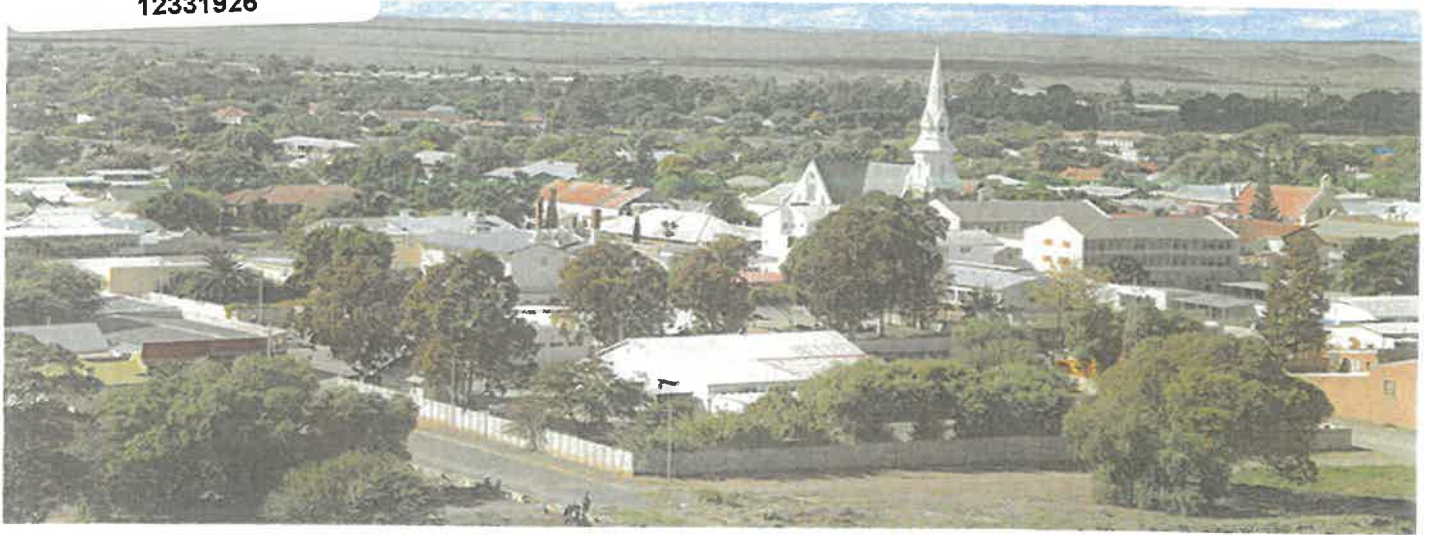


THE ADMINISTRATOR



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Shilzli



BEAUFORT WEST MUNICIPALITY



ADJUSTMENTS BUDGET REPORT

June 2026
2025/2026

SIRKULANE		OPDRAG

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 July 2009

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Foreword – Adjustments Budget

LEGISLATIVE REQUIREMENT

Section 28 of the Municipal Finance Management Act (No 56 of 2003) states the following:

“28. Municipal Adjustments Budgets

- (1) A municipality may revise an approved annual budget through an adjustments budget.
- (2) An adjustments budget-
 - (a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - (b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - (c) May, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
 - (d) May authorise the utilisation of projected savings in one vote towards spending under another vote;
 - (e) May authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
 - (f) May correct any errors in the annual budget; and
 - (g) May provide for any other expenditure within a prescribed framework.
- (3) An adjustments budget must be in a prescribed form.
- (4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within prescribed limitations as to timing and frequency.
- (5) When an adjustments budget is tabled, it must be accompanied by-
 - (a) An explanation how the adjustments budget affects the annual budget;
 - (b) A motivation of any material changes to the annual budget;
 - (c) An explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
 - (d) Any supporting documentation that may be prescribed.
- (6) Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.”

EXECUTIVE SUMMARY

This Adjustments Budget – June 2026 is in line with the MFMA and Municipal Budget and Reporting Regulations. The main reasons for this Adjustments Budget are amongst other, to support the revision to the capital budget, service delivery performance capacity and to bring the budget in line with the current performance assessment. This Adjustments Budget may also necessitate changes to the Service Delivery and Budget Implementation Plan (SDBIP), that will be amended accordingly where appropriate.

The table below provides an overview of the of the adjustments that was made to the budget approved in February 2026.

Item	Original Approved Budget 2025/26	Adjusted Budget (February) 2025/26	Total Adjusts.	Adjusted Budget (June) 2025/26	Adjusted Budget 2026/27	Adjusted Budget 2027/28
Total Revenue (excluding capital transfers and contributions)	554,322	526,209	(3,165)	523,044	539,409	553,018
Total Expenditure	551,925	524,145	(6,952)	517,193	537,883	552,482
Surplus/(Deficit)	2,397	2,064	3,787	5,852	1,526	536
Transfers and subsidies - capital (monetary allocations)	69,734	71,119	(4,618)	66,501	54,600	22,225
Transfers and subsidies - capital (in-kind - all)	-	1,049	-	1,049	-	-
Surplus/ (Deficit) for the year	72,131	74,232	(831)	73,402	56,126	22,761

The total revenue budget (excluding capital transfers and contributions) approved in February 2026 amounted to R 526,209 million. During this adjustments budget process the revenue excluding capital transfers and contributions budget were adjusted downwards by R 3,165 million from R 526,209 million to R 523,044 million.

The total expenditure budget were decreased by R 6,952 million, from R 524,145 million to R 517,193 million, resulting in an operating surplus of R 5,852 million.

Transfers and subsidies capital decreased by R 4,618 million from R 72,168 million to R 67,550 million. When taking into account the transfers and contributions recognised capital, the surplus (deficit) for the year 2025/26 budget year are projected at R 73,402 million.

Operating Revenue Budget Adjustments:

The approved total revenue budget (excluding capital transfers and contributions) were adjusted downwards by R 3,165 million, from R 526,209 million to R 523,044 million.

The following adjustments were made:

- Transfers and subsidies – Operational were adjusted downwards by R 3,165 million from R 131,174 million to R 128,010 million. The Smart Meter project grant scope were reduced and the funding of the project decreased by R 6,612 million from R 18,256 million to R 11,644 million. The municipality were also allocated R 3,787 million by National Treasury towards the payment of the Auditor General Audit fees.
- The operational grant of the MIG Project Management Unit was reduced by R 340 thousand due to the amendments made to the MIG DPIP / budget that was approved by council in April 2026.

(Refer to Supporting Table SB7 Adjustments Budget - transfers and grant receipts and Supporting as well as Table SB8 Adjustments Budget - expenditure on transfers and grant programme).

Operating Expenditure Budget Adjustments:

The total expenditure budget were adjusted downwards by R 6,952 million, from R 524,145 million to R 517,193 million.

