medium Term Budget G	2021/22 Medium Term Budget H	Revenue & Expenditure Forecast I
Councillors (Political Office Services plus Other)								
Allowances and Service Related Benefits								
Basic Salary		5,787	6,548	7,063	--	7,348	7,645	7,304
Cell phone Allowance		583	564	562	--	564	607	583
Housing Allowance		--	--	--	--	--	--	--
In-Hed Benefits		--	--	--	--	--	--	--
Motor Related Nonoperational Allowance		--	--	--	--	--	--	--
Motor Vehicle Allowance		198	195	99	--	99	60	99
Other driver Allowance		60	67	65	--	61	64	68
Out of pocket Expenses		--	--	--	--	--	--	--
Travelling Allowance		--	--	--	--	--	--	--
Use of Personal Facilities		--	--	--	--	--	--	--
Total Allowances and Service Related Benefits		6,628	7,330	7,742	--	8,082	8,374	8,110
Social Contributions								
Medical Aid Benefits		--	--	--	--	--	--	--
Private Fund Contributions		--	--	--	--	--	--	--
Total Social Contributions		--	--	--	--	--	--	--
Total Councillors		6,628	7,330	7,742	--	8,082	8,374	8,110
% Increase	4	--	12.0%	8.9%	(100.0%)	--	4.0%	4.8%
Senior Managers of the Municipality								
Salaries and Allowances								
Basic Salary		2,684	3,391	2,445	--	5,571	5,901	6,240
Bonuses		596	300	271	--	490	648	661
Allowances								
Accommodation, Travel and Incidentel		--	--	--	--	--	--	--
Cellular and Telephone		20	75	30	--	100	150	120
Housing Benefits		--	--	--	--	--	--	--
Non-operational		24	67	--	--	--	--	--
Travel or Motor Vehicle		231	181	261	--	357	261	201
Voluntary Work		--	--	--	--	--	--	--
Total Allowance		453	328	369	--	481	481	481
Service Related Benefits								
Acting		49	0	185	--	--	--	--
Bonus		--	--	--	--	--	--	--
Danger Allowance		--	--	--	--	--	--	--
Entertainment		--	--	--	--	--	--	--
Fire Brigade		--	--	--	--	--	--	--
In-Hed Benefits		--	--	--	--	--	--	--
Leave Pay		--	--	--	--	--	--	--
Lieguard/Duty Squads		--	--	--	--	--	--	--
Long Service Award		--	--	--	--	--	--	--
Over/ee		--	--	--	--	--	--	--
Scardy		292	389	343	--	462	488	210
Standby Allowance		--	--	--	--	--	--	--
Tools Allowance		--	--	--	--	--	--	--
Uniform/Special/Protective Clothing		--	--	--	--	--	--	--
Leave gratuity		--	--	--	--	--	--	--
Long Term Service Award		--	--	--	--	--	--	--
Total Service Related Benefits		312	348	428	--	462	488	310
Total Salaries and Allowances		4,448	5,338	3,814	--	6,994	7,488	8,100
Social Contributions								
Bergamo Council		0	0	0	--	1	1	1
Group Life Insurance		--	--	--	--	--	--	--
Medical		259	100	184	--	229	229	229
Pension		404	305	611	--	606	508	608
Unemployment Insurance		2	0	0	--	11	12	13
Total Social Contributions		666	405	711	--	747	748	748
Total Post-retirement Benefits		--	--	--	--	--	--	--
Costs Capitalised to PPE		--	--	--	--	--	--	--
Sub Total - Senior Managers of Municipality		5,190	5,859	4,221	--	7,701	8,434	8,649
% Increase	4	--	13.3%	(27.3%)	(100.0%)	--	9.8%	4.9%
Other Municipal Staff								
Salaries and Allowances								
Basic Salary		95,961	101,238	92,733	--	106,305	109,085	111,271
Bonuses								
Allowances								
Accommodation, Travel and Incidentel		--	--	--	--	--	--	--
Cellular and Telephone		142	156	130	--	143	143	131
Housing Benefits		3,490	3,308	3,380	--	3,780	4,040	4,101
Non-operational		--	--	--	--	--	--	--
Travel or Motor Vehicle		223	244	251	--	298	264	287
Voluntary Work		--	--	--	--	--	--	--
Total Allowance		3,858	3,748	3,779	--	4,158	4,444	4,688
Service Related Benefits								
Acting		1,838	661	1,560	--	739	815	761
Bonus		6,532	7,604	6,625	--	6,761	6,413	6,572
Danger Allowance		--	--	--	--	--	--	--
Entertainment		--	--	--	--	--	--	--
Fire Brigade		--	--	--	--	--	--	--
In-Hed Benefits		--	--	--	--	--	--	--
Leave Pay		241	--	375	--	601	678	688
Lieguard/Duty Squads		--	--	--	--	--	--	--
Long Service Award		--	1,309	1,024	--	797	1,321	--
Over/ee		4,718	4,793	4,015	--	6,297	6,262	5,990
Scardy		2,631	2,754	2,887	--	3,085	3,219	3,162
Standby Allowance		--	--	--	--	--	--	--
Tools Allowance		--	--	--	--	--	--	--
Uniform/Special/Protective Clothing		112	217	180	--	232	281	260
Leave gratuity		454	--	--	--	--	--	--
Long Term Service Award		--	--	--	--	--	--	--
Total Service Related Benefits		15,916	17,353	16,642	--	19,730	21,339	20,686
Total Salaries and Allowances		106,714	112,609	110,410	--	126,135	130,424	131,957
Social Contributions								
Bergamo Council		53	65	58	--	66	72	75
Group Life Insurance		34	30	32	--	34	36	38
Medical		2,839	2,972	2,508	--	2,981	3,152	3,167
Pension		13,600	16,795	15,008	--	17,638	18,412	20,003
Unemployment Insurance		600	637	634	--	697	692	1,067
Total Social Contributions		17,146	20,699	18,816	--	21,618	22,969	24,960
Total Post-retirement Benefits		4,447	1,667	5,388	--	5,992	6,420	6,738
Costs Capitalised to PPE		--	--	--	--	--	--	--
Sub Total - Other Municipal Staff		128,307	134,971	134,614	--	153,763	159,851	163,611
% Increase	4	--	13.3%	(8.8%)	(100.0%)	--	4.0%	3.5%
Total Parent Municipality		133,497	140,830	138,638	--	160,757	168,335	172,760
TOTAL SALARY, ALLOWANCES & BENEFITS		133,497	140,830	138,638	--	160,757	168,335	172,760
% Increase	4	--	13.3%	(8.8%)	(100.0%)	--	4.0%	3.5%
TOTAL MANAGERS AND STAFF	5,7	133,497	140,830	138,638	--	160,757	168,335	172,760

Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

WC053 Beaufort West - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	841,593	-	48,885			890,478
Chief Whip			-	-	-			-
Executive Mayor		1	1,051,991	-	48,885			1,100,876
Deputy Executive Mayor		1	841,593	-	48,885			890,478
Executive Committee		2	1,509,810	-	165,952			1,675,762
Total for all other councillors		8	3,103,486	-	391,080			3,494,566
Total Councillors	8	13	7,348,473	-	703,687			8,052,160
Senior Managers of the Municipality	5							
Municipal Manager (MA)		1	1,644,704	2,397	145,130	50,288		1,842,520
Chief Finance Officer		1	896,155	247,154	224,284	106,490		1,274,063
Director Corporate Services		1	1,082,957	203,851	184,109	164,402		1,635,319
Director Infrastructure Services		1	802,541	291,128	236,074	148,268		1,478,011
Director Community Services		1	1,344,411	2,397	124,109	-		1,470,917
			-	-	-	-		-
List of each official with packages >= senior manager								-
								-
Total Senior Managers of the Municipality	8,10	5	5,570,768	748,927	913,686	469,449		7,700,530
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	18	12,919,241	748,927	1,617,373	469,449		15,752,990

2.8 - ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

Supporting Table SA21 Transfers and grants made by the municipality

Any allocation made to an outside body must comply with the requirements of section 67 of the MFMA. This stipulates that before transferring funds to an outside organisation the Municipal Manager, as Accounting Officer, must be satisfied that the organisation or body has the capacity to comply with the agreement and has adequate financial management and other systems in place.

The Beaufort West Municipality did not budget for any transfers and grants to any outside bodies.

2.9 - MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Supporting Table SA25 Budgeted monthly revenue and expenditure

In thousand	Description	Budget Year 2026/27												Medium Term Revenue and Expenditure			
		Ref	July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +2 2028/29	
	Revenue		12,104	12,104	12,104	12,104	12,104	12,104	12,104	12,104	12,104	12,104	12,104	12,104	145,546	157,584	170,889
	Exchange Revenue		3,106	3,106	3,106	3,106	3,106	3,106	3,106	3,106	3,106	3,106	3,106	3,106	37,377	36,514	41,885
	Service charges - Electricity		1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,866	1,866	22,367	20,730	25,154
	Service charges - Water		1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	13,349	14,348	16,437
	Service charges - Waste Management		91	91	91	91	91	91	91	91	91	91	91	91	1,065	1,172	1,242
	Service charges - Waste Management		138	138	138	138	138	138	138	138	138	138	138	138	1,653	1,816	2,000
	Sale of Goods and Rendering of Services		750	750	750	750	750	750	750	750	750	750	750	9,006	9,456	9,920	
	Agency services		268	268	268	268	268	268	268	268	268	268	268	3,272	3,382	3,495	
	Interest		112	112	112	112	112	112	112	112	112	112	112	1,349	1,416	1,487	
	Interest earned from Receivables		17	17	17	17	17	17	17	17	17	17	17	202	214	225	
	Interest earned from Current and Non-Current Assets		95	95	95	95	95	95	95	95	95	95	95	1,147	1,202	1,262	
	Dividends		17	17	17	17	17	17	17	17	17	17	17	202	214	225	
	Rental from Fixed Assets		163	163	163	163	163	163	163	163	163	163	163	1,987	2,059	2,182	
	License and permits		17	17	17	17	17	17	17	17	17	17	17	202	214	225	
	Special rate levies		17	17	17	17	17	17	17	17	17	17	17	202	214	225	
	Contribution Contract Revenue		17	17	17	17	17	17	17	17	17	17	17	202	214	225	
	Development Charges		163	163	163	163	163	163	163	163	163	163	163	1,987	2,059	2,182	
	Operational Revenue		176	176	176	176	176	176	176	176	176	176	176	2,114	2,240	2,376	
	Non-Exchange Revenue		2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	31,390	33,909	36,803	
	Property VAs		5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	61,446	65,139	69,044	
	Surcharges and Taxes		6,915	6,915	6,915	6,915	6,915	6,915	6,915	6,915	6,915	6,915	6,915	82,978	87,403	92,023	
	Fees, penalties and rebills		14	14	14	14	14	14	14	14	14	14	14	168	179	188	
	License or permits		9,010	9,010	9,010	9,010	9,010	9,010	9,010	9,010	9,010	9,010	9,010	108,118	114,078	119,875	
	Treasury and subsidies - Operational		236	236	236	236	236	236	236	236	236	236	236	2,823	2,985	3,113	
	Interest		176	176	176	176	176	176	176	176	176	176	176	2,114	2,240	2,376	
	Fuel Levy		176	176	176	176	176	176	176	176	176	176	176	2,114	2,240	2,376	
	Operational Revenue		2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	2,616	31,390	33,909	36,803	
	Claims on disposal of fixed and intangible Assets		43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	524,848	558,047	590,840	
	Other Gains		43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	524,848	558,047	590,840	
	Discontinued Operations		43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	524,848	558,047	590,840	
	Expenditure		13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	166,493	172,187	178,029	
	Employee related costs		671	671	671	671	671	671	671	671	671	671	671	8,092	8,374	8,710	
	Remuneration of councillors		10,983	10,983	10,983	10,983	10,983	10,983	10,983	10,983	10,983	10,983	10,983	131,560	143,186	156,036	
	Rent outgoings - electricity		2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	2,878	32,138	33,687	35,415	
	Inventory consumed		1,973	1,973	1,973	1,973	1,973	1,973	1,973	1,973	1,973	1,973	1,973	23,660	24,950	26,374	
	Debt repayment		2,249	2,249	2,249	2,249	2,249	2,249	2,249	2,249	2,249	2,249	2,249	26,986	28,336	29,722	
	Depreciation, amortisation and impairment		490	490	490	490	490	490	490	490	490	490	490	5,860	6,472	7,017	
	Interest Dividends and Rental from Land		2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	31,480	34,046	36,704	
	Contracted services		4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	53,725	56,987	60,297	
	Transfers and subsidies		3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	44,355	46,733	49,189	
	Irrecoverable debts within of		4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	53,725	56,987	60,297	
	Operational costs		3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	3,898	44,355	46,733	49,189	
	Deposits of fixed and intangible Assets		43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	524,848	558,047	590,840	
	Other Loans		43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	43,789	524,848	558,047	590,840	
	Total Expenditure		43,810	43,810	43,810	43,810	43,810	43,810	43,810	43,810	43,810	43,810	43,810	524,848	558,047	590,840	
	Surplus/Deficit		189	189	189	189	189	189	189	189	189	189	189	2,279	2,439	2,748	
	Transfers and subsidies - capital (monetary allocations)		4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	53,305	56,885	60,526	
	Transfers and subsidies - capital (in-kind)		4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	4,446	53,305	56,885	60,526	
	Surplus/Deficit after capital transfers & contributions		4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	55,828	59,583	63,484	
	Income Tax		4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	55,828	59,583	63,484	
	Surplus/Deficit after income tax		4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	55,828	59,583	63,484	
	Share of Surplus/Deficit attributable to Council/Venture		4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	55,828	59,583	63,484	
	Share of Surplus/Deficit attributable to Municipality		4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	55,828	59,583	63,484	
	Share of Surplus/Deficit attributable to Municipality		4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	55,828	59,583	63,484	
	Share of Surplus/Deficit attributable to Associate		4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	55,828	59,583	63,484	
	Share of Surplus/Deficit attributable to Partners		4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	55,828	59,583	63,484	
	Supplier/Contractor for the year	1	4,838	4,838	4,838	4,838	4,838	4,838	4,838	4,838	4,838	4,838	4,838	58,838	62,583	66,483	

Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

WC053 Beaufort West - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		691	691	691	691	691	691	691	691	691	691	691	691	8,292	7,997	8,836
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		29,472	29,472	29,472	29,472	29,472	29,472	29,472	29,472	29,472	29,472	29,472	29,472	353,660	327,710	333,787
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	12,751	12,511	12,192
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		5,980	5,980	5,980	5,980	5,980	5,980	5,980	5,980	5,980	5,980	5,980	5,980	71,758	75,980	80,466
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	11,040	132,483	126,935	148,396
Total Revenue by Vote		48,245	48,245	48,245	48,245	48,245	48,245	48,245	48,245	48,245	48,245	48,245	48,245	578,943	551,131	583,676
Expenditure by Vote to be appropriated																
Vote 1 - MUNICIPAL MANAGER		651	651	651	651	651	651	651	651	651	651	651	651	7,809	8,372	8,746
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		22,469	22,469	22,469	22,469	22,469	22,469	22,469	22,469	22,469	22,469	22,469	22,469	269,627	267,453	302,317
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	62,154	65,146	67,741
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		4,542	4,542	4,542	4,542	4,542	4,542	4,542	4,542	4,542	4,542	4,542	4,542	54,499	58,061	60,465
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		10,769	10,769	10,769	10,769	10,769	10,769	10,769	10,769	10,769	10,769	10,769	10,769	129,229	107,518	118,924
Total Expenditure by Vote		43,610	43,610	43,610	43,610	43,610	43,610	43,610	43,610	43,610	43,610	43,610	43,610	523,317	526,549	558,192
Surplus/(Deficit) before assoc.		4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	55,626	24,583	25,484
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	4,636	55,626	24,583	25,484

Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

WC053 Beaufort West - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																
Description	Rf	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
<i>Government and administration</i>		7,891	7,891	7,891	7,891	7,891	7,891	7,891	7,891	7,891	7,891	7,891	7,891	94,665	97,437	102,552
Executive and council		1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	12,901	12,112	12,675
Finance and administration		6,816	6,816	6,816	6,816	6,816	6,816	6,816	6,816	6,816	6,816	6,816	6,816	81,767	85,325	91,209
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		8,413	8,413	8,413	8,413	8,413	8,413	8,413	8,413	8,413	8,413	8,413	8,413	100,052	98,068	102,648
Community and social services		1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	1,276	15,315	8,913	8,900
Sport and recreation		14	14	14	14	14	14	14	14	14	14	14	14	169	180	180
Public safety		7,123	7,123	7,123	7,123	7,123	7,123	7,123	7,123	7,123	7,123	7,123	7,123	85,471	88,825	93,608
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	150	150
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		678	678	678	678	678	678	678	678	678	678	678	678	8,141	1,115	4,170
Planning and development		131	131	131	131	131	131	131	131	131	131	131	131	1,571	1,058	1,001
Road transport		547	547	547	547	547	547	547	547	547	547	547	547	6,570	58	3,060
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		31,264	31,264	31,264	31,264	31,264	31,264	31,264	31,264	31,264	31,264	31,264	31,264	375,182	364,512	372,775
Energy sources		15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	186,901	182,031	182,591
Water management		7,344	7,344	7,344	7,344	7,344	7,344	7,344	7,344	7,344	7,344	7,344	7,344	88,125	88,430	88,529
Waste water management		8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	74,206	55,474	45,804
Waste management		2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	2,161	26,931	28,577	43,651
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		48,245	48,245	48,245	48,245	48,245	48,245	48,245	48,245	48,245	48,245	48,245	48,245	578,949	551,124	583,676
Expenditure - Functional																
<i>Government and administration</i>		10,784	10,784	10,784	10,784	10,784	10,784	10,784	10,784	10,784	10,784	10,784	10,784	129,148	136,713	142,618
Executive and council		2,621	2,621	2,621	2,621	2,621	2,621	2,621	2,621	2,621	2,621	2,621	2,621	31,461	32,971	34,401
Finance and administration		8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	8,011	96,128	102,065	106,417
Internal audit		132	132	132	132	132	132	132	132	132	132	132	132	1,688	1,657	1,708
<i>Community and public safety</i>		9,489	9,489	9,489	9,489	9,489	9,489	9,489	9,489	9,489	9,489	9,489	9,489	113,627	91,951	101,913
Community and social services		1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	16,020	16,915	17,381
Sport and recreation		844	844	844	844	844	844	844	844	844	844	844	844	10,132	10,779	11,530
Public safety		7,160	7,160	7,160	7,160	7,160	7,160	7,160	7,160	7,160	7,160	7,160	7,160	85,921	62,905	71,124
Housing		129	129	129	129	129	129	129	129	129	129	129	129	1,563	1,831	1,878
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,978	2,978	2,978	2,978	2,978	2,978	2,978	2,978	2,978	2,978	2,978	2,978	35,741	37,972	38,421
Planning and development		988	988	988	988	988	988	988	988	988	988	988	988	11,610	11,363	11,666
Road transport		2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	24,131	25,718	26,616
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		20,398	20,398	20,398	20,398	20,398	20,398	20,398	20,398	20,398	20,398	20,398	20,398	244,781	260,934	275,242
Energy sources		13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	159,573	172,828	187,026
Water management		3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	45,375	47,441	45,392
Waste water management		1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	17,784	18,658	19,607
Waste management		1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	1,812	21,745	21,907	23,317
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		43,610	43,610	43,610	43,610	43,610	43,610	43,610	43,610	43,610	43,610	43,610	43,610	523,317	526,946	568,192
Surplus/(Deficit) before assoc.		4,635	4,635	4,635	4,635	4,635	4,635	4,635	4,635	4,635	4,635	4,635	4,635	55,632	24,583	25,484
Intracompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	4,635	4,635	4,635	4,635	4,635	4,635	4,635	4,635	4,635	4,635	4,635	4,635	55,632	24,583	25,484

Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

WC053 Beaufort West - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure to be appropriated	1															
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	35,963	21,322	7,580
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		73	73	73	73	73	73	73	73	73	73	73	73	870	940	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		13	13	13	13	13	13	13	13	13	13	13	13	150	150	150
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		517	517	517	517	517	517	517	517	517	517	517	517	6,206	1,174	7,521
Capital multi-year expenditure sub-total	2	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	43,189	23,586	16,231
Single-year expenditure to be appropriated																
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		315	315	315	315	315	315	315	315	315	315	315	315	3,775	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		87	87	87	87	87	87	87	87	87	87	87	87	1,043	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,609
Capital single-year expenditure sub-total	2	402	402	402	402	402	402	402	402	402	402	402	402	4,818	-	6,609
Total Capital Expenditure	2	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	48,007	23,586	21,859

Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

WC053 Beaufort West - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2028/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2028/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		85	85	85	85	85	85	85	85	85	85	85	85	1,020	1,000	150
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		85	85	85	85	85	85	85	85	85	85	85	85	1,020	1,000	150
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		804	804	804	804	804	804	804	804	804	804	804	804	7,250	-	-
Community and social services		517	517	517	517	517	517	517	517	517	517	517	517	6,206	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		87	87	87	87	87	87	87	87	87	87	87	87	1,043	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		485	485	485	485	485	485	485	485	485	485	485	485	5,826	200	2,829
Planning and development		17	17	17	17	17	17	17	17	17	17	17	17	200	200	200
Road transport		469	469	469	469	469	469	469	469	469	469	469	469	5,626	-	2,629
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		2,826	2,826	2,826	2,826	2,826	2,826	2,826	2,826	2,826	2,826	2,826	2,826	33,912	23,298	18,880
Energy sources		92	92	92	92	92	92	92	92	92	92	92	92	1,107	7,392	4,750
Water management		315	315	315	315	315	315	315	315	315	315	315	315	3,775	-	-
Waste water management		2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	29,030	13,730	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	1,174	14,130
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	48,007	23,588	21,859
Funded by:																
National Government		3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	3,465	41,578	19,204	19,770
Provincial Government		402	402	402	402	402	402	402	402	402	402	402	402	4,818	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Net/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educa Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		3,866	3,866	3,866	3,866	3,866	3,866	3,866	3,866	3,866	3,866	3,866	3,866	46,396	19,204	19,770
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		134	134	134	134	134	134	134	134	134	134	134	134	1,611	4,382	2,089
Total Capital Funding		4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	4,001	48,007	23,588	21,859

2.10 – CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

Supporting Table SA33 Contracts having future budgetary implications

WC053 Beaufort West - Supporting Table SA33 Contracts having future budgetary implications																	
Description	Ref	Preceding	Budget Year	2026/27 Medium Term Revenue & Expenditure Framework			Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Total			
		Years	2025/26	Budget Year	Budget Year +1	Budget Year +2	2026/27	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
R thousand	1,3	Total	Original Budget	2026/27	2027/28	2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:																	
Revenue Obligation By Contract																	
Contract 1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract																	
Auditor General of South Africa	2	3,070	2,991	2,991	1,248	-	-	-	-	-	-	-	-	-	-	-	10,289
Department of Mobility		1,905	2,225	2,750	3,378	1,525	-	-	-	-	-	-	-	-	-	-	11,783
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditure Implication		4,975	5,216	5,741	4,624	1,525	-	-	-	-	-	-	-	-	-	-	22,062
Capital Expenditure Obligation By Contract																	
Contract 1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		4,975	5,216	5,741	4,624	1,525	-	-	-	-	-	-	-	-	-	-	22,062
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

The Beaufort West Municipality entered into payment agreements with the Auditor General of South Africa (AGSA) and the Provincial Department of Mobility.

The table above indicate cash outflows year-on-year over the period of the arrangements with each creditor, with the last payments due in the 2028/29 financial year.

2.11 - CAPITAL EXPENDITURE DETAILS

Supporting Table SA34a Capital expenditure on new assets by asset class

WC053 Beaufort West - Supporting Table SA34a Capital expenditure on new assets by asset class								
Description	Ref 1	2024/25	Budget Year 2023/25			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure		189	30,435	30,435	-	29,142	2,847	-
Roads Infrastructure		-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	1,107	2,847	-
Power Plants		-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-
LV Networks		-	-	-	-	1,107	2,847	-
Capital Spares		-	-	-	-	-	-	-
Water Supply Infrastructure		-	15,909	15,909	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-
Water Treatment Works		-	15,909	15,909	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Sanitation Infrastructure		-	14,526	14,526	-	28,036	-	-
Pump Station		-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-
Waste Water Treatment Works		-	14,526	14,526	-	28,036	-	-
Outfall Sewers		-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Solid Waste Infrastructure		189	-	-	-	-	-	-
Landfill Sites		189	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-

Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

WC053 Beaufort West - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class								
Description	Ref	2024/25	Budget Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1							
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure		-	77	-	-	995	13,730	-
Roads Infrastructure		-	77	-	-	-	-	-
Roads		-	77	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	995	13,730	-
Pump Station		-	-	-	-	995	13,730	-
Reticulation		-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class									
R thousand	Description	Ref 1	2024/25	Budget Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing Assets by Asset Class/Sub-class									
Community Assets									
	Community Facilities		-	-	-	-	-	-	
	Halls		-	-	-	-	-	-	
	Centres		-	-	-	-	-	-	
	Crickets		-	-	-	-	-	-	
	Clubs/Care Centres		-	-	-	-	-	-	
	Fire/Ambulance Stations		-	-	-	-	-	-	
	Tasting Stations		-	-	-	-	-	-	
	Museums		-	-	-	-	-	-	
	Galleries		-	-	-	-	-	-	
	Theatres		-	-	-	-	-	-	
	Libraries		-	-	-	-	-	-	
	Cemeteries/Crematoria		-	-	-	-	-	-	
	Police		-	-	-	-	-	-	
	Parks		-	-	-	-	-	-	
	Public Open Space		-	-	-	-	-	-	
	Nature Reserves		-	-	-	-	-	-	
	Public Abolition Facilities		-	-	-	-	-	-	
	Markets		-	-	-	-	-	-	
	Stalls		-	-	-	-	-	-	
	Airstops		-	-	-	-	-	-	
	Airports		-	-	-	-	-	-	
	Taxi Rank/Bus Terminal		-	-	-	-	-	-	
	Capital Spares		-	-	-	-	-	-	
	Sport and Recreation Facilities		-	-	-	-	-	-	
	Indoor Facilities		-	-	-	-	-	-	
	Outdoor Facilities		-	-	-	-	-	-	
	Capital Spares		-	-	-	-	-	-	
Heritage assets									
	Monuments		-	-	-	-	-	-	
	Historic Buildings		-	-	-	-	-	-	
	Works of Art		-	-	-	-	-	-	
	Conservation Areas		-	-	-	-	-	-	
	Other Heritage		-	-	-	-	-	-	
Investment properties									
	Revenue Generating		-	-	-	-	-	-	
	Improved Property		-	-	-	-	-	-	
	Unimproved Property		-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	
	Improved Property		-	-	-	-	-	-	
	Unimproved Property		-	-	-	-	-	-	
Other assets									
	Operational Buildings		-	-	-	-	-	-	
	Municipal Offices		-	-	-	-	-	-	
	Pay/Enquiry Points		-	-	-	-	-	-	
	Building Plan Offices		-	-	-	-	-	-	
	Workshops		-	-	-	-	-	-	
	Yards		-	-	-	-	-	-	
	Stores		-	-	-	-	-	-	
	Laboratories		-	-	-	-	-	-	
	Training Centres		-	-	-	-	-	-	
	Manufacturing Plant		-	-	-	-	-	-	
	Depots		-	-	-	-	-	-	
	Capital Spares		-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	
	Staff Housing		-	-	-	-	-	-	
	Social Housing		-	-	-	-	-	-	
	Capital Spares		-	-	-	-	-	-	
Biological or Cultivated Assets									
	Biological or Cultivated Assets		-	-	-	-	-	-	
Intangible Assets									
	Servitudes		101	-	-	-	-	-	
	Licences and Rights		701	-	-	-	-	-	
	Water Rights		-	-	-	-	-	-	
	Effluent Licences		-	-	-	-	-	-	
	Solid Waste Licences		-	-	-	-	-	-	
	Computer Software and Applications		101	-	-	-	-	-	
	Local Government Software Applications		-	-	-	-	-	-	
	Unspecified		-	-	-	-	-	-	
Computer Equipment									
	Computer Equipment		-	-	-	-	-	-	
Furniture and Office Equipment									
	Furniture and Office Equipment		-	-	-	-	-	-	
Machinery and Equipment									
	Machinery and Equipment		-	-	-	-	-	-	
Transport Assets									
	Transport Assets		-	-	-	-	-	-	
Land									
	Land		-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals									
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	
Living Resources									
	Marine		-	-	-	-	-	-	
	Harbour and Protection		-	-	-	-	-	-	
	Zoological plants and animals		-	-	-	-	-	-	
	Invertebrate		-	-	-	-	-	-	
	Harbour and Protection		-	-	-	-	-	-	
	Zoological plants and animals		-	-	-	-	-	-	
	Total Capital Expenditure on renewal of existing assets	1	101	77	-	-	996	13,750	

Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class


WC053 Beaufort West - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class								
Description	Ref	2024/25	Budget Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1							
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure		9,543	23,421	21,735	-	9,401	5,719	14,901
Roads Infrastructure		426	12,551	10,956	-	5,626	-	2,829
Roads		426	12,551	10,956	-	5,626	-	2,829
Road Structures		-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Stormwater Infrastructure		-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-
Stormwater Conveyance		-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-
Electrical Infrastructure		5,072	7,826	7,826	-	-	4,544	4,750
Power Plants		-	-	-	-	-	-	-
HV Substations		5,072	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-
MV Substations		-	7,826	7,826	-	-	4,544	4,750
MV Switching Stations		-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Water Supply Infrastructure		3,145	3,043	3,043	-	3,775	-	-
Dams and Weirs		-	-	-	-	-	-	-
Boreholes		2,275	2,261	2,261	-	3,775	-	-
Reservoirs		-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-
Distribution		870	783	783	-	-	-	-
Distribution Points		-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	1,174	7,521
Landfill Sites		-	-	-	-	-	1,174	7,521
Waste Transfer Stations		-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-
Stormwater Conveyance		-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table 5A34e Capital expenditure on the upgrading of existing assets by asset class

R thousands	Description	Ref 1	2024/25	Budget Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Actual Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
	Community Assets		7,674	7,555	10,158	-	6,206	-	-
	Community Facilities		1,041	992	1,608	-	6,206	-	-
	Halls		-	-	-	-	-	-	-
	Centres		-	-	-	-	-	-	-
	Crèches		-	-	-	-	-	-	-
	Child/Carer Centres		-	-	-	-	-	-	-
	Fire/Ambulance Stations		-	-	-	-	-	-	-
	Trading Stations		-	-	-	-	-	-	-
	Museums		-	-	-	-	-	-	-
	Galleries		-	-	-	-	-	-	-
	Theatres		-	-	-	-	-	-	-
	Libraries		910	-	179	-	-	-	-
	Cometaria/Crematoria		121	992	1,430	-	6,206	-	-
	Parks		-	-	-	-	-	-	-
	Public Open Space		-	-	-	-	-	-	-
	Nature Reserves		-	-	-	-	-	-	-
	Public Abolition Facilities		-	-	-	-	-	-	-
	Markets		-	-	-	-	-	-	-
	Stalls		-	-	-	-	-	-	-
	Abattoirs		-	-	-	-	-	-	-
	Airports		-	-	-	-	-	-	-
	Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-
	Sport and Recreation Facilities		6,633	6,563	8,650	-	-	-	-
	Indoor Facilities		-	-	-	-	-	-	-
	Outdoor Facilities		6,633	6,563	8,650	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-
	Heritage assets		-	-	-	-	-	-	-
	Monuments		-	-	-	-	-	-	-
	Historic Buildings		-	-	-	-	-	-	-
	Works of Art		-	-	-	-	-	-	-
	Conservation Areas		-	-	-	-	-	-	-
	Other Heritage		-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-
	Improved Property		-	-	-	-	-	-	-
	Unimproved Property		-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-
	Improved Property		-	-	-	-	-	-	-
	Unimproved Property		-	-	-	-	-	-	-
	Other assets		-	-	-	-	-	-	-
	Operational Buildings		-	-	-	-	-	-	-
	Municipal Offices		-	-	-	-	-	-	-
	Pay/Equity Points		-	-	-	-	-	-	-
	Building Plan Offices		-	-	-	-	-	-	-
	Workshops		-	-	-	-	-	-	-
	Yards		-	-	-	-	-	-	-
	Stores		-	-	-	-	-	-	-
	Laboratories		-	-	-	-	-	-	-
	Training Centres		-	-	-	-	-	-	-
	Manufacturing Plant		-	-	-	-	-	-	-
	Depots		-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-
	Staff Housing		-	-	-	-	-	-	-
	Social Housing		-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-
	Services		-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-
	Water Rights		-	-	-	-	-	-	-
	Effluent Licences		-	-	-	-	-	-	-
	Solid Waste Licences		-	-	-	-	-	-	-
	Computer Software and Applications		-	-	-	-	-	-	-
	Land Settlement Software Applications		-	-	-	-	-	-	-
	Unspecified		-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-
	Furniture and Office Equipment		-	-	-	-	-	-	-
	Furniture and Office Equipment		-	-	-	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	-
	Transport Assets		-	-	-	-	-	-	3,130
	Transport Assets		-	-	-	-	-	-	3,130
	Land		-	-	-	-	-	-	-
	Land		-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-
	Livestock resources		-	-	-	-	-	-	-
	Mature		-	-	-	-	-	-	-
	Raising and Protection		-	-	-	-	-	-	-
	Zoological plants and animals		-	-	-	-	-	-	-
	Immature		-	-	-	-	-	-	-
	Raising and Protection		-	-	-	-	-	-	-
	Zoological plants and animals		-	-	-	-	-	-	-
	Total Capital Expenditure on upgrading of existing assets	1	17,317	30,976	31,593	-	15,607	6,710	19,031

2.12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Gerald Esau acting municipal manager of Beaufort Municipality, hereby certify that the Draft Annual Budget and Supporting Documentation have been prepared in accordance with the Municipal Finance Management Act, No. 56 of 2003, and the regulations made under the Act, and that the Annual Budget and supporting documents are consistent with the Integrated Development Plan of Beaufort West Municipality.



Accounting Officer: Beaufort West Municipality WC053

Annexure A
Increases in Tariffs for Rates

Annexure A – Increases in Tariffs for Rates

1. Tariffs for Rates with effect from 1 July 2026:

1.1 the tariffs for property rates

Beaufort West, Merweville, Nelspoort and Murraysburg

The Rate in the Rand for Property Rates for 2026/2027 financial year are:

RATING CATEGORY	26/27 RATE IN RAND
Residential Properties	0.015900
Business Properties	0.031800
Industrial Properties	0.031800
Agricultural Properties	0.001389
Public service purposes	0.031800
National Monuments	0.015900
Mining Properties	0.031800
Multiple use Properties	As per allocation
Municipal Properties	0.0
Nature Reserve Properties	0.0
PSI	0.0
Vacant Land	0.019080
Public Benefit Organisations	0.003975

The rates levied per individual property will be calculated based on the value of that property and multiplied by the rate-in-rand set out in the document. Rebates are also taken into consideration.

RATES RATIOS

The residential category is used as the base rate. The rates ratio per rating category are:

RATING CATEGORY	RATIO TO RES (RES:RC)
Residential Properties	1:1
Business Properties	1:2
Industrial Properties	1:2
Agricultural Properties	1:0.09
Public service purposes	1:2
National Monuments	1:1
Municipal Properties	1:0
Nature Reserve Properties	1:0
PSI	1:0
Vacant Land	1:1.2

EXEMPTIONS, REDUCTIONS AND REBATES

RESIDENTIAL PROPERTIES

The first R15 000,00 of the market value as per the valuation Roll on Residential Properties as set out in Section 17(1)(h) of the MPRA is exempted from paying property rates and R 100 000 for all residential property with a market value less than R190 000 reduction determined in the Rates Policy.

Rebates in respect of a category of owners of property are as follows:

Owners of National Monuments be levied at residential tariff provided that –

- The buildings are in a satisfactory condition, and
- The Director Engineering Services has during the second Month of each financial year submitted a report that the building is in a satisfactory condition in order that the municipality may consider whether to grant a rebate.

AGRICULTURAL

As a result of, and considering, limited rate-funded services supplied to such properties in general, the contribution of agriculture to the local economy, the extent to which agriculture assists in meeting the service delivery and development obligations of the community, and the contribution of agriculture to the social and economic welfare of farm workers, the council bills a reduced rate (as set out below) in respect of properties subject to agricultural use.

This rate rebate is 91% of the rate levied on Residential Properties, which rate on properties subject to agricultural use does not exceed the maximum ratio to the rate on Residential Property prescribed in the MPRA Rate Ratio Regulations.

The council will, when it imposes rates and sets tariffs for the budget year, grant an additional rebate of 65% on the rates payable in respect of agricultural properties where –

- there are no municipal roads next to the property;
- there is no municipal sewerage to the property;
- there is no municipal electricity to the property;
- water is not supplied by the municipality;
- refuse removal is not provided by the municipality.

No other rebates will be granted to properties that qualify for the Agricultural rebate. For the avoidance of doubt properties that qualify for the agricultural rebate will not be entitled to the residential rate rebate.

Pensioners

Registered owners of Residential Properties who are pensioners qualify for special rebates according to gross monthly household income of all Pensioners permanently residing on that property. To qualify for the rebate a property owner must be the registered owner of a property which satisfies the requirements of the definition of residential Property. This property owner must on 1 July of the financial year:

- Occupy the property as his/her Primary Residence, and
- Be at least 60 years of age, or
- Has been declared medically unfit even if not yet 60 years of age, and
- Be in receipt of a gross monthly household income not exceeding the amount determined by Council during the Municipality's budgeted process.
- Must annually submit proof to the CFO that he or she is registered with the Department of Social Development as a recipient of an old age or disability grant.
- Market value of the property not exceeding R 1 100 000
 - R 4 840 and under - 30%
 - R 4 841 to R 8 000 - 20%
 - R 8 001 to R12 000 - 10%

An owner must annually provide credible proof of his or her economic/financial position to the CFO.

Annexure B

**Increases in Tariffs for Service Charges and Other
Sundry Tariffs**

1. Tariffs and other sundry tariffs increase over the 2026/27 Medium Term Revenue & Expenditure Framework (MTREF) will be follows:

1.1 Service charges – Electricity:

Following a court order dated 20 February 2026, municipalities are required to submit their electricity tariff applications to the National Energy Regulator of South Africa (NERSA) by 31 March 2026.

NERSA has approved a 9.01% increase in bulk electricity purchase prices to Eskom, resulting in an effective 8.5% tariff increase for the Municipality as determined in the Cost of Supply (CoS).

The purpose of the CoS study is to ensure that all customers, both small and large, pay tariffs that accurately reflect the cost of service to each customer category. The local community and affected parties are invited to submit comments or representations on the FY2026/27 Electricity Tariffs that are based on the Municipality's cost of supply study.

