

BEAUFORT WEST MUNICIPALITY



DRAFT ANNUAL BUDGET 2025 / 2026

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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 2025/26 Medium Term Revenue and Expenditure Framework are as follows:

Description	Current Y	ear 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			
R thousands	Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Total Revenue (excluding capital transfers and contributions)	499,429	496,721	525,677	·558,197	573,151	
Total Expenditure	449,398	494,123	511,714	541,838	550,435	
Surplus/(Deficit)	50,031	2,599	13,962	16,358	22,716	
Transfers and subsidies - capital (monetary allocations)	26,171	27,864	69,734	54,600	22,225	
Transfers and subsidies - capital (in-kind)	-	- 1		-	_	
Surplus/(Deficit) for the year	76,202	30,463	83,696	70,959	44,941	
Capital expenditure & funds sources						
Capital expenditure	25,575	30,313	61,752	48,783	22,164	
Transfers recognised - capital	22,757	24,334	60,375	47,273	19,243	
Borrowing	_				-	
Internally generated funds	2,818	5,979	1,377	1,510	2,922	
Total sources of capital funds	25,575	30,313	61,752	48,783	22,164	

The proposed operating revenue budget amounts to R 525,677 million for the 2025/26 budget year, R 558,197 and R 573,151 million respectively for the two outer years. When compared to the adjusted budget the operating revenue increased by R 28,955 million.

A total operating expenditure budget of R 511,714 million is proposed for the 2025/26 budget year, R 541,838 million and R 550,435 million respectively for the two outer years. The expenditure budget increased by R 17,592 million to R 511,714 million when compared to the adjusted expenditure budget.

Given the revenue and expenditure projection above, the 2025/26 budget year will have an operating surplus of R 13,962 million and will increase year on year to R 16,358 in 2026/27 budget year and to R 22,716 in the 2027/28 budget year.

A capital budget amounting to R 61,752 million is proposed for the 2025/26 budget year (R 48,783 million and R 22,164 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. JD Reynolds 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 2025/26 and indicative for the two projected outer years, 2026/27 and 2027/28, 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 2025/26 MTREF as per (Annexure A) and tariffs for service charges and other sundry tariffs as per (Annexure B);
- ➤ That Council takes cognisance of the 2025/26 draft Service Level Standards (Annexure E); and
- ➤ That Council take note and approve the 2025/26 MTREF Budget Policy Amendments (Annexure G).

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, one noteworthy event of such nature was when the National budget was tabled a month later than anticipated, a first in the history of our democracy. 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 National Treasury projects real GDP growth of 1.9 per cent in 2025, from a downwardly revised estimate of 0.8 per cent growth in 2024. The downward adjustment is due to a third-quarter GDP contraction driven by weak activity reported for agriculture and transport. GDP growth is expected to average 1.8 per cent from 2025 to 2027. 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.

Given weaker global growth, South Africa's exclusion from the USAIDs grant from the United States of America and domestic risks, the government aims to position the economy for sustained growth and resilience to shocks. This involves maintaining a stable macroeconomic framework, swiftly implementing economic and structural reforms, and enhancing state capability to drive higher growth, employment, and competitiveness.

The employment growth in South Africa lags, given that sustainable improvement in employment requires faster GDP growth and better education and skills development. Global headline inflation is projected to ease from 5.7 per cent in 2024 to 4.2 per cent in 2025 and 3.5 per cent in 2026, driven by declining energy prices and cooling labour markets.

Advanced economies are expected to return to their inflation targets faster than emerging economies, supported by moderating energy costs and improved labour supply. Inflation trends vary in emerging economies, with food inflation persisting in Sub-Saharan Africa, while China is experiencing subdued inflation given weak domestic demand.

Household consumption growth averaged 0.6 per cent in the first three quarters of 2024 compared with the same period in 2023. Household expenditure is expected to grow by 1

per cent in 2024 and 1.9 per cent in 2025. Despite weaker growth momentum, household consumption will be supported in the near term by stable inflation expectations, lower borrowing costs, withdrawals under the two-pot retirement reform and government transfers to poorer households. Consumer confidence improved gradually throughout 2024, driven by lower inflation, stable electricity supply and domestic political developments. Household consumption is forecast to average 1.7 per cent from 2025 to 2027, supported by enhanced consumer sentiment, increased household purchasing power, gradual employment gains and wage recovery, and increased credit extension.

The following macro-economic forecasts was considered when preparing the 2025/26 MTREF municipal budget.

Fiscal year	Budget Year	Budget Year	Budget Year
	2025/26	+1 2026/27	+2 2027/28
CPI Inflation	4.3%	4.6%	4.4%

The economic challenges outlined, including decreased GDP growth, higher inflation, and potential power cuts, are expected to strain households' capacity to pay municipal bills. Additionally, Eskom power cuts are impacting the sustainability of businesses, both small and large. These issues are collectively putting pressure on the municipality's own revenue, in combination with households and businesses moving to alternative energy sources.

Closer to home and on a provincial level, in the face of global concerns, subdued national economic prospects, and a constrained fiscal environment, the Western Cape Government (WCG) has devised a budget that addresses increasing service delivery demands within limited financial resources. Domestic challenges such as the energy crisis, state fragility, and water shortages have gradually affected provincial budgeting. The goal is to improve efficiency, strategically plan, and implement solutions to ensure continued progress towards a prosperous Western Cape for all.

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 applied for the municipal debt relief in terms of MFMA Circular 124 and approval was granted to the municipality. 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 approval over the remaining two years of the programme.

As a participant in the municipal debt relief programme the municipality will be 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 46 million as part of the Smart Meter Grant programme of National Treasury in the 2025/26 budget year.

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 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 2025/26 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 595,410 million. This includes transfers and subsidies capital to the value of R 69,734 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 525,677 million.

The operational revenue budget for 2025/26 of R 525,677 million shows an increase of R 28,955 million or 5.8 per cent when compared to the adjusted operational budget of 2024/25 of R 494,123 million. The outer years increase by 6.2 per cent and 2.7 per cent year on year.

Beaufort West Municipality depends largely on property rates and service charges service charges to balance its budget. Property rates and service charges consist of 54% per cent or R 282,825 million of total operating revenue;

- Property rates R 57,995 million or 11%;
- Service charges electricity R 156,206 million or 29.7%;
- ➤ Service charges water R 31,657 million or 6.0%;
- ➤ Service charges sanitation R 23,431 million or 4.5%; and
- Service charges refuse R 13,538 million or 2.6%

In the tables below, indicates the operating transfers and subsidies that will be allocated to the municipality from National and Provincial Government for the 2025/26 budget year.

Transfers and subsidies - Operational	Budget Year 2025/26
National Government:	97,161,300
Local Government Equitable Share	92,780,000
Municipal Infrastructure Grant (MIG)	812,300
Local Government Financial Management Grant (FMG)	2,000,000
Expanded Public Works Programme Integrated Grant (EPWP)	1,569,000
Provincial Government:	9,092,000
Provincial Treasury: Western Cape Financial Management Capacity Building Grant	495,000
Department of Infrastructure: Title Deeds Restoration Grant	399,000
Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities	7,272,000
Department of Local Government : Municipal Energy Resilience Grant	400,000
Department of Local Government : Thusong Service Centres Grant (Sustainability: Operational Support Grant)	300,000
Department of Local Government : Community Development Workers (CDW) Operational Support Grant	226,000
Total Transfers and subsidies - Operational	106,253,300

1.3.2. Operating Expenditure Budget

The 2025/26 total operational expenditure budget amounts to R 511,714 million. The operational expenditure budget for 2025/26 of R 511,714 million shows an increase of R 17,592 million or 3.6 per cent when compared to the adjusted operational budget of 2024/25 of R 494,123 million. The outer years increase by 5.9 per cent and 1.6 per cent year on year.

Employee related costs

The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 and municipalities are expected to implement the agreement with immediate effect as from 1 July 2024. In respect of the 2025/26 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI.

Provision was made for a salary increase of 5.5 per cent in 2025/26, 5.3 per cent in 2026/27 and 5.8 per cent in 2027/28 as well as of notch increase to those who qualify.

The remuneration of staff amounts to 30.8 per cent of the total operating expenditure in 2025/26 and 30.2 and 31.3 per cent for two outer years.

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 CPI over the 2025/26 Medium Term Revenue & Expenditure Framework (MTREF).

Bulk purchases - electricity

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. For the 2025/26 national financial year, NERSA approved an average tariff increase of 12.7 per cent, effective from April 1, 2025. Section 43 of the MFMA requires that Eskom table the bulk increase applicable to municipalities for the 2025/26 municipal financial year by 15 March 2025 (this will differ from the increase applicable for the national financial year as Eskom will only have the period from July 2025 to March 2026 to recover from municipalities the additional revenue allowed by NERSA for the 2025/26 national financial year).

In addition to the tariff increase, NERSA has approved a restructuring of Eskom's tariffs, reducing the previous 15 tariff categories to three simplified categories: one for large power users, one for small power users, and one for public lighting. Municipalities will be required to align their tariff structures accordingly. More guidance will be provided in due course.

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 11.9 per cent in 2026/27 and 9.1 per cent in 2027/28.

Inventory consumed

The increase in the cost of inventory consumed were increased with inflation, water inventory purchased contributes to about 50% percent or R 13,5 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 as well as interest on the bank overdraft and overdue accounts.

Irrecoverable debts written off

Irrecoverable debt written off relate to traffic fines that have expired.

Contracted services and Operational costs

Contracted services were increased based on existing contract conditions as well additional cost funded by grant income. Operational cost 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 61,752 million is proposed for the 2025/26 budget year, R 48,783 million and R 22,164 million for the two outer budget years.

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

Functional Area	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional			
Governance and administration	330	920	990
Executive and council	景	-	-
Finance and administration	330	920	990
Internal audit	-		
Community and public safety	8,507	6,450	476
Community and social services	806	6,450	476
Sport and recreation	7,701	_	-
Public safety		21	1-
Housing	-	-	:=
Health	-	-	_
Economic and environmental services	11,790	7,210	200
Planning and development	200	200	200
Road transport	11,590	7,010	-
Environmental protection	-	-	24
Trading services	41,126	34,203	20,498
Energy sources	7,792	4,966	7,824
Water management	18,870	-	:-
Waste water management	14,463	29,236	9,873
Waste management	1 2	=0	2,801
Other	-		-
Total Capital Expenditure - Functional	61,752	48,783	22,164

As per the table above that the capital expenditure for 2025/25 budget year will be allocated mainly to the following functional areas:

Trading services – R 41,126 million with expenditure on:

- ➤ Energy sources R 7,792 million;
- Water management R 18,870 million; and
- Waste water management R 14,463 million.

Economic and environmental services – R 11,790 million with expenditure on:

Planning and development – R 200 thousand and

Road transport – R 11,590 million.

Community and public safety - R 8,507 million with expenditure on:

- > Community and social services R 806 thousand and
- > Sport and recreation R 7,707 million

Governance and administration - R 330 thousand.

In analysing what will be procured with the 2025/26 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 52,715 million;
- ➤ Community Assets R 8,507 million;
- Computer Equipment R 230 thousand;
- Furniture and Office Equipment R 100 thousand and
- Machinery and Equipment R 200 thousand.

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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Integrated National Electrification Programme Grant (INEP)	7,792,208	4,329,004	4,524,675
Municipal Infrastructure Grant (MIG)	19,249,957	14,224,502	14,718,009
Water Services Infrastructure Grant (WSIG)	30,303,030	28,719,481	<u>-</u>
Department of Local Government : Municipal Water Resilience Grant	3,030,303	-	-
Internally generated funds - CRR	1,376,609	1,509,772	2,921,602
Total	61,752,107	48,782,759	22,164,286

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 2025/26 Medium Term Revenue and Expenditure Framework (MFREF)

Annexures **A** and **B** the annexure shows the proposed property rates and tariff increases over the 2025/26 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

	3 Beaufort We		, Laugot o		Constitute to 11		
Description		Current Ye		2025/26 Medium Term Revenue & Expenditu Framework			
R thousands	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance					2020120	11202027	'L LULIILD
Property rates	55,152	54,712	-	-	57,995	61,474	65,163
Service charges	182,465	204,710	-	_	224,830	246,396	265,261
Investmentrevenue	2,221	2,650	_	-	2,915	3,207	3,527
Transfer and subsidies - Operational	102,942	108,234	_	_	106,253	115,691	119,339
Oher own revenue Total Revenue (excluding capital transfers and contributions)	156,649 499,429	126,416 496,721	-	2) _	133,683 525,677	139,475 586,243	119,862 573,151
Employee costs	138,219	134,446	-		157,736	163,834	172,162
Remuneration of councillors	7,133	6,892		-	7,320	7,613	7,918
Depreciation and amortisation	29,266	29,266	-		30,217	31,117	-
Interest	1,847	2,606	-		1,395	1,262	1,191
Inventory consumed and bulk purchases	130,821	138,316	-		148,961	165,136	178,993
Transfers and subsidies	-	-	-	-		-	C
Other expenditure	142,111	182,596	-	-	166,086	172,875	190,171
Total Expenditure	449,398	494,123		-	511,714	541,838	550,435
Surpfus/(Deficit)	50,031	2,599	-	_	13,962	24,405	22,716
Transfers and subsidies - capital (monetary allocations)	26,171	27,864	-	_	69,734	46,554	22,225
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	0
Surplus/(Deficit) after capital transfers & contributions	76,202	30,463	1	-	83,696	70,959	44,941
Share of Surplus/Deficit attributable to Associate	-	-	-	-	- 1	_	_
Surplus/(Deficit) for the year	76,202	30,463	-	_	83,696	70,959	44,941
Capital expenditure & funds sources							
Capital expenditure	25,575	30,313	-	_	61,752	48,783	22,164
Transfera recognised - capital	22,757	24,334	-	-	60,375	47,273	19,243
Borrowing	_	_	-	_	_	-	_
Internally generated funds	2,818	5,979	-	-	1,377	1,510	2,922
Total sources of capital funds	25,575	30,313	-	_	61,752	48,783	22,164
Financial position							
Total current assets	202,574	89,050	-	_	104,707	122,741	136,983
Total non current assets	452,782	457,141	- 1	-	488,676	506,342	528,506
Total current liabilities	148,918	60,405	-		60,113	60,396	60,710
Total non current liabilities	86,953	141,406	-	_	105,195	69,653	60,804
Community wealth/Equity	419,485	344,380	-	-	428,076	499,034	543,976
Cash flows					120,010	400,001	510,010
Net cash from (used) operating	62,645	26,602	-	-	61,187	49,205	17,901
Net cash from (used) investing	(25,575)	(30,313)	-	_	(61,752)	(48,783)	(22,164
Net cash from (used) financing	(1,102)	(1,181)	-		(1,169)		
Cash/cash equivalents at the year end	55,906	10,951			9,217	(651) 8,988	4,017
Cash backing/surplus reconciliation		-					
Cash and investments available	55,906	10,951	-	_	9,217	8,988	4,017
Application of cash and investments	19,890	7,047	-	_	(7,173)	(22,916)	(38,576)
Balance - surplus (shortfall)	36,016	3,904			16,390	31,904	42,592
Asset management	33,5.3	2,251			10,020	31,304	42,382
Assetregister summery (WDV)	422,193	448,528	-		489,104	506,770	528,934
Depreciation	29,266	29,266	- 1		30 217	31,117	320,334
Renewal and Upgrading of Existing Assets	13,958	17,636			30,919	18,306	17,675
Repairs and Maintenance	9,133	10,148			9.565	9,378	10,291
Free services							
Cost of Free Basic Services provided	51,278	35,958			38,777	41,796	44,770
Revenue cost of free services provided	130	130			138	146	155
Households below minimum service level	,,,,				130	140	199
Water:	_		-		200	220	5
Sanitation/sewerage:						100	
Energy:	_						-
Refuse:							-
					-	-	_

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

Functional Classification Description	Cui	rrent Year 2024/	Current Year 2024/25			
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 E 2026/27	Sudget Year 1 2027/28
Revenue - Functional						
Governance and administration	133,492	206,512	-	198,420	205,772	190,08
Executive and council	18,170	18,210	-	12,222	12,153	12,67
Finance and administration	115,323	188,052	-	186,198	193,619	177,41
Internal audit	-	250	_	-	-	
Community and public safety	91,729	38,649	-	41,500	40,826	42,90
Community and social services	9,820	10,121	-	9,673	8,389	2,21
Sport and recreation	5,612	6,551	-	8,406	276	29
Public safety	74,770	21,887	-	23,022	24,209	25,44
Housing	1,527	90	_	399	7,952	14,96
Health	-	_	_	-	-	_
Economic and environmental services	1,411	1,845	-	14,889	9,171	1,12
Planning and development	1,411	1,845	-	1,591	1,025	1,06
Road transport		_	_	13,297	8,146	5
Environmental protection	_	_	_	-	-	
Trading services	298,968	277,580	_	340,602	357,028	361,25
Energy sources	162,852	161,136	_	184,636	199,231	217,53
Water management	54,182	40,963	_	66,675	47,622	50,09
Waste water management	43,353	40,717	_	59,473	79,134	57,24
Waste management	38,581	34,764	_	29,818	31,041	36,37
Other otal Revenue - Functional	525,600	524,586	_	- 595,410	612,797	595,376
xpenditure - Functional						
Governance and administration	108,415	121,842	-	120,180	123,332	124,969
Executive and council	22,910	25,741		26,413	27,495	28,15
Finance and administration	84,056	94,476	-	92,276	94,310	95,22
Internal audit	1,449	1,626	-	1,492	1,527	1,59
Community and public safety	102,144	97,600	-	103,876	115,674	128,11
Community and social services	13,163	11,836	-	13,042	13,098	13,59
Sport and recreation	9,527	9,299	-	9,831	10,138	10,21
Public safety	76,519	75,094		79,243	83,115	87,89
Housing	2,936	1,371	-	1,760	9,323	16,41
Hea lf n		-	-	-	-	
Economic and environmental services	31,656	32,917	-	36,073	36,379	27,45
Planning and development	9,850	10,179	-	11,947	11,584	9,596
Road transport	21,807	22,738	-	24,126	24,795	17,854
Environmental protection	-	-	-	-	-	-
Trading services	207,183	241,763	-	251,584	266,453	269,90
Energy sources	135,228	153,204	-	172,974	188,026	198,254
Water management	37,062	41,243	-	41,049	41,457	39,497
Waste water management	16,697	23,308	-	18,630	18,662	15,522
Waste management	18,196	24,007	-	18,931	18,308	16,628
Other		-			-	-
otal Expenditure - Functional	449,398	494,123	-	511,714	541,838	550,435
urplus/(Deficit) for the year	76,202	30,463	-	83,696	70,959	44,941

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

Vote Description	Cui	2025/26 Medium Term Revenue & Expenditure Framework				
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year + 2027/28
Revenue by Vote						
Vote 1 - MUNICIPAL MANAGER	9,073	9,799	-	8,758	8,546	8,925
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	262,795	246,762	-	327,579	336,733	327,660
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	-	-	-	-	_	_
Vote 4 - DIRECTORATE: CORPORATE SERVICES	19,144	20,258	_	11,821	4,437	4,825
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	102,362	172,739	-	173,866	182,243	165,503
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	132,225	75,027	_	73,387	80,838	88,464
Vote 7 - COMMUNITY & SOCIAL SERVICES	-	-	-	_	_	-
Total Revenue by Vote	- 525,600	- 524,586	-	- 595,410	- 612,797	- 595,376
Expenditure by Vote to be appropriated						
Vote 1 - MUNICIPAL MANAGER	7,544	7,632	_	8,835	9,328	9,398
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	230,051	260,818	_	279,312	295,271	290,822
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	-	-	-	_	_	_
Vote 4 - DIRECTORATE: CORPORATE SERVICES	49,555	51,429	_	54,442	56,094	57,382
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	48,007	57,849	_	52,594	53,266	55,667
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	114,241	116,394	_	116,532	127,879	137,166
Vote 7 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	_	_
Total Expenditure by Vote	449,398	494,123	-	- 511,714	- 541,838	550,435
Surplus/(Deficit) for the year	76,202	30,463		83,696	70,959	44,941

Table A4 Budgeted Financial Performance (revenue and expenditure)