The following adjustments were made:

- Employee related were reduced as a result of the operational grant of the MIG Project Management Unit and
- The major adjustment to contracted services related to the reduction in the smart meter grant expenditure, due to the reduction in the project scope.

Capital Budget Adjustments:

During February 2026 council approved an adjusted capital budget of R 65,145. The approved adjusted budget will be adjusted downwards by R 4,016 million from R 65,145 to R 61,130 million.

The adjusted 2025/26 capital budget will be spend on the following functional areas over the 2025/26 Medium Term Revenue & Expenditure Framework (MTREF):

Functional Area	Originally Approved Capital Budget 2025/26	Adjusted Capital Budget (February) 2025/26	Total Adjustments	Adjusted Capital Budget (June) 2025/26	Adjusted Capital Budget 2026/27	Adjusted Capital Budget 2027/28
Capital Expenditure - Functional						
Governance and administration	330	530	-	530	1,020	1,090
Executive and council	-	-	-	-	-	-
Finance and administration	330	530	-	530	1,020	1,090
Internal audit	-	-	-	-	-	-
Community and public safety	7,555	11,207	(1,004)	10,204	6,206	-
Community and social services	992	1,608	(437)	1,171	6,206	-
Sport and recreation	6,563	8,550	(567)	7,983	-	-
Public safety	-	1,049	-	1,049	-	-
Housing	-	-	-	-	-	-
Health	-	-	-	-	-	-
Economic and environmental services	12,828	11,554	(440)	11,114	5,826	200
Planning and development	200	688	-	688	200	200
Road transport	12,628	10,866	(440)	10,426	5,626	-
Environmental protection	-	-	-	-	-	-
Trading services	41,304	41,854	(2,572)	39,282	36,038	22,419
Energy sources	7,826	8,106	(2,572)	5,534	5,454	7,392
Water management	18,952	18,952	-	18,952	-	-
Waste water management	14,526	14,526	-	14,526	30,583	12,986
Waste management	-	270	-	270	-	2,041
Other	-	-	-	-	-	-
Total Capital Expenditure - Functional	62,018	65,145	(4,016)	61,130	49,090	23,709

The adjusted capital budget will be funded as follows:

Funding	Originally Approved Capital Budget 2025/26	Adjusted Capital Budget 2025/26	Total Adjustments	Adjusted Capital Budget 2025/26	Adjusted Capital Budget 2026/27	Adjusted Capital Budget 2027/28
Funded by:						
National Government	57,595	57,299	(4,016)	53,283	47,479	19,326
Provincial Government	3,043	4,567	-	4,567	-	-
District Municipality	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/Prov/Depts/Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	1,049	-	1,049	-	-
Transfers recognised - capital	60,638	62,915	(4,016)	58,899	47,479	19,326
Borrowing	-	-	-	-	-	-
Internally generated funds	1,380	2,230	(0)	2,230	1,611	4,382
Total Capital Funding	62,018	65,145	(4,016)	61,130	49,090	23,709

The main adjustments relate to the following:

- An amended MIG DPIP / budget was tabled and approved by Council in April 2026 in order to make adjustments to the MIG funded projects over the 2025/26 MTREF and
- A reduction in the Upgrading of Main Substation project funded by the Integrated National Electrification Programme Grant (INEP) of R 2,572 million due to a portion of the 2025/26 allocation that was withheld by National Treasury.

Refer to supporting document Table B5 – Adjustments Capital Expenditure Budget by vote and by funding as well as the detailed capital budget per project, **Annexure A**. The annexure outlines the total amounts that will be spend per Directorate and functional area as the adjustments that were made.

The summary by asset class can be obtained in Table SB18 a, b and e. For easy reference a summary of the 2025/26 main capital expenditure classes are listed below:

- Infrastructure Assets – R 49,158,189;
- Community Assets – R 9,154,329;
- Computer Equipment – R 230,000;
- Furniture and Office Equipment – R 300,000;
- Machinery and Equipment – R 687,826; and
- Transport Assets – R 1,599,304.

Recommendations

It is recommended that:

- That the Adjustments Budget – June 2026 of Beaufort West Municipality for the 2025/2026 MTREF, in terms of section 28(2) of the MFMA and as set-out in the MBRR budget schedules within this report; and
- That the amendments to Service Delivery Budget Implementation Plan (SDBIP) of Beaufort West Municipality, corresponding to the adjustments budget; and
- Any amendments to Budget Related Policies, if necessitated by the adjustments budget, be approved.



Cllr. GJ. Duimpies

EXECUTIVE MAYOR

ADJUSTMENT BUDGET TABLES

Table B1 - Adjustments Budget Summary

WC053 Beaufort West - Table B1 Adjustments Budget Summary - June 2026

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unform. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands		A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	57,871	57,871	-	-	-	-	-	-	57,871	61,449	65,137
Service charges	204,962	202,231	-	-	-	-	-	-	202,231	220,166	238,191
Investment revenue	2,915	3,485	-	-	-	-	-	-	3,485	3,212	3,393
Transfers recognised - operational	154,791	131,174	-	-	-	-	(3,165)	(3,165)	128,010	115,146	126,888
Other own revenue	133,683	131,348	-	-	-	-	-	-	131,348	139,436	119,410
Total Revenue (excluding capital transfers and contributions)	554,322	526,209	-	-	-	-	(3,165)	(3,165)	523,044	539,409	553,018
Employee costs	151,147	144,035	-	-	-	-	(327)	(327)	143,709	162,113	169,856
Remuneration of councillors	7,320	7,742	-	-	-	-	-	-	7,742	8,052	8,374
Depreciation & asset impairment	26,085	26,085	-	-	-	-	-	-	26,085	26,986	20,806
Finance charges	1,395	7,255	-	-	-	-	-	-	7,255	5,880	5,472
Inventory consumed and bulk purchases	148,961	151,556	-	-	-	-	-	-	151,556	163,256	176,401
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	217,018	187,470	-	-	-	-	(6,625)	(6,625)	180,845	171,596	171,563
Total Expenditure	551,925	524,145	-	-	-	-	(6,952)	(6,952)	517,193	537,983	552,482
Surplus/(Deficit)	2,397	2,064	-	-	-	-	3,787	3,787	5,852	1,526	536
Transfers and subsidies - capital (monetary allocations)	69,734	71,119	-	-	-	-	(4,618)	(4,618)	66,501	54,600	22,225
Transfers and subsidies - capital (in-kind - all)	-	1,049	-	-	-	-	-	-	1,049	-	-
Surplus/(Deficit) after capital transfers & contributions	72,131	74,232	-	-	-	-	(831)	(831)	73,402	56,126	22,761
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	72,131	74,232	-	-	-	-	(831)	(831)	73,402	56,126	22,761
Capital expenditure & funds sources											
Capital expenditure	62,018	65,145	-	-	-	-	(4,016)	(4,016)	61,130	49,090	23,709
Transfers recognised - capital	60,638	62,915	-	-	-	-	(4,016)	(4,016)	58,899	47,479	19,326
Borrowing											
Internally generated funds	1,380	2,230	-	-	-	-	(0)	(0)	2,230	1,611	4,382
Total sources of capital funds	62,018	65,145	-	-	-	-	(4,016)	(4,016)	61,130	49,090	23,709
Financial position											
Total current assets	101,081	89,666	-	-	-	-	(8,352)	(8,352)	81,314	92,241	115,312
Total non current assets	494,518	512,522	-	-	-	-	(4,016)	(4,016)	508,506	530,610	533,512
Total current liabilities	94,499	126,198	-	-	-	-	(10,291)	(10,291)	115,907	91,798	91,588
Total non current liabilities	72,816	86,811	-	-	-	-	(1,246)	(1,246)	85,564	86,579	90,002
Community wealth/Equity	428,284	389,179	-	-	-	-	(831)	(831)	388,348	444,474	467,235
Cash flows											
Net cash from (used) operating	63,527	77,319	-	-	-	-	(12,368)	(12,368)	64,951	53,201	21,255
Net cash from (used) investing	(62,018)	(64,096)	-	-	-	-	4,016	4,016	(60,080)	(49,090)	(23,709)
Net cash from (used) financing	(1,169)	(1,169)	-	-	-	-	-	-	(1,169)	(651)	(708)
Cash/cash equivalents at the year end	19,295	27,791	-	-	-	-	(8,352)	(8,352)	19,439	22,899	19,738