% increase over 2026/27 Medium Term Revenue & Expenditure Framework			
Service	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Service charges - Electricity	8.5%	8.5%	8.5%

1.2 Service charges – Water, Waste Water Management and Waste Management:

% increase over 2026/27 Medium Term Revenue & Expenditure Framework			
Service	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Service charges - Water	6%	6%	6%
Service charges - Waste Water Management (Sanitation)	6%	6%	6%
Service charges - Waste Management (Refuse removal)	9%	9%	9%

1.3 Flat rate on Service charges – Water:

Water Flat-Rate Tariff - Where a water meter is not installed, is inaccessible, defective, inoperative, tampered with, or where consumption cannot be accurately measured for any reason whatsoever, the Municipality may levy a water flat-rate tariff as approved in the annual Tariff Schedule at a tariff equivalent to water availability charge. Since the present conventional meter will be replaced with a smart prepaid water meter, all customers who have conventional water meters that are subjected to the water flat rate will not be levied a water basic service charge.

1.4 Other sundry tariffs will increase by 6% year on year over the 2026/27 MTREF;

1.5 Interest on outstanding debtors be levied monthly at prime plus one percent (1%) year on year over the 2026/27 MTREF.

2. Indigent Subsidy from 1 July 2026:

To households with a monthly income up to 2 old age pensions (R 4,840) or less; such a household will qualify for the following indigent subsidy:

Service Charge	Subsidy
Electricity Basic	100% Subsidy
Water Basic	100% Subsidy
Electricity Consumption	50 kWh electricity usage
Water Consumption	6 kl
Sanitation	100% Subsidy
Refuse Removal	100% Subsidy

Annexure C

DRAFT DETAILED CAPITAL BUDGET 2026/27 MTREF

Department	SCOA Function Posting Level	Source	2026/27 Medium Term Revenue & Expenditure Framework		
			Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads		5,625,998	-	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads		-	-	494,782
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads		-	-	2,194,405
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste		994,826	10,637,919	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste		-	3,092,248	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment Resilience Grant		3,774,782	-	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste		28,035,652	-	-
Directorate: Community Services	Function:Community and Social Services:Core Function:Community		5,814,680	-	-
Directorate: Community Services	Function:Community and Social Services:Core Function:Community		391,456	-	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Street Lighting and		1,106,538	2,847,327	-
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste		-	1,174,492	5,782,029
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste		-	-	1,739,130
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste		-	-	3,130,434
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste		-	-	3,478,260
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity Grant (INEP)		-	4,544,348	4,750,435
Directorate: Corporate Services	Function:Finance and Administration:Core Function:Information		870,000	940,000	-
Directorate: Financial Services	Function:Finance and Administration:Core Function:Financial		150,000	150,000	150,000
Directorate: Community Services	Function:Public Safety:Core Function:Police Forces, Traffic and	Port Solution Grant	1,043,478	-	-
Directorate: Infrastructure Services	Function:Planning and Development:Core Function:Town		200,000	200,000	200,000
			48,007,420	23,586,334	21,859,475

Annexure D

IDP AND BUDGET TIME SCHEDULE



**MUNISIPALITEIT – MUNICIPALITY – UMASIPALA-WASE
BEAUFORT-WES/BEAUFORT WEST/BHOBHOFOLO**

Kantoor van die Munisipale Bestuurder / Office of the Municipal Manager
Departement Korporatiewe Dienste / Department Corporative Services

Rig asseblief alle korespondensie aan die Munisipale Bestuurder/Kindly address all correspondence to the Municipal Manager/Yonke balelwano mayifhunyelwe kuMlawuli kaMasipala

Verwysing

Reference 2/10/2

Isalathiso

Navrae

Enquiries CJ Prince

Imbuzo

Datum

Date 1 September 2025

Privatsak/Private Bag 582

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Tel 023-4148181

E-pos / E-mail admin@beaufortwestmun.co.za

Donkinstraat 112 Donkin Street

BEAUFORT-WES

BEAUFORT WEST

BHOBHOFOLO

6970

**EXTRACT FROM THE 8th MONTHLY COUNCIL MEETING OF THE LOCAL MUNICIPAL COUNCIL
HELD ON FRIDAY 29 AUGUST 2025**

**8.7 2025/2026 IDP TIME SCHEDULE OF KEY DEADLINES FOR THE COMPILATION OF
THE IDP AND ANNUAL BUDGET FOR THE 2026/2027 FINANCIAL YEAR AND THE
TWO OUTER YEARS**

2/10/2

Councillor S Essop seconded by Councillor O Haarvoor proposes that the 2025/2026 IDP Time Schedule of Key Deadlines for the compilation of the IDP and Annual Budget for the 2026/2027 financial year and the two outer years attached as *Annexure 049 to 081* of the agenda be accepted and approved.

**UNANIMOUSLY ACCEPTED
THUS RESOLVED**

**CERTIFIED AS A TRUE REFLECTION AND EXTRACT FROM THE MINUTES OF THE 8TH
MONTHLY COUNCIL MEETING HELD ON FRIDAY, 29 AUGUST 2025.**

AC Makendlana

Acting Municipal Manager

/pm

BEAUFORT WEST MUNICIPALITY



TIME SCHEDULE OF KEY DEADLINES – 2025/2026

As per Section 21 of MFMA

TABLING DATE: 26 August 2025

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1. LIST OF ABBREVIATIONS

BSC	Budget Steering Committee
MM	Municipal Manager
CFO	Chief Financial Officer
IDP	Integrated Development Plan
DCS	Director Corporate Services
PP	Public Participation
HRM	Human Resource Management
AG	Auditor General
PMS	Performance Management System
MBRR	Municipal Budget and Reporting Regulations
MFMA	Municipal Finance Management Act
MPPMR	Municipal Planning and Performance Management Regulations
MSA	Municipal Systems Act
SCM	Supply Chain Management
MPAC	Municipal Public Accounts Committee
SIME	Strategic Information Municipal Engagement
NT	National Treasury
PT	Provincial Treasury
CKD	Central Karoo District
CKDM	Central Karoo District Municipality
BWM	Beaufort West Municipality
LBM	Laingsburg Municipality
PAM	Prince Albert Municipality
DLG	Department of Local Government
MEC	Member of Executive Council
DCF	District Coordinating Forum
DCTF	District Coordinating Technical Forum
COMMS	Communications

2. 2025/2026 IDP AND BUDGET TIME SCHEDULE FOR THE FINANCIAL YEAR 2026/2027

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
SEPTEMBER 2025				
	• Advertise IDP Public Participation and Ward Committees Meeting.	IDP	September	Guidance: Section 29 MSA
	• Strategic Planning Meeting of Council.	CKDM - Strategic Support	September	
	• Auditor General, audit of performance measures.	AG	September	
	• Submit adopted time schedule of key deadlines with Council resolution to DLG, National Treasury and Provincial Treasury.	IDP/DCS	September	
	• Q1 Provincial IDP Managers/Coordinators Forum Meeting.	DLG:IDP	TBC(September)	
	• Reflect integration of reviewed sector plans into IDP.	IDP	September	
	• Determine revenue projections and update policies and objectives.	MM/CFO/IDP/Senior Managers	September	
	• Municipal Public Accounts Committee.	DCS	September	
	• Q1 District Coordinating Technical Forum Meeting.	MM/Legal Services	September	
	• Q1 CK District Speakers Forum Meeting.	MM & Strategic - IDP	End September 2025	
	• Q1 District Coordinating Forum Meeting.	MM/Executive Mayor	September	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> District CFO Forum. 	CKDM CFO and Local Municipalities	September	
	<ul style="list-style-type: none"> Advertise IDP Time Schedule of Key Deadlines – circulate with stakeholders. 	IDP/DCS	September	
	<ul style="list-style-type: none"> Provincial CFO Forum. 	Provincial CFO's	September	
	<ul style="list-style-type: none"> Q1 District Joint IDP, PP & Communications Managers Forum Meeting. 	IDP/PP/COMMS	05 September	
	<ul style="list-style-type: none"> Submit monthly Section 71 MFMA report on the budget to the Mayor and the Provincial Treasury. 	MM/CFO	September (No later than 10 working days after the end of the month)	<ul style="list-style-type: none"> MFMA 71(1)
	<ul style="list-style-type: none"> Submit monthly statement to the provincial or national organ of state/Municipality on allocations received. 	MM/CFO	September (No later than 10 working days after the end of the month)	<ul style="list-style-type: none"> MFMA 71 (5)
	<ul style="list-style-type: none"> Submit monthly report on salaries, wages, allowance and benefits to Council. 	MM/CFO	September	<ul style="list-style-type: none"> MFMA 66
	<ul style="list-style-type: none"> The Mayor to consider the monthly Section 71 MFMA report, review implementation of budget and service delivery and budget implementation amendments. Submit report to Council and make public any amendment to the 2025/26 SDBIP if amendments are deemed necessary. 	Executive Mayor/CFO	September	
	<ul style="list-style-type: none"> Set up a meeting with the Performance Management to discuss the performance trends of the Municipality as part of the IDP review process for 2025/26. 	DLG:IDP	September	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Integration session of adopted sector plans for review. 	IDP/Sector Champions	19 September	
	<ul style="list-style-type: none"> District Council Meeting. 	Speaker	September	
	<ul style="list-style-type: none"> Municipal Council Meeting. 	Speaker	30 September	
OCTOBER 2025				
	<ul style="list-style-type: none"> Determine Revenue projections and policies. 	CFO	October	<ul style="list-style-type: none"> Review of policies and budget plans. Develop objectives for priority issues and determine programmes to achieve strategic intent including the development of scorecard.
	<ul style="list-style-type: none"> CKD IDP Managers/Coordinators Forum Meeting. 	IDP	03 October	
	<ul style="list-style-type: none"> IDP Steering Committee Meeting (Feedback on situational analysis). 	IDP	October	
	<ul style="list-style-type: none"> Reflect integration of reviewed sector plans into IDP. 	IDP	October	
	<ul style="list-style-type: none"> Commence preparation of departmental SDBIP alignment to strategic objectives in the IDP and inputs from other stakeholders including government and bulk service providers. 	Executive Mayor/MM/Directors	October	
	<ul style="list-style-type: none"> Draft initial allocations to sector departments. 	CFO	October	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Compile and submit Q1 performance report to Council. 	PMS/CFO	October	<ul style="list-style-type: none"> MFMA Section 52 (d)
	<ul style="list-style-type: none"> Submit the quarterly report for the period ending 30 September on the implementation of the SCM policy to the Mayor and make the report public. 	CFO	October	<ul style="list-style-type: none"> SCM Reg 6 (3) & (4)
	<ul style="list-style-type: none"> Review quarterly projections for period ended 30 September 2025 for the preparation of the SDBIP and compare actual performance to objections, in conjunction with the preparation of the section 52 MFMA report. 	Executive Mayor	October	<ul style="list-style-type: none"> MFMA 52
	<ul style="list-style-type: none"> Submit monthly Section 71 MFMA report on the budget to the Mayor and the Provincial Treasury. 	MM/CFO	October (No later than 10 working days after the end of the month)	<ul style="list-style-type: none"> MFMA 71(1)
	<ul style="list-style-type: none"> Submit monthly statement to the provincial or national organ of state/Municipality on allocations received. 	MM/CFO	October (No later than 10 working days after the end of the month)	<ul style="list-style-type: none"> MFMA 71 (5)
	<ul style="list-style-type: none"> Submit monthly report on salaries, wages, allowance and benefits to Council. 	MM/CFO	October	<ul style="list-style-type: none"> MFMA 66
	<ul style="list-style-type: none"> Table in Council quarterly consolidated report for period ending 30 September of all withdrawals not approved in the budget and submit to PT and AG. 	MM	October	<ul style="list-style-type: none"> MFMA 11 (4)

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Submit the quarterly section 52 MFMA report for period ending 30 September 2025 on implementation of the budget and financial affairs of the municipality to Council. 	Executive Mayor/CFO	October	<ul style="list-style-type: none"> MFMA 52(d)
	<ul style="list-style-type: none"> Send priorities to sector departments DDM/JDMA Process. 	ONE PLAN IDP	October	
	<ul style="list-style-type: none"> CKDM IDP Awareness drive. 	IDP	October	
	<ul style="list-style-type: none"> First round of public participation in all seven (7) Wards and Ward Committees for IDP. 	IDP/PP	October - November	
	<ul style="list-style-type: none"> Municipal Public Accounts Committee. 	DCS	October	
	<ul style="list-style-type: none"> Risk Management Committee meeting 	Chief Risk Officer	23 October	
	<ul style="list-style-type: none"> Public/ Community IDP Awareness & Participation Engagements. 	CKDM PP & Officials and including Locals	October (BWM) October(LBM) October(PAM)	
	<ul style="list-style-type: none"> District Council Meeting 	Speaker	October	
	<ul style="list-style-type: none"> Municipal Council Meeting 	Speaker	28 October	
NOVEMBER 2025				
	<ul style="list-style-type: none"> Q2 CKD IDP Representative Forum. 	IDP/Sector Departments	20 November	<ul style="list-style-type: none"> Accounting Officer reviews and draft initial changes to IDP MSA Section 34