WC053 Beaufort West - Tabl	- AT Daugelei	o i mancial r	citormance	(Leagung 9				
Description		Current Yea	r 2024/25		2025/26 Medium Term Revenue & Expenditure Framework			
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year + 2027/28	
Revenue								
Exchange Revenue								
Service charges - Electricity	120,473	140,321			156,206	173,248	187,281	
Service charges - Water	20,853	29,865	8		31,657	33,556	35,569	
Service charges - Waste Water Management	24,740	22,104	*		23,431	24,836	26,327	
Service charges - Waste Management	16,399	12,420			13,538	14,756	16,084	
Sale of Goods and Rendering of Services	942	942			1,017	1,095	1,172	
Agency services	1,766	1,601			1,697	1,799	1,907	
Interest	120	22	8		,,,,,,			
Interest earned from Receivables	11,992	10,222			12,711	13,474	14,283	
Interest earned from Current and Non Current Assets	2,221	2,650			2,915	3,207	3,527	
Dividends						0,20.	0,02.	
Rent on Land	-							
Rental from Fixed Assets	2,022	1,801			1,981	2,179	2,288	
Licence and permits	316	248		20	273	300	330	
Second office Motion		75			E/S	300	330	
Operational Revenue	1,351	1,764		81	1,859	1,991	2,059	
Non-Exchange Revenue	7,100	(444.65.1			rywest.	1,390	<,660	
Property rales	55,152	54,712			57,995	61.474	CE 102	
Surcharges and Taxes	50,102	04,112	10		37,853	61,474	65,163	
Fines, penallies and forfeits	73,189	79,486			02 170	97.670	ort dos	
Licences or permits	203	188	2.		83,479	87,679	92,091	
Transfer and subsidies - Operational	102,942	108,234			208	218	229	
Injerest	3,449		-	- 1	106,253	107,645	119,339	
Fuel Levy	3,449	3,449			3,655	3,875	4,107	
Operational Revenue	September 1	4 444		-	7 35	100		
Gains on disposal of Assets	35,832	1,128	#	150	1,215	1,308	1,396	
Other Gains				-	11.0000000	-	-	
	25,587	25,587	- 1	1.00	25,687	25,557		
Discontinued Operations Total Revenue (excluding capital transfers and contributions)	499,429	496,721	1.61		525,677	558,197	573,151	
Expenditure							****	
Employee related costs	138,817	134,446			157,736	163,834	172,162	
Remuneration of councillors	7,133	6.892			7 320	7,613	7,918	
Bulk purchases - electricity	105,318	108,170	- 13	- 12	121,951	136,475	148,894	
Inventory consumed	25,503	30,146	72		27,010			
Debt impairment	75,382	31,250	-		TO SAUCE	28,661	30,099	
Depreciation and amortisation	29,266	29,266		1.0	43,786	41,760	44,244	
Interest	1,847	2,606			30,217	31,117	200	
Contracted services		SEANUT	-	- 2	1,395	1,262	1,191	
Transfers and subsidies	27,528	34,022		300	28,693	37,370	47,479	
Irrecoverable debts written off		60,660		-		423.00		
Operational costs				100.1	32,970	34,819	36,349	
Losses on disposal of Assets	38,604	56,664		-	60,637	59,127	62,099	
		* 1		100	12.	*.	*	
Other Losses Fotal Expenditure	449,398	494,123			544.744	544.000	200 100	
	_				511,714	541,838	550,435	
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations)	50,031	2,599	-	-	13,962	16,358	22,716	
Transfers and subsidies - capital (in-kind)	26,171	27,864	-	-	59,734	54,600	22,225	
	76 202	20.462	(6)	-	93 606	70 000	44.044	
Surplus/(Deficit) after capital transfers & contributions	76,202	30,463	-	-	83,696	70,959	44,941	
Income Tax		77	177		- 15	-		
Surplus/(Deficit) after income tax	76,202	30,463	-	_	83,696	70,959	44,941	
Share of Surplus/Deficit attributable to Joint Venture			-		15	=	=	
Share of Surplus/Deficit attributable to Minorities	70 000	20.400		-		=	+	
Surplus/(Deficit) attributable to municipality	76,202	30,463	-	-	83,696	70,959	44,941	
Share of Surplus/Deficit altributable to Associate	3.	27		.=:		-	=	
Intercompany/Parent subsidiary transactions	-	- 2	-	-	14		-	
Surplus/(Deficit) for the year	76,202	30,463	-	-	83,696	70,959	44,941	

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

Vote Description	ort West - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding Ourrent Year 2024/25 2025/26 Medium Term Revenue & Expenditure							
	Original	Adjusted	Full Year	Pre-audit	Framework			
R thousand	Budget	Budget	Forecast	outcome	Budget Year 2025/26	2026/27	2027/28	
Capital expenditure - Vote								
Multi-year expenditure to be appropriated								
Vote 1 - MUNICIPAL MANAGER	-	-	-	-	-	-	_	
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	6,480	6,741	_	-	34,045	35,126	17,897	
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	-	-	-	_	_	_	_	
Vote 4 - DIRECTORATE: CORPORATE SERVICES	-	-	-	-	230	870	940	
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	-	-	-	-	100	50	50	
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	4,666	5,483	-	_	1,972	6,450	476	
Vole 7 - COMMUNITY & SOCIAL SERVICES			_	_		-	_	
		-	-			_		
Capital multi-year expenditure sub-total	11,146	12,203	-	_	36,347	42,496	19,363	
Single-year expenditure to be appropriated								
Vote 1 - MUNICIPAL MANAGER	-							
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		4000	-	-	40.070	-	-	
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	2,174	4,030	-	-	18,870	6,286	-	
Vote 4 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES Vote 4 - DIRECTORATE: CORPORATE SERVICES				-	-	-	-	
	1,804	2,040		-	-	-	-	
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	-	150		-	_		-	
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	10,451	11,890		-	6,535	-	2,801	
Vote 7 - COMMUNITY & SOCIAL SERVICES	- 1	-		-	-	-	-	
		-						
Capital single-year expanditure sub-total	14,429	18,110	-		25,405	5,286	2,801	
Total Capital Expenditure - Vote	25,575	30,313	-		61,752	48,783	22,164	
Capital Expenditure - Functional								
Governance and administration	500	781	_	_	330	920	990	
Executive and council	- 1	- 2	2	- 2	_	2		
Finance and administration	500	781	_		330	920	990	
Internal audit						320	_	
Community and public safety	5,971	7,828	_	_	8,507	6,450	476	
Community and social services	1,304	1,409	- 3	-	806	6,450	476	
Sport and recreation	4,666	6,419		-	7,701	0,400	410	
Public safety	.,	0,410		571	7,701		740	
Housing	12							
Health			6				12.0	
Economic and environmental services		300			44 700	7.240		
Planning and development	-	300	2		11,790	7,210	200	
Road transport		300	0		200	200	200	
Environmental protection	(7)			100	11,590	7,010	-	
Trading services	19,104	21,404	*	-	-			
Energy sources				_	41,126	34,203	20,498	
Weter management	6,480	7,123	177		7,792	4,966	7,824	
	2,174	3,348	100	-	18 870	-	-	
Wasle water menagement	-	7. 14	1.0		14,463	29,236	9,873	
Waste management	10,451	10,933	1.77	-	-		2,801	
Other				*	-	-	-	
Total Capital Expenditure - Functional	25,575	30,313			61,752	48,783	22,164	
Funded by:								
National Government	19,279	19,360	-	100	57,345	47,273	19,243	
Provincial Government	3,478	4,974	-	-	3,030			
District Municipality	-	-	-	-	5,550		-	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								
Transfers recognised - capital	22,757	24,334	-	-	60,375	47,273	19,243	
Borrowing	-	_		-	_	_	_	
Internally generated funds	2,818	5,979	100	51	1,377	1,510	2,922	
otal Capital Funding	25,575	30,313	_	-	61,752	48,783	22,164	

Table A6 Budgeted Financial Position

Description		Current Yea	r 2024/25		2025/26 Mediu	Revenue & Expenditur nework	
R thousand	Origina) Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/28	Budget Year +1 2026/27	Budget Year 1
ASSETS							- ,
Current assets							
Cash and cash equivalents	55,906	10,951	-	-	9,217	8,988	4,01
Trade and other receivables from exchange transactions	14,932	10,210	_	_	13,412	16,804	20,39
Receivables from non-exchange transactions	62,436	38,126	_		52,315	67,186	82,80
Current portion of non-current receivables	1,154	1,599	-	-	1,599	1,599	1,59
Inventory	4,491	3,058	_	_	3,058	3,058	3,05
VAT	54,150	14,761	12		14,761	14,761	14,76
Other current assets	9,505	10,345	-		10,345	10,345	10,34
Total current assets	202,574	89,050	_	-	104,707	122,741	136,98
Non current assets		******			104,707	188,171	100,00
Investments	-		-		27	_	
Investment property	5,739	5,636	_		5,412	5,187	5,187
Property, plant and equipment	439,474	447,240	-	_	479,010	496,909	519,074
Biological assets	100(11)	117,240		744	47 5,0 10	430,303	318,074
Living and non-living resources						8	- 5
Heritage assets	3,340	3,340				2.240	2.24
Intangible assets	1,705	1,353		7.8	3,340	3,340	3,340
Trade and other receivables from exchange transactions	2,030				1,343	1,334	1,334
Non-current receivables from non-exchange transactions		(511)	-	-	(511)	(511)	(51
Other non-current assets	495	83	-	-	83	83	83
Total non current assets	450.700	157.444	(51)	1.5	25		5
TOTAL ASSETS	452,762	457,141	-	-	488,676	506,342	528,506
LIABILITIES	655,357	548,191	-	-	593,383	629,083	665,489
Current liabilities							
Bank overdraft							
Financial fabilities	4004	4.00	-	-	-		-
	1,084	1,169		_	651	708	787
Consumer deposits	2,490	2,682	-		2,682	2,682	2,682
Trade and other payables from exchange transactions	83,552	27,364	-	-	27,364	27,364	27,364
Trade and other payables from non-exchange transactions	. 1	0	**	:#:	0	0	(
Provision	15,136	17,305	7.	-75	19,265	19,452	19,646
VAT	46,655	10,106	-	-	10,150	10,189	10,230
Other current liabilities	#1	1,779	-	**	*	:=:	
Total current liabilities	148,918	60,405	-	-	60,113	60,396	60,710
Non current liabilities							
Financial liabilities	2,558	2,573	-	-	1,921	1,213	426
Provision	22,735	26,808		-	26,808	26,808	26,808
Long term portion of trade payables	36,085	83,245	-	-	47,685	12,851	4,789
Other non-current liabilities	25,575	28,780			28,780	28,780	28,780
Total non current Habilities	86,953	141,406	-	-	105,195	69,653	60,804
TOTAL LIABILITIES	235,872	201,811		-	165,307	130,049	121,513
NET ASSETS	419,485	344,380			428,076	499,034	543,976
COMMUNITY WEALTH/EQUITY							
Accumulated surplus/(deficit)	415,381	340,276			423,971	494,930	539,871
Reserves and funds	4,104	4,104	-	-	4,104	4,104	4,104
Other		-			-	-	
TOTAL COMMUNITY WEALTH/EQUITY	419,485	344,380	-	-	428,076	499,034	543,978

Table A7 Budgeted Cash Flows

Description		Current Yea	r 2024/25		2025/26 Mediu	m Term Revenue Framework	& Expenditure
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2025/27	Budget Year + 2027/28
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	52.741	51,181	-		55,485	60,121	63,728
Service charges	210,414	197,402	-		218,908	243,263	261,747
Other revenue	17,912	21,176	-	-	100,648	107,657	66,921
Transfers and Subsidies - Operational	102,942	106,490	121	2	106,253	107,645	119,339
Transfers and Subsidies - Capital	26,171	27,871	140	2	69,734	54,600	22,225
Interest	2,221	2,650	-	-	2,915	3,207	3,527
Dividends	-	-	-	-	-	_	_
Payments							
Suppliers and employees	(347,909)	(377,563)		-	(491,361)	(526,026)	(518,395
Interest	{1,847}	(2,606)	-	-	(1,395)	(1,262)	(1,191
Transfers and Subsidies		-	-	-	-	_	_
NET CASH FROM/(USED) OPERATING ACTIVITIES	62,645	26,602	-	_	61,187	49,205	17,901
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	=	=//	দ্ৰূল		-	-	-
Decrease (increase) in non-current receivables	_		20	2	_	_	
Decrease (increase) in non-current investments							
Payments							
Capital assets	(25,575)	(30.313)	a)		(61,752)	(48,783)	(22,164
NET CASH FROM/(USED) INVESTING ACTIVITIES	(25,575)	(30,313)	-	-	(61,752)	(48,783)	(22,164
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-				_	_	_
Borrowing long termirefinancing	ė	=	_	100	-	_	_
Increase (decrease) in consumer deposits	=	-	_		_	_	_
Payments							
Repayment of borrowing	(1,102)	(1,181)	2	E	(1,169)	(651)	(708)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1,102)	(1,181)		-	(1,169)	(651)	(708)
NET INCREASE/ (DECREASE) IN CASH HELD	35,968	(4,893)	_	_	(1,734)	(229)	(4,971)
Cash/cash equivalents at the year begin:	19,938	15,844	_	-	10,951	9,217	8,988
Cash/cash equivalents at the year end:	55,906	10,951			9,217	8,988	4,017

Table A8 Cash backed reserves/accumulated surplus reconciliation

WC053 Beaufort West - Table A8 C	asn packed re	serves/accui	muiated sur	pius recond			
Description		2025/26 Medium Term Revenue & Expenditure Framework					
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/28	Budget Year +1 2026/27	Budget Year + 2027/28
Cash and investments available							
Cash/cash equivalents at the year end	55,906	10,951	_	_	9,217	8,988	4,017
Other current investments > 90 days	-1	-		-	-		-
Non current investments	-	-	144	1721		=	2
Cash and investments available:	55,906	10,951	-	-	9,217	8,988	4,017
Application of cash and investments							
Unspent conditional transfers	1	0	-	-	0	0	0
Unspent borrowing	-	-					
Statutory requirements	(7,495)	(4,655)			(4,610)	(4,571)	(4,530
Oher working capital requirements	9,725	(9,707)	-	_	(25,932)	(41,902)	(57,796
Oher provisions	13,556	17,305			19,265	19,452	19,646
Long term investments committed	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	4,104	4,104			4,104	4,104	4,104
Total Application of cash and investments:	19,890	7,047	-	-	(7,173)	(22,918)	(38,576
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	38,016	3,904	_	_	18,390	31,904	42,592
Creditors transferred to Debt Relief - Non-Current portion	-	-	-	-	_		_
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	38,016	3,904		_	18,390	31,904	42,592

Description	Cu	rrent Year 2024/2	25	2025/26 Medium Term Revenue & Expenditure Framework			
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/28	Budget Year +1 2026/27	Budget Year 4 2027/28	
CAPITAL EXPENDITURE							
Total New Assets	11,618	12,677	-	30,833	30,477	4,489	
Roads Infrastructure	-	-	-	-	-	_	
Storm water Infrastructure	-	-	-	-	-	_	
Electrical Infrastructure	667	123	-	-	637	3,29	
Water Supply Infrastructure	-	_	-	15,840	-	_	
Sanitation Infrastructure	-	_	_	14,463	28,719	_	
Solid Waste Infrastructure	-	304	-	-	_	-	
Rail Infrastructure	_	-	-	-	_	_	
Coastal Infrastructure	_	-	-	-	-		
Information and Communication Infrastructure	-	-	-	-	_	_	
Infrastructure	667	428	2	30,303	29,357	3,29	
Community Facilities	-	-	_	-	_	_	
Sport and Recreation Facilities	-	_	_	-	_	-	
Community Assets	-	-	_ '	_	_	_	
Heritage Assets	- 1			_	-	_	
Revenue Generaling	-	- 1	_	-	-	_	
Non-revenue Generating	-	_	_	-	_	_	
Investment properties		_	-		_	_	
Operational Buildings	- 1	-	_	_	_	_	
Housing	-	-	-	_	-	_	
Other Assets	-	-	-	-	_		
Biological or Cultivated Assets			_	_	_		
Servitudes	- 1	-	_	-	_		
Licences and Rights	-	_	_	_	_	_	
intangible Assets		_	_	_	_	_	
Computer Equipment	500	631	_	230	870	940	
Furniture and Office Equipment		254	_	100	50	50	
Machinery and Equipment	- 1	735	_	200	200	200	
Transport Assets	10,451	10,629	_	_	_	_	
Land		_	-	_			
Zoo's, Marine and Non-biological Animals	- 1	-		_	_	_	
Mature	*	242	2			_	
Immature							
Living Resources							

Description	Cı	rrent Year 2024/	25	2025/26 Mediu	ım Term Revenue Framework	& Expenditure
Rthousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year + 2027/28
CAPITAL EXPENDITURE						
Total Renewal of Existing Assets		-	-	-	517	9,873
Roads Infrastructure	_	-	-	-	-	_
Storm water infrastructure	-	-	-	_	-	-
Electrical Infrastructure	_	_	-	-	-	_
Water Supply Infrastructure	-	-	_	-	-	_
Sanitation Infrastructure	-	-	_	-	517	9,87
Solid Waste Infrastructure	-	-	-	-	_	_
Rail Infrastructure	-	-	_	-	_	-
Coastal Infrastructure	-	_	-	-	-	_
Information and Communication Infrastructure	-	-	-	-	_	_
Infrastructura	_	_	-	-	517	9,87
Community Facilities	-	-	_	_	-	_
Sport and Recreation Facilities	-	-	-	_	_	_
Community Assets	_	-	_	_	_	_
Heritage Assets	_	-	_		_	_
Revenue Generating	-	-	-	_	_	_
Non-revenue Generating	-	-	_	-	_	_
Investment properties	_	-	_	-		
Operational Buildings	-	-	_	_	_	_
Housing	-	-	-		_	-
Other Assets		-	_	_	_	
Biological or Cultivated Assets	-	_	_	_	_	
Servitudes	-		_	_	_	_
Licences and Rights	-	- 1	_	_	_	_
Intangible Assets	-	_	_		_	_
Computer Equipment	-		_	-	-	_
Furniture and Office Equipment	-	-	-	-	_	_
Machinery and Equipment	-		_	_		_
Transport Assets	-	-			_	_
Land	-	-	-	_	-	_
Zoo's, Marine and Non-blological Animals	-	-	_	_	-	_
Mature		48		(42)		7.5
Immature		140	-	100		
Living Resources			-			

Description	Cu	rrent Year 2024/2	25	2025/26 Medium Term Revenue & Expenditure Framework			
thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/28	Budget Year +1 2026/27	Budget Year + 2027/28	
APITAL EXPENDITURE							
Total Upgrading of Existing Assets	13,958	17,636	-	30,919	17,789	7,802	
Roads Infrastructure	-	-	-	11,590	7,010	-	
Storm water Infrastructure	-	-	-	-	-	-	
Electrical Infrastructure	5,813	6,999	_	7,792	4,329	4,525	
Water Supply Infrastructure	2,174	2,913	-	3,030	_	-	
Sanitation Infrastructure	-	-	-	-	-	-	
Solid Waste Infrastructure	-	-	-	-	-	2,801	
Rail Infrastructure	_	-	_	-	-	-	
Coastal Infrastructure	-	-	-	-	-	_	
Information and Communication Infrastructure	-	-	-	-	_	-	
Infrastructure	7,987	9,912	_	22,412	11,339	7,326	
Community Facilities	1,304	1,304	-	806	6,450	476	
Sport and Recreation Facilities	4,666	6,419	_	7,701	_	-	
Community Assets	5,971	7,724	-	8,507	6,450	476	
Heritage Assets	-	-	-	-	-	-	
Revenue Generaling	-	-	-	_	-	-	
Non-revenue Generaling	_	-	-	-	_	-	
Investment properties		-	_	_			
Operational Buildings	-	-	-	-	-	_	
Housing	-	-	-	-	:=:	_	
Other Assets	_	-	_	-	-	-	
Biological or Cultivated Assets	-	-		-	_	_	
Servitudes	-	-	-	-	_	_	
Licences and Rights	_	-	-	-	_	_	
Intangible Assets	-		-	_	_	-	
Computer Equipment	-	-	-	-	-	_	
Furniture and Office Equipment		- 1	_	-	_	-	
Machinery and Equipment	_		-	-	_		
Transport Assets	-	-	-	_	_		
Land	-	-	_	-	-	-	
Zoo's, Marine and Non-biological Animals	_	-	-	-	-	_	
Malure		- 1					
Immature	*					-	
Living Resources							