Table B2 Adjustments Budget Financial Performance (functional classification)

WC053 Beaufort West - Table B2 Adjustments Budget Financial Performance (functional classification) - June 2026

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		200,934	99,594	-	-	-	-	3,787	3,787	103,381	97,491	102,875
Executive and council		12,222	12,278	-	-	-	-	3,787	3,787	16,065	12,153	12,678
Finance and administration		188,712	87,317	-	-	-	-	-	-	87,317	85,338	90,196
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		40,364	106,278	-	-	-	-	(1,154)	(1,154)	105,124	112,642	117,838
Community and social services		9,883	10,901	-	-	-	-	(503)	(503)	10,389	15,251	8,873
Sport and recreation		7,060	9,245	-	-	-	-	(652)	(652)	6,583	169	180
Public safety		23,022	86,976	-	-	-	-	-	-	85,976	89,271	93,825
Housing		399	157	-	-	-	-	-	-	157	7,962	14,960
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		16,025	14,804	-	-	-	-	(846)	(846)	13,958	7,545	1,123
Planning and development		1,591	2,397	-	-	-	-	(340)	(340)	2,057	1,025	1,066
Road transport		14,434	12,407	-	-	-	-	(506)	(506)	11,901	6,520	57
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		368,733	377,701	-	-	-	-	(9,570)	(9,570)	368,131	376,331	353,408
Energy sources		167,407	189,406	-	-	-	-	(2,958)	(2,958)	186,448	200,111	191,009
Water management		110,874	105,590	-	-	-	-	(6,612)	(6,612)	98,978	71,696	75,242
Waste water management		58,982	53,865	-	-	-	-	-	-	53,865	74,592	52,920
Waste management		29,470	28,840	-	-	-	-	-	-	28,840	29,932	34,237
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	624,056	598,377	-	-	-	-	(7,783)	(7,783)	590,594	594,009	575,244
Expenditure - Functional												
Governance and administration		90,716	119,005	-	-	-	-	2,900	2,900	121,905	129,182	139,845
Executive and council		25,387	38,150	-	-	-	-	(2,638)	(2,638)	35,512	34,377	35,676
Finance and administration		63,836	79,389	-	-	-	-	5,538	5,538	84,927	93,218	102,512
Internal audit		1,493	1,466	-	-	-	-	-	-	1,466	1,588	1,657
Community and public safety		147,101	119,857	-	-	-	-	-	-	119,857	129,282	121,108
Community and social services		13,992	15,628	-	-	-	-	-	-	15,628	15,932	16,687
Sport and recreation		9,873	9,798	-	-	-	-	-	-	9,798	9,909	10,386
Public safety		121,276	92,885	-	-	-	-	-	-	92,885	93,947	77,410
Housing		1,960	1,546	-	-	-	-	-	-	1,546	9,495	16,626
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		32,488	32,081	-	-	-	-	(340)	(340)	31,741	34,619	34,071
Planning and development		10,337	10,296	-	-	-	-	(340)	(340)	9,956	10,744	10,450
Road transport		22,151	21,784	-	-	-	-	-	-	21,784	23,876	23,621
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		281,621	253,202	-	-	-	-	(9,512)	(9,512)	243,691	244,799	257,458
Energy sources		156,768	157,276	-	-	-	-	-	-	157,276	165,971	178,404
Water management		85,802	60,544	-	-	-	-	(9,512)	(9,512)	51,032	41,130	42,523
Waste water management		18,809	15,417	-	-	-	-	-	-	15,417	16,894	16,355
Waste management		19,243	19,965	-	-	-	-	-	-	19,965	20,803	20,176
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	551,925	524,145	-	-	-	-	(6,952)	(6,952)	517,193	537,883	552,463
Surplus/ (Deficit) for the year		72,131	74,232	-	-	-	-	(831)	(831)	73,402	56,126	22,781

Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

WC053 Beaufort West - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - June 2026												
Vote Description <i>(insert departmental structure etc)</i>	Ref	Budget Year 2025/26								Budget Year		Adjusted Budget
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
		3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - MUNICIPAL MANAGER		8,758	9,679	-	-	-	-	-	-	9,679	8,546	8,925
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		278,785	341,955	-	-	-	-	11,426	11,426	353,382	354,572	320,954
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		11,741	16,595	-	-	-	-	4,002	4,002	20,597	11,725	12,150
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		109,006	71,526	-	-	-	-	-	-	71,526	74,909	79,288
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		215,765	158,622	-	-	-	-	(23,211)	(23,211)	135,412	144,258	153,927
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	624,056	588,377	-	-	-	-	(7,783)	(7,783)	580,594	594,009	575,244
Expenditure by Vote	1											
Vote 1 - MUNICIPAL MANAGER		7,159	5,789	-	-	-	-	-	-	5,789	7,633	8,093
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		256,365	275,978	-	-	-	-	(9,852)	(9,852)	266,126	269,363	282,373
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		52,445	74,186	-	-	-	-	1,000	1,000	75,186	68,889	71,801
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		22,803	36,392	-	-	-	-	1,900	1,900	38,292	49,739	57,480
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		213,153	131,800	-	-	-	-	-	-	131,800	142,259	132,735
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	551,925	524,145	-	-	-	-	(8,952)	(8,952)	517,193	537,883	552,483
Surplus (Deficit) for the year	2	72,131	74,232	-	-	-	-	(831)	(831)	73,402	56,126	22,761