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	• Consolidation of budget and plans.	CFO	November	
	• Table of draft Annual report to Audit committee.	PMS	November	
	• O2 District Public Participation & Communication Forum Meeting.	CKD PP/IDP/COMMS	19 November	
	• Place quarterly section 52 MFMA report on budget implementation on the municipal website.	MM	November	• MFMA 54 (1)
	• The Executive Mayor to consider the monthly section 71 MFMA report, review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments. Submit report to Council and make public any amendment to SDBIP if amendments are deemed necessary.	MM/Executive Mayor	November	• MFMA 54 (1)
	• Identify changed circumstances that might impact the strategic direction of the Municipality and require it to amend its IDP.	DLG:IDP	November	
	• Assess the changed circumstances impact on the IDP and what aspects of the IDP might require it to amend its IDP.	IDP	November	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Internal engagements to prioritize needs and assistance from sector departments. 	IDP/ All internal departments within the BWM.	November	
	<ul style="list-style-type: none"> Submit monthly section 71 report on the budget to the Mayor and PT. 	MM/CFO	November (No later than 10 working days after the end of the month)	<ul style="list-style-type: none"> MFMA 71 (1)
	<ul style="list-style-type: none"> Submit monthly report on salaries, wages, allowance and benefits to Council. 	MM/CFO	November	<ul style="list-style-type: none"> MFMA 66
	<ul style="list-style-type: none"> Send priorities to sector departments. 	IDP	November	
	<ul style="list-style-type: none"> Strategic Integrated Municipal engagements 1 (SIME) with municipalities. 	DLG	November	
	<ul style="list-style-type: none"> Municipal Public Accounts Committee. 	DCS	November	
	<ul style="list-style-type: none"> Audit and Performance Committee Meeting. 	Internal Audit	19 November	
	<ul style="list-style-type: none"> Finalize Audit Report for the financial year. 	AG	November	<ul style="list-style-type: none"> Auditor General return audit report (Due by 30 November) MFMA 126 (4)
	<ul style="list-style-type: none"> Strategic session with Council about the Vision, Mission and Strategic Objectives and Values. 	MM/IDP	November	
	<ul style="list-style-type: none"> Q2 District Coordinating Technical Forum meeting. 	MM / Legal Services	07 November	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	• Q2 District Coordinating Forum Meeting.	Executive Mayor/MM	November	
	• District Interface Team.	DLG	November	
	• District Council Meeting.	Speaker	November	
	• BWM Council Meeting.	Speaker	25 November	
DECEMBER 2025				
	• IDP Steering Committee Meeting (Comment on reviewed Municipal Strategies (Priotize projects & programmes).	IDP/Budge/Directors	December	
	• Provincial IDP Managers/Coordinators Forum.	DLG:IDP	4 & 5December	
	• Executive determines strategic direction for the next three years and finalize tariff policies.	Senior Management	December	
	• The Mayor to consider the monthly section 71 MFMA report, review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate to the SDBIP if amendments are deemed necessary.	MM/CFO	December	• MFMA 54 (1)
	• Asses the changed circumstances impact on the IDP and what aspects of the IDP might require an amendment as a result thereof.	DLG:IDP	December	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Submit monthly section 71 MFMA report on the budget to the Executive Mayor and PT. 	MM/CFO	December (No later than 10 working days after the end of the month)	<ul style="list-style-type: none"> MFMA 71(1)
	<ul style="list-style-type: none"> Submit monthly statement to the provincial or national organ of state or Municipality on allocations received. 	MM/CFO	December (Within 10 working days of the start of the new month)	<ul style="list-style-type: none"> MFMA 71 (5)
	<ul style="list-style-type: none"> Submit monthly report on salaries and wages expenditure to Council. 	MM/CFO	December	<ul style="list-style-type: none"> MFMA 66
	<ul style="list-style-type: none"> Consider monthly (section 71) report, review implementation of SDBIP, identify problems and amend or recommend appropriate amendments. Submit report to Council and make public any amendment to the SDBIP-due end of the month. 	MM/CFO/Executive Mayor	December	<ul style="list-style-type: none"> MFMA 54 (1)
	<ul style="list-style-type: none"> Outline / Review municipal Strategic Objectives, KPAs, KPIs and Targets. 	Senior Management/PMS	December	
	<ul style="list-style-type: none"> District Council Meeting 	Speaker	December	
	<ul style="list-style-type: none"> BWM Council Meeting 	Speaker	11 December	
JANUARY 2026				
	<ul style="list-style-type: none"> Prepare detailed budget and plans for the next three (3) years. 	Budget	January-February	<ul style="list-style-type: none"> MFMA Section 36 Accounting officer finalizes and submits to Mayor proposed IDP

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
				and Budget for next two years
	<ul style="list-style-type: none"> Compile and submit Quarterly Performance Report for Q2. 	PMS	January	<ul style="list-style-type: none"> MFMA Section 52 (d)
	<ul style="list-style-type: none"> Compile and submit Audit Action Plan to the AG. 	CFO	January	
	<ul style="list-style-type: none"> Mid-term/Mid-year Report submitted to the Executive Mayor. 	CFQ/PMS	January	<ul style="list-style-type: none"> MFMA Section 72
	<ul style="list-style-type: none"> MM table mid-year report to Council for approval. 	MM	January	<ul style="list-style-type: none"> MFMA Section 72
	<ul style="list-style-type: none"> Submit quarterly report for period ending 31 December on implementation of the SCM policy to the Mayor and make report public. 	CFQ	January	<ul style="list-style-type: none"> SCM Reg 6 (3) & (4)
	<ul style="list-style-type: none"> Review quarterly projections for period ending 31 December for SDBIP and compare actual performance to objectives, in conjunction with preparation of section 72 report. 	MM	January	<ul style="list-style-type: none"> Guidance MFMA
	<ul style="list-style-type: none"> Submit monthly section 71 MFMA report on the budget to the Executive Mayor and the PT. 	MM/CFO	January (No later than 10 working days after the end of the month)	<ul style="list-style-type: none"> MFMA 71 (1)
	<ul style="list-style-type: none"> Submit monthly statement to provincial or national organ of state or municipality on allocations received. 	MM/CFQ	January (Within 10 working days after the end of the month)	<ul style="list-style-type: none"> MFMA 71 (5)

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Submit monthly report on salaries, wages, allowance and benefits to Council. 	MM/CFO	January	<ul style="list-style-type: none"> MFMA 66
	<ul style="list-style-type: none"> Midterm/mid-year Report is published in the local newspaper. 	Senior Managers	January	<ul style="list-style-type: none"> MFMA Section 72
	<ul style="list-style-type: none"> Finalise annual performance report, assessment of arrears on taxes and service charges and an assessment of municipal performance together with recommendations from Council Audit Committee and details of corrective action undertaken arising from Audit report, and minimum competency compliance for inclusion in the Annual Report. 	DCS	January	<ul style="list-style-type: none"> MFMA 121 (3) (c) & (e)-(k); MSA 46 (2)
	<ul style="list-style-type: none"> Assess the performance of the municipality to 31 December 2025 and submit a section 72 MFMA report on the assessment to the Executive Mayor, PT and NT. Consider an adjustments budget if necessary. 	MM/CFO	January	<ul style="list-style-type: none"> MFMA 72 (1)
	<ul style="list-style-type: none"> Further review all aspects of budget including any unforeseen and unavoidable expenditure in light of need for adjustments budget. 	Executive Mayor/CFO	January	<ul style="list-style-type: none"> MFMA 29
	<ul style="list-style-type: none"> Where necessary consider tabling and approval of an adjustments budget. 	CFO	January	<ul style="list-style-type: none"> MFMA 28
	<ul style="list-style-type: none"> Table in Council quarterly consolidated report for period ending 31 December 2025 of all 	MM/CFO/Senior Manager	January	<ul style="list-style-type: none"> MFMA 11 (4)

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	withdrawals not approved in the budget and submit report to the PT and AG.			
	<ul style="list-style-type: none"> Submit quarterly section 52 MFMA report for period ending 31 December on implementation of the budget and financial situation and submit report of the municipality to Council. 	Executive Mayor/CFO	January	<ul style="list-style-type: none"> MFMA 52 (d)
	<ul style="list-style-type: none"> Consider monthly and mid-year (Section 71 and 72 MFMA) reports for the period ended 31 December 2025, review implementation of 2025/26 SDBIP, identify problems and amend or recommend appropriate amendments. Submit report to Council and make public any amendment to 2025/26 SDBIP. 	Executive Mayor/MM	January	<ul style="list-style-type: none"> MFMA 54 (1)
	<ul style="list-style-type: none"> Table Draft Annual Report to Council. 	Executive Mayor/MM	January	MFMA 127 (2)
	<ul style="list-style-type: none"> Make public the annual report and invite comments from the local community, submit report to AG, PT and Western Cape Department of Local Government. 	MM	January	MFMA 127 (5)
	<ul style="list-style-type: none"> Q3 District Coordinating Technical Forum. 	MM/Legal Services	January	
	<ul style="list-style-type: none"> Q3 District Coordinating Forum. 	MM & Executive Mayor	January	
	<ul style="list-style-type: none"> CKDM IDP Managers and IDP Representative Forum meeting. 	IDP / PP	January	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> District Council Meeting. 	Speaker	January	
	<ul style="list-style-type: none"> BWM Municipal monthly Council meeting. 	Speaker	27 January	
	<ul style="list-style-type: none"> CKD IDP Managers/Coordinators and Representative Forum 	IDP/MM	Last week of January	
FEBRUARY 2026				
	<ul style="list-style-type: none"> Continuous Review of Municipal Strategic Objectives, KPAs, KPIs and Targets. 	PMS/IDP	February	
	<ul style="list-style-type: none"> Place quarterly section 52 MFMA report on budget implementation on the municipal website. 	MM	February	MFMA 75 (1) (k)
	<ul style="list-style-type: none"> Q3 Joint District Public Participation & Communication Forum. 	IDP/PP	12 February	
	<ul style="list-style-type: none"> Council adopts Adjustment budget and SDBIP, Performance agreements to be adjusted and section 57 Managers and MM and placed on municipal website. 	MM/Budget/PMS	February	<ul style="list-style-type: none"> MFMA Section 129(1)
	<ul style="list-style-type: none"> Advertise Adjustment Budget and Mid-year Section 72 assessment in local newspapers. 	CFO/DCS	February	<ul style="list-style-type: none"> Within 10 working days after the municipal council has approved an adjustment budget, the municipal manager must make public, the approved adjustments budget and supporting

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
				documentation, as well as the resolutions referred to in regulation 25(3). MBRR Regulations 26(1)
	<ul style="list-style-type: none"> Municipal Public Accounts Committee 	DCS	February	
	<ul style="list-style-type: none"> IDP Steering Committee Meeting (Alignment) 	IDP/CFO/Senior Management	February	
	<ul style="list-style-type: none"> Integration of Projects & Programmes (JDMA Approach) 	DLG	February	<ul style="list-style-type: none"> Accounting officer finalizes and submits to Executive Mayor proposed IDP and Budget for next two years
	<ul style="list-style-type: none"> Conclusion of Sector Plans for the next financial year 	Senior Managers	February	
	<ul style="list-style-type: none"> Place the 2024/25 Annual Report on the municipal website. 	MM	February	<ul style="list-style-type: none"> MFMA 75(1)
	<ul style="list-style-type: none"> Submit monthly section 71 MFMA report on the budget to the Executive Mayor and the PT. 	MM/CFO/Budget	February (No later than 10 working days after the end of the month)	<ul style="list-style-type: none"> MFMA 71 (1)
	<ul style="list-style-type: none"> Submit monthly statement to the provincial or national organ of state or municipality on allocations received. 	MM/CFO/Budget	February (Within 10 working days after the end of the month)	<ul style="list-style-type: none"> MFMA 71 (5))

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Submit monthly report on salaries, wages, allowance and benefits to Council. 	MM/CFO/Budget	February	<ul style="list-style-type: none"> MFMA 66
	<ul style="list-style-type: none"> Submit tabled adjustments budget to PT, NT and other affected organs of state. 	MM/CFO/Budget	February	<ul style="list-style-type: none"> MFMA 22 (b)
	<ul style="list-style-type: none"> Submit the approved adjustments budget to the PT and NT. 	MM/Budget	February	<ul style="list-style-type: none"> MFMA 24 (3)
	<ul style="list-style-type: none"> Consider the monthly (section 71) report, review implementation of SDBIP, identify problems and amend or recommend appropriate amendments. Submit report to Council and make public any amendment to the SDBIP – due end of the month. 	Executive Mayor/MM/Budget	February	<ul style="list-style-type: none"> MFMA 54 (1)
	<ul style="list-style-type: none"> Technical Integrated Municipal Engagement – Technical engagement on governance and mid-year budget assessments and service delivery risks 	MM	February	<ul style="list-style-type: none"> JDMA Processes
	<ul style="list-style-type: none"> Q3 Speakers Forum 	District Speakers	28 February	
	<ul style="list-style-type: none"> CKDM IDP Awareness drive. 	IDP	18 February	
	<ul style="list-style-type: none"> District Council Meeting 	Speaker	February	
	<ul style="list-style-type: none"> BWM Council Meeting 	Speaker	24 February	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
MARCH 2026				
	<ul style="list-style-type: none"> Q3 District Coordinating Forum Meeting. 	Executive Mayors	March	
	<ul style="list-style-type: none"> Workshop draft IDP & Budget with Council. 	Mayor/MM/CFO/IDP	March	
	<ul style="list-style-type: none"> Draft SDBIP for incorporation into draft IDP. 	DCS/PMS/IDP	March	<ul style="list-style-type: none"> MFMA Section 17
	<ul style="list-style-type: none"> Table in Council Draft IDP and Budget 2026/27, with all supporting documents for approval by Council. 	Executive Mayor/MM	March	<ul style="list-style-type: none"> MFMA 16 (2), 17 & 87(3)
	<ul style="list-style-type: none"> Follow the processes set out in Regulation 3 of the Local Government: Municipal Planning and Performance Management Regulations should the Council decide to amend the IDP. 	IDP	March	<ul style="list-style-type: none"> MSA-Regulation 3
	<ul style="list-style-type: none"> Received notification of any transfers that will be made to the municipalities in each of the three financial years. 	MM/CFO/Budget	March	<ul style="list-style-type: none"> MFMA 37 (2)
	<ul style="list-style-type: none"> Submit monthly section 71 MFMA report on the budget to the Executive Mayor and PT. 	MM/CFO	March (No later than 10 working days after the end of the month)	<ul style="list-style-type: none"> MFMA 71 (1)
	<ul style="list-style-type: none"> Submit monthly statement to the provincial or national organ of state or municipality on allocations received. 	MM/CFO/Budget	March (Within 10 working days after the end of the month)	<ul style="list-style-type: none"> MFMA 71 (5)