Description	Cu	rrent Year 2024/2	15	2025/26 Mediu	m Term Revenue Framework	& Expenditure
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year + 2027/28
CAPITAL EXPENDITURE						
Total Capital Expenditure	25,575	30,313	-	61,752	48,783	22,164
Roads Infrastructure	-	-	-	11,590	7,010	_
Storm water Infrastructure	-	-	-	-	-	-
Electrical Infrastructure	6,480	7,123	-	7,792	4,966	7,824
Water Supply Infrastructure	2,174	2,913	-	18,870	_	-
Sanitation Infrastructure	-	-	_	14,463	29,236	9,873
Solid Waste Infrastructure	-	304	_	-	-	2,801
Rail Infrastructure	_	-	_	-	_	_
Coastal Infrastructure	-	-	_	-	_	
Information and Communication Infrastructure	-	_	_	-	_	_
Infrastructure	8,654	10,340	_	52,715	41,212	20,498
Community Facilities	1,304	1,304	_	806	6,450	476
Sport and Recreation Facilities	4,666	6,419	_	7,701		-
Community Assets	5,971	7,724	-	8,507	6,450	476
Heritage Assets	- -	-	_	-	-	-
Revenue Generaling	-	-	_	_	_	_
Non-revenue Generating	-	-	-	_	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	-	-			-	-
Housing	-	-	_	_	-	_
Other Assets	- 1	-	-	-	370	-
Biological or Cultivated Assets	-	-	_	-	-	-
Servitudes	-	-	-	-	-	_
Licences and Rights	-	-	-	_	-	_
Intangible Assets		-	-	_	_	_
Computer Equipment	500	631	_	230	870	940
Furniture and Office Equipment	-	254	-	100	50	50
Machinery and Equipment	-	735	_	200	200	200
Transport Assets	10,451	10,629	_	-	-	-
Land	-	_	-	_	_	_
Zoo's, Marine and Non-biological Animals	-	-	-	_	_	-
Malure			-			
Immalure						
Living Resources	-		-			-
OTAL CAPITAL EXPENDITURE - Asset class	25,575	30,313	_	61,752	48,783	22,164

· Description	Cu	rrent Year 2024/2	15	2025/26 Mediu	m Term Revenue i Framework	š Expenditure
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/25	Budget Year +1 2025/27	Budget Year - 2027/28
ASSET REGISTER SUMMARY - PPE (WDV)	422,193	448,528	_	489,104	506,770	528,93
Roads Infrastructure	82,916	69,649	2	73,940	73,133	73,13
Storm water Infrastructure	822	583	-	583	583	58
Electrical Infrastructure	102.683	107.478	-	110,727	110,872	118,69
Water Supply Infrastructure	83,556	83,293	- 4	98,210	94,256	94,25
Sanitation Infrastructure	39,041	36,605	(e.	47,273	72,647	82,52
Solid Waste Infrastructure	6,516	9,298	10	6,547	3,796	6,59
Rail Infrastructure		-	12	_		
Coastal Infrastructure	-	=	200	-	1/2	2
Information and Communication Infrastructure	-	*	-	-	-	
Infrastructure	315,533	306,906	-	337,280	355,288	375,78
Community Assets	36,533	65,008	_	72,698	78,293	78,77
Heritage Assets	3,340	3,340	-	3,340	3,340	3,34
Investment properties	5,739	5,636	e,	5,412	5,187	5,18
Other Assets		_	-	8,050	7,059	7,05
Biological or Cultivated Assets	-	-	-	-	-	, 100
Intangible Assets	1,705	1,353		1,343	1,334	1,33
Computer Equipment	1,971	1,949		1,450	1,592	2,53
Furniture and Office Equipment	(1,168)	182		(1,263)	(2,758)	{2,70
Machinery and Equipment	490	721		541	361	56
Transport Assets	1,434	7,076	12	3,896	717	71
Land	56,615	56,358	-	56,358	56,358	56,35
Zoo's, Marine and Non-biological Animals	-) -	-	=	=	-
Living Resources	-	ξ-	4	_	-	
OTAL ASSET REGISTER SUMMARY - PPE (WDV)	422,193	448,528	_	489,104	506,770	528,93

Description	Cu	rrent Year 2024/2	25	2025/26 Mediu	m Term Revenue Framework	& Expenditure
Rthousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year 1 2027/28
EXPENDITURE OTHER ITEMS	38,399	39,414	_	39,781	40,495	10,29
<u>Depreclation</u>	29,266	29,266	-	30,217	31,117	_
Repairs and Maintenance by Asset Class	9,133	10,148	_	9,565	9,378	10,29
Roads Infrastructure	-	- 1	_		_	
Storm water Infrastructure	_	_	_		-	_
Electrical Infrastructure	_	_	_	_	_	(
Water Supply Infrastructure	_	_		_	_	_
Sanilation Infrastructure			_	_	_	_
Solid Waste Infrastructure	_	_	_			_
Rail Infrastructure	-	_	_	_	_	_
Coastal Infrastructure				-		_
Information and Communication Infrastructure	_			_		_
Infrastructure	_	_	_		_	-
Community Facilities	168	140		420	130	340
Sport and Recreation Facilities	474	474	_	332	341	375
Community Assets	642	814	_	752	471	714
Heritage Assets	-	-	_	-	-	
Revenue Generating				-		
Non-revenue Generating			_	-		
Investment properties		-		_		
Operational Buildings	5,238	5,606				
Housing	5,230	5,000		5,289	5,111	5,422
Other Assets	5,238			-		
Biological or Cultivated Assets	0,230	5,606	-	5,289	5,111	5,422
Servitudes			-	-	_	
Licences and Rights		-		-		-
Intangible Assets						
Computer Equipment	407		-	-	-	_
Furniture and Office Equipment	427	427	-	412	433	454
Machinery and Equipment	206	198	-	226	249	274
Transport Assets	1,622	1,654	-	1,785	1,960	2,156
Land	1,000	1,650	-	1,100	1,155	1,271
		-		-	_	_
Zoo's, Marine and Non-biological Animals Mature		-	-	-	-	-
Immature			-	-		-
	-			•	-	
Living Resources	-		-	•	-	-
OTAL EXPENDITURE OTHER ITEMS	38,399	39,414	-	39,781	40,495	10,291
Renewal and upgrading of Existing Assets as % of total capex	54.6%	58.2%	0.0%	50.1%	37.5%	79.7%
Renewal and upgrading of Existing Assets as % of deprecn	47.7%	60.3%	0.0%	102.3%	58.8%	0.0%
R&M as a % of PPE & investment Property	2.2%	2.3%	0.0%	2.0%	1.9%	2.0%
Renewal and upgrading and R&M as a % of PPE and Investment Property	5.5%	6.3%	0.0%	8.4%	5.5%	5,3%

Table A10 Basic service delivery measurement

Description	Cu	rrent Year 2024/2	.6	2025/26 Medium Term Revenue & Expenditure Framework			
Description	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/25	Budget Year +1 2026/27	Budget Year + 2027/28	
Household service tarmets	0.1.00.	Danger	1 Olecasi	202025	2026321	2027720	
Water:							
Piped water inside dwelting	12,499	12,499	-	12,499	12,499	12,499	
Piped water inside yard (but not in dwelling)	2,122	2,122	-	2,122	2,122	2,122	
Using public tap (at least min.service level)	49	49	_	49	49	49	
Other water supply (at least min.service level)	31	31	-	31	31	31	
Minimum Service Level and Above sub-total	14,701	14,701	-	14,701	14,701	14,701	
Using public tap (< min.service tevel)	-		-	-		-	
Other water supply (< min, service level)	260	260	-	260	260	260	
No water supply							
Below Minimum Service Level sub-total Total number of households	260	260	-	260	260	260	
Sanitation/sewerage:	14,951	14,961		14,961	14,961	14,961	
Flush inliet (connected to sewerage)	10 202	40 202		40.000	40.000	40.000	
Flush billet (with septic tank)	12,383	12,383	_	12,383	12,383	12,383	
Chemical bilet	1,568	1,568	-	1,568	1,568	1,568	
Pit toilet (ventilated)			-	_	_	_	
	355	355	_	355	355	355	
Other tollet provisions (> min.service level)	31	31	-	31	31	31	
Minimum Service Level and Above sub-total Bucket talet	14,337	14,337	-	14,337	14,337	14,337	
		::	_	-	- 2	-	
Other toilet provisions (< mm.service level)	_	-	-	-	-	-	
No toflet provisions	305	305	-	305	305	305	
Below Minimum Service Level sub-total	305	305		305	305	305	
Total number of households	14,642	14,642	-	14,642	14,642	14,642	
Energy:							
Electricity (at least min, service level)	1,006	1,006	-	1,006	1,006	1,006	
Electricity - prepaid (min.service level)	11,833	11,833	-	11,833	11,833	11,833	
Minimum Service Level and Above sub-total	12,839	12,839	-	12,839	12,839	12,839	
Electricity (< man.service level)	-	-	-	-	-	-	
Electricity - prepaid (< min, service level)	- 1		-	-		-	
Other energy sources							
Below Minimum Service Level sub-total						_	
Total number of households	12,839	12,839	-	12,839	12,839	12,839	
Befuse:							
Removed at least once a week	12,978	12,978	-	12,978	12,978	12,978	
Minimum Service Level and Above sub-total	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 disposel	-	-	-	_	-	_	
No rubbish disposal			-	-	_	_	
Below Minimum Service Level sub-total	-	-	-	_	- 1	_	
Total number of households	12,978	12,978	-	12,978	12,978	12,978	
Households receiving Free Basic Service							
Water (6 kiloktres per household per month)	8.000	9.000					
Sanitation (free minimum level service)	-7111		_	8,500	9,000	9,000	
Electricity/other energy (50kwh per household per month)	8,000	8,000	-	8,500	9,000	9,000	
Refuse (removed at least once a week)	8,000	9,000	-	8,500	9,000	9,000	
Informal Settlements	8,000	8,000	-	8,500	9,000	9,000	
Cost of Free Basic Services provided - Formal Settlements (R'000) Water (6 kilolitres per Indigent household per month)							
Sanitation (free sanitation service to Indigent households)	15,552	10,410		11,035	11,697	12,398	
Electricity/other energy (50kwh per Indigent household per month)	14,993	10,140		10,748	11,393	12,077	
Refuse (removed once a week for indigent households)	10,991	8,588	-	9,560	10,603	11,462	
	9,741	6,820	-	7,434	0,103	8,832	
Cost of Free Basic Services provided - Informal Formal Settlements (R'000) Total cost of FBS provided							
Total soci of a Bo provided	51,278	35,958		38,777	41,796	44,770	
Highest level of free service provided per household							
Property rates (R value threshold)							
Water (kilolitres per household per month)				6	6	6	
Sanitation (kilolitres per household per month)	- 5		- 6		в	0	
Sanitation (Rand per household per month)	166	156		100	175	186	
Electricity (kwh per household per month)	50	50		50	50	50	
Refuse (1 removal per week)	100	100	2	109			
Revenue cost of subsidieed services provided (R'000)	IUV	100		109	119	129	
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	5	- 1		20	201	7.0	
Property rates exemptions, reductions and rebates and impermissable values in				-		-	
excess of section 17 of MPRA)	130	130		138	146	155	
Water (in excess of 6 kilolitres per indigent household per month)	-	-	-	_	-	-	
Santation (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	=	=	2	걸	= 1	=1	
Housing - top structure subsidies	-		4		=	9	
Other Total revenue cost of subsidised services provided	-	- +	~	-	-	240	

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 27 August 2024.

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 intergovernmental 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 – 2027/28 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.
установ со иле ресерие	Thresholder betterprinting and busic service beliefy	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)

Strategic Objective	Stategic Focus Area	2025/26 Medi	2025/26 Medium Term Revenue & Expenditure Framework			
R thousand		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28		
SO1: Provide, maintain and expand basic services to all people in the municipal area	SFA 1 : Service to the people	365,296	350,813	375,827		
SO2 : Sustainable, safe and healthy environment	SFA 1 : Service to the people	41,939	66,563	40,306		
SO3 : Promote broad-based growth and development	SFA 2 : Sustainable Economic Growth	1,440	865	895		
SO4: Maintain an ethical, accountable and transparent administration	SFA 5 : Transparent Organisation	3,465	3,607	3,754		
SO5 : Enabling a diverse and capacitated workforce	SFA 3 : Well-run Administration	8,910	8,706	9,093		
SO6: Uphold sound financial management principles and practices	SFA 4 : Financial Sustainability	174,361	182,243	165,503		
Total Revenue (excluding capital transfers and contributions)		595,410	612,797	595,376		

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

Strategic Objective	2025/26 Medium Term Revenue & Expenditure Framework				
R thousand		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
SO1 : Provide, maintain and expand basic services to all people in the municipal area	SFA 1: Service to the people	295,649	318,839	325,500	
SO2: Sustainable, safe and healthy environment	SFA 1: Service to the people	101,315	105,864	106,598	
SO3 : Promote broad-based growth and development	SFA 2 : Sustainable Economic Growth	9,723	9,275	7,188	
SO4: Maintain an ethical, accountable and transparent administration	SFA 5: Transparent Organisation	21,554	22,263	23,055	
SO5: Enabling a diverse and capacitated workforce	SFA 3; Well-run Administration	30,879	32,331	32,423	
SO6: Uphold sound financial management principles and practices	SFA 4 : Financial Sustainability	52,594	53,266	55,667	
Total Expenditure		511,714	541,838	550,43	

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	Stategic Focus Area	2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
SO1: Provide, maintain and expand basic services to all people in the municipal area	SFA 1 : Service to the people	45,953	11,976	7,824
SO2: Sustainable, safe and healthy environment	SFA 1 : Service to the people	15,269	35,687	13,150
SO3 : Promote broad-based growth and development	SFA 2 : Sustainable Economic Growth	200	200	200
SO4: Maintain an ethical, accountable and transparent administration	SFA 5 : Transparent Organisation	-	-	-
SO5 : Enabling a diverse and capacitated workforce	SFA 3 : Well-run Administration	230	870	940
SO6 : Uphold sound financial management principles and practices	SFA 4 : Financial Sustainability	100	50	50
Allocations to other priorities				
Total Capital Expenditure		61,752	48,783	22,164

2.3 - BUDGET-RELATED POLICIES OVERVIEW AND AMENDMENTS

All budget related policies was workshopped with council on the 24 March 2025 and any further amendments will be tabled and approved with the final budget on or before the 31st of May 2025.

See attached ${\bf Annexure}~{\bf G}-2025/26~{\rm MTREF}$ Budget Policy Amendments.

2.4 - OVERVIEW OF BUDGET ASSUMPTIONS

The following budget assumptions were taken into consideration when preparing the 2025/26 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 (B7-2025) (DoRA) and grants published in Provincial Gazette No. 9046 of 26 March 2025;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- > Service charges tariff increases are proposed (electricity 11.32 per cent, 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 90% of property rates and service charges.
- Other sundry tariffs will increase by 6%;
- The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 and municipalities are expected to implement the agreement with immediate effect as from 1 July 2024. In respect of the 2025/26 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI.
- Provision was made for a salary increase of 5.5 per cent in 2025/26, 5.3 per cent in 2026/27 and 5.8 per cent in 2027/28 as well as of notch increase to those who qualify.
- > The remuneration of staff amounts to 30.8 per cent of the total operating expenditure in 2025/26 and 30.2 and 31.3 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 2025/26 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 2025/26 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. For the 2025/26 national financial year, NERSA approved an average tariff increase of 12.7 per cent, effective from April 1, 2025. Section 43 of the MFMA requires that Eskom table the bulk increase applicable to municipalities for the 2025/26 municipal financial year by 15 March 2025 (this will differ from the increase applicable for the national financial year as Eskom will only have the period from July 2025 to March 2026 to recover from municipalities the additional revenue allowed by NERSA for the 2025/26 national financial year).
- In addition to the tariff increase, NERSA has approved a restructuring of Eskom's tariffs, reducing the previous 15 tariff categories to three simplified categories: one for large power users, one for small power users, and one for public lighting. Municipalities will be required to align their tariff structures accordingly. More guidance will be provided in due course.
- 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 11.9 per cent in 2026/27 and 9.1 per cent in 2027/28.
- 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 2025/26 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. As a participant in the municipal debt relief programme the municipality will be 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 46 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.

The operational and capital expenditure will be financed as follow:

Operating Budget:

The table below identifies the sources of funding for the 2025/26 operating budget:

Sources of Revenue	Budget Year 2025/26	% of Total Rev Budget 2025/26
Service charges - Electricity	156,205,501	29.7%
Service charges - Water	31,656,587	6.0%
Service charges - Waste Water Management	23,430,563	4.5%
Service charges - Waste Management	13,537,800	2.6%
Sale of Goods and Rendering of Services	1,016,674	0.2%
Agency services	1,696,900	0.3%
Interest earned from Receivables	12,711,371	2.4%
Interest earned from Current and Non Current Assets	2,915,000	0.6%
Rental from Fixed Assets	1,981,250	0.4%
Licence and permits	481,270	0.1%
Operational Revenue - Exchange	1,859,400	0.4%
Property rates	57,994,514	11.0%
Fines, penalties and forfeits	83,478,650	15.9%
Transfer and subsidies - Operational	106,253,299	20.2%
Interest	3,655,458	0.7%
Operational Revenue - Non-exchange	1,215,150	0.2%
Other Gains	25,587,223	4.9%
otal Revenue (excluding capital transfers and contributions)	525,676,610	100%

Capital Budget:

The table below identifies the sources of funding for the 2025/26 capital budget:

Sources of Revenue:	Budget Year 2025/26	% of Total Budget
Integrated National Electrification Programme Grant (INEP)	7,792,208	13%
Municipal Infrastructure Grant (MIG)	19,249,957	31%
Water Services Infrastructure Grant (WSIG)	30,303,030	49%
Department of Local Government : Municipal Water Resilience Grant	3,030,303	5%
Internally generated funds - CRR	1,376,609	2%
Total	61,752,107	100%

Rates, tariffs and other charges:

Please refer to **Annexures A** and **B** the annexure shows the proposed property rates and tariff increases over the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF).

The proposed 2025/26 MTREF budget is funded as per Section 18 of the Municipal Finance Management Act.

2.6 - EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

Supporting Table SA18 Transfers and grant receipts

Description	Cwi	rent Year 2024/2	5	2025/26 Mediu	& Expenditur	
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Framework Budget Year +1 2026/27	Budget Year 2027/28
RECEIPTS:	Dieger	Dadger	10100430	202320	ZVZOIZI	2421128
Operating Transfers and Grants						
National Government:	92,857	92,752	-	97,161	99,417	103,85
Local Government Equitable Share	88,849	88.849	-	92,780	96,452	100,84
Municipal Infrastructure Grant (MIG)	782	770	-	812	865	8
Local Government Financial Management Grant (FMG)	2,000	1,907	-	2,000	2,100	2,2
Expanded Public Works Programme Integrated Grant (EPWP)	1,226	1,226	-	1,569	140	
Provincial Government:	9,413	12,152		9,092	8,228	15,4
Provincial Treasury - Western Cape Financial Management Capacity Building Grant	600	2,725	127	495	-	10,1
Provincial Treasury Western Cape Municipal Financial Recovery Services Grant	24	310	_	-		
Department of Infrastructure Infrastructure	_ [_	50	
Department of Infrastructure : Tifle Deeds Restoration Grant	90	90	-	399		
Department of Infrastructure Human Settlements Development Grant (Beneficianies)	1,437		-	_	7 952	14,9
Department Cultural Allairs & Sport: Replacement Funding for most vulnerable B3 Municipalities	7,060	7 060		7,272	1,200	14,0
Department of Local Government: Municipal Energy Resilience Grant	_	-	_	400		
Department of Local Government: Thusong Service Centres Grant (Sustainability: Operational Support Grant)				300		2
Department of Local Government Community Development Workers (CDW) Operational Support Grant	226	226	_	226	226	2
Department of Local Government Western Cape Municipal Interventions Grant		1,741		220	22,0	
		=				
District Municipality:	_	350	_	_	-	
Central Karoo District Municipality	8	350		-	*	
Other grant providers:	672	1,243	_	4	-	
SETA Chemical Industries Education & Training Authority	672	1,236	_		-	
SETA Local Government Sector Education and Training Authority	-	7	-	=	-	14
otal Operating Transfers and Grants	102,942	106,497	-	106,253	107,645	119,33
Septial Transfers and Grants						
National Government:	22,171	22.264	_	66,234	54,600	22.50
Municipal Infrastructure Grant (MIG)	14,861	14,861	Ī	22,234	16,429	22,2 16,9
Integrated National Electrification Programma Grant (INEP)	7,310	7,310	Ū.	9,000	5,000	5,2
Weler Services Infestructure Grant	1,310	7,910	2	35,000	33.171	3,2,
Local Government Financial Management Grant (FMG)		93	Ē	35,000	39,171	
		570	- 0			
Provincial Government:	4,900	5,606	_	3,500	_	
Department of Local Government Municipal Water Resilience Grant	2,500	2,500		3,500		
Department of Local Government: Western Cape Municipal Interventions Grant	2,000	500	0	3,000		
Department Cultural Affairs & Sport. Community Library Services Grant	1,500	1.500				
Department Cultural Affairs & Sport Development of Sport and Recreation Factions	27	1,100	9		-	
District Municipality:			-	_	_	
[insert description]	-		-		2	-
Other grant providers:		- 5	-			
(insert description)	100	- 2	-	-	-	
otal Capital Transfers and Grante	26,171	27,864	-	69,734	54,600	22,22
OTAL RECEIPTS OF TRANSFERS & GRANTS	129,113	134,361		175,987	162,245	141,56