Table B4 - Adjustments Budget Financial Performance (Revenue & Expenditure)

WC053 Beaufort West - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - June 2026												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	138,976	133,869	-	-	-	-	-	-	133,869	147,340	160,600
Service charges - Water	2	29,856	35,167	-	-	-	-	-	-	35,167	37,277	38,514
Service charges - Waste Water Management	2	22,939	21,120	-	-	-	-	-	-	21,120	22,387	23,730
Service charges - Waste Management	2	13,190	12,075	-	-	-	-	-	-	12,075	13,162	14,346
Sale of Goods and Rendering of Services		1,017	1,017	-	-	-	-	-	-	1,017	1,095	1,172
Agency services		1,897	1,503	-	-	-	-	-	-	1,503	1,653	1,818
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		12,711	6,577	-	-	-	-	-	-	6,577	9,006	9,456
Interest earned from Current and Non Current Assets		2,915	3,485	-	-	-	-	-	-	3,485	3,212	3,393
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,981	1,284	-	-	-	-	-	-	1,284	1,349	1,416
Income from other assets		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		273	190	-	-	-	-	-	-	190	202	214
Operational Revenue		1,859	1,859	-	-	-	-	-	-	1,859	1,961	2,059
Non-Exchange Revenue												
Property rates	2	57,971	57,971	-	-	-	-	-	-	57,971	61,448	65,137
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		83,479	83,476	-	-	-	-	-	-	83,476	87,676	92,088
Licences or permits		208	158	-	-	-	-	-	-	158	168	179
Transfer and subsidies - Operational		154,791	131,174	-	-	-	-	(3,165)	(3,165)	128,010	115,146	126,888
Interest		3,855	2,889	-	-	-	-	-	-	2,889	2,823	2,965
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		1,215	1,968	-	-	-	-	-	-	1,968	2,114	2,240
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		25,587	28,628	-	-	-	-	-	-	28,628	31,399	5,803
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		554,322	526,209	-	-	-	-	(3,165)	(3,165)	523,044	539,449	553,918
Expenditure By Type												
Employee related costs		151,147	144,036	-	-	-	-	(327)	(327)	143,709	162,113	169,886
Remuneration of councillors		7,320	7,742	-	-	-	-	-	-	7,742	8,052	8,374
Bulk purchases - electricity		121,851	120,677	-	-	-	-	-	-	120,677	131,248	142,638
Inventory consumed		27,010	30,879	-	-	-	-	-	-	30,879	32,007	33,563
Debt Impairment		66,155	(11,661)	-	-	-	-	-	-	(11,661)	18,836	4,986
Depreciation and amortisation		26,085	26,085	-	-	-	-	-	-	26,085	26,986	20,806
Interest		1,395	7,255	-	-	-	-	-	-	7,255	5,880	5,472
Contracted services		76,115	53,465	-	-	-	-	(6,511)	(6,511)	46,954	39,172	49,286
Transfer and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		32,970	99,150	-	-	-	-	-	-	99,150	71,650	73,050
Operational costs		41,775	48,516	-	-	-	-	(113)	(113)	48,402	41,938	44,261
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		551,823	524,145	-	-	-	-	(6,852)	(6,852)	517,193	537,883	552,402
Surplus/(Deficit)		2,397	2,064	-	-	-	-	3,787	3,787	5,852	1,526	536
Transfer and subsidies - capital (monetary allocations)		69,734	71,119	-	-	-	-	(4,618)	(4,618)	66,501	64,600	22,225
Transfer and subsidies - capital (in-kind - all)		-	1,049	-	-	-	-	-	-	1,049	-	-
Surplus/(Deficit) before taxation		72,131	74,232	-	-	-	-	(831)	(831)	73,402	56,126	22,761
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		72,131	74,232	-	-	-	-	(831)	(831)	73,402	56,126	22,761
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		72,131	74,232	-	-	-	-	(831)	(831)	73,402	56,126	22,761
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	72,131	74,232	-	-	-	-	(831)	(831)	73,402	56,126	22,761

Table B5 – Adjustments Capital Expenditure Budget by Vote

WC053 Beaufort West - Table B5 Adjustments Capital Expenditure Budget by vote and funding - June 2026											
Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	
Capital expenditure - Vote											
Multi-year expenditure to be adjusted	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		8,591	33,518	-	-	-	-	(3,012)	(3,012)	38,506	41,864
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	230	-	-	-	-	-	-	230	870
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	300	-	-	-	-	-	-	300	150
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		12,855	1,429	-	-	-	-	(437)	(437)	992	6,206
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 8 - (NAME OF VOTE 8)		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	21,447	35,477	-	-	-	-	(3,449)	(3,449)	32,028	49,090
Single-year expenditure to be adjusted											
Vote 1 - MUNICIPAL MANAGER		-	388	-	-	-	-	-	-	388	-
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		33,678	19,232	-	-	-	-	-	-	19,232	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		230	179	-	-	-	-	-	-	179	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		100	-	-	-	-	-	(100)	(100)	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		6,563	9,869	-	-	-	-	(567)	(567)	9,303	2,041
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 8 - (NAME OF VOTE 8)		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		40,572	29,669	-	-	-	-	(667)	(667)	29,102	2,041
Total Capital Expenditure - Vote		62,018	65,145	-	-	-	-	(4,116)	(4,116)	61,130	49,090
Capital Expenditure - Functional											
Governance and administration		330	530	-	-	-	-	-	-	530	1,020
Executive and council		-	-	-	-	-	-	-	-	-	1,090
Finance and administration		330	530	-	-	-	-	-	-	530	1,020
Internal audit		-	-	-	-	-	-	-	-	-	1,090
Community and public safety		7,955	11,207	-	-	-	-	(1,004)	(1,004)	10,204	6,206
Community and social services		992	1,808	-	-	-	-	(437)	(437)	1,171	6,206
Sport and recreation		6,563	8,580	-	-	-	-	(567)	(567)	7,983	-
Public safety		-	1,049	-	-	-	-	-	-	1,049	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		12,828	11,554	-	-	-	-	(440)	(440)	11,114	5,826
Planning and development		200	688	-	-	-	-	-	-	688	200
Road transport		12,828	10,866	-	-	-	-	(440)	(440)	10,426	5,626
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		41,304	41,854	-	-	-	-	(2,572)	(2,572)	39,282	36,038
Energy services		7,826	8,106	-	-	-	-	(2,572)	(2,572)	5,534	7,392
Water management		16,952	18,952	-	-	-	-	-	-	18,952	-
Waste water management		14,526	14,526	-	-	-	-	-	-	14,526	30,583
Waste management		-	270	-	-	-	-	-	-	270	2,041
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	62,018	65,145	-	-	-	-	(4,016)	(4,016)	61,130	49,090
Funded by:											
National Government		57,595	57,299	-	-	-	-	(4,016)	(4,016)	53,283	47,479
Provincial Government		3,043	4,567	-	-	-	-	-	-	4,567	19,326
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (non-key allocations) (Not/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	1,049	-	-	-	-	-	-	1,049	-
Transfers recognised - capital	4	60,638	62,915	-	-	-	-	(4,016)	(4,016)	58,899	47,479
Borrowing		-	-	-	-	-	-	-	-	-	-
Internally generated funds		1,380	2,230	-	-	-	-	(0)	(0)	2,230	1,611
Total Capital Funding		62,018	65,145	-	-	-	-	(4,016)	(4,016)	61,130	49,090