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Submit monthly report on salaries, wages, allowance and benefits to Council. 	MM/CFO/Budget	March	<ul style="list-style-type: none"> MFMA 66
	<ul style="list-style-type: none"> Incorporate transfers to be made to or received from other municipalities into draft budget. 	MM/CFO/Budget	March	<ul style="list-style-type: none"> MFMA 37 (2)
	<ul style="list-style-type: none"> Incorporate changes in prices for bulk resources and finalise tariff proposals for all charges. 	MM	March	<ul style="list-style-type: none"> MFMA 42
	<ul style="list-style-type: none"> Make public the tabled annual budget and accompanying budget documentation, invite the community to submit representations and submit to the PT, NT and other affected organs of state. 	MM	March	<ul style="list-style-type: none"> MFMA 22
	<ul style="list-style-type: none"> Consider and approve, reject or refer back the 2024/25 Annual Report at a Council meeting. 	MM	March	<ul style="list-style-type: none"> MFMA 121 (1)
	<ul style="list-style-type: none"> Adopt an oversight report providing comments on the 2024/25 Annual Report. 	MM	March	<ul style="list-style-type: none"> MFMA 129 (1)

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Consider monthly section 71 MFMA report, review implementation of the 2025/26 SDBIP, identify problems and amend or recommend appropriate amendments. Submit report to Council and make any public amendments to the 2025/26 SDBIP. 	Executive Mayor/MM/CFO	March	<ul style="list-style-type: none"> MFMA 54 (1)
	<ul style="list-style-type: none"> Advise the Central Karoo District Municipality and Department of Local Government on the outcome of the annual IDP review process and Council's decision. 	DLG SOP	March	
	<ul style="list-style-type: none"> District Coordinating Technical Forum 	Executive Mayors/MM	March	
	<ul style="list-style-type: none"> District Council Meeting. 	Speaker	March	
	<ul style="list-style-type: none"> B/West Municipal Council Meeting. 	Speaker	31 March	
	<ul style="list-style-type: none"> CKDM IDP Managers and IDP Representative Forum meeting. 	CKDM IDP	12 March	
	<ul style="list-style-type: none"> Municipal Public Accounts Committee 	DCS	March	
	<ul style="list-style-type: none"> Risk Management Committee Meeting 	Internal Audit	24 March	
	<ul style="list-style-type: none"> Audit and Performance Committee Meeting 	Internal Audit	26 March	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Mid-year Evaluation of MM and Section 57 Managers 	PMS/HRM	March	<ul style="list-style-type: none"> Regulation 805
APRIL 2026				
	<ul style="list-style-type: none"> Send Draft IDP to NT and PT. 	MM/IDP	April	<ul style="list-style-type: none"> Accounting Officer assist the Mayor in revising the budget.
	<ul style="list-style-type: none"> Advertise Draft IDP and Budget documents for public inputs and comments. 	IDP/CFO	April	
	<ul style="list-style-type: none"> Second round of public participation on Draft – IDP & Budget. 	Executive Mayor/MM/CFO	April	
	<ul style="list-style-type: none"> Finalization of Draft IDP & Budget documents. 	IDP/CFO	April	
	<ul style="list-style-type: none"> Q4 District Coordinating Technical Forum 	Executive Mayor/MM	April	
	<ul style="list-style-type: none"> Make public the oversight report in line with section 129 of the Local Government: Municipal Finance Management Act. 	MM	April	<ul style="list-style-type: none"> MFMA 129 (3)
	<ul style="list-style-type: none"> Submit the 2024/25 Annual Report and oversight report to the Western Cape Provincial Legislature. 	MM	April	<ul style="list-style-type: none"> MFMA 132 (1) & (2)

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Review quarterly projections for period ending 31 March 2026 for the 2025/26 SDBIP and compare actual performance to objectives, in conjunction with preparation of section 52 MFMA report. 		April	Guidance
	<ul style="list-style-type: none"> Submit monthly section 71 MFMA report on the budget to the Executive Mayor and PT. 	MM/CFO/Budget	April (No later than 10 working days after the end of the month.)	<ul style="list-style-type: none"> MFMA 71 (1)
	<ul style="list-style-type: none"> Submit monthly statement to the provincial or national organ of state or municipality on allocations received. 	MM/CFO/Budget	April (Within 10 working days after the end of the month.)	<ul style="list-style-type: none"> MFMA 71 (5)
	<ul style="list-style-type: none"> Submit monthly report on salaries, wages, allowance and benefits to Council. 	MM/CFO/Budget	April	<ul style="list-style-type: none"> MFMA 66
	<ul style="list-style-type: none"> Table in Council quarterly consolidated report for period ending 31 March of all withdrawals not approved in budget and submit report to the PT and AG. 	MM/CFO/Budget	April	<ul style="list-style-type: none"> MFMA 11
	<ul style="list-style-type: none"> Submit quarterly section 52 MFMA report for period ending 31 March 2026 on implementation of the budget and financial state of affairs of the municipality to Council. 	Executive Mayor/CFO	April	<ul style="list-style-type: none"> MFMA 52 (d)
	<ul style="list-style-type: none"> Consider the views of the community and other stakeholders on the draft budget for the 2026/27 financial year. 	Executive Mayor/CFO/Budget	April	<ul style="list-style-type: none"> MFMA 23 (1)

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Respond to submissions received on the draft budget for the 2026/27 financial year and if necessary, revise the budget and table amendments for Council consideration. 	Executive Mayor	April	<ul style="list-style-type: none"> MFMA 23 (2)
	<ul style="list-style-type: none"> Consider monthly section 71 MFMA report, review implementation of the 2025/26 SDBIP, identify problems and amend or recommend appropriate mechanisms. Submit report to Council and make public any amendment to the 2025/26 SDBIP. 	Executive Mayor/MM	April	<ul style="list-style-type: none"> MFMA 54 (1)
	<ul style="list-style-type: none"> Compile and submit Quarterly Performance Report Q2 to Council. 	PMS/CFO	April	
	<ul style="list-style-type: none"> BWM Public Participation Process/ Draft IDP & Budget. 	BWM/IDP/CFO/PP	April	
	<ul style="list-style-type: none"> Conduct Stakeholder and Public Participation engagements. 	CKDM Strategic Support Services	08 April – 15 May	
	<ul style="list-style-type: none"> Municipal Public Accounts Committee. 	DCS	April	
	<ul style="list-style-type: none"> Conclusion for Sector plans for inclusion of IDP. 	Internal departments	April	
	<ul style="list-style-type: none"> Q4 Joint District Public Participation & Communication Forum. 	CKDM IDP/PP/COMMS	08 April	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Compile and submit Quarterly Performance Report for Q3 to Council. 	PMS/CFO	April	
	<ul style="list-style-type: none"> District Council Meeting 	Speaker	April	
	<ul style="list-style-type: none"> BWM Council Meeting 	Speaker	28 April	
MAY 2026				
	<ul style="list-style-type: none"> Review written comments in respect of the draft (advertised) IDP. 	MM/IDP	May	<ul style="list-style-type: none"> MFMA Section 23,24 MSA Chapter 4
	<ul style="list-style-type: none"> Q4 District IDP Managers/Coordinators. 	IDP/MM	20 May	
	<ul style="list-style-type: none"> Community inputs into organization KPIs and Target. 	IDP/PMS	May	
	<ul style="list-style-type: none"> Q4 District Coordinating Forum 	Executive Mayors/MM	April	
	<ul style="list-style-type: none"> SIME LG MTEC: IDP, budget and SDF assessments – Provincial Government and Municipality to discuss findings and recommendations emanating from the assessments. Integrate input into the draft IDP and Budget. 	MM/CFO/IDP	May	<ul style="list-style-type: none"> IGR

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Preparing final IDP and Budget documentation for final approval by Council, review any other comments from National, or Provincial Government or organ state. 	MM/CFO/IDP	May	<ul style="list-style-type: none"> MFMA 68 and MSA Guidance
	<ul style="list-style-type: none"> Place quarterly (section 52) report on budget implementation of the municipal website. 	MM	May	<ul style="list-style-type: none"> MFMA 75 (1) (k)
	<ul style="list-style-type: none"> Submit monthly section 71 MFMA report on the budget to the Executive Mayor and PT. 	MM/CFO/Budget	May (No later than 10 working days after the end of month.)	<ul style="list-style-type: none"> MFMA 71 (1)
	<ul style="list-style-type: none"> Submit monthly statement to the provincial or national organ of state or municipality on allocations received. 	MM/CFO/Budget	May (Within 10 working days after the end of the month.)	<ul style="list-style-type: none"> MFMA 71 (5)
	<ul style="list-style-type: none"> Submit monthly report on salaries, wages, allowance and benefits to Council. 	MM/CFO/Budget	May	<ul style="list-style-type: none"> MFMA 66
	<ul style="list-style-type: none"> Q-4 District IDP Managers and IDP Representative Forum. 	IDP/MM	20 May	
	<ul style="list-style-type: none"> Municipal Public Accounts Committee. 	DCS	May	
	<ul style="list-style-type: none"> District Municipal Council Meeting. 	Speaker	May	
	<ul style="list-style-type: none"> BWM Council Meeting. 	Speaker	26 May	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Final Adoption of IDP & Budget, Organogram. 	IDP/CFO/MM/Executive Mayor	May	<ul style="list-style-type: none"> MFMA 24 (1) and MSA Guidance
	<ul style="list-style-type: none"> Tabling of IDP and Budget related policies to Council for adoption. 	MM/Executive Mayor	May	
	<ul style="list-style-type: none"> Distribute adopted IDP and associated supplementary documents to the MEC for Local Government if the Municipality adopts an amended IDP. 	IDP/DCS	May	<ul style="list-style-type: none"> MSA 32 (1)
	<ul style="list-style-type: none"> Consider monthly section 71 MFMA report, review implementation of SDBIP, identify problems and amend or recommend appropriate amendments. Submit report to Council and make public any amendment to the SDBIP. 	Executive Mayor/MM	May	<ul style="list-style-type: none"> MFMA 54 (1)
	<ul style="list-style-type: none"> Q4 District Speakers Forum. 	District Speaker	May	
JUNE 2026				
	<ul style="list-style-type: none"> Submit draft 2026/27SDBIP to the Executive Mayor. 	Executive Mayor	June	<ul style="list-style-type: none"> MFMA 69 (3) (a)
	<ul style="list-style-type: none"> Submit draft annual performance agreements for the next financial year to the Executive Mayor. 	MM	June	<ul style="list-style-type: none"> MFMA 69 (3) (b)
	<ul style="list-style-type: none"> Approve annual budget and IDP by Council resolution, including taxes, tariffs, measurable performance objectives. changes to the IDP 	MM/Executive Mayor/CFO/IDP	June	<ul style="list-style-type: none"> MFMA 16 (1), 24 (2) & 53 (1) (c) (i) and MSA guidance

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	and Budget related policies, include service delivery agreements and long-term contracts where appropriate.			
	<ul style="list-style-type: none"> Inform community about the approved IDP & Budget: Place copies in/on libraries, website and notices in newspaper 	IDP/CFO	June	
	<ul style="list-style-type: none"> Approve the 2026/27 SDBIP. 	Executive Mayor	June	<ul style="list-style-type: none"> MFMA 53 (1) (c) (i)
	<ul style="list-style-type: none"> Send IDP & Budget related documents to DLG,PT & NT. 	IDP/CFO	June	<ul style="list-style-type: none"> MFMA 24 (3)
	<ul style="list-style-type: none"> Audit and Performance Committee Meeting 	Internal Audit	25 June	
	<ul style="list-style-type: none"> Submit copies of SDBIP to NT and PT. 	PMS	June (10 days after approval)	<ul style="list-style-type: none"> MFMA Section 53 MSA Sections 38-45
	<ul style="list-style-type: none"> Submit monthly section 71 MFMA report on the budget to the Executive Mayor and PT. 	MM/CFO/Budget	June (No later than 10 working days after the end of the month.)	<ul style="list-style-type: none"> MFMA 71 (1)
	<ul style="list-style-type: none"> Submit monthly statement to the provincial or national organ of state or municipality on allocations received. 	MM/CFO/Budget	June (No later than 10 working days after the end of the month.)	<ul style="list-style-type: none"> MFMA 71 (5)
	<ul style="list-style-type: none"> Consider monthly (section 71 report, review implementation of the 2026/27 SDBIP, identify problems and amend or recommend appropriate amendments. Submit report to 	Executive Mayor/MM	June	<ul style="list-style-type: none"> MFMA 54 (1)c