Supporting Table SA19 Expenditure on transfers and grant programme

Description	Cu	irrent Year 2024/2	.5	2025/26 Medium Term Revenue & Ex Framework				
Rthousand	Original	Adjusted	Full Year	Budget Year		Budget Year		
EXPENDITURE:	Budget	Budget	Forecast	2025/26	2026/27	2027/28		
Operating expenditure of Transfers and Grants								
National Government:	92,857	92,752	-	97,161	99,417	103,89		
Local Government Equitable Share	88,849	88,849	21	92,780	96,452	100,80		
Municipal Infrastructure Grant (MIG)	782	770	-	812	865	89		
Local Government Financial Management Grant (FMG)	2,000	1,907	(m)	2,000	2,100	2,20		
Expanded Public Works Programme Integrated Grant (EPWP)	1,226	1 226	-	1,569	721	-		
Provincial Government:		02444	-	-		-		
Provincial Treasury: Western Cape Financial Management Capacity Building Grant	9,413	13,102	-	9,092	8,228	15,44		
Provincial Treasury: Western Cape Friancial Management Capacity Surions Grant Provincial Treasury: Western Cape Municipal Financial Recovery Services Grant	600	2,725	-	495	-	7 00		
Department of Infrastructure: Infrastructure		1,110	2	-				
Department of Infrastructure: Tife Deeds Restoration Grant	<u> </u>	Ī.,	-	-	50	57		
	90:	90	_	399	(a)	_		
Department of Infrastructure: Human Sellements Development Grant (Beneficiaries)	1,437		*		7,952	14,960		
Department Cultural Affairs & Sport Replacement Funding for most vulnerable B3 Municipalities	7,060	7,180		7,272	(2)	9		
Department of Local Government: Municipal Energy Resilience Grant	-	*	::	400		-		
Department of Local Government: Thusong Service Centres Grant (Sustainability: Operational Support Grant)	-		-	300		200		
Department of Local Government: Community Development Workers (CDW) Operational Support Grant	226	256	- 2	226	226	226		
Department of Local Government: Western Cape Municipal Interventions Grant	-	1,741	*	-	- (-		
District Municipality:	-	436	-	-		-		
Central Karoo District Municipality		77,990.5	-	_	_			
OF ALL THE OU BOARD, MURINIPOLICAY	- 5	436	7		# 10 m	-		
Other grant providers:	672	1,945	-		-	_		
SETA . Chemical Industries Education & Training Authority	672	1,236	_	_	-			
Services SETA		701						
SETA : Local Government Sector Education and Training Authority	-	7	=	-	2	0		
	-							
Total operating expenditure of Transfers and Grants:	102,942	108,234	-	106,253	107,645	119,339		
Capital expenditure of Transfers and Grants								
National Government:	22,171	22,264	_	44.774	24 000	22.52		
Municipal Infrastructure Grant (MIG)	14,861	14,861	=	66,234	54,600	22,225		
Integrated National Electrification Programme Grant (INEP)	7,310	7,310		22,234	16,429	16,999		
Water Services Infrastructure Grant	1,510	7,310		9,000 35,000	5,000 33,171	5,226		
Local Government Financial Management Grant (FMG)	1,7	93	-	35,000	33,171			
	150	-	Ū.			2		
Provincial Government:	4,000	5,720		3,500	_	_		
Department of Local Government Municipal Water Resilience Grant	2,500	2,500		3,500	-	-		
Department of Local Government Western Cape Municipal Interventions Grant	7.0	500	2	2	2	=		
Department Cultural Affairs & Sport: Community Library Services Grant	1,500	1,500	2	ě	Ĭ.	-		
Department Cultural Affairs & Sport Development of Sport and Recreation Facilities	-	1,100	-	-	*	-		
Department Cultural Affairs & Sport Replacement Funding for most vulnerable 83 Municipalities	-	120	*	=	=	+		
District Montain Steel	- RE	121	-	- 2	=			
District Municipality:	-	_	_		-			
(insert description)		-	*		Ě			
Other grant providers:	_		-	-	= =			
[insert description]			-	-		- +		
	_		_	=	=			
otal capital expenditure of Transfers and Grants	26,171	27,984	-	69,734	54,600	22,225		
OTAL EXPENDITURE OF TRANSFERS AND GRANTS	129,113	136,218	- 1	175,987	162,245	141,564		

Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

WC053 Beaufort West - Supporting Table		ara, grant re	ocipto and i			
Description		irrent Year 2024/		2025/26 Media	m Term Revenue Framework	& Expenditure
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year - 2027/28
Operating transfers and grants:		Desger	1 0102031	102320	202021	2021120
National Government:						
Balance unapent at beginning of the year	-	-	-	-	-	_
Current year receipts	92,857	92,752	- 2	97,161	99,417	103,89
Repayment of grants			-	_		_
Conditions met - transferred to revenue	-	-		-	_	
Conditions still to be met - transferred to liebilities	92.857	92,752		97,161	99,417	103,89
Provincial Government:						
Balance unspent at beginning of the year	_	950		-	1967	_
Current year receipts	9,413	12,152	-	9,092	8.228	15,441
Conditions met - transferred to revenue					_	
Conditions still to be met - transferred to flabilities	9,413	13,102		9.092	8.228	15,443
District Municipality:				7,112	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,110
Balance unspent at beginning of the year		86	2	2	E2/1	22
Current year receipts		360	_	-		-
Conditions met - transferred to revenue		-		_	-	
Conditions still to be met - transferred to liabilities	2	436		2	-	-
Other grant providers:						
Balance unspent at beginning of the year		701	_			-
Current year receipts	672	1,243	<u></u>			-
Conditions met - transferred to revenue	-	-	_	_	-	
Conditions still to be met - transferred to liabilities	672	1,945	_	_	-	
Total operating transfers and grants revenue	_	1,540	-	-	-	- 3
Total operating transfers and grants - CTBM	102,942	108,234		186,253	107,645	119,339
	102,542	100,234		190,233	107,943	119,339
Capital transfers and grants:						
National Government:						
Balance unapent at beginning of the year	12	2			-	
Current year receipts	22,171	22,264		66,234	54,600	22,225
Conditions met - transferred to revenue		22,204	_	00,234	34,000	22,223
Conditions still to be met - transferred to liabilities	22,171	22,264		66,234	54,600	22,225
Provincial Government:	cc,ui	22,204		00,234	34,000	22,223
Balance unspent at beginning of the year		120		_	-	
Current year receipts	4 000	5,600	I.	66,234	54,600	22.005
Conditions met - transferred to revenue	4,000	5,000	_	00,234	54,000	22,225
Conditions still to be met - transferred to liabilities	4,000	5,720	-	66,234	54 600	20.005
District Municipality:	4,000	0,120	-	00,234	34,600	22,225
Balance unspent at beginning of the year	767	121				
Currentyear receipts			*		3	7
Conditions met - transferred to revenue		-				-
Conditions still to be met - transferred to liebilifies	-		_	- 2		
Other grant providers:	-	-	-			=
Belence unspent at beginning of the year						
Currentyear receipls	3.0	-		8	*	-
Conditions met - transferred to revenue			-	=	-	-
Conditions still to be met - transferred to revenue	-		-	_	-	-
	(tal		- 5	-		
Total capital transfers and grants revenue			-	400.407	-	
otel capital transfers and grants - CTBM	26,171	27,984	-	132,467	109,201	44,451
TOTAL TRANSFERS AND GRANTS REVENUE						
IDTAL TRANSFERS AND GRANTS - CTBM		-	-			
WINE INVESTED AND ORDERS - CIDE	129,113	136,218		238,721	216,845	163,78

2.7 - COUNCILLOR ALLOWANCES AND SENIOR MANAGERS

Supporting Table SA22 Summary councillor and staff benefits

WC053 Beaufort West - Supp						P Eunan ditter
Summary of Employee and Councillor remuneration		Tent Year 2024/2			m Term Revenue Framework	
Rthousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year - 2027/28
	D	Е	F	G	Н	1
Councillors (Political Office Bearers plus Other)						
Basic Salaries and Wages	6,158	6,145		6,548	6,816	7,09
Pension and UIF Contributions	182	=	20	1.00	+	-
Medical Aid Contributions	=	=	= 1	-	2	=
Motor Vehicle Allowance	155	136	-	136	136	13
Cellphone Allowance	586	562	-	584	607	63
Housing Allowances	= 1	12	-2	=	_	-
Other benefits and allowances	52	49	-	51	54	5
Sub Total - Councillors	7,133	6,892	-	7,320	7,613	7,91
% increase	-	(3.4%)	(100.0%)	-	4.0%	4.09
Senior Managers of the Municipality						
Basic Salaries and Wages	3,358	9 939				
Pension and UIF Contributions	801	3.233	#5.	4,331	4,534	4,744
Medical Aid Contributions		468	-	367	384	40
Overtime	390	215	-	100	105	111
Performance Bonus			-	-	-	-
	455	524	724	325	661	690
Motor Vehicle Allowance	261	382		181	181	18
Celiphone Allowance	72	71	-	72	72	7:
Housing Allowances	= 1	180	3.	~	=	- 1
Other benefits and allowances	0	75	-	82	82	82
Payments in lieu of leave	-	30	= =	177	. 5	=
Long service awards	= =	-	= (-	:=	-
Post-retirement benefit obligations	-	1=	=	-	-	9
Entertainment	.50	-	=	-	1.00	-
Scarcity	330	297	=	348	364	380
Acting and post related allowance	-	35	=	1.70	=	-
In kind benefits	-	-	-	-	14-	=
Sub Total - Senior Managers of Municipality	5,668	5,331	- 2	5,806	6,382	6,662
% increase	-	(5.9%)	(100.0%)	-	9.9%	4.4%
Other Municipal Staff						
Basic Salaries and Wages	95,736	89,172	-	107,546	110,997	116,538
Pension and UIF Contributions	16,583	15,180		18,547	19.330	20,279
Medical Aid Contributions	2,274	2,664	_	2,811	2,968	3,148
Overfime	3,344	4,614	2	4,890	5,143	5,464
Performance Bonus	6,902	6,180	_	8.049	8,405	8,834
Motor Vehicle Allowance	162	225		243	243	243
Celiphone Allowance	160	154		176	176	176
Housing Allowances	420	964		414		
Other benefits and allowances	5,055	5,810			435	475
Payments in lieu of leave	5,000	247		6,845	7,221	7,667
Long service awards	598				-	
Post-refirement benefit obligations		544	-	4 007	7.521	-
Entertainment	1,630	1,580		1,667	1,754	1,855
Scarcity	=	7.	F		-	-
Acting and post related allowance	205	4.704	-			<u> </u>
In kind benefits	285	1,781	7	741	778	820
	400.400	400 445	*		-	¥
Sub Total - Other Municipal Staff % Increase	133,150	129,115 (3.0%)	(100.0%)	151,929	157,452 3.6%	165,499 5.1%
			,			2.17
TOTAL SALARY, ALLOWANCES & BENEFITS	145,950	141,338		165,056	171,447	180,079
% increase	-	(3.2%)	(100,0%)	-	3.9%	5.0%

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

Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.				2.
Councillors							
Speaker	1	688,808	-	117,067			805,875
Chief Whip	-		=				-
Executive Mayor	î	946,236	=	48,885			995,121
Deputy Executive Mayor	1	756,990	4	48,885			805,875
Executive Committee	2	1.364,688	=	165,952			1,530,640
Total for all other councillors	8	2,791,577	2	391,080			3,182,657
Total Councillors	13	6,548,299	-	771,869			7,320,168
Senior Managers of the Municipality							
Municipal Manager (MM)	1	1,465,166	2,395	140,902	18,291		1,626,754
Chief Finance Officer	1	1,202,977	2,395	122,549	35,398		1,363,319
Director Corporate Services	1	938,470	206,902	182,549	141,591		1,469,512
Director Infrastructure Services	1	724,632	377,340	115,311	129,421		1,346,704
							-
List of each offical with packages >= senior manager							
							-
Total Senior Managers of the Municipality	4	4,331,245	589,032	561,311	324,701		5,806,289
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE	17	10,879,544	589.032	1,333,180	324,701		13,126,457

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

B de tr					parong 12			onthly rever	me and ave	emoiture					
Description	Ref					Budget Ye	ar 2025/26						Medium Ter	m Revenue and I	Expenditure
Rithousand	July	August	Supt.	October	Nevember	December	Jen siery	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +
Revenue													Participa	20.00/37	January St.
Exchange Revenue															
Service charges - Electricity	13.017	13,017	13,017	93017	19,017	13 049	13.017	13.007	13,017	13.007	13,017	13,017	156,206	173,248	167,261
Service charges - Water	2.638	2,638	2,638	2,630	2.530	7,638	2,636	2.538	2,536	2,630	2.539	2.638	31.657	33 666	35,560
Service charges - Weste Weter Management	1,960	1,963	1,953	1,953	9.953	9.5%3	1.953	1.953	1,95.8	1,963	1,953	1.953	29.431	24,656	26,327
Service charges - Weets Monagement	1,128	1,126	1,128	1,120	9,128	9,936	1,128	3,739	9,9,86	1/129	1,129	1.128	13,53A		
Sale of Goods and Rendering of Services	.05	25	86	865	95	35	35	86	35	95	1,120	1.129		14,756	16,084
Agency services	141	141	741	141	341	247	0-81	041				80	1,017	1,096	1.172
Interest				100		241	241	641	761	0.81	141	141	1,697	1,799	1.907
Interest serned from Reservables	1,059	1.059	1.069	1.059	7,059	7.059					-	-	_	-	-
Internal serned from Current and Non Gurrent Appets	243	243	243	243	243		1,089	1,058	1,059	1,059	1,059	1,059	12,711	13,474	14,283
Dividends	243	245	24.5	243	243	243	243	343	13939	243	243	243	2,915	3.207	3.527
Rent on Land		-	-	~	-	- 4				- 1	-	-	-	-	-
Rental from Frond Assets		- 0	7.1	149	-	100		-	-	1,771		-	-	-	-
	166	198	165	168	165	966	165	165	255	881	785	166	1.961	2,179	2,268
Licence and permis	23	23	23	23	23	23	23	23	23	73	23	2.3	273	300	330
	7.0	(4)	-		-	- 1			:	-			-	-	-
Operational Revenue	196	166	155	155	155	955	196	156	988	155	165	156	1,869	1,961	2,069
Non-Exchange Revenue															
Property rates	4,633	4.833	4,800	4,983	4,633	4,839 (4.833	0.028	8,8000	4,639	4,839	4,833	57.996	61,474	66,163
Surenerges and Texes	-	_	_			- 1	-	- 0		- 1		4,100	01,330	01,414	00.100
Fines, penalties and fortists	6.967	6,957	6,957	6.957	6,967	5,957	8.987	\$ 967	8,367	6,967	6 967	6.957	83,479	87.679	92.091
Licenses or permis	17	17	17	17	17	17	17	97	-17	0,307	17	6.907	208		
Transfer and subschee - Operational	6,654	8 864	0.864	8 854	8.854	8.854	9.954	0.054	0.854	9.054		- 17		216	229
Marres	306	305	305	305	306						9,654	B 854	105.263	107.645	119.339
FuelCavy		300	Septi	343		306	30%	306	208	306	306	306	3.665	3.876	4.107
Operational Revision	101	101	101	101			75		-	- 1		-	-	-	-
Gene on dispusal of Assets	1071	104	101	101	101	101	701	103	101	101	101	101	1,215	1,348	1.39-6
Other Garin	0.000		77			- 9			- 6	- 1	-	-	-	-	-
Discontinued Operations	2,192	2 132	2.132	3,139	2,132	2,132	2,192	0.138	2,132	2,132	2,132	2,132	26,587	25,587	-
Total Revenue Jeroluding papital transfers and eart		-	_	-	1.66			- 4	190	-	46	-	-	-	-
	43,806	43,800	43,004	43,804	43,806	43.804	43,904	43,804	43,800	43,806	43,606	43,996	526 677	559,197	873,181
Expenditure															
Employee related costs	139,146	127,146	13,146	13.148	13,145	73,145	13,185	19,145	12,145	13.145	12.145	13,145	167,736	163 834	172.162
Retrumention of sounotions		599	810	510	850	610	810	610	619	810	610	610	7.320	7,513	7,918
Bulk purchases - electrony	10,183	99,993	10,153	10,163	10,183	10,163	70,159	10,153	To, TSP	70,763	198,762	10 163	121,961	136,475	148,894
Inventory consumed	3.267	4,261	2,251	31.284	2,351	2.261	2.287	2,981	2.85	2,25"	2,251	2,261	27,010	29.661	30,099
Dabt impairment	3 449	3.849	3,648	3,619	2,649	3,849	3.649	2,849	2,5#9	3.549	3,549	3.649	43,796	41 760	44,244
Depresent and emortsation	9.518	3,513	2,519	2.5(#	2,818	3,518	2,310	2,540	2,518	9.518	9,519	2.518	30,217	31,117	44,244
Irrancom	115	716	778	115	225	116	1778	115	116	948	125	116	1,395	1262	
Contracted services	2,387	2.791	2,301	2,391	2 391	2,391	7.301	2,301							1,191
Transfers and subsches			- April 1	A., 100F 1	2.30	17,300 1		31,767	8,369	2,391	2,391	2.391	28,683	37,370	47,479
Presoverable debte wreen of	9,746	3,779	2.760	2.760	9.746	2,749	200	2.5	- 5			_	-	-	-
Operatorial comm	5,452	5.052	6,050				3,743	2,748	2,748	2,748	2,756	2,748	32,970	34.619	36.349
Losses on deposal of Assets	9,402		6,063	7.950	8,253	8,063	5,080	5,053	3,053	5,063	2,082	5,063	80,637	59,127	62,099
Other Lowes	- 5	- 3	1,5	*		196		-		- !	200	-		-	-
Total Expenditure	42,643					- 24								_	-
		42,443	42,849	43,643	42,643	42,643	42,643	42,643	43,643	42,643	42,643	42,643	811,714	541,836	550,435
Transfers and subsides - capsal (monetary allnowens)	1,184	1,184	1,184	1,764	1,164	1,164	1,184	1,164	1,184	1,164	1.164	1,154	13.662	19,358	23,716
Treinwest and accerdes a depetit (monetary agricultons)	EAST)	3.911	SALL	0.001	5.811	5,017	5,513	5-911	8,611	5,910	2/8/11				
Transfers and subsides - capital (in-kind)		14		1000		-	47,275	2001	0,411	0,210	0,011	5.811	69.734	64,600	22,226
Eurplus/(Delieit) after capital transfers #				2.		-	-	- 0			65		-	-	-
nantributions	6,975	4,975	0.075	6,978	8,976	a.#75	0,975	9.975	8,876	0,970	0,076	6,976	83,000	70,959	44,841
	_		-				-	_		-	-	-	-	10.000	44,541
Property Task		4,976	0.976	6,071	6,075	6,875	9,975	4,975	6,975	0,978	8,976	6,975	83,000	70,650	44,941
knowne Tax Eurplant(Deficit) after income tax	6,976						-,-,-	-,0	4,0.0	aja, a	-,-,-	4,470	90,000	10,000	44,941
Property Task	6,076	4,070	100	-		1,000									
knowne Tax Eurplant(Deficit) after income tax	6,076	=	133			-		-				-	-	-	-
Proprie Tex Europhus/(Defroit) after income tex Shere of Surplus/Defor atribusable to Joint Venture	6,876	4,976	8.976	6.070	4 074	4.67			4.07		3	-			
Proorse Tax Busplus/Coding) after innounce tax Share of Surplus/Cellor attributable to Jonal Venaura Share of Surplus/Lellor attributable to Minoraea	3	1	8,976	6,075	6,875	6,875	4,975	6,975	6,976	6.675	6,975	a,975	T3.004	70.050	44,841
Prooring Tax Burpland(Deficity) after the owner tax Share of Surpland Defici air busible to Jone Venture Share of Surpland Deficial bit on Minoraes Burpland(Deficity air relationable to maintepality)	3	4,876	8,876	6.075	6,875	6,675	4,975	6,075	6,976	6.075	8,975	-	13.686 **	70.850	44,841