Table B6 – Adjustments Budget Financial Position

WC053 Beaufort West - Table B6 Adjustments Budget Financial Position - June 2026											
Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	
ASSETS											
Current assets											
Cash and cash equivalents		19,295	27,791	-	-	-	-	(8,352)	(8,352)	19,439	22,899
Trade and other receivables from exchange transactions	1	23,276	17,791	-	-	-	-	(9,500)	(9,500)	8,291	7,837
Receivables from non-exchange transactions	1	28,747	18,109	-	-	-	-	9,500	9,500	27,609	35,530
Current portion of non-current receivables	2	1,599	1,599	-	-	-	-	-	-	1,599	1,599
Inventory		3,058	4,063	-	-	-	-	-	-	4,063	4,063
VAT		14,761	12,966	-	-	-	-	-	-	12,966	12,966
Other current assets		10,345	7,346	-	-	-	-	-	-	7,346	7,346
Total current assets		101,081	89,566	-	-	-	-	(8,352)	(8,352)	81,314	92,241
Non current assets											
Investments		-	1,592	-	-	-	-	-	-	1,592	1,592
Investment property		5,412	4,897	-	-	-	-	-	-	4,897	4,822
Property, plant and equipment	3	484,851	490,282	-	-	-	-	(4,016)	(4,016)	486,266	508,604
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		3,340	3,340	-	-	-	-	-	-	3,340	3,340
Intangible assets		1,343	1,022	-	-	-	-	-	-	1,022	1,013
Trade and other receivables from exchange transactions		(511)	186	-	-	-	-	-	-	186	186
Non-current receivables from non-exchange transactions		83	11,203	-	-	-	-	-	-	11,203	11,203
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		494,518	512,522	-	-	-	-	(4,016)	(4,016)	508,566	530,610
TOTAL ASSETS		595,599	602,188	-	-	-	-	(12,368)	(12,368)	589,820	622,851
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		651	651	-	-	-	-	-	-	651	708
Consumer deposits		2,682	2,793	-	-	-	-	-	-	2,793	2,793
Trade and other payables from exchange transactions		62,347	87,765	-	-	-	-	(2,541)	(2,541)	85,224	60,258
Trade and other payables from non-exchange transactions		0	779	-	-	-	-	(980)	(980)	(201)	(201)
Provisions		19,265	23,049	-	-	-	-	(6,770)	(6,770)	16,279	17,029
VAT		9,553	11,161	-	-	-	-	-	-	11,161	11,247
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		94,499	126,198	-	-	-	-	(10,291)	(10,291)	115,907	91,796
Non current liabilities											
Borrowing	1	1,921	1,921	-	-	-	-	-	-	1,921	1,213
Provisions	1	28,017	35,178	-	-	-	-	-	-	35,178	39,060
Long term portion of trade payables		14,097	11,856	-	-	-	-	(1,246)	(1,246)	10,610	2,458
Other non-current liabilities		28,730	37,855	-	-	-	-	-	-	37,855	43,848
Total non current liabilities		72,816	86,811	-	-	-	-	(1,246)	(1,246)	85,564	86,579
TOTAL LIABILITIES		167,315	213,008	-	-	-	-	(11,537)	(11,537)	201,471	178,377
NET ASSETS	2	428,284	389,179	-	-	-	-	(831)	(831)	388,348	444,474
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		424,180	385,075	-	-	-	-	(831)	(831)	384,244	440,370
Funds and Reserves		4,104	4,104	-	-	-	-	-	-	4,104	4,104
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		428,284	389,179	-	-	-	-	(831)	(831)	388,348	444,474

Table B7 – Adjustments Budget Cash Flows

WC053 Beaufort West - Table B7 Adjustments Budget Cash Flows - June 2026											
Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		51,150	43,264	-	-	-	-	-	-	43,264	53,933
Service charges		190,838	188,295	-	-	-	-	0	0	188,295	204,984
Other revenue		101,364	97,168	-	-	-	-	(887)	(887)	96,281	100,980
Transfers and Subsidies - Operational	1	108,791	106,280	-	-	-	-	3,969	3,969	110,249	115,146
Transfers and Subsidies - Capital	1	68,734	74,683	-	-	-	-	(9,907)	(9,907)	64,776	54,600
Interest		2,915	10,808	-	-	-	-	-	-	10,808	10,901
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(459,887)	(441,784)	-	-	-	-	(5,543)	(5,543)	(447,328)	(488,080)
Finance charges		(1,395)	(1,395)	-	-	-	-	-	-	(1,395)	(1,262)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		63,627	77,319	-	-	-	-	(12,368)	(12,368)	64,951	53,201
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		0	-	-	-	-	-	-	-	0	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(62,018)	(64,096)	-	-	-	-	4,018	4,018	(60,080)	(49,090)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(62,018)	(64,096)	-	-	-	-	4,018	4,018	(60,080)	(49,090)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short-term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long-term financing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(1,169)	(1,169)	-	-	-	-	-	-	(1,169)	(651)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,169)	(1,169)	-	-	-	-	-	-	(1,169)	(651)
NET INCREASE/ (DECREASE) IN CASH HELD		340	12,054	-	-	-	-	(8,352)	(8,352)	3,702	3,460
Cash/cash equivalents at the year begin:	2	19,955	15,737	-	-	-	-	-	-	15,737	19,439
Cash/cash equivalents at the year end:	2	19,295	27,791	-	-	-	-	(8,352)	(8,352)	19,439	22,899