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	Council and make public any amendment to the SDBIP.			
	• Municipal Public Accounts Committee.	DCS	June	
	• District Council Meeting	Speaker	June	
	• BWM Council Meeting	Speaker	30 June	
JULY 2026				
	• Signing of performance agreements of MM and Section 57 Managers	PMS/HRM	July (before 31 st)	
	• Submit copies of SDBIP to NT and PT	IDP	July	• Section 57 of the MSA
	• Make public, the performance agreements of MM and Senior Managers (Municipal Website)	IDP		• MFMA Section 53 • MSA Sections 38-45

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Preparation of the draft IDP & Budget Time Schedule Engagement with the Budget Office and PMS alignment purposes. Review participatory forums and mechanisms. MINMAY : PLANNING District Mayors present strategic and planning priorities & service delivery challenges. 	IDP/CFO/Budget and PMS	July	<ul style="list-style-type: none"> Accounting Officer and Senior Officials begin planning for the next two-year budget MFMA Section 68, 77. Accounting Officer and Senior Managers review options and contracts for service delivery.
	<ul style="list-style-type: none"> Send first draft IDP and Budget Time Schedule to CKDM IDP. Managers alignment/Expect to receive the Draft IDP/Budget Time Schedule of the CKDM for inputs/alignment 	IDP	July	
	<ul style="list-style-type: none"> Approve and announce new budget schedules and set up committees/forums. Consultation on Performance and changing needs 	Budget and Treasury Office	July	
	<ul style="list-style-type: none"> Q1 District Public Participation and Communication forum meeting. 	IDP-PP	July	
	<ul style="list-style-type: none"> Roll out of the SDBIP. Prepare/Review departmental sector plans for next financial year. Preparing Annual Performance Report (Section 46) Prepare and submit performance agreements of Municipal Manager and Senior Managers to the MEC and municipal website. 	PMS and Budget	July	<ul style="list-style-type: none"> Performance agreements must be submitted to the Council and MEC for Local Government in Province. MFMA Section 53(3)(b) MFMA Section 52 (d)

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Compile and submit Q4 performance report to Council 			
	<ul style="list-style-type: none"> Submit monthly section 71 MFMA report on the budget to the Executive Mayor and PT. 	MM/CFO/Budget	July (No later than 10 working days after the end of the month.)	<ul style="list-style-type: none"> MFMA 71 (1)
	<ul style="list-style-type: none"> Submit monthly statement to the provincial or national organ of state or municipality on allocations received. 	MM/CFO/Budget	July (No later than 10 working days after the end of the month.)	<ul style="list-style-type: none"> MFMA 71 (5)
	<ul style="list-style-type: none"> Consider monthly (section 71 report, review implementation of the 2026/27 SDBIP, identify problems and amend or recommend appropriate amendments. Submit report to Council and make public any amendment to the SDBIP. 	Executive Mayor/MM	July	<ul style="list-style-type: none"> MFMA 54 (1)c
	<ul style="list-style-type: none"> CKDM IDP Representative Forum Meeting. 	IDP/PP	July	
	<ul style="list-style-type: none"> District Council Meeting 	Speaker	July	
	<ul style="list-style-type: none"> BWM Council Meeting 	Speaker	July	
AUGUST 2026				
	<ul style="list-style-type: none"> Consult and review performance and financial position 	PMS - CFO	August	
	<ul style="list-style-type: none"> Executive Mayor table IDP and Budget Time Schedule for 2027/2028 to Council for Approval 	IDP/MM & Executive Mayor	August	<ul style="list-style-type: none"> Section 34 of MSA

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Submit monthly section 71 MFMA report on the budget to the Executive Mayor and PT. 	MM/CFO/Budget	August (No later than 10 working days after the end of the month.)	<ul style="list-style-type: none"> MFMA 71 (1)
	<ul style="list-style-type: none"> Submit monthly statement to the provincial or national organ of state or municipality on allocations received. 	MM/CFO/Budget	August (No later than 10 working days after the end of the month.)	<ul style="list-style-type: none"> MFMA 71 (5)
	<ul style="list-style-type: none"> Consider monthly (section 71 report, review implementation of the 2026/27 SDBIP, identify problems and amend or recommend appropriate amendments. Submit report to Council and make public any amendment to the SDBIP. 	Executive Mayor/MM	August	<ul style="list-style-type: none"> MFMA 54 (1)c
	<ul style="list-style-type: none"> Submit annual financial performance report to Council 	CFO	August	<ul style="list-style-type: none"> MFMA Section 126(1)(a)
	<ul style="list-style-type: none"> CKDM – Hold and follow up – IDP & Public Participation Alignment Forum Meeting. 	IDP & Public Participation	August	
	<ul style="list-style-type: none"> District Council Meeting 	Speaker	August	
	<ul style="list-style-type: none"> BWM Council Meeting 	Speaker	August	

3. ADOPTION OF THE IDP/BUDGET TIME SCHEDULE BY COUNCIL

The IDP Time Schedule of Key Deadlines 2025-2028 must be approved by Council before the 31st August 2025.

Annexure E

DRAFT SERVICE STANDARDS 2026/27

Western Cape: Draft Schedule of Service Delivery Standards Table - Beaufort West (WC053) 2026/27

Standard	Description	Service Level
Solid Waste Removal		
	Premise based removal (Residential Frequency)	Weekly
	Premise based removal (Business Frequency)	Weekly
	Bulk Removal (Frequency)	Upon request
	Removal Bags provided(Yes/No)	Yes
	Garden refuse removal Included (Yes/No)	No
	Street Cleaning Frequency in CBD	Daily
	Street Cleaning Frequency in areas excluding CBD	Longer
	How soon are public areas cleaned after events (24hours/48hours/longer)	24 hours
	Clearing of illegal dumping (24hours/48hours/longer)	Longer
	Recycling or environmentally friendly practices(Yes/No)	No
	Licensed landfill site(Yes/No)	Yes
Water Service		
	Water Quality rating (Blue/Green/Brown/NO drop)	Not done since 2012
	Is free water available to all? (All/only to the indigent consumers)	Yes
	Frequency of meter reading? (per month, per year)	Monthly
	Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	Longer period
	On average for how long does the municipality use estimates before reverting back to actual readings? (months)	3 months
	<i>Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)</i>	
	One service connection affected (number of hours)	1 Hour
	Up to 5 service connection affected (number of hours)	2 Hours
	Up to 20 service connection affected (number of hours)	5 Hours
	Feeder pipe larger than 800mm (number of hours)	N/A
	What is the average minimum water flow in your municipality?	-
	Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
	How long does it take to replace faulty water meters? (days)	On request from finance if meters is available
	Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No
Electricity Service		
	What is your electricity availability percentage on average per month?	1
	Do your municipality have a ripple control in place that is operational? (Yes/No)	Yes
	How much do you estimate is the cost saving in utilizing the ripple control system?	R14 500.00
	What is the frequency of meters being read? (per month, per year)	Per month

Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	Longer period
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	3 months
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	Immediately
Are accounts normally calculated on actual readings? (Yes/no)	Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty meters? (days)	1 day subsequent to availability
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes
How effective is the action plan in curbing line losses? (Good/Bad)	Bad as a result of old network
How soon does the municipality provide a quotation to a customer upon a written request? (days)	7 days
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	14 days
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	3 months
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	6 months
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	Yes, but at full capacity
To what extend do you subsidize your indigent consumers?	-
<i>How long does it take to restore sewerage breakages on average</i>	
Severe overflow? (hours)	8 Hours
Sewer blocked pipes: Large pipes? (Hours)	4 Hours
Sewer blocked pipes: Small pipes? (Hours)	2 Hours
Spillage clean-up? (hours)	8 Hours
Replacement of manhole covers? (Hours)	1 Day
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	1 Hour
Time taken to repair a single pothole on a minor road? (Hours)	0.5 Hours
Time taken to repair a road following an open trench service crossing? (Hours)	2 Hours
Time taken to repair walkways? (Hours)	1 Hour
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	One month
Do you have any special rating properties? (Yes/No)	No
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Increase
Are the financial statement outsourced? (Yes/No)	Yes
Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?	Yes
How long does it take for an Tax/Invoice to be paid from the date it has been received?	30 days, depending on cash flow

Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?	No	
Administration		
Reaction time on enquiries and requests?	Reaction depending the nature	
Time to respond to a verbal customer enquiry or request? (working days)	1 day	
Time to respond to a written customer enquiry or request? (working days)	7 days	
Time to resolve a customer enquiry or request? (working days)	7 days	
What percentage of calls are not answered? (5%, 10% or more)		3
How long does it take to respond to voice mails? (hours)	not applicable	
Does the municipality have control over locked enquiries? (Yes/No)	yes	
Is there a reduction in the number of complaints or not? (Yes/No)	yes, but the intensity increase	
How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	1 day	
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	None	
Community safety and licensing services		
How long does it take to register a vehicle? (minutes)	10 minutes	
How long does it take to renew a vehicle license? (minutes)	3 minutes	
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	5 minutes	
How long does it take to de-register a vehicle? (minutes)	5 minutes	
How long does it take to renew a drivers license? (minutes)	8minutes	
What is the average reaction time of the fire service to an incident? (minutes)	5 - 10 min depends on distance	
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	N/A	
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	N/A	
Economic development		
How many economic development projects does the municipality drive?		1
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?		-
What percentage of the projects have created sustainable job security?		.
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	No	
Other Service delivery and communication		
Is a information package handed to the new customer? (Yes/No)	No	
Does the municipality have training or information sessions to inform the community? (Yes/No)	No	
Are customers treated in a professional and humanly manner? (Yes/No)	Yes	

Annexure F
DRAFT PROCUREMENT PLAN

NO.	NAME OF PROJECT	DESCRIPTION OF GOODS, WORKS AND / OR SERVICES	MUNICIPAL AREA / WARD	BUDGET ALLOCATION / SOURCE	ESTIMATED BUDGET VALUE	SOURCE OF FUNDING	ESTIMATED CONTRACT DURATION	ENVISAGED DATE OF BID SPECIFICATION COMMITTEE	ENVISAGED DATE OF ADVERT	ENVISAGED CLOSING DATE OF ADVERT	ENVISAGED DATE OF BID EVALUATION COMMITTEE	ENVISAGED DATE OF BID ADJUDICATION COMMITTEE	ENVISAGED DATE OF ISSUANCE OF AN OFFICIAL ORDER	COMMENTS	RESPONSIBLE OFFICE / END USER
DIRECTORATE: FINANCIAL SERVICES															
1	Function: Finance and Administration: Core Function: Finance	Furniture and Office Equipment		Operating Budget	R 150,000.00	Internally generated funds									B. Damon
2	Supply and delivery of electrical cables for a three-year period	Supply and delivery of electrical cables for a three-year period		Operating Budget		Internally generated funds	3 Years							Current contract lapse 04/03/2027	B. Damon - stores with C De Koker from
3	Supply and delivery of road marking paint for a period of 3 years	Supply and delivery of road marking paint for a period of 3 years		Operating Budget		Internally generated funds	3 Years							Current contract lapse 11/06/2027	B. Damon - stores with M Lawrence from
4	Supply and delivery of Bitumen Products for a period of 3 years	Supply and delivery of Bitumen Products for a period of 3 years		Operating Budget		Internally generated funds	3 Years							Current contract lapse 09/04/2027	B. Damon - stores with N Kotze from Civil Services Section
5	Supply, installation, implementation, support & maintenance of Inzalo Enterprise Management System	Supply, installation, implementation, support & maintenance of Inzalo Enterprise Management System		Operating Budget		Internally generated funds	3 Years								
6	Provision of accounting support services for a contract period of three (3) years	Provision of accounting support services for a contract period of three (3) years		Operating Budget		Internally generated funds	3 Years							Current contract lapse 18/01/2027	Chief Financial Officer
DIRECTORATE: CORPORATE SERVICES															
1	Function: Finance and Administration: Core Function: Information Technology	Supply and delivery of computer equipment		Internally generated funds - CRR	R 870,000.00	Internally generated funds - CRR	Once off							All specifications for the three items will be combined into one bid document	S. Pfeiffers
2	Supply and maintenance of a hosted performance management system for a period of three(3) years	Supply and maintenance of a hosted performance management system for a period of three(3) years		Operating Budget	R 1,101,400.00	Internally generated funds - CRR	Once off	January 2026	January 2026	February 2026	February 2026	March 2026	March 2026	Current contract will lapse 14/03/2027	A. Makendana