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

	WC053 B	eaufort Wes	t - Suppor	ting Table :	SA26 Budge	eted monthi	y revenue :	and expend	iture (munic	cipal vote)					
Description F	ef .					Budget Ye	ur 2025/24						Medium Ter	m Revenue and E Framework	xpenditure
R thousand	July	August	Sept.	October	November	December	Jenuary	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year + 2027/28
Revenue by Vote															
Vote 1 - MUNICIPAL MANAGER	730	730	730	730	730	730	730	730	730	730	730	730	8,758	8,546	8,925
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	27 298	27,298	27,298	27 298	27 298	27 298	27 298	27.298	27 298	27,298	27 228	27,298	327,579	336,733	327,660
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	-	-	-	-	-	-	-	_	-	_	-	-	-		-
Vols 4 - DIRECTORATE: CORPORATE SERVICES	985	985	985	985	985	985	985	985	985	985	985	985	11,821	4.437	4,825
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	14,489	14,489	14,489	14.489	14.489	14.489	14,486	14.483	14.489	14,489	14.489	14.489	173,866	182.243	165.503
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	6,116	6,118	6,116	6,116	6.116	6.116	6,116	6.116	5 116	5.116	6.116	6,116	73.387	80.838	88.464
Vote 7 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-	7	-	-	-	-	-	-	-	-
												-	-	-	-
Total Revenue by Vote	49,618	49,618	49,618	49,618	49,618	49,618	49,618	49,618	49,618	49,618	49,618	49,618	595,410	612,797	595,376
Expenditure by Vote to be appropriated															
Vols 1 - MUNICIPAL MANAGER	735	736	736	738	736	736	736	736	736	736	736	736	8,835	9,328	9.396
Yole 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	23,276	23 276	23.276	23,276	23,276	23 276	23,276	23,276	23,276	23,276	23,27€	23,276	279,312	295,271	290,822
Vols 3 - DIRECTORATE ELECTRO-TECHNICAL SERVICES	-	-	9	_		- 1	-	-	-	-	_	-		_	_
Vote 4 - DIRECTORATE: CORPORATE SERVICES	4,537	4,537	4,537	4.537	4,537	4,537	4,537	4,537	4.537	4,537	4,537	4,537	54,442	56.094	57,382
Volb 5 - DIRECTORATE: FINANCIAL SERVICES	4,383	4,383	4,383	4,383	4.383	4.383	4,383	4,383	4,383	4,383	4.383	4.383	52 594	53,266	55,667
Vols 6 - DIRECTORATE: COMMUNITY SERVICES	9,711	9,711	9.711	9,711	9,711	9.711	9,711	9.711	9,711	9.711	9.711	9,711	116,532	127.879	137,156
Vols 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-		-	-	-	-	-
												_	-	-	-
otal Expenditure by Vote	42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	511,714	541,838	550,435
Surplus/(Deficit)	1 6,975	6,975	6,975	6,975	6,975	6,975	6,975	6,975	6.975	6,975	6,975	6,975	83,696	70,959	44,941

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

			Beaufort W	Medium Term Revenue and Expenditure												
Description	Ref						Budget Ye	ar 2026/26						Medium Ten	m Rovense and I Framework	Expenditure
Rthousand		July	August	Sopt,	October	November	Describer	January	Pebruary	March	April	May	June	Budget Year	Budget Year +1 2026/27	Budget Year 4 2027/26
Syvenue - Functional																
Governance and administration		16,635	14,836	16,536	16,636	10,535	10,635	10,635	14,636	18,836	16,636	18,636	16,535	190,420	206,772	190,081
Executive and council		1.019	1019	1,019	1,019	1,019	1.019	1.019	1,019	1,019	1.019	1.019	1,019	12,222	12,153	12,671
Finance and advinetration		15,516	15,516	15,616	15.516	15,518	15,516	10.516	15,516	15.516	15,518	15.516	15,516	186.198	193,619	177,411
Internal audit					-	-	- 1	-	-		-	-	- 1	_	-	
Community and public safety		3,488	3,408	3,458	3,468	3,458	3,468	3,468	2,468	3,468	3,468	3,488	3,468	41,800	40,836	42,000
Community and social services		808	808	605	808	808	808	808	808	806	808	806	808	9,673	6.380	2,217
Sport and recreation		701	701	701	701	799	701	701	701	701	701	701	701	8,406	276	291
Public ealely	_	1,018	1,919	1,919	1,919	1.919	1.919	1,919	1,919	1,919	1,919	1,910	1,919	23.022	24,209	25,440
Housing		23	23	98	33	33	33	3.3	33	33	33	33	33	399	7,962	14,980
Heelth		_			-	-	-	-	196	-		-	-	-	-	-
Economic and environmental services		1,241	1,241	1,241	1,541	1,241	1,241	1,341	1,341	1,241	1,341	1,241	1,541	14,888	8,171	1,121
Plenning and development		133	133	133	133	135	135	133	133	133	133	193	133	1,591	1.025	1.000
Road transport		1 108	1,108	1,108	1 108	1.108	1.108	1,108	1,108	1,108	1,108	1.108	1,108	13,297	8.146	57
Environmental protection		-		-		120	-			- 1		- 1	-	_	-	-
Trading services		28,383	28,585	28,349	20,300	28,383	26,383	20.363	28,383	28,383	28,383	28,883	28,383	340,602	967,028	361,266
Energy sources		15,386	15.386	15,386	18.386	15,385	15,386	15,386	15,386	15.386	15,366	15,366	15.386	184,836	109,231	217,536
Water management		6,666	5.568	5,556	5,566	5.556	5 556	5,556	5.660	5.568	B.866	5.558	5.554	66,675	47.622	50,090
Weste water management		4.956	4,956	4,966	4,056	4.956	4.956	4.956	4.956	4,956	4,956	4,666	4,956	59,473	79,134	57,248
Waste management		2.485	2,485	2,485	2.485	2.486	2.485	2.485	2.485	2,485	2,485	2,485	2,485	29,618	31.041	36,377
Other		-		-	_	_	_	-		100		-		-		-
Total Revenue - Functional		40,018	40,618	49,616	49,010	49,618	40,618	49,610	49,618	49,618	49,610	49,010	49,619	686,410	612,787	806,376
Expenditure - Functional																
Governance and administration		10,018	10,015	10,816	19,018	10,016	10,015	19,015	10,016	10,016	10.016	10,018	10,016	120,180	123,332	124,000
Executive end council		2 201	2 201	2 201	2,261	2,201	2.201	2.291	2.201	2,251	2 201	2,201	2,201	26,413	27,495	26,150
Finance and administration		7,000	2.693	7 6 90	7 590	7.690	7 690	7,690	7,690	1 490	7 6/30	7,690	7.690	92,276	94,310	95,224
Internal aucit		124	124	124	124	124	124	124	324	124	124	124	124	1,492	1,527	1,595
Community and public safety		8,004	8,656	X,006	8,656	8,000	0,050	9,050	2,010	8,000	3,050	8,654	0,050	103,676	116,674	128,116
Community and social services		1.087	1,087	1.067	1.087	1.087	1 087	1.087	1.007	1.087	1.067	1,087	1,087	13,042	13,096	13.597
Sport and recreation		819	819	819	819	819	619	419	812	819	819	819	819	9,631	10,138	19.215
Public safety		8,804	6,604	6,604	6.604	0.604	0.604	0.604	8 604	6,604	6 604	5,504	6,604	79.243	83.115	67.892
Housing		247	147	147	147	147	147	147	147	167	147	147	147	1,780	9.323	16,410
Health		-	_	_	-	- 1	_		_						2,020	15,470
Economic and environmental services		3,006	3,000	3,000	3,006	3,000	3,006	3,006	3,006	3,004	8,000	3,006	3,008	36,073	30,370	27,460
Plenning and development		996	998	900	998	990	899	998	990	968	998	330	996	11.947	11.664	9.596
Road transport		2.011	2,011	2,011	2011	2.011	2.011	2,011	2011	2011	2.011	2.011	2.011	24,126	24.795	17.854
Environmental protection		1		_	_	101	_	_	-			-	2.071	24,120	24.720	11.00-
Trading services		20,948	20,000	20,006	20,000	20,965	20,006	20,966	20,005	25,046	20,346	20,000	30,966	261,684	289,453	200,901
Energy sources		14,416	14,416	14,415	14,415	14,418	14,415	14,415	14.415	14.415	14.415	14416	14,416	172,974	188,028	198,264
Weler management		3.421	9,421	3,421	9.421	3.421	3,421	3,421	3.421	3.421	9.421	3,421	3,421	41,049	41,457	39.497
Wests water management		1.852	1.652	1 652	1.652	1,552	1.852	1,652	1 852 (1 552	< 652	1.662	1,552	18,630	16,662	15.522
Waste menegement		1.578	1.070	1 570	1.678	1,578	1 578	1,578	1,578	1.878	1 578	1 578	1,678	18,931		
Other								1,010			1,374	1,378	1.0/6	16,631	18,308	16,628
Fetal Expenditure - Functional		42,643	42,643	42,643	42,649	42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	811,714	641,836	560,438
urplus/(Deficit) before seeps,	1	4,975	6,075	6,675	4,976	0,978	8,976	6,978	4,478	0,076	6,076	6,976	6,976	13,496	70,686	44,841
Intercompany/Perent subsidiary transactions																
Surplus/(Deficit)	1	4,978	6,676	6,976	6,976	0.978	8,876	8,975	6,978	8,976	6,978	0.975	4,976	83,696	70,000	44,941

Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

	-	1100	53 Beaufort	stear - out	pording rea	ole ordo ba	ageted like	muny capic	n exbendir	are filluliful	has sore)					
Description	Ref						Budget Ye	ar 2025/26						Medium Te	rm Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Yeer +1 2027/28
Multi-year expenditure to be appropriated	1															LVALIAG
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	- 1	-	-	767	-		_	_	
Vols 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		2.837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2.837	2,837	34,045	35,126	17,897
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		=	-	_	- 1	74	153.0	-	- 100	-			_		-	
Vote 4 - DIRECTORATE: CORPORATE SERVICES		19	19:	19	19	19	19	18	19	19	19	19	19	230	870	940
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		8	8	8	8	6	8	8	8	8	8	8	8	100	50	50
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		164	164	164	164	164	154	164	154	164	164	154	154	1,972	6,450	476
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	_	-	_	-		_			-	-		-	-	-
		-	-						-		-		-		-	_
Capital multi-year expenditure sub-total	2	3,029	3,029	3,629	3,029	3,029	3,029	3,029	3,029	3,029	3,029	3,029	3,029	36,347	42,496	19,363
Single-year expenditure to be approprieted																
Vote 1 - MUNICIPAL MANAGER		-		-	-	-			1			-	_			-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		1,573	1,573	1.573	1,573	1573	1.573	1,573	1.573	1.573	1 573	1.573	1,573	18.870	6,286	_
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		- [_		-	-	_	3		-	-		-	_	_	_
Vote 4 - DIRECTORATE: CORPORATE SERVICES		- !	-	-		-	=	14	-	-	-	-				_
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		- 1	-	-	-	~		-1	_	===	-	- 1				_
Vote 5 - DIRECTORATE: COMMUNITY SERVICES		545	545	545	545	545	545	545	545	545	545	545	545	6.536		2.801
Vote 7 - COMMUNITY & SOCIAL SERVICES		- 1	- 1	-	- 1	-	-	-	_	-	-		_		-	
		-	-	2	2	12	12	- 1					_		_	_
Capital single-year expenditure sub-total	2	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2.117	25,405	6,296	2,901
Total Capital Expenditure	2	5,146	5,146	5,146	5,146	5,146	5,146	5,146	5,146	5,146	5,146	5.146	5,146	61,752	49,783	22,164

Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref						Budget Ye	ar 2026/26						Medium Tea	rm Revenue and E Framework	xpenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/26		Budgel Year + 2027/28
Capital Expenditure - Functional	1												-	2020126	2020/21	2021128
Governance and administration		28	28	28	28	28	28	28	28	28	28	28	28	330	920	990
Executive and council		-61	-		-	-	-	100		_			_	-		_
Finance and administration		26	28	28	26	28	26	28	28	28	28	26	28	330	920	990
Internal audit		-	(*)	~	36	_	-	-	190		21			-	_	_
Community and public safety		709	709	709	709	789	709	799	709	709	709	799	709	8,507	8,450	476
Community and social services		67	67	67	67	67	67	67	67	67	67	07	67	806	8,450	476
Sport and recreation		642	642	842	642	642	642	842	842	642	642	847	642	7,701	0,400	-
Public selety		_	-	-	- 1	-	_	74	100		9		-	7,701	_	
Housing			-	-	- 4		_	-	100							
Health		_					_		1.00				-	_		
Economic and environmental services		982	982	982	982	982	982	982	982	962	982	982	982	11,790	7,210	200
Planning and development		17	17	17	17	17	17	17	17	17	17	17	17	200	200	200
Road transport		966	986	968	966	960	966	966	966	966	966	956	986	11,590	7,010	-
Environmental protection		140	_	_			-	23	- "		***	7	300	11,580	2,010	_
Trading sawices		3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	41,126	34,203	20,498
Energy sources		649	649	649	549	649	649	649	649	649	649	649	649	7,792	4,968	7,824
Water management		1.573	1,573	1,573	1.573	1573	1,573	1,573	1,573	1.573	1,573	1,573	1,573	18.870	4,300	7,024
Waste water management		1,205	1,205	1,205	1205	1,205	1,205	1,205	1,205	1 205	1,205	1,205	1,205	14,463		9,873
Waste management			_	1977	-	-	1,200	1,200	1,203	1,200	1,499	.,	1,205	14,403	29,236	
Other		24	_ 1	_			-	- 9		3		-	-		_	2,801
otal Capital Expenditure - Functional	2	6,148	E,146	5,148	5,148	5,146	8,146	5,148	6,146	5,146	5,146	5,146	6,146	61,752	48,783	22,164
funded by:																
National Government		4,779	4.779	# Y70	4 770	4.774	4 774									
Provincial Government	_	263	263	4779	4,779	4,779	4,779	4,779	4,779	4,779	4,779	4,779	4,779	57,346	47,273	19,243
District Municipality		203	203 (253	253	253	253	253	253	253	253	253	253	3,030	-	-
Transfers and subsides - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterpress, Public Corporations, Higher Educ Institutions)							-				5	120		-	-	_
Transfers recognised - capital		5,031	5,031	6,831	5,031	5,031	5,031	5,031	6,031	5,031	5,031	6,031	5,031	60,375	47,273	19,243
Borrowing			-	- 57	2.1			-					_			
Internally generated funds		115	115	115	115	115	115	115	115	115	115	115	115	4177	1,510	-
otal Capital Funding		6,146	5,146	5,148	5,146	5,146	5,146	6,146	5,146	5,146	5,146	5,146	5,146	1,377 81,752	48,783	2,922

Supporting Table SA30 Budgeted monthly cash flow

		Wo	2053 Beauf	ort West -	Supporting	Table 5A30	Budgeted	monthly ca	sh flow						
MONTHLY GARH FLOWS						Budget Ye	or 2025/26						Hedlum To	rm Revenue and	Expenditure
R theusand	July	August	Sept,	Cotober	Nevember	December	January	February	March	April	May	June	Budget Year		
Seath Manadata Ry Saigna												_	2625/26	2926(2)	2027/38
Properly raise	4.824	4,624	4,824	4,824	4.624	4,824	4,824	4,624	4.924	4.624	4,624	4.624	55.485	-	
Service charges - electroly revenue	12,359	12,350	12.359	12,359	12.359	12,358	12,350	12,350	12,359	12,359	12,359	12.359			63,720
Service charges - water revenue	2,808	2,608	2,606	2.608	2,608	2.808	2,608	2,608	2,000	2,808	2,608		148.313	166,456	179,025
Service charges - sentiation revenue	2.084	2.084	2.084	2,084	2.084	2,084	2.084	2,006	2,084	2,084		2.608	31,297	33,851	35,660
Service charges - ratus revenue	1.191	1,181	1 191	1,191	1,191	1,191	1,191	1,101	1,191		2,084	2.084	25,005	27,094	28,72
Rental of facilities and equipment	159	159	150	159	150	159	159	150	1,191	1,101	1,191	1.191	14,293	15,861	17,22
Interest earned - external investments	240	243	243	243	243	243	243	243	243		159	159	1,911	2,130	2,24
Interest earned - austanding debtors	100.11		2-0		200	243	243	243		243	243	243	2,915	3,207	3,52
Drydends received	- 2		2.1			-		-		- 1	-	-			
Fines, penalties and forfeis	1,288	1,288	1,288	1,286	1,384	1,268	1,288			-		-			
Licences and permis	40	40	40	60				1,288	1,288	1,288	1,288	1,288	15,480	16,259	17,10
Agency services	141	141	141		80	40	40	40	40	40	40	40	481	519	560
Transfers and Subscises - Operational	8.854	8.854	8.854 j	941 8 05#	141	141	141	141	141	741	141	141	1,897	1,790	1,90
Other revenue					9.854	8,854	8.854	8.854	8,854	8,854	8,854	8.854	108,253	107,645	119.334
Cash Receipts by Source	241	240	240	240	240	240	24	240	240	240	240	240	2,876	8,056	3,23
Califf Califfred by Source	33,832	33,832	33,832	33,832	33,832	33,832	33,832	33,832	33,832	33,832	33,832	33,832	405,987	439,006	473,365
Other Cash Flows by Source															
Transfere and subsides - capital (monetary allocations) (National / Provinces and Dathick	8.811	6411	7.011	7.0											
Transfers and subsides - capital (monetary allocations) (Net / Prov. Departm Agencies, Households, Non-profit Institutions, Private Enterprises.	(6.81)	Eatt	6.811	8.811	5.811	Said.	5,811	5.811	BAY!	6,611	5.011	5,811	95,794	54,600	22,226
Public Corporations, Higher Educ Institutions)	5.1		1,000	-		-	-	100	- 1	-	-		7.0	-	
Proceeds on Disposel of Fixed and Intengale Assets	-	-				-	1-	121	1	2	-		-	6	1
Shert term loans	-	-	7-3		-	_ 1	_	120		_	_				
Borrowing long terminationancing	-	_	-		140				_			_	100	- 3	
Increese (decrease) in consumer deposits	-	-	- 1	-	- 4	_		121							_
VAT Control (recepts)	6.510	6879	8,519	6,519	0.510	6.519	8.519	8,510	6519	6316	0.519	6.519	79,323	85.887	41.877
Decrease (norease) in non-ourrent receivables	-	-	_	_	_							0.5.0	70.000	63.80.	41.82
Decrease (increase) in non-current investments	-	-			_	-	31		- 1		- 5	_	150	_	-
Total Cash Receipts by Source	46,162	46,162	46,162	46,162	46,162	46,162	46,162	46,162	46,162	46,162	46,162	46,162	553,943	576,493	537,487
Cook Payments by Type															
Employee related costs	13,130	13,130	13,120				_								
Remuneration of councilians	810	610		13,130	13,130	13,130	13,130	13,130	13,130	13,130	13,130	13,130	157,554	183,848	171,988
Interest	118		610	610	610	610	610	810	610	810	610	610	7,320	7,613	7,916
Bulk purchases - slept july		118	116	110	116	118	116	118	118	118	116	110	1,395	1,262	1,191
Acquesons - water & other reventory	11.666	11,686	11,686	11,000	11.686	11,060	11,686	11,686	11,666	11,668	11,686	11,686	140,237	158,939	148,594
Contracted services	2,588	2,568	2,586	2,588	2,588	2,580	2,586	2,586	2,568	2,588	2,586	2,586	31,031	32,927	30.098
Transfers and subsides - other municipaties	2,831	2,831	2,631	2,831	2,831	2.831	2,831	2,631	2,831	2,831	2,831	2,631	33,977	44,448	47,478
	-	-	-	-	- 10	- 1	100	-	-	-	-	-	_		_
Transfers and subsides - other	- 1	-	-			- 1	- 1	-	(4)	-	16	-	-		-
Other expanditure	10,103	10,103	10,103	10,103	10,103	10 103	10,103	10,103	10,103	10,103	10,103	10.103	121,241	120 454	112,038
Cash Payments by Type	41,043	41,063	41,043	41,063	41,063	41,063	41,843	41,063	41,963	41,063	41,863	41,063	492,754	527,262	519.386
Other Cook Flows/Payments by Type											-				
Capriol asserts	5.140	5,148	5.148	5,140	5.148	5.146	5,148	5,148	5,146	5,148	5 146				
Repayment of barrowing	97	92	97	97	97	97	97	97				5,148	61,752	48,783	22,184
Other Cash FlowsPayments	-		-	.,		97	97	97	97	97	97	97	1,160	651	738
otal Cash Payments by Type	46,306	44,304	46,308	46,306	46,306	44,304	44,306	46,306	46,386	46,306	46,306	46,306	555,677	576,722	542,461
NET INCREASE/(DECREASE) IN CASH HELD	145-												555,317	,/22	
Set/ceth equivalents at the monthly ear begin	(144)	(144)	(144)	(144)	(144)	(140)	(144)	[144]	(14-0)	(144)	(144)	(144)	(1,734)	(229)	(4,971)
	10.861	10,807	10.662	10,518	10.373	10.229	10,064	9,940	9.795	9.651	9.506	9.362	10,951	9.217	8,988
selvicesh equivalents at the monthly ear end:	10.807	10.662	10.518	10,373	1D 239	10.084	9,940	0,705	9.051	9,506	9,362	9.217	9,217	8 968	4.017

2.10 - CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

Supporting Table SA33 Contracts having future budgetary implications

Description	Current Year 2024/25	2025/26 Media	m Term Revenue Framework	& Expenditure	Forecast 2028/29	Forecast 2029/30	Forecast 2036/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract
R thousand	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimete	Estimate	Estimate	Estimate	Estimate	Estimate	Estimete	Value Estimate
Parent Municipality:												
Revenue Obligation By Contract												
Contract 1	-	-	-	-	190		-		-	190	· 100	٠.
Contract 2	- 3		-	-	1-			-		-		
Contract 3 etc		-	-	-			-	-	-	-		_
Total Operating Revenue Implication	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract												
Auditor General of South Africa	3,870	5,118	2,845	-	170		-		- 4		-	11,83
Department of Mobility	1.905	2,225	2.750	3,378	1.525	-			-	-	(42)	11,78
Department of Labour	1,247	820	1,080	1,300	887	-					760	5.33
Department of Water and Sentation	580	1.810	2,572	3,384	2,377	100			-	-	(4)	10,72
Contract 3 etc	-	_	_	-	_	(145		-		-		_
Total Operating Expenditure Implication	7,602	9,973	9,247	8,062	4,789	-	-	-	-	-		39,67
Capital Expenditure Obligation By Contract												
Contract 1			-	+	-	-	-	140		_	_	_
Contract 2	-		-	-	-	-		-	2:	- 4	-	_
Contract 3 etc	-		-	-	-	1987	-	140	-		121	_
Total Capital Expenditure Implication	-	-	-	-	-	-	-	-	-	_	-	
Total Parent Expenditure Implication	7,602	9,973	9.247	8,062	4,789	_	_	_	_		_	39,67

The Beaufort West Municipality entered into payment agreements with the Auditor General of South Africa (AGSA) and the Provincial Department of Mobility. The municipality also budgeted for payment arrangement with the Department of Labour and the Department of Water and Sanitation with the February 2025 adjustments budget approved by council.