ADJUSTMENTS BUDGET SUPPORTING DOCUMENTATION

Expenditure on allocations and grant programmes

Supporting Table SB7 Adjustments Budget - transfers and grant receipts

WC053 Beaufort West - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - June 2026										
Description	Ref	Current Year 2026/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		115,757	115,757	-	(6,612)	(340)	(8,952)	108,808	99,417	103,896
Local Government Equitable Share		92,780	92,780	-	-	-	-	92,780	96,452	100,801
Municipal Infrastructure Grant (MIG)	3	1,152	1,152	-	-	(340)	(340)	812	865	885
Local Government Financial Management Grant (FMG)		2,000	2,000	-	-	-	-	2,000	2,100	2,200
Expanded Public Works Programme Integrated Grant (EPWP)		1,569	1,569	-	-	-	-	1,569	-	-
Smart Meters Grant		18,256	18,256	-	(6,612)	-	(6,612)	11,644	-	-
Provincial Government:		9,970	9,970	-	-	-	-	9,970	15,729	22,982
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		495	495	-	-	-	-	495	-	-
Provincial Treasury - Western Cape Municipal Financial Recovery Services Grant		-	-	-	-	-	-	-	-	-
Department of Infrastructure - Infrastructure		-	-	-	-	-	-	-	50	57
Department of Infrastructure - Tlo Deeds Restoration Grant		157	157	-	-	-	-	157	-	-
Department of Infrastructure - Human Settlements Development Grant (Beneficiaries)		-	-	-	-	-	-	-	7,952	14,960
Department Cultural Affairs & Sport Replacement Funding for most vulnerable B3 Municipalities		7,272	7,272	-	-	-	-	7,272	7,501	7,549
Department Cultural Affairs & Sport Library Service - Community Library Services Grant		-	-	-	-	-	-	-	-	-
Department of Local Government - Municipal Energy Resilience Grant		400	400	-	-	-	-	400	-	-
Department of Local Government - Thusing Service Centres Grant (Sustainability: Operational Support Grant)		300	300	-	-	-	-	300	-	200
Department of Local Government - Community Development Workers (CDW) Operational Support Grant	4	226	226	-	-	-	-	226	226	226
Department of Local Government - Western Cape Municipal Interventions Grant	5	1,120	1,120	-	-	-	-	1,120	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Central Karoo District Municipality		-	-	-	-	-	-	-	-	-
Other grant providers:		3,118	3,118	-	-	-	-	3,118	-	-
SETA - Chemical Industries Education & Training Authority		2,538	2,538	-	-	-	-	2,538	-	-
Services SETA		-	-	-	-	-	-	-	-	-
SETA - Local Government Sector Education and Training Authority		580	580	-	-	-	-	580	-	-
Total Operating Transfers and Grants	6	126,845	126,845	-	(6,612)	(340)	(8,952)	121,894	115,146	126,888
Capital Transfers and Grants										
National Government:		65,894	65,894	-	(4,958)	340	(4,618)	61,276	54,800	22,225
Municipal Infrastructure Grant (MIG)		21,894	21,894	-	(2,000)	340	(1,660)	20,234	16,429	16,999
Integrated National Electrification Programme Grant (INEP)		9,000	9,000	-	(2,958)	-	(2,958)	6,042	5,000	5,226
Water Services Infrastructure Grant		35,000	35,000	-	-	-	-	35,000	33,171	-
Provincial Government:		3,500	3,500	-	-	-	-	3,500	-	-
Department of Local Government - Municipal Water Resilience Grant		3,500	3,500	-	-	-	-	3,500	-	-
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		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[Insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[Insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	69,394	69,394	-	(4,958)	340	(4,618)	64,776	54,800	22,225
TOTAL RECEIPTS OF TRANSFERS & GRANTS		196,239	196,239	-	(11,570)	-	(11,570)	186,669	169,946	149,113

Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme

WC053 Beaufort West - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - June 2026

Description	Ref	Current Year 2025/26						Budget Year	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted
		Budget	2	capital	Govt	5	6	Budget	Budget
R thousands		A	A1	B	C	D	E	F	G
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:									
Operating expenditure of Transfers and Grants									
National Government:		115,757	115,757	-	(5,612)	3,447	(3,165)	112,593	99,417
Local Government Equitable Share		92,780	92,780	-	-	-	-	92,780	96,452
Municipal Infrastructure Grant (MIG)		1,152	1,152	-	-	(340)	(340)	812	865
Local Government Financial Management Grant (FMG)		2,000	2,000	-	-	-	-	2,000	2,100
Expanded Public Works Programme Integrated Grant (EPWP)		1,589	1,589	-	-	-	-	1,589	-
SmartMeters Grant		18,256	18,256	-	(5,612)	-	(6,612)	11,644	-
National Treasury		-	-	-	-	3,787	3,787	3,787	-
Provincial Government:		11,764	11,764	-	-	-	-	11,764	15,729
Provincial Treasury: Western Cape Financial Management Capacity Building Grant		916	916	-	-	-	-	916	-
Provincial Treasury: Western Cape Municipal Financial Recovery Services Grant		-	-	-	-	-	-	-	-
Department of Infrastructure: Infrastructure		-	-	-	-	-	-	-	50
Department of Infrastructure: Title Deeds Restoration Grant		157	157	-	-	-	-	157	-
Department of Infrastructure: Human Settlements Development Grant (Beneficiaries)		-	-	-	-	-	-	-	7,952
Department Cultural Affairs & Sport Replacement Funding for most vulnerable B3 Municipalities		7,500	7,500	-	-	-	-	7,500	7,501
Department Cultural Affairs & Sport Library Service - Community Library Services Grant		411	411	-	-	-	-	411	-
Department of Local Government: Municipal Energy Resilience Grant		400	400	-	-	-	-	400	-
Department of Local Government: Thugong Service Centres Grant (Sustainability: Operational Support Grant)		300	300	-	-	-	-	300	-
Department of Local Government: Community Development Workers (CDW) Operational Support Grant		281	281	-	-	-	-	281	226
Department of Local Government: Western Cape Municipal Interventions Grant		1,799	1,799	-	-	-	-	1,799	-
Other transfers and grants [Insert description]		-	-	-	-	-	-	-	-
District Municipality:		-	114	-	-	-	-	114	-
Central Karoo District Municipality		-	114	-	-	-	-	114	-
Other grant providers:		2,538	3,538	-	-	-	-	3,538	-
SETA: Chemical Industries Education & Training Authority		2,538	2,958	-	-	-	-	2,958	-
Services SETA		-	-	-	-	-	-	-	-
SETA: Local Government Sector Education and Training Authority		-	580	-	-	-	-	580	-
Total operating expenditure of Transfers and Grants:		130,060	131,174	-	(5,612)	3,447	(3,165)	128,010	115,146
Capital expenditure of Transfers and Grants									
National Government:		65,894	65,894	-	(4,958)	340	(4,618)	61,276	54,800
Municipal Infrastructure Grant (MIG)		21,894	21,894	-	(2,000)	340	(1,660)	20,234	16,429
Integrated National Electrification Programme Grant (INEP)		9,000	9,000	-	(2,958)	-	(2,958)	6,042	5,000
Water Services Infrastructure Grant		35,000	35,000	-	-	-	-	35,000	33,171
Provincial Government:		5,225	5,225	-	-	-	-	5,225	-
Department of Local Government: Municipal Water Resilience Grant		3,500	3,500	-	-	-	-	3,500	-
Department of Local Government: Municipal Interventions Grant		448	448	-	-	-	-	448	-
Department Cultural Affairs & Sport Library Service - Community Library Services Grant		179	179	-	-	-	-	179	-
Department Cultural Affairs & Sport: Development of Sport and Recreation Facilities		1,100	1,100	-	-	-	-	1,100	-
District Municipality:		-	-	-	-	-	-	-	-
[Insert description]		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
[Insert description]		-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		71,119	71,119	-	(4,958)	340	(4,618)	66,901	54,800
Total capital expenditure of Transfers and Grants		201,178	202,293	-	(11,570)	3,787	(7,783)	194,511	169,746