Annexure G
mSCOA ROAD MAP DRAFT

MSCOA Implementation Roadmap Template

Sheet 1: Roadmap Chart

PHASE	KEY ACTIVITIES	RESPONSIBILITY	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	STATUS	% COMPLETE
PHASE 1: FOUNDATION & PLANNING								
Governance & Institutional	Appoint Project Sponsor & mSCOA Champion	Municipal Manager	■■■	■■■			Completed	100%
Governance & Institutional	Establish Steering Committee & Approve TOR	SteerCom	■■□				In Progress	80%
Governance & Institutional	Develop & Approve Project Charter & Roadmap	SteerCom/PM	■■□	■■■			In Progress	50%
Governance & Institutional	Table Roadmap in Council for Approval	SteerCom		■■■			Not Started	0%
ICT Architecture	Conduct Initial ICT Due Diligence & Needs Analysis	ICT/PM	■■■	■■■			Completed	100%
ICT Architecture	Finalize Software & License Requirements	ICT/Finance	■■■	■■■			Completed	100%
User Proficiency	Develop High-Level Change Management Strategy	PM/HR	■■□	■■□			In Progress	50%
PHASE 2: DESIGN & CONFIGURATION								
ICT Architecture	Procure/Upgrade ERP & Hardware	ICT	■■■	■■■			Completed	100%
System Functionality	Map Legacy Chart to MSCOA (14 Processes)	Finance/PM	■■■	■■■			Completed	100%
System Functionality	Configure ERP System	ICT/System Admin	■■■	■■■			Completed	100%
System Functionality	Develop Data Migration Strategy	PM/Finance	■■■	■■■			Completed	100%
Governance & Institutional	Appoint System Administrator	SteerCom/ICT	■■■	■■■			Completed	100%
Governance & Institutional	Develop Data Governance & IT Security Policies	ICT/System Admin	■■■	■■■			Completed	100%
PHASE 3: TESTING, TRAINING &								
System Functionality	System Integration & Unit Testing	ICT/System Admin	■■■	■■■			Completed	100%
System Functionality	User Acceptance Testing (UAT)	PM/Business Units	■■■	■■■			Completed	100%
System Functionality	Execute Data Migration & Validation	PM/ICT/Finance	■■■	■■■			Completed	100%
User Proficiency	Develop Training Manuals & Resources	PM/HR	■■■	■■■			Completed	100%
User Proficiency	Conduct Role-Based Training	HR/PM	■■■	■■■			Completed	100%
All Pillars	Go-Live & Hypercare Support	All	■■■	■■■			Completed	100%
PHASE 4: SUSTAINABILITY & CONTINUOUS IMPROVEMENT								
Governance & Institutional	Monthly SteerCom Meetings & NT/PT Reporting	SteerCom/PM					Ongoing	25%
Governance & Institutional	Quarterly Council Reporting	SteerCom	■■■	■■■			Completed	100%
System Functionality	Monthly M-Forms Reconciliation	Finance					Ongoing	25%
Governance & Institutional	Internal Audit Reviews	Internal Audit	■■□	■■□			Ongoing	50%
ICT Architecture	Annual ICT Due Diligence	ICT/SteerCom	■■■	■■■			Completed	100%
User Proficiency	Refresher Training Programs	HR	■■□	■■□			Ongoing	50%

Sheet 2: 14 Business Processes Mapping

BUSINESS PROCESS	STATUS	RESPONSIBLE TEAM	DUE DATE	COMPLETION DATE	NOTES
1. Revenue	Completed	Finance Manager	Q2 2026	30/06/2021	
2. Debtors	Completed	Revenue Manager	Q2 2026	30/06/2021	
3. Creditors	Completed	CFO	Q2 2026	30/06/2021	
4. Procurement	Completed	SCM Manager	Q2 2026	30/06/2021	
5. Inventory	Completed	Logistics Manager	Q2 2026	30/06/2021	
6. Fixed Assets	Implementation In Progress	Asset Manager	Q2 2026	30/06/2025	Implementation in Progress
7. Projects	Completed	Project Office	Q2 2026	30/06/2021	
8. Cash and Banking	Completed	Treasury	Q2 2026	30/06/2021	
9. Budgeting	Completed	Budget Manager	Q2 2026	30/06/2021	
10. General Ledger	Completed	Financial Accountant	Q2 2026	30/06/2021	
11. Cost Management	Not Started	Management Accountant	Q2 2026	30/06/2026	

12. HR and Payroll	Implementation In Progress	HR Director	Q2 2026	30/06/2026	Implementation in Progress
13. Reporting	Completed	CFO	Q2 2026	30/06/2021	
14. Grants Management	Completed	Grants Manager	Q2 2026	30/06/2021	

Sheet 3: Steering Committee Dashboard

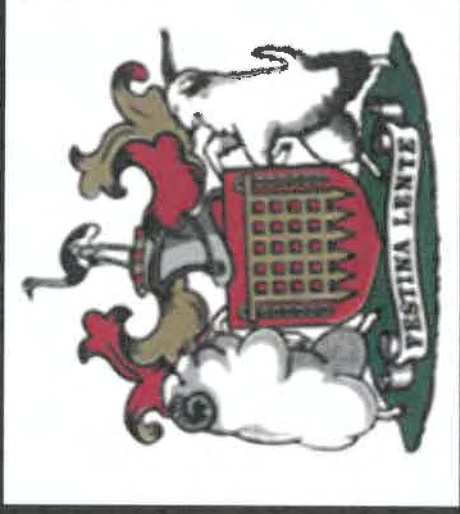
METRIC	TARGET	ACTUAL	STATUS	LAST UPDATED
Overall Project Completion	70%	70%	On Track	2027/02/26
Budget Utilization	≤100%	100%	On Track	2027/02/26
Key Milestones Achieved	80%	70%	On Track	2027/02/26
Training Completion Rate	100%	100%	On Track	2027/02/26
System Configuration	100%	100%	On Track	2027/02/26
Risk Issues Identified	0	0	On Track	2027/02/26

Sheet 4: Risk Register

RISK DESCRIPTION	RISK AREA	IMPACT	LIKELIHOOD	MITIGATION STRATEGY	OWNER
Incorrect data mapping from legacy systems	Data Quality	High	High	Dual verification process; external audit	Data Manager
Resistance to change from staff	Human Capital	Medium	High	Change management program; executive sponsorship	HR Director
Budget constraints for system upgrades	System & Technology	High	Medium	Phased implementation; explore grant funding	CFO
Tight implementation timeline	Governance	Medium	High	Prioritize critical modules; extend timeline if needed	Project Manager

Annexure H

2026/27 MTREF BUDGET POLICY AMENDMENTS



BUDGET REVIEW
WORKSHOP 26 MARCH
2026



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POLICY WORKSHOP

INDIGENT POLICY

- Expiry of an application related to death

CREDIT CONTROL & DEBT COLLECTION

- Retrospective billing specifically related to water flat rate and electricity availability



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POLICY WORKSHOP

INDIGENT POLICY 12.4 & 12.5.1

- **TERMINATION OF INDIGENT SUPPORT**
- 12.4 The subsidy terminates when the applicant passes away
- **Termination of the Indigent Support - Indigent support will be terminated under the following circumstances:**
- 12.5.1 Death of accountholder

INDIGENT POLICY

- Policy amendment will exclude the terms that an application will terminate at the date that a qualifying passes away during a financial year.



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POLICY WORKSHOP

CREDIT CONTROL & DEBT COLLECTION POLICY 6.6.12

- 6.6.12 Where incorrect debits were raised or omitted levies regarding services, the accounts queried will be rectified for the year, in which the error was found or reported, and two preceding years -
- Unless it can be motivated to Council that it is not economical, fair, or in the public's best interest at the time, to levy for one or both two preceding years, and Council approves the recommendation

CREDIT CONTROL & DEBT COLLECTION POLICY

- Water Flat Rate
- Electricity Availability



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POLICY WORKSHOP

CREDIT CONTROL & DEBT COLLECTION POLICY

Water Flat-Rate Tariff - Where a water meter is not installed, is inaccessible, defective, inoperative, tampered with, or where consumption cannot be accurately measured for any reason whatsoever, the Municipality may levy a water flat-rate tariff as approved in the annual Tariff Schedule.

The flat-rate tariff shall:

- ❖ Be implemented from the date on which the defect, inaccessibility, or non-functionality is identified and verified by the Municipality;
- ❖ Be applied prospectively and not retrospectively, unless evidence exists of unlawful interference or fraud;
- ❖ Remain applicable until the meter is repaired, replaced, made accessible, or normal metered billing can be reinstated.



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POLICY WORKSHOP

CREDIT CONTROL & DEBT COLLECTION POLICY

Where an electricity meter is found to be defective, bypassed, tampered with, not functioning properly, or where accurate consumption cannot be determined and capable of being reasonably connected to such municipal services, the Municipality may levy an electricity availability charge as provided for in the approved Tariff Policy and Tariff Schedule.

The availability charge to be applied in meeting the criteria as set out above:

- ❖ Recognizes the Municipality's cost of providing and maintaining infrastructure capacity and network readiness;
- ❖ Shall be implemented prospectively from the date of identification and verification;
- ❖ Shall remain in force until metered consumption can be accurately recorded.

Where tampering, fraud, or unlawful abstraction is suspected, the Municipality may take further action in terms of this Policy, applicable by-laws, and relevant legislation.



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SCM POLICY 2026/2027 OVERVIEW

- ❖ Legislative framework (MFMA)
- ❖ Ensures fair, transparent procurement
- ❖ Aligned with national regulations



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POLICY WORKSHOP

Scope of Policy


- ❖ Applies to goods and services procurement
- ❖ Includes disposal and contractor appointments
- ❖ Excludes utilities from public entities



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POLICY WORKSHOP

Roles and Responsibilities

- ❖ Council provides oversight
 - ❖ Municipal Manager ensures implementation
 - ❖ SCM Unit executes processes
- 



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Procurement Thresholds

- ❖ Up to R30k: Quotations
- ❖ R30k–R300k: Formal quotes
- ❖ Above R300k: Competitive bids



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POLICY WORKSHOP

Competitive Bidding Process

- ❖ Specification → Advertisement
- ❖ Evaluation → Adjudication
- ❖ Final award



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POLICY WORKSHOP

Preferential Procurement

- ❖ 80/20 and 90/10 systems
- ❖ Promotes BBBEE
- ❖ Supports local economy



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Compliance Requirements

- ❖ CSD registration required
- ❖ Tax compliance mandatory
- ❖ No awards to state employees



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Deviations & Risks

- ❖ Only for emergencies
- ❖ Must be justified and reported
- ❖ Key risk: non-compliance by departments



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POLICY WORKSHOP

Changes on Policy

PAGE NO	STIPULATION IN THE POLICY	SHOULD BE CHANGED TO FOLLOWING
15	The accounting officer must, within 10 days of the end of each quarter, submit a Services Delivery Budget Implementation Plan report on the implementation of the supply chain management policy to the mayor.	The Accounting Officer must, within 10 days of the end of each quarter, submit a report on the implementation of the supply chain management policy to the mayor of the municipality.
18 Beaufort West Municipality's Preferential Procurement Policy 2023 will be applicable.	... Beaufort West Municipality's Preferential Procurement Policy 2025 will be applicable.
19	A competitive bidding process be followed for any specific procurement of transaction value lower than R300 000	A competitive bidding process be followed for any specific procurement of transaction value higher than R300 000
43	Snr SCM Practitioner Logistics to perform quarterly stock take of all inventory	Controller Stores to perform quarterly stock take of all inventory
44	Risk Management - The criteria for the identification, consideration and avoidance of potential risks in the supply chain management system in accordance with Risk Management Policy of the Municipality	Risk Management - The criteria for the identification, consideration and avoidance of potential risks in the supply chain management system in accordance with Risk Management Framework, Policy and Strategy of the Municipality
53	For contracts in excess of R 200 000 formal tenders must be called for	For contracts in excess of R 300 000 formal tenders must be called for
36	<p>Cancellation of bids:</p> <p>If it becomes necessary to cancel or re-advertise formal bids, then a report to this effect shall be submitted to the Bid Adjudication Committee for decision.</p>	<p>Cancellation of bids/Formal RFQ</p> <p>If it becomes necessary to cancel or re-advertise formal bids, then a report to this effect shall be submitted to the Bid Adjudication Committee/Accounting Officer or delegated senior official for decision.</p>
n/a	Functionality criteria evaluation process	The policy should include the process to follow when functionality criteria is applicable to the tender/formal quotation process.



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Additional on regulation 36 (page 39)

(c) Any deviation from the prescribed supply chain management processes for procurements exceeding R300 000 (VAT inclusive) must be treated as exceptional and be subject to strict oversight. In accordance with Regulation 36 of the Municipal Supply Chain Management Regulations and section 217 of the Constitution of the Republic of South Africa, such deviations must be fully motivated, recorded, and approved by the Accounting Officer. Furthermore, all deviations above R300 000 must be referred to the Bid Adjudication Committee (BAC) for review and recommendation prior to approval. All approved deviations must also be reported to Council and disclosed in the annual financial statements as required by Regulation 36(2).



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POLICY WORKSHOP

THE END

THANK YOU

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