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 Ta Description		xpenditure o urrent Year 2024/		2025/26 Medium Term Revenue & Expenditure			
thousand	Original Adjusted Full Year			Framework Budget Year Budget Year			
apital expenditure on new assets by Asset Class/Sub-class	Budget	Budget	Forecest	2025/28	2026/27	2027/28	
nfrastructura Roads Infrastructure	667	428		30,303	29,357	3,21	
Roads	-	5-00			-		
Road Structures		3	- 3	3	- E	- 1	
Road Furniture				5	- 6		
Capitel Spares	-	-	-				
Storm water Infrastructure	_	_	-	-	-		
Drainage Collection	-	- 3	· ·	*	-		
Storm weter Conveyence	-	~	-	æ()	-		
Attenuation	(2)	-	· ·	-	-		
Electrical Infrastructure Power Plents	667	123	-	_	637	3,2	
HV Substations			-		*		
HV Switching Station		1	-	7.	-		
HV Transmission Conductors		3	31		2		
MV Substations	_	3		2	<u> </u>		
MV Switching Stations	_		21	2	골		
MV Networks	543	-	12.0	=	= =		
LV Notworks	123	123	-	=	637	3,2	
Capital Spares	(5)	(#)		=	#		
Water Supply Infrastructure	-	-	-	15,840	-		
Dems and Weirs Boreholes		-	-	-	*		
Reservoirs			-		Ä		
Pump Stations			77.0		5		
Water Treatment Works				15,840			
Bulk Mains		-	-	-	_		
Distribution	200	\$1	-	9	-		
Distribution Points	-	27	20	9	ě.		
PRV Stations		41	-	=	2	14	
Capital Speres		(4)	-	-	-		
Sanitation Infrastructure Pump Station	_		-	14,463	28,719		
Reticulation				_	-	0.00	
Waste Water Treatment Works			0	14,463	28,719	15	
Outfall Sowers	_	-	-	-	-	10	
Toilet Facilities	-	-	-	-	-		
Cepital Spares	-	-	-	-	-		
Solid Waste Infrastructure	-	304	-	-	-		
Lendfill Sites	-	304		克		15	
Weste Transfer Stations	-		=	3		3	
Waste Processing Facilities Waste Drop-off Points		-	-	-	-		
Waste Separation Facilities		2			1		
Electricity Generation Facilities	2	01				100	
Capital Spares	961	-	-	_	21		
Rail Infrastructure	-	-	-	_	_		
RailLines		=	-	*	-	- 1	
Reil Structures		=	=	*	-	19	
Rail Furniture	2.	=	=	五	- 5		
Drainage Collection	- 3	3	=	=	=	2	
Storm weter Conveyance Attenuation		8	3	5	-	1	
MV Substations	- 3		- 8	- 5	15	3	
LV Networks				9	1.5	- 5	
Capital Spares			-		1	- 5	
	_	_	-	-	-		
Coastal Infrastructure	-	-	-	#		- 19	
Sand Pumps				_	100	- 12	
Sand Pumps Piers	-	=	-				
Piors Revelments		=	-	-	+		
Sand Pumps Piers Revetments Promenadas	7	= =	=		+		
Sand Pumps Piers Revelments Promenades Cepital Speres		* *	* *	6			
Sand Pumps Piers Revelments Promenades Capital Speres Information and Communication Infrastructure			5	-	-		
Sand Pumps Piers Revelments Promenedes Cepital Speres Information and Communication Infrastructure Date Centres							
Sand Pumps Piers Reveiments Promenades Capital Spares Information and Communication Infrastructure			5	-	-		

	bie SA34a Capital e	errent Year 2024		2025/26 Mediu	m Tem Revenue	& Expenditu	
Description					Framework udget Year Budget Year+1 Budget Year		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year+1 2026/27	2027/28	
Capital expenditure on new assets by Asset Class/Sub-place							
Community Assets							
Community Facilities	-				-		
Halle	*	-	-	-	-		
Centree	2	-	-	-	=		
Crèches Chia/Cours Contra		-	-	-	-		
Clinice/Care Centres Fire/Ambulance Stations	-	-	-		-		
Testing Stations				1	3		
Museuma			_				
Galleries	2	Ξ.	3	_ I			
Theatres	-	-	-	_			
Libraries	-	-01	-	-	4		
Cemeteries/Cremutorie		-	=	-			
Police Parks	-	-	-	-	m.		
Public Open Space	- 1	- 3	=	-			
Nature Reserves				-	-		
Public Ablution Facilities	<u> </u>	12	2	-			
Merkete	-	=	-	_	-		
Stalle		5	- 4	-	12		
Abattoire Airports	-	-	-	-	-		
Airports Text Ranks/Bus Terminals		- 集	(E)	-	1.0		
Capital Spares			-	-	1.0		
Sport and Recreation Facilities	-	(e)	_	-	-		
Indoor Facilities	-	(+					
Outdoor Facilities	2	12	12	12			
Capitel Spares	-		U#				
Mortage secets	_		-	_	-		
Monuments Historic Buildings	-	-	-	74	-		
Works of Art		13	_	1.0	9		
Conservation Areas		-			1-61		
Other Heritage	- 5	32	- 2		- 2		
				_			
nvestment properties		_	_	_	-		
Revenue Generating			-		_		
Improved Property		*	1.00	1 100	-		
Unimproved Property Non-revenue Generating	1.20	14	- 4	- 2			
Improved Property	-	727		-	-		
Unimproved Property		-	_	- 1	1		
	100		_		-		
Other assets		-	_	_	-		
Operational Buildings	_	_	_	_	-		
Municipal Offices	-	7,81	5E	*	-		
Pay/Enquiry Points	-	-	-	-	-		
Building Plan Offices Workshops		1.7		7.0	1.5		
Yarde	-	-	12	-	-		
Stores	- 2	0	[2]	:=:	8		
Leboratories	_				-		
Training Centres	_	1-	-	_	-		
Menufacturing Plant	-	-	7.70	1 700	_		
Depote	-	-	-	-	-		
Capital Sparee Housing	-	-	-				
Staff Housing	120	6,04			-		
Social Housing	-			- 1	- 5		
Cepital Spares	12	- 2					
Stological or Cultivated Assets	_	-	-	-	_		
Biological or Cultivated Assets	-	(=	-	000	- 1		
ntangible Assets	-	-	_				
Servitudes Licences and Rights	190	(m)		-	-		
Water Rights	NET YES	191	-		97		
Effluent Licensee		-	-	-	_		
Solid Weste Licenses			夏		2		
Computer Software and Applications		-		-	:+:		
Load Settlement Softwere Applications	1	-		4			
Unapecified				970	-		
Computer Equipment Computer Equipment	500	631	_	230	870	9	
Company Equipment	500	631	-	230	870	0	
umiture and Office Equipment	_	254	_	100	50		
Furniture and Office Equipment		254	725	100	50		
Sephinery and Equipment	-	735	-	200	200	2	
Machinery and Equipment		735	- 25	200	200	2	
Constitution of the contract o	10.451						
Transport Assets Transport Assets	10,451	10,629	- 4		-		
	10,451	10,629		-	-		
and .		_		_			
Land	-	-					
	741		,50				
oo's, Marins and Non-biological Animals	-	-	_	_	_		
Zoo's, Marine and Non-biological Animals		-	-	-	-		
iving resources Metire		-					
Policing and Protection					- 1		
Policing and Protection Zoological plants and animals		1		17	8		
Immeture	-	-			-		
Policing and Protection			14	5	- 1		
Zoological plants and animals			-				
otal Capital Expenditure on new assets							

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

WC053 Beaufort West - Supporting Table SA34b Cap	nai expenditui	e on the ren						
Description	Cu	irrent Year 2024	2025/26 Medium Term Revenue & Expenditur					
R thousand	Original	Adjusted	Full Year	Framework Budget Year Budget Year +1 Budget Year				
	Budget	Budget	Forecast	2025/26	2026/27	2027/28		
apital expenditure on renewal of existing assets by Asset Class/Sub-class	-					-		
1frestructure	-	_	-	_	517	9,87		
Roads Infrastructure				-	- 517	2,0		
Roads	(4)	122	12	14	15			
Road Structures		1.2	12		-			
Road Furniture	-	0.00	12	12				
Capital Spares			7.00	12				
Storm water Infrastructure	_	_	-	_	_			
Drainage Collection		-	100	-	-			
Storm water Conveyance		-						
Attenuation	-	-						
Electrical Infrastructure	_	_	_	-	_			
Power Plants				7 (4)	-			
HV Substations		-						
HV Switching Station			-					
HV Transmission Conductors				-				
MV Substations	- [꽃							
MV Switching Stations	- 8	- 3	170		1/5			
MV Networks			- 5		- 2			
LV Networks	100		8		- 章			
Capital Spares			- 3		- 8			
Water Supply Infrastructure		-	-	-	~			
Dams and Weirs	-	_		_	-			
Boreholes			-		-			
Reservoirs		-			-			
			-		-			
Pump Stations			-	1,21				
Water Treatment Works Bulk Mains	-	-	-	-	Vi-			
	-	*	(4)	-				
Distribution	-	-	(4)	-	(-			
Distribution Points	-	-	-	190	-			
PRV Stations		-	-	-	-			
Capital Spares	7	-	-		100			
Sanitation Infrastructure	-	-	-	-	517	9,8		
Pump Station	- 3	- 3		-	517	9,8		
Reticulation	-		-	· .				
Waste Water Treatment Works	180	-	-	-	-			
Outfall Sewers	表。	-	-	-	-			
Tollet Facilities	- 3	-		-	-			
Capital Spares	=	-	-	-				
Solid Waste Infrastructure	_	-	-	-	-			
Landfill Sites	120	-	=	-	-			
Waste Transfer Stations		-	=		- 2			
Waste Processing Facilities	-	-	-	2				
Waste Drop-off Points	-	-21	-	12				
Waste Separation Facilities		=		100	24			
Electricity Generation Facilities	-	-	- 2	120	-			
Capital Spares	1961	-	-	-	-			
Rail Infrastructure	_	_	_	_	_			
Rail Lines	100	-	-		-			
Rail Structures		-		-	_			
Rail Furniture	-	-	_	_				
Drainage Collection		-						
Storm water Conveyance		-						
Attenuation								
MV Substations	-	-						
LV Networks	-	-			1			
Capital Spares								
Coastal infrastructure		270	77			=		
Sand Pumps	2000				-			
Plers		7	3	臺	至			
					-			
Revelments	-				7			
Promenades		-		-				
Capital Spares	(40)		-	-				
Information and Communication Infrastructure	-	-	-		-			
Data Centres	.47	141		(+)	-	-		
Core Layers	-	**	14.0	147	-			
Distribution Layers		Sec. 2	540	1990	=			
Capital Spares								

Description		Fest - Supporting Table SA34b Capital expenditure on the renewal of existing assets escription Current Year 2024/25 2026/26 Med		2025/25 Mediu	Modium Term Revenue & Expenditure			
R thousand	Original	Adjusted	Full Year	Budget Year	Framework Budget Year +1	Budget Year		
Capital expenditure on renewal of existing exects by Accet Class/Sub-place	Budget	Budget	Forecast	20 25/26	2026/27	2027/28		
Community Assets Community Facilities	-				-			
Helle	-	-	221	_				
Contree	-	:=:	_		-			
Gräches	-	- 2	-	=	-			
Clinice/Care Centres,	-	-		-	-			
Fire/Ambulance Stationa Testing Stations		- 1	-	-	-			
Museums	-	- 1	~	-	-			
Galleries	2			I .	1			
Theelres	_		-		I I			
Libraries	-	-	- 美	-	-			
Cemeteries/Crematoria Police	-	-		-	-			
Parks	5	-	=	-	- 1			
Public Open Space			_		-			
Nature Reservee	-	Ξ.] []				
Public Ablution Facilities	-	-	_	-	_			
Markete	-	-	_	*	-			
State Abuttors	-	-	-	-	-			
Airports			=	-	-			
Texi Renka/Bue Terminale	5	2						
Cepital Spares		<u>S</u>		2	:0			
Sport and Recreation Facilities	-	-	-		_			
Indoor Facilities	73	-	-		-			
Outdoor Facilities Capital Spares	-	=	-	-	-			
	7.0			-	-			
eritage exects	_	_	_	_	_			
Monuments	_	_		*	-			
Historio Buildings /	-	-	-	2	12			
Works of Art Conservation Areas	-	-	-	=	-			
Oher Herlinge	-	-	=	-	-			
	-	_		- 1	-			
vestment properties	_	_	_	_	_			
Revenue Generating	_	_	-	-	_			
Improved Property	-	=	*	-	14	- 1		
Unimproved Property Non-revenue Generating	-		=	-		- 3		
Improved Property	54/	2	- -			_		
Unimproved Property			-		<u></u>			
			- 15		1,000			
Sher equate	-	-	_		-	-		
Operational Buildings Municipal Offices		-	_	-	-			
PayEnquiry Points		-	5		170			
Building Plan Offices		2	9	3	-	i i		
Workshops	Ξ.	Ξ.	-		-			
Yerds	_		=			i i		
Storee	-	8	-	-		-		
Leboratores Treining Centres	-	*		1 6	*			
Menufecturing Plant	2		Ξ.		7			
Depots			Ξ.		5			
Capital Spares	_	_		_	-			
Housing	-	-	-		_			
Staff Housing Social Housing		-	-	- 1	3			
Capital Spares	-			-		=		
		-	-	-	-			
Intention or Cuttiveted Assets	_	-	-	_				
Biological or Cultivated Assets	-	2	=	-	-			
stansible Assets Sarvitules			-	-	_			
Licences and Rights	-	_			-			
Water Rights	_	2						
Efficient Licenses	-	*	8		Ī			
Solid Waste Licenses	-	2	2	-	-			
Computer Softwere and Applications Load Settlement Softwere Applications	-							
Load Settlement Software Applications Unappointed	- 2	- 1		-				
			-	-	17.1			
amenter Eavinment	_	- 1	-	_	_			
Computer Equipment			-	-	-			
emiture and Office Equipment Furniure and Office Equipment				-	-			
		= =	1.00	(*)	-			
ashinery and Equipment	-	_	_	_	_			
Machinery and Equipment	-	-	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	:=:				
Transport Assets	-	_	1.00		_			
· · · · · · · · · · · · · · · · · · ·	-	-	-	-	-	- :		
nd .	-	-	-	_	_	_		
Land	_	Ē			(=)			
			- 100		130			
ro's. Marins and Non-biological Animale	_	-	-	-	-			
Zoo's, Marine and Non-biological Animals	=	-	1,8%	-	-	7		
vina resourses				_				
Metire		- 5	- :	- :	-			
Policing and Protection	1	7/20	1.0					
Zoological plants and animals	-				2			
Immeture		12	-	-				
Policing and Protection	2	127						
Zoological plants and animale	-	(9)	3	(+	-			

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

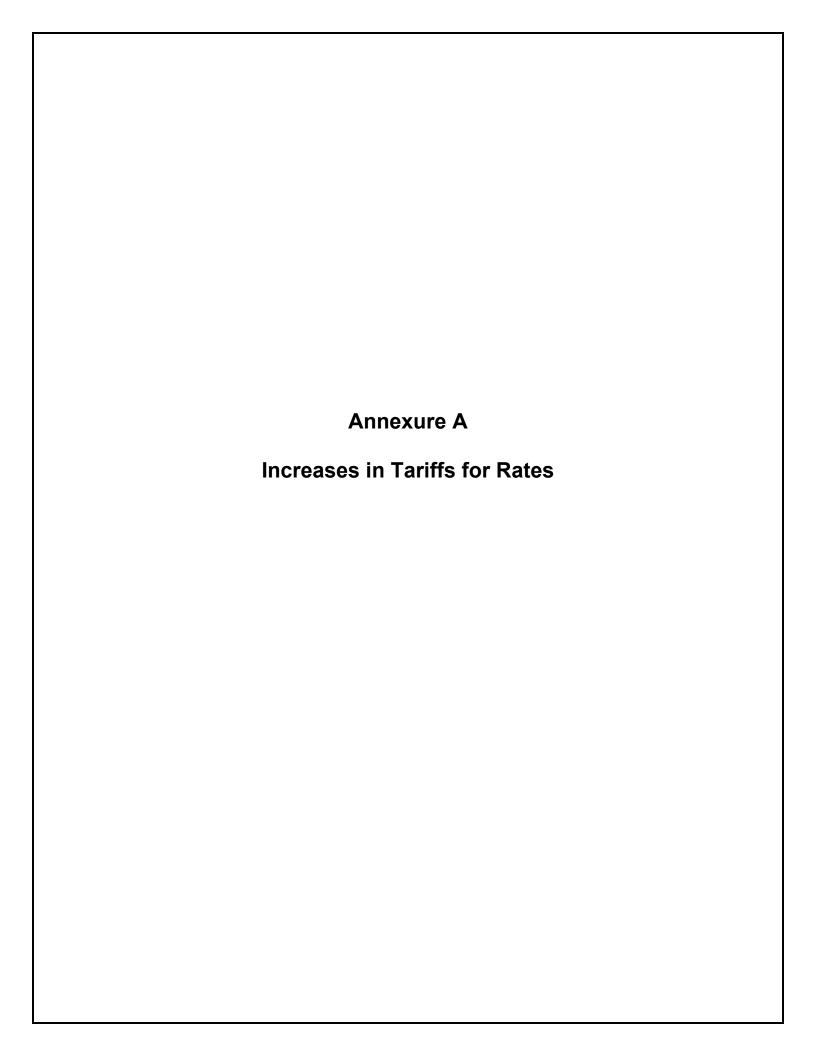
Description		rrent Year 2024/		isting assets by asset class 2025/26 Medium Term Revenue & Expenditure Framework			
R thousand	Original Budget	Adjusted	Full Year	Budget Year Budget Year+1 Budget Ye			
apital expenditure on upgrading of existing assets by Asset Class/Sub-class	Budget	Budget	Forecast	2025/26	2026/27	2027/28	
nfrastructure	7,987	9,912	_	22,412	44 220	7.0	
Roads Infrastructure	7,207	-		11,590	7,010	7,32	
Roads	=	-	-	11,590	7,010		
Road Structures		_		-	_		
Road Furniture	=	-	-	-			
Capitel Spares	-		=	-	-		
Storm water Infrastructure	_	-	_	-	-		
Drainage Collection	=		=		= =		
Storm water Conveyance Attenuation	2	77	*	-	=		
Electrical Infrastructure	5040	-	=		-		
Power Plents	5,813	6,999		7,792	4,329	4,5	
HV Substations	5.813	6,739	-	-	5.		
HV Switching Station		0,755	i i				
HV Trensmission Conductors	-		-				
MV Substations	-		_	7,792	4,329	4.5	
MV Switching Stations	-	<u>.</u>	_	-	-	7.3	
MV Networks	-	261	-	=	=	23	
LV Networks	-	-	=	=	-	33	
Capital Spares	-	-	=	-	=		
Water Supply Infrastructure	2,174	2,913	-	3,030	-		
Dams and Weirs	-	-	=	-		19	
Boreholes	1,217	1,957	#	2,251	=		
Reservoirs	-	-	-	-	-	17	
Pump Stations	=	=	-	-	-	- 4	
Water Treatment Works Bulk Mains	-	-	-	-	2	100	
Distribution	-		-			i a	
Distribution Points	957	957	-	779	100		
PRV Stations		-	-				
Capital Speres							
Sanitation Infrastructure	_		-				
Pump Station	24		2	12		- 2	
Reficulation	2	_	- 2				
Waste Water Treatment Works	_	2.	2		-		
Outfail Sewers	=	-	-		-		
Toilet Facilities	=	=	-	1 =	=		
Capital Spares	=		-	AT-			
Solid Waste Infrastructure	_	-	-	-	_	2,80	
Land® Sites	3	- 70	1.0	1.7	12	2,80	
Weste Transfer Stations	-		1.75		100	125	
Weste Processing Facilities	5	7.0			S 		
Waste Drop-off Points Waste Separation Facilities	5	7	-	35.		33	
Electricity Generation Fecilities		12	-		(E)		
Capital Spares			(5)	7.00			
Rail Infrastructure			155	(a)	-	- 13	
Reil Lines		-	1,000	-			
Reil Structures	-		-		-		
Reil Furniture				-	-		
Drainage Collection	-		-		-		
Storm weter Conveyance	-		-		-		
Attenuetion	000	Sec. 1	-	-	;=:		
MV Substations	17	(3=		-	7=1		
LV Natworks	-	100	-	-	:=:		
Cepital Speres	-	-	:=:	-	(4)	19	
Coastal Infrastructure	_	-	-	-	_		
Sand Pumps	-	-	-	-	(*)	19	
Priers	(e.	-	-	-	-	14	
Revelments		-	-	-	146	- 1	
Promenades Capital Speres	-		*	-	-	- 1	
Information and Communication Infrastructure	(e)	-	(4)	(4)		>	
Data Centres	-	-		20	- 22	_	
Core Leyers		-	-	-			
Distribution Leyers		-	-	-	-		
Capital Sparas			2				