Capital expenditure details

Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class

WC053 Beaufort West - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - June 2026												
Description	Ref	Budget Year 2026/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7	8	9	10	11	12	13	14		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		30,435	30,435	-	-	-	-	-	-	30,435	29,951	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		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	1,107	2,847
Water Supply Infrastructure		15,909	15,909	-	-	-	-	-	-	15,909	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		15,909	15,909	-	-	-	-	-	-	15,909	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		14,526	14,526	-	-	-	-	-	-	14,526	28,844	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		14,526	14,526	-	-	-	-	-	-	14,526	28,844	-
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 SB18a Adjustments Budget - capital expenditure on new assets by asset class - June 2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjus.	Adjusted Budget	+1 2026/27	+2 2027/28
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Community Assets												
Community Facilities												
Halls												
Centres												
Crèches												
Centres/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria												
Police												
Parks												
Public Open Space												
Nature Reserves												
Public Ablution Facilities												
Markets												
Stalls												
Abattoirs												
Airports												
Taxi Ranks/Bus Terminals												
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												
Services												
Licences and Rights												
Water Rights												
Effluent Licences												
Solid Waste Licences												
Computer Software and Applications												
Local Settlement Software Applications												
Unspecified												
Computer Equipment												
Computer Equipment		230	230							230	870	840
		230	230							230	870	840
Furniture and Office Equipment												
Furniture and Office Equipment		100	300							300	180	180
		100	300							300	180	180
Machinery and Equipment												
Machinery and Equipment		200	888							888	200	200
		200	888							888	200	200
Transport Assets												
Transport Assets			1,589							1,589		
			1,589							1,589		
Land												
Land												
Sea, Marine and Non-biological Animals												
Zoo's, Marine and Non-biological Animals												
Living resources												
Marine												
Poling and Protection												
Zoological plants and animals												
Immature												
Poling and Protection												
Zoological plants and animals												
Total Capital Expenditure on new assets to be adjusted	1	30,668	33,282							33,282	31,171	4,137

Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class

WC053 Beaufort West - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - June 2026												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7	8	9	10	11	12	13	14		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		77	-	-	-	-	-	-	-	77	1,739	12,986
Roads Infrastructure		77	-	-	-	-	-	-	-	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		-	-	-	-	-	-	-	-	-	-	-
PRRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	1,739	12,986
Pump Station		-	-	-	-	-	-	-	-	-	1,739	12,986
Retreatment		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Site		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Cable Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table 8B18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - June 2026

WC053 Beaufort West - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - June 2026													
Description	Ref	Budget Year 2025/26										Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjts.	Total Adjts.	Adjusted Budget	Adjusted Budget		
		A	A1	B	C	D	E	F	G	H	I	J	
R thousands													
Capital expenditure on renewal of existing assets by Asset Class/Sub-class													
Community Assets													
Community Facilities													
Halls													
Centres													
Crèches													
Clinic/Care Centres													
Fire/Ambulance Stations													
Trading Stations													
Museums													
Galleries													
Theatres													
Libraries													
Cemeteries/Crematoria													
Police													
Parks													
Public Open Space													
Nature Reserves													
Public Abolition Facilities													
Markets													
Stalls													
Abattoirs													
Airports													
Taxi Rank/Bus Terminals													
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/Inquiry 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													
Local Settlement 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													
Planting and Protection													
Zoological plants and animals													
Invertebrates													
Planting and Protection													
Zoological plants and animals													
Total Capital Expenditure on renewal of existing assets to be adjusted	1	77										1,738	12,086

Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class

WC053 Beaufort West - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - June 2026												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unions. Unavord.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	7	8	9	10	11	12	13	14	Adjusted Budget	Adjusted Budget
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		23,421	21,735	--	--	--	--	(3,012)	(3,012)	18,723	9,974	6,585
Roads Infrastructure		12,551	10,866	--	--	--	--	(440)	(440)	10,426	5,626	--
Roads		12,551	10,866	--	--	--	--	(440)	(440)	10,426	5,626	--
Road Structures		--	--	--	--	--	--	--	--	--	--	--
Road Furniture		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		7,826	7,826	--	--	--	--	(2,572)	(2,572)	5,254	4,348	4,544
Power Plants		--	--	--	--	--	--	--	--	--	--	--
HV Substations		--	--	--	--	--	--	--	--	--	--	--
HV Switching Station		--	--	--	--	--	--	--	--	--	--	--
HV Transmission Conductors		--	--	--	--	--	--	--	--	--	--	--
MV Substations		7,826	7,826	--	--	--	--	(2,572)	(2,572)	5,254	4,348	4,544
MV Switching Stations		--	--	--	--	--	--	--	--	--	--	--
MV Networks		--	--	--	--	--	--	--	--	--	--	--
LV Networks		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		3,043	3,043	--	--	--	--	--	--	3,043	--	--
Dams and Weirs		--	--	--	--	--	--	--	--	--	--	--
Boreholes		2,261	2,261	--	--	--	--	--	--	2,261	--	--
Reservoirs		--	--	--	--	--	--	--	--	--	--	--
Pump Stations		--	--	--	--	--	--	--	--	--	--	--
Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--
Bulk Mains		--	--	--	--	--	--	--	--	--	--	--
Distribution		783	783	--	--	--	--	--	--	783	--	--
Distribution Points		--	--	--	--	--	--	--	--	--	--	--
PRV Stations		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Pump Station		--	--	--	--	--	--	--	--	--	--	--
Retreatment		--	--	--	--	--	--	--	--	--	--	--
Waste Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--
Outfall Sewers		--	--	--	--	--	--	--	--	--	--	--
Toilet Facilities		--	--	--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--	--	2,041
Landfill Sites		--	--	--	--	--	--	--	--	--	--	2,041
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 6B18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - June 2026