Cantial excenditure on ungrading of existing seests by Asset Class/Bub-class Community Assets Community Assets Controlly Fedition Hale Control Criches	5,974 1,304 1,304 4,666 4,666	mrt Year 2024/28 Adjusted Burjaset 7.724 1.304	Full Year Constant	2028/28 Medium Budget Year B 2028/28 8.607 806	Framework	
Community Assets Community Assets Community Assets Community Assets Community Assets Control Criches Chicker Califore Chicker Chicker Califore Chicker Chi	5,971 1,304	7,724 1,304		8,607 806 	6.450	4774 47
Community Assets Community Fockless Halk Cantres Criches Criches Cibina/Care Centres Fres/Inhulumon Stetions Testing Stetions Museums Operates Christia Theatres Libraries Theatres Libraries Commeries/Crematoria Pulse Pulse Pulse Pulse Abhitron Fecilities Markets State Abhitron Fecilities Markets State Abhitron Fecilities Markets Captal Spares Control Spares Control Spares Apports Tool Kanthalities Terminate Captal Spares Control Spares C	1,304	1,304		806 	6,450	470
Corrunity Facilities Halls Genires Crischee Cilsios/Care Centree Fra/Arhothemos Statione Tealing Statione Mureums Oaktries Theatree Libraries Carmeteriac/Cermatoria Policies Parks	1,304	1,304		806 	6,450	470
Halas Centree Crachose Crachose Crachose Crachose CRivis/Care Centree Frakinnbulance Stations Teating Stations Alluseums Gelévies Theatree Libraries Cometrate/Crematoria Police Parks Public Open Space Nature Reserves Fublic Abhition Facilities Marinets State Abhition's Allports Tain's farnis-libra Terminals Capital Spares Sport and Regreation Facilities Indoor Facilities Indoor Facilities Condest Spares Sport and Regreation Facilities Indoor Facilities Condest Spares Sport and Regreation Facilities Indoor Facilities Condest Spares Condest Spares Condest Spares Condest Spares Conservation Areas Other Heritage Improved Property Unimproved Property Stati Housing Stati Housing Stati Housing Stati Housing Capital Spares Housing Stati Housing Capital Spares Housing Stati Housing Capital Spares Housing Stati Housing Capital Spares Housing Stati Housing Capital Spares Housing Stati Housing Capital Spares Housing Stati Housing Capital Spares Housing Stati Housing Capital Spares Housing Stati Housing Capital Spares Scali Maria Licences	1,304	1,304		7,701	6.450	470
Crishear Centres Final/Indulance Stations Tasing Stations Museums Galarias Theatres Librarias Camberias/Cematoria Pulsia Pulsia Pulsia Pulsia Pulsia Pulsia Pulsia Pulsia Pulsia Abautoria Aiporta Tasin Ranka/Bus Terminala Capital Sparea Sport and Representor Facilities Indoor Facilities Indoor Facilities Capital Sparea Sport and Representor Facilities Indoor Facilities Monumenta Historia Buildings Monumenta Historia Buildings Works of Art Comearvalion Artes Other Heritage Other Hoperty Unimproved Property These asserts Stores Laboratories Training Cantres Manufacturing Plant Depote Workshops Yarde Stores Laboratories Training Cantres Manufacturing Plant Depote Capital Sparea Indiang Plant Depote Stores Laboratories Training Cantres Manufacturing Plant Depote Capital Sparea Indiang Plant Depote Storik Malas Librarias Capital Storik Louenes Stolf West Louenese Solid West Louenese	1,304 	1,304 1,304 6,419 6,419		7,701	6.450	470
Ginke/Care Centres Fire/Antolerone Statione Tealing Statione Aluseums Oeleries Theatres Libraries Cameteries/Crematoria Pruisic Parks Public Open Space Nature Reserves Public Abdition Facilities Marinate Statis Abdition's Albation's Albation'	1,304	1,304 1,304 6,419 6,419		7,701	6.450	476
Testing Stetione Miseums Oeleries Thestres Libraries Cameteries/Crematoria Pritice Parks Public Open Space Mature Reserves Public Abdition Facilities Marinate Stells Ababiors Alphoria Ababiors Alphoria Ababiors Alphoria Ababiors Alphoria Ababiors Alphoria Apporta Testina Facilities Capital Spares Sport and Represent Facilities Indoor Facilities Capital Spares Sport and Represent Facilities Indoor Facilities Capital Spares Sport and Represent Facilities Indoor Facilities Capital Spares Statisca essertis Indoor Facilities Capital Spares Statisca essertis Indoor Facilities Conservation Areas Ober Heritage Indoorded Property Works of Art Conservation Areas Ober Heritage Improved Property Indoorwell Property Unimproved Property Mon-revenue Generating Improved Property Monetanis Buildings Municipal Offices PayEnquiry Points Building Pinn Offices Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Stalt Housing Stalt Housing Stalt Housing Sociel Housing Stalet Housing Sociel Housing Capital Spares Indicated or Cultivated Assets Biological or Cultivated Assets Efficient Licences Sold Water Rights Efficient Licences Sold Water Licences	1,304 	1.304 		7,701	6.450	477
Miseruma Osferies Thesires Libraries Libraries Libraries Cameteries/Crematoria Prices Parks Public Open Space Nature Reserves Public Opin Space Marinete Stale Abutior's Alporits Taxin Ranke/Bux Terminale Capital Spares Sport and Recreation Facilities Indoor Facilities Indoor Facilities Judoor Facilities Outdoor Facilities Contact Spares Indoor Facilities Outdoor Facilitie	1,304	1.304 		7,701	6,450	471 471 471 471 471 471 471 471 471 471
Gemelarias/Crematoria Librarias Camelarias/Crematoria Protes Parka Prubsio Open Space Nature Reserves Pubsic Open Space Nature Reserves Marketa Stalia Abutoria Afriporta Texi Ranka/Bus Terminala Capital Sparea Sport and Represent Facilities Indoor Facilities Capital Sparea Sport and Represent Facilities Indoor Facilities Capital Sparea Servinas search Indoor Facilities Capital Sparea Servinas search Indoor Facilities Capital Sparea Servinas search Indoor Facilities Capital Sparea Servinas Sparea Servinas Charles	1,304	1.304		7,701	6,450	4774 4774 4774 4774 4774 4774 4774 477
Libraries Camelaries/Crematoria Police Parka Police Parka Public Open Space Mature Reserves Public Abhitorie Facilities Markete Stalle Abattorie Afports Texi Ranka/Bus Terminals Capital Spares Sport and Regreston Facilities Indoor Facilities Capital Spares Sport and Regreston Facilities Indoor Facilities Capital Spares Indoor Facilities Indoor Facil	1,304	6,419		7,701	6,450	479
Cemeteriea/Crematoria Police Parka Public Open Space Nature Reserves Public AbArtico Facilities Markets Stale Abattoria Alports Taxi Ranka/Bus Tarminale Capital Spares Sport and Recreation Facilities Indoor Facilities Indoor Facilities Indoor Facilities Outdoor Facilities Capital Spares sattace assats Monuments Historic Buildings Works of Art Conservation Areas Other Heritage **Nestiment_properties Revenus Gamerating Improved Property Unimproved Property **Ther assets Stores Laboratories Training Centees Workshops Yards Stores Laboratories Training Centees Manufacturing Plant Depote Capital Spares **Itologial or Cultivated Assets Intologial or Cultivated Assets Intologial or Cultivated Assets Intologial or Cultivated Assets Intologial or Cultivated Assets **Sould Mesia Lucences **Sould Mesia Lucenc	4,666	6,419		7,701		######################################
Parks Public Open Space Nature Reserves Public Abhition Facilities Markets State Abation's Alports Tasi RanketBus Terminate Capital Spares Sport and Recreation Facilities Indianor Facilities Indianor Facilities Capital Spares Capital Spares Indianor Facilities	4,666	6,419		7,701		
Public Open Spece Nature Reserves Public Abbrition Facilities Markets Stalls Abaticiae Abports Taxi RanketBus Terminals Capital Spares Sport and Recreation Facilities Indoor Facilities Unidoor Facilities Unidoor Facilities Outdoor Facilities Outdoor Facilities Outdoor Facilities Capital Spares Indoor Facilities Monuments Misteric Buildings Works and Art Conservation Arts Conservation Conse	4,666	6,419		7,701		
Matrice Seserves Public Abdrion Facilities Marinete Statis Abathor's Alparote Ten Rande/Bus Tarminale Capital Spares Sport and Represent Facilities Indoor Facilities Capital Spares Servens Servens Servens Servens Other Heritage Works of Art Conservation Areas Other Heritage Improved Property Montreaming reporties Improved Property Montreaming Buildings More American Improved Property Montreaming Buildings Whorks of Generating Improved Property Montreaming Buildings Whorks of Generating Improved Property When assetts Operational Buildings Municipal Offices PayEnquiry Points Building Pien Offices Workshops Yarde Stone Laboratories Training Centres Manufacturing Plant Depots Capital Spares Housing Stalt Housing Stalt Housing Social Housing Capital Spares Incores and Rights Weller Rights Efficiant Licenses Sold West Licenses Sold Wast Licenses	4,666	6,419		7,701		
Markota Stalia Abathoria Ahathoria Ahathoria Ahathoria Ahathoria Aryouta Tasi RankalBuz Tarminala Capali Sparea Sport and Raceata Sport and Raceata Indoor Facilities Indoor Facilities Capali Sparea Sattlace assetts Monumenta Monumenta Historia Buldinga Works of Art Conservation Areas Other Heritage Nesteron Areas Other Heritage Revenus Ganerating Improved Property Unimproved Property Their assetts Oper Soonal Buldinga Muricipal Offices PayEnquiry Points Bulding Pinn Offices Workshops Yards Stores Laboratorias Training Centres Manufacturing Plant Depots Capali Sparea Housing Stalt Housing Sociel Housing Efficient Licensees Solf Waste Licensees	4,666	6,419 6,419		7,701		
State Abaltoire Airports Tavi Fanka/Bus Tarminale Capital Spares Sport and Recreation Facilities Indoor Facilities Outdoor Facilities Capital Spares Indoor Facilities Capital Spares Indoor Facilities Working of Art Monumenta Meteric Buddings Working of Art Conservation Areas Other Heritage Nassiment a reporties Revenus Ganerating Improved Property Unimproved Property Unimproved Property Unimproved Property Unimproved Property Unimproved Property Unimproved Property State assets Voter about Buddings Municipal Offices Workshops Vards Stores Laboratories Training Centres Manufacturing Plant Depote Capital Spares Iological or Cultiviteted Assets Storikales Stores Social Housing Sacial Housing Capital Spares Iological or Cultiviteted Assets Storikales Licences and Rights Water Rights Efficent Loonees	4,666	6,419		7,701		
Airports Taxi Ranka/Bus Tarminale Capital Sparea Sport and Recreation Facilities Indoor Facilities Outdoor Facilities Capital Sparea Intition Recreation Facilities Intition Recreation Facilities Intition Recreation Facilities Worker and Att Conservation Areas Other Heritage Introduced Property Other Harding Improved Property Unimproved Property Unimproved Property Unimproved Property Unimproved Property Unimproved Property State Assets Stores Laboratories Training Centres Manufacturing Plant Depote Capital Sparea Inticipal of Cultivated Assets Intigital Assets Stores Social Housing Salat Housing Salat Housing Salat Housing Social Housing Salat Housing Social Housing Social Housing Social Housing Social Housing Social Housing Capital Sparea Intigital Capital Servations Salat Mousing Salat Housing Capital Sparea Intigital Capital Servations Salat Housing Social Housing Capital Sparea Intigital Capital Servations Salat Housing Social Housing Capital Sparea Intigital Capital Servations Salat Housing Social Housing Capital Sparea Intigital Capital Servations Salat Manufacturine Salat Lonceae Sold West Lonceae Sold West Lonceae	4,666	6,419		7,701		
Tasis Rankel/Bus Terminale Capital Spares Sport and Recreation Facilities Indoor Facilities Outdoor Facilities Capital Spares Indoor Facilities Capital Spares Indoor Facilities Monuments Missiric Buildings Works of Art Conservation Areas Other Heritage Other Heritage Inproved Property Inproved Property Unimproved Property Inproved Property Inproved Property Unimproved Property Unimproved Property Inproved Property Information Offices PayEngliny Points Institute Information Indiana Information	4,666	6,419		7,701		
Capital Sparse Sport and Represent Facilities Indoor Facilities Curdoor Facilities Curdoor Facilities Curdoor Facilities Curdoor Facilities Indiana Bases Indiana Bases	4,666	6,419		7,701		200
Sport and Recreation Facilities Indoor Facilities Outdoor Facilities Outdoor Facilities Outdoor Facilities Recreated Misteric Buildings Worker of Art Conservation Areas Other Heritage Ingroved Property Ingroved Property Unimproved Property Unimproved Property Unimproved Property Unimproved Property Unimproved Property Unimproved Property Shier assets Operational Buildings Municipal Offices Psylinging Pobla Building Plan Offices Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depote Capital Spares Housing Social Housing Capital Spares Intological or Cultivated Assets International Capital Services Social Meanufacturing Social Housing Services Social Meanufacturing Services Social Meanufacturing Social Meanufacturing Services Se	4.666	0.419		7,701		
Outdoor Facilities Caylal Sparse Caylal Sparse Intificate seests Monuments Historic Buildings Works and Art Conservation Areas Other Heritage Introduced Property Introduced Property Worksensensensensensensensensensensensensens		0.419	911 - 031-(60-14-1-1-1-1)) 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1-	7,701		000000000000000000000000000000000000000
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Monuments Historic Buildings Werks of Act Conservation Areas Conservation Areas Conservation Other Heritage Invasiment a reporties Revenus Generating Improved Property Unimproved Proper		0 11 10 10 10 10 10 10 10 10 10 10 10 10	VII VIIVOUR 11108	3111011011010101		
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Conservation Areas Other Heritage Newanus Generating Revenus Generating Improved Property Unimproved Property Unimproved Property Unimproved Property Unimproved Property Unimproved Property Unimproved Property Where seeks Operational Buildings Municipal Offices PayEngliny Points Building Plen Offices Vorlations Vorla			11 11 11 11 11 11 11 11 11 11			
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Improved Property Unimproved Property Wher assets Municipal Offices PeyEmpity Points Building Plant Offices Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depote Captal Spares Housing Social Housing Social Housing Social Housing Captal Spares Indicated or Cultivated Assets Starythales Licences and Rights Water Rights Efficient Licenses Solid Wate Licenses Efficient Efficien	= =		10		-	
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PayEnquiry Points Building Plan Offices Workshops Workshops Workshops Stores Stores Stores Laboratories Training Centres Manufacturing Plant Depoit Capital Spares Housing Stall Housing Social Housing Capital Spares Biological or Cultivated Assets Biological or Cultivated Assets International Assets Licences and Rights Water Rights Efficant Licenses	-	*				_
Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Oppots Capital Spares Housing Staff Housing Staff Housing Capital Spares Housing Capital Spares Biological or Cultivisted Assets Biological or Cultivisted Assets International Assets Servitudes Assets A	1 1 2 1 5	-		200.0		-
Yards Stores Laboratories Laboratories Laboratories Manufacturing Plant Dapote Capital Spares Housing Social Housing Social Housing Capital Spares Inlinguisal or Cultivated Assets Biological or Cultivated Assets Manufacturing Servivates Literious and Rights Water Rights Efficant Licenses Sold Water Licenses	5	200	-	-27		- 3
Laboratories Training Centres Manufacturing Plant Depote Capital Spares Housing Social Housing Social Housing Gaptal Spares Housing Capital Spares Housing Capital Spares Housing Social Housing Social Housing Social Housing Social Housing Social Spares Liangtible Assets Dicipals or Cultivated Assets Dicipals or Cultivated Assets Liangtible Assets Servivades Licences and Rights Water Rights Efficant Licenses Solid Water Licenses	-	-	21	5	1	Ī
Training Centres Menufacturing Plant Deports Capital Spares Housing Staff Housing Social Housing Social Housing Capital Spares Illoidated or Cultivisted Assets Internation or Cultivisted Assets Services Services and Rights Effect Loneses Solid West Rights Effect Loneses		-		290	-	
Manufacturing Plant Dapots Capital Sparee Housing Social Housing Social Housing Social Housing Hologlosip or Cultivisted Annata Biological or Cultivisted Annata Biological or Cultivisted Annata Sircipical or Cultivisted Annata Understand or Cultivisted Annata Biological or Cultivisted Annata Biological or Cultivisted Annata Biological or Cultivisted Annata Understand Annata Sircipical Annata Sircipical Annata Efficient Licenses Solid Waste Licenses	-	-	-	-	-	
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2.12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, <u>Derick E Welgemoed</u>, municipal manager of Beaufort Municipality, hereby certify that the 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

1. Tariffs for Rates with effect from 1 July 2025:

1.1 the tariffs for property rates

Beaufort West, Merweville, Nelspoort and Murraysburg

The Rate in the Rand for Property Rates for 2025/2026 financial year are:

RATING CATEGORY	25/26 RATE IN RAND
Residential Properties	0.01500
Business Properties	0.03000
Industrial Properties	0.03000
Agricultural Properties	0.00131
Public service purposes	0.03000
National Monuments	0.01500
Mining Properties	0.03000
Multiple use Properties	As per allocation
Municipal Properties	0.0
Nature Reserve Properties	0.0
PSI	0.0
Vacant Land	0.01800
Public Benefit Organisations	0.00375

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
Public Benefit Organisations	1:0.25

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 a R 100,000 reduction for all residential properties with a market value less or equal to R190,000 as 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 is reduced with 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.