Description	Ref	Budget Year 2025/26										Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted		+1 2026/27	+2 2027/28
		A	A1	B	C	D	E	F	G	H		Adjusted	Adjusted
R thousands												Budget	Budget
Community Assets		7,888	10,188					(1,864)	(1,004)	9,154		6,206	
Community Facilities		992	1,808					(437)	(437)	1,171		6,206	
Halls													
Centres													
Cribs													
Clinics/Care Centres													
First Aid Stations													
Feeding Stations													
Museums													
Galleries													
Theatres													
Libraries			178										
Cemeteries/Crematoria		992	1,429					(437)	(437)	992		6,206	
Police													
Parks													
Public Open Space													
Nature Reserves													
Public Ablution Facilities													
Markets													
Stalls													
Abattoirs													
Airports													
Tram Routes/Bus Terminals													
Capital Spares													
Sport and Recreation Facilities		8,563	8,560					(867)	(867)	7,983			
Indoor Facilities													
Outdoor Facilities		8,563	8,560					(867)	(867)	7,983			
Capital Spares													
Heritage Assets													
Monuments													
Historic Buildings													
Works of Art													
Conservation Areas													
Other Heritage													
Investment Infrastructure													
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													
Services													
Licences and Rights													
Water Rights													
Effluent Licences													
Soft Waste Licences													
Computer Software and Applications													
Local Settlement 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													
Fishing and Protection													
Zoological plants and animals													
Terrestrial													
Fishing and Protection													
Zoological plants and animals													
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	30,976	31,893					(4,616)	(4,616)	27,679		16,196	6,886

Municipal Manager's Quality Certificate

I, **Gerald Esau**, the Acting Municipal Manager of Beaufort West Municipality, hereby certify that the Adjustments Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print name: **Mr G Esau**

Municipal Manager of Beaufort West Municipality (WC053)

Signature: 

Date: 29/6/2026

Annexure A

Detailed Adjustments Capital Budget

2025/26 Medium Term Revenue Expenditure Framework
(MTREF)

WC053 Beaufort West Municipality : Detailed Adjustments Capital Budget - 2025/26 MTREF												
Department	SCOA Function Posting Level	Project Description	Funding Source	Budget Year 2025/26			Budget Year +1 2026/27			Budget Year +2 2027/28		
			Funding Source	Adjusted Budget - February 2026	Adjustments	Adjusted Budget - June 2026	Budget Year +1	Adjustments	Adjusted Budget	Budget Year +2	Adjustments	Adjusted Budget
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Blanken Wey Road - Hillside	Municipal Infrastructure Grant	10,100,638	- 439,769	9,660,869	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Blanken Wey Road - Hillside	Transfer from Operational Revenue (CRR)	77,414	- 1	77,413	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Rev Fass Street - Kwa-Mandlenkosi	Municipal Infrastructure Grant	687,732	-	687,732	5,626,000	-	5,626,000	-	-	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of Beaufort West Netball and Tennis Courts	Municipal Infrastructure Grant	6,943,073	- 566,719	6,376,354	-	-	-	-	-	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of Beaufort West Netball and Tennis Courts	Transfer from Operational Revenue (CRR)	650,435	- 1	650,434	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste Water Treatment	Reconstruction of Irrigation Pump Station at Waste Water Treatment Works (Beaufort West)	Municipal Infrastructure Grant	-	-	-	869,565	869,565	1,739,130	7,826,087	2,067,528	9,893,615
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste Water Treatment	Reconstruction of Irrigation Pump Station at Waste Water Treatment Works (Beaufort West)	Transfer from Operational Revenue (CRR)	-	-	-	-	-	-	1,739,130	1,353,119	3,092,249
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Nelsport Water Treatment Works	Water Services Infrastructure Grant (WSIG)	15,908,989	-	15,908,989	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Upgrade of Vandalized Boreholes	Department of Local Government : Municipal Water Resilience Grant	2,260,870	-	2,260,870	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Upgrade Telemetric System	Department of Local Government : Municipal Water Resilience Grant	782,609	-	782,609	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste Water Treatment	Beaufort West - Waste Water Treatment Works	Water Services Infrastructure Grant (WSIG)	14,525,794	-	14,525,794	28,844,348	-	28,844,348	-	-	-
Directorate: Community Services	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoriums	Murraysburg: Cemetery: Expansion of Cemetery Site	Municipal Infrastructure Grant	1,306,557	- 436,992	869,565	6,250,924	- 436,243	5,814,681	-	-	-
Directorate: Community Services	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoriums	Murraysburg: Cemetery: Expansion of Cemetery Site	Transfer from Operational Revenue (CRR)	122,441	- 1	122,440	391,467	-	391,467	-	-	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Street Lighting and Signal Systems	New High Mast Lights - (Prince Valley & Kwa-Mandlenkosi)	Municipal Infrastructure Grant	-	-	-	1,539,859	- 433,322	1,106,537	2,414,007	433,321	2,847,328
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Upgrading of Landfill site - (Vaalkoppies Waste Disposal Facility)	Municipal Infrastructure Grant	-	-	-	-	-	-	4,541,906	- 2,500,849	2,041,057
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Removal	Refuse Truck	Transfer from Operational Revenue (CRR)	270,000	-	270,000	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	Cherry Picker	Transfer from Operational Revenue (CRR)	280,000	-	280,000	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	20MVA 22/11 kV Upgrading of Main Substation	Integrated National Electrification Programme Grant (INEP)	7,826,087	- 2,572,174	5,253,913	4,347,826	-	4,347,826	4,544,348	-	4,544,348
Directorate: Corporate Services	Function:Finance and Administration:Core Function:Information Technology	Computer Equipment	Transfer from Operational Revenue (CRR)	230,000	-	230,000	870,000	-	870,000	940,000	-	940,000
Directorate: Financial Services	Function:Finance and Administration:Core Function:Finance	Furniture and Office Equipment	Transfer from Operational Revenue (CRR)	300,000	-	300,000	50,000	100,000	150,000	50,000	100,000	150,000
Office of the Municipal Manager	Function:Planning and Development:Core Function:Corporate Wide Strategic Planning (IDPs, LEDS)	Machinery and Equipment (Development of Skills Centre - Murraysburg)	Department of Local Government : Municipal Interventions Grant	173,913	-	173,913	-	-	-	-	-	-
Office of the Municipal Manager	Function:Planning and Development:Core Function:Corporate Wide Strategic Planning (IDPs, LEDS)	Machinery and Equipment (Bokkery)	Department of Local Government : Municipal Interventions Grant	213,913	-	213,913	-	-	-	-	-	-
Directorate: Community Services	Function:Public Safety:Core Function:Police Forces, Traffic and Street Parking Control	Transport Assets (3 x Toyota Corolla Cross XI (P30))	Contributed PPE	1,049,304	-	1,049,304	-	-	-	-	-	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of Murraysburg Netball Courts	Department Cultural Affairs & Sport : Development of Sport and Recreation Facilities	956,522	-	956,522	-	-	-	-	-	-
Directorate: Corporate Services	Function:Community and Social Services:Core Function:Libraries and Archives	Kwa-Mandlenkosi Library Upgrade	Department Cultural Affairs & Sport: Library Service - Community Library Services Grant	179,014	-	179,014	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Planning and Development:Core Function:Town Planning, Building Regulations and Enforcement, and City Engineer	Machinery and Equipment	Transfer from Operational Revenue (CRR)	300,000	-	300,000	200,000	-	200,000	200,000	-	200,000
Total				65,145,305	- 4,015,657	61,129,648	48,989,989	100,000	49,089,989	22,255,478	1,453,119	23,708,597