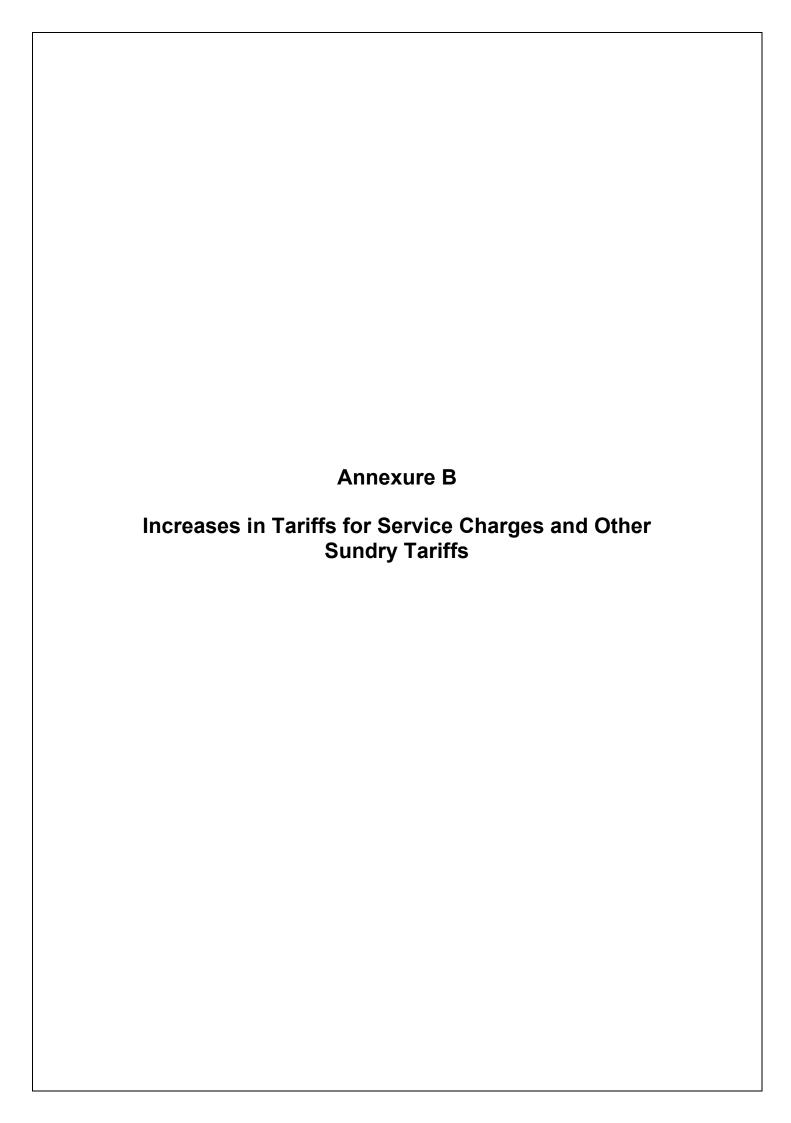
Pensioners

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 budged 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 or any other registered Pension fund.
- Market value of the property not exceeding R 1,100 000

R 2,315 and under - 30% R 2,316 to R 6,000 - 20% R 6,001 to R12,000 - 10%

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



1. Tariffs and other sundry tariffs increase over the 2025/26 Medium Term Revenue & Expenditure Framework (MTREF) will be follows:

1.1 Service charges – Electricity:

The National Energy Regulator of South Africa (NERSA) announced that the Energy Regulator, at its meeting held on 11 March 2025, considered and approved the Eskom Retail Tariffs and Structural Adjustment (ERTSA) application – an average tariff increase of 12.74% for Eskom direct customers and 11.32% for municipalities. The approved standard tariff increase of 12.74% will be implemented on 1 April 2025 until 31 March 2026 for Eskom direct customers, and the 11.32% increase will be implemented on 1 July 2025 for municipal customers.

% increase over 2024/25 Medium Term Reve	nue & Expenditu	ire Framework	
	Budget Year	Budget Year	Budget Year
Service	2025/26	+1 2026/27	+2 2027/28
Service charges - Electricity	11.32%	10.91%	8.10%

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

% increae over 2024/25 Medium Term Revenue & Expenditure Framework									
	Budget Year	Budget Year	Budget Year						
Service	2025/26	+1 2026/27	+2 2027/28						
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:

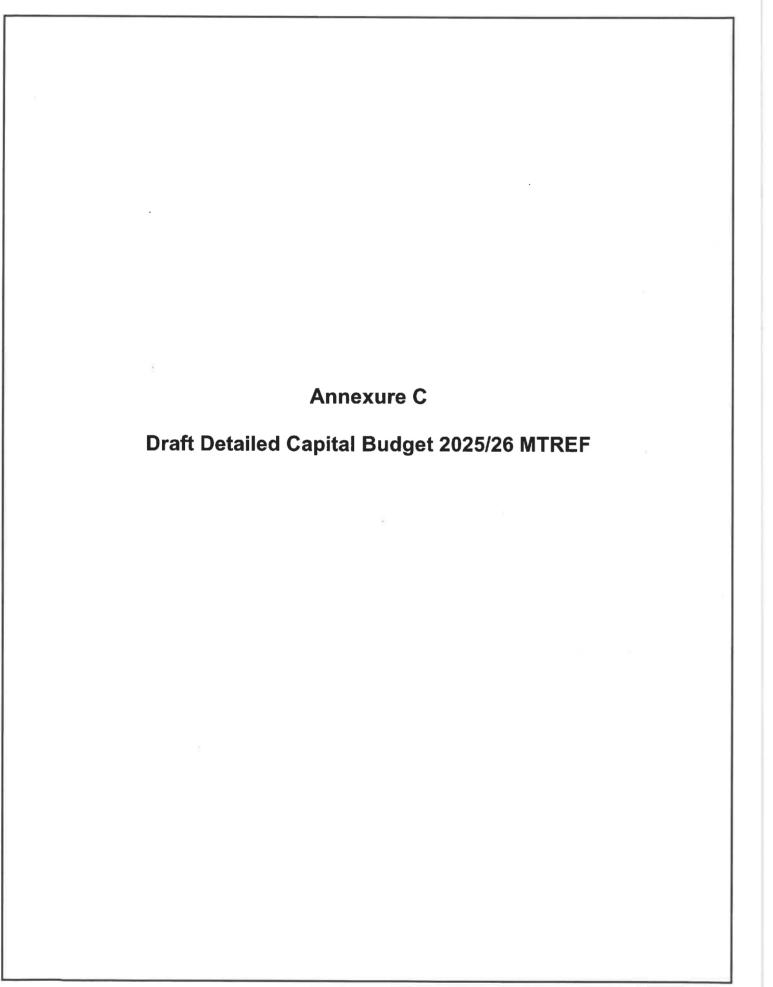
A flat rate structure for consumers where consumption is not measured and a water prepaid meter or conventional meter has been bypassed, removed, or damaged will be levied a water flat rate equivalent to water availability charge. Since the present conventional meter will be replaced with a smart prepaid 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 2025/26 MTREF;
- 1.5 Interest on outstanding debtors be levied monthly at prime plus one percent (1%) year on year over the 2025/26 MTREF.

2. Indigent Subsidy from 1 July 2025:

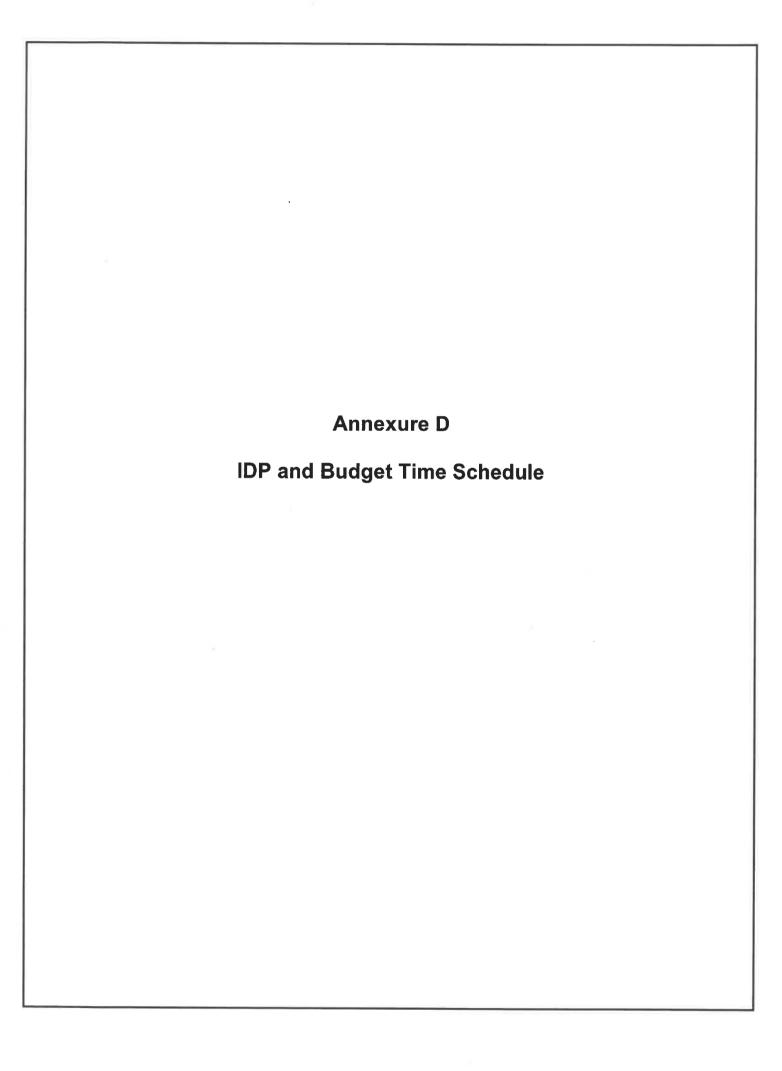
To households with a monthly income up to 2 old age pensions (R 4,630) or less; such a household will qualify for the following indigent subsidy:

Component	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





WC053 Beaufort West Municipality : Draft Detailed 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 2026/28
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Blankenweg - Hillside	National Government - MIG	11,512,871	723,327	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Blankenweg - Hillside	Internally generated funds - CRR	77,079		-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Rev Fass Street - Kwa-Mandlenkosi	National Government - MIG	-	6,286,398	_
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrade Sportsgrounds - Nelspoort	National Government - MIG	1,165,439		-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of Beaufort West Netball and Tennis Courts	National Government - MIG	5,887,446		
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of Beaufort West Netball and Tennis Courts	Internally generated funds - CRR	647,619		
Directorate: Infrastructure Services	Function: Waste Water Management: Core Function: Waste Water Treatment	Reconstruction of Irrigation Pump Station at Waste Water Treatment Works (Beaufort West)	National Government - MIG	-	516,797	8,141,212
Directorate: Infrastructure Services	Function: Waste Water Management: Core Function: Waste Water Treatment	Reconstruction of Irrigation Pump Station at Waste Water Treatment Works (Beaufort West)	Internally generated funds - CRR	-		1,731,602
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Nelspoort Water Treatment Works	National Government - WSIG	15,840,119	-	
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Upgrade of Vandalized Boreholes	Provincial Government - DLG	2,251,082	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Upgrade Telemetric System	Provincial Government - DLG	779,221		
Directorate: Infrastructure Services	Function: Waste Water Management: Core Function: Waste Water Treatment	Beaufort West - Waste Water Treatment Works	National Government - WSIG	14,462,911	28,719,481	
Directorate: Community Services	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoriums	Murraysburg: Cemetery: Expansion of Cemetery Site	National Government - MIG	684,201	6,060,606	476,389
Directorate: Community Services	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoriums	Murraysburg: Cemetery: Expansion of Cemetery Site	Internally generated funds - CRR	121,911	389,772	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Street Lighting and Signal Systems	New High Mast Lights - (Prince Valley & Kwa-Mandlenkosi)	National Government - MIG	-	637,374	3,299,376
Directorate: Community Services	Function: Waste Management: Core Function: Solid Waste Disposal (Landfill Sites)	Upgrading of Landfill site - (Vaalkoppies Waste Disposal Facility)	National Government - MIG	l .	-	2,801,032
Directorate: Infrastructure Services	Function: Energy Sources: Core Function: Electricity	20MVA 22/11 kV Upgrading of Main Substation	National Government - INEP	7,792,208	4,329,004	4,524,675
Directorate: Corporate Services	Function:Finance and Administration:Core Function:Information Technology	Computer Equipment	Internally generated funds - CRR	230,000	870,000	940,000
Directorate: Financial Services	Function:Finance and Administration:Core Function:Finance	Furniture and Office Equipment	Internally generated funds - CRR	100,000	50,000	50,000
Directorate: Infrastructure Services	Function: Planning and Development: Core Function: Town Planning, Building Regulations and Enforcement, and City Engineer	Machinery and Equipment	Internally generated funds - CRR	200,000	200,000	200,000
Total			61,752,107	48,782,759	22,164,286	





BEAUFORT WEST MUNICIPALITY





IDP AND BUDGET TIME SCHEDULE OF KEY DEADLINES – 2024/2025

TABLING DATE: 27 AUGUST 2024

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	LIST OF ABBREVIATIONS	
	2024/2025 IDP AND BUDGET TIME SCHEDULE FOR THE 2025/26 FINANCIAL YEAR	AR: -
3 rd	REVIEW OF THE 5 TH GENERATION IDP/ BUDGET TIME SCHEDULE	
	OPOSED DATES FOR IDP PUBLIC ENGAGEMENTS: 2024/25 IDP REVIEW AND	19
	OPTION OF THE IDP / BUDGET TIME SCHEDULE BY COUNCIL	

1. LIST OF ABBREVIATIONS

BSC	Budget Steering Committee
MM	Municipal Manager
CFO	Chief Financial Officer
IDP	Integrated Development Plan
PP	Public Participation
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
NT	National Treasury
PT	Provincial Treasury
CKD	Central Karoo District
CKDM	Central Karoo District Municipality
BWM	Beaufort West Municipality
DLG	Department of Local Government
MEC	Member of Executive Council

2. 2024/2025 IDP AND BUDGET TIME SCHEDULE FOR THE 2025/26 FINANCIAL YEAR: -

LEGISLATIVE		Accounting Officer and senior officials begin planning for the next three-year budget. MFMA Section 68, 77. Accounting Officer and senior managers review options and contracts for service delivery.			☐ Section 75(1)(b) of the Local Government: Municipal Systems Act, No. 32 of 2000
DATE		July			
RESPONSIBLE PERSON	JULY 2024	IDP / BUDGET / PMS	BUDGET	CKDM / LBM / BWM / PAM	PMS / Budget
ACTIVITY	Thr	Preparation of the draft IDP & Budget Time Schedule. Engagement with Budget office and PMS for alignment purposes. Review participatory forums and mechanisms. MINIMAY: PLANNING – District Mayors present strategic and planning priorities & service deliver challenges	Approve and announce new budget schedules and set up committees / forums. Consultation on Performance and changing needs.	District Alignment	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
MONTH		• •	•	JULY 2024	• • •

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE
	 Risk Management Committee meeting 	Chief Risk Officer	July	

DATE LEGISLATIVE FRAMEWORK	Local Government: Municipal Systems Act, No. 32 of 2000, Municipal Staff Regulations July Copies of such performance agreements must be submitted to Council and the MEC for Local Government in the Province. MFMA Section 53 (3) (b)		August	August	August	August	August	August 2024	August		August	August	August	August
RESPONSIBLE		AUGUST 2024	AOI	IDP/MMs	IDP	IDP and Public Participation	CFO	Internal Audit	Speaker	Executive Mayor	MM/CEO	MM/CFO	MM/CFO	MM/CFO
ACTIVITY	Senior managers to the MEC and municipal website. Compile and submit Q4 performance report to Council.	A	IDP Steering Committee Meeting	CKDM IDP Managers/Coordinators pre present Time Schedules to MAYCOs	CKD IDP Managers Forum	Hold and follow up IDP and Public Participation alignment forum meeting	Consult and review performance and financial position	Audit and Performance Committee Meeting	Municipal Council Meeting	Executive Mayor tables IDP and Budget Time Schedule to Council for approval	Submit annual financial statements and annual performance report to the Auditor.	Submit annual financial statements and annual performance report to the Auditor-	 Submit annual financial statements and annual performance report to the Auditor- General for auditing 	 Submit annual financial statements and annual performance report to the Auditor- General for auditing
MONTH	•		٠	•	•	•	•	AUGUST 2024		•	•	•	•	•

LEGISLATIVE FRAMEWORK												 Section 29 of MSA Act section (ii) and (iii) requires such involvement 	
DATE		September	September	September	September	TBC (September)	September	September	September	September	September	End September 2024	
RESPONSIBLE PERSON	SEPTEMBER 2024	IDP	Strategic Support	AG	AOI	IDP/DLG	IDP	MM / CFO / IDP / Senior Managers	MM & Executive Mayo CKDM CFO and Local Municipalities Provincial CFOs	District Speaker	IDP & Public Participation Official	MM & Strategic - IDP	OCTOBER 2024
ACTIVITY	SE	Advertise Time Schedule	Strategic Planning Meeting of Council	Auditor General (AG) audit of performance measures.	 Submit adopted time schedule with Council resolution to MEC DLG, National Treasury and Provincial Treasury 	Q1 Provincial IDP Managers Forum Meeting	Integrate information from adopted sector plans for review	 Determine revenue projections and update policies and objectives 	Q1 District Coordinating Forum (DCF) Meeting. District CFO Forum Provincial CFO Forum	Q1 CK District Speakers Forum Meeting	Q1 District Public Participation Forum Meeting	District IDP Representative Forum meeting	0
MONTH		- 1		•	-			(5)	SEPTEMBER 2024				

MONTH		ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	•	Determine Revenue projections and policies.	CFO	October	Review of policies and budget
OCTOBED	•	Q2 - CKD ID Managers Forum Meeting.	IDP	October	plans.
2024	•	IDP Steering Committee Meeting (Feedback on situational analysis).	IDP	October	Levelop objectives for priority issues and determine congruence to objective congruence to objective congruence to objective congruence to objective to obje
	•	Integration of information from adopted sector plans into IDP	IDP	October	ding
	•	Internal engagements to prioritize needs and assistance from sector departments	IDP / All internal departments	October	development of the strategic scorecard
	•	Send priorities to sector departments	IDP	October	
	•	Draft initial allocations to functions.	CFO	October	
	•	Compile and submit Q1 performance report to Council	PMS / CFO	October	MFMA Section 52 (d)
		Send priorities to sector departments DDM/JDMA Process	ONE PLAN IDP	October	
	•	First round of public participation in all seven (7) wards and Ward Committees for IDP	dd/d0l	October - November	
	•	Risk Management Committee meeting	Chief Risk Officer	October	
	•	Public / Community IDP Awareness & Participation Engagements	CKDM PP & Officials including Locals	October (BWM) October (LBM) October (PAM)	
	•	Launch of Central Karoo District Community Safety Forum	District Safety Officer	October	
		×	NOVEMBER 2024		

DATE LEGISLATIVE FRAMEWORK	November	November	November Accounting Officer reviews and	November Section 34	November	November	November report (Due by 30 November 2022) MFMA 126 (4)	November (TBC)	November		lyor		· •	November	November	November	
RESPONSIBLE	IDP / Sector Departments	CFO	PMS	PP / IDP	DIG	Internal Audit	AG	MM / IDP	MM / Legal Services	CKDM PP / IDP	MM & Executive Mayor	IDP	DLG/Municipalities	DIG	District Speaker	District Speaker	The state of the s
ACTIVITY	Q2 CKD IDP Representative Forum	Consolidation of budget and plans	Table of draft Annual report to Audit committee	Q2 District Public Participation & Communication Forum Meeting	Strategic engagements (SIME) with municipalities	Audit and Performance Committee		Strategic session with Council about the Vision, Mission and Strategic Objectives and Values		(DCFTech) meeting. (DCFTech) meeting. (DCFTech) meeting.	U)	Strategic engagements (SIME) with municipalities		District Interface Team	1st District Community Safety Forum meeting	District municipal council forum (ALL COUNCILS)	
MONTH	•	•	•	NOVEMBER	- 2024	•	**	•		• •	•	•		•	•	•	

LEGISLATIVE FRAMEWORK	Accounting officer and senior officials consolidate and	prepare proposed budget and plans for next financial year	year's performance as per audited financial statements.	
DATE	December	December	December	December 2024 – January 2025
RESPONSIBLE PERSON	IDP/Budget/Directors	dQi	Senior Management	Senior Management/PMS
ACTIVITY	 IDP Steering Committee Meeting (Comment on reviewed Municipal Strategies (Prioritize projects & programmes) 		 Executive determines strategic direction for next three years and finalise tariff policies 	 Outline / Review municipal Strategic Objectives, KPAs, KPIs and Targets
MONTH		DECEMBER 2024		

MONTH		ACTIVIT	RESPONSIBLE	DATE	LEGISLATIVE
	•	Prepare detailed budget and plans for next three years	Budget	January – February	MFMA Section 36 Accounting officer finalizes and submits to Mayor proposed IDP and Budget for next three years.
JANUARY 2025	•	Compile and submit Quarterly Performance Report for Q2 to	PMS	January	MFMA Section 52 (d)
	•	Mid-term / Midyear Report submitted to Mayor in terms of Section 72 of MFMA	CFO /PMS	January	MFMA Section 72
		MM table mid-year report to Council for approval	MM	January	MFMA Section 72
	•	Midterm / midyear Report is published in the local newspaper	Senior Managers	January	MFMA Section 72
	•	District Council Meeting	District Speaker	End January	MFMA Section 127 MSA Section 21 (a)
	•	Table Draft Annual Report to Council	MM	January	
	85	Q3 District Coordinating Technical Forum (DCFTech)	MM / Legal Services		
	•	2 nd District Community Safety forum meeting	District Safety Officer	January	
	8	Q3 District Coordinating Forum (DCF)	MM & Executive Mayor		
			FEBRUARY		
	•	Continuous Review of Municipal Strategic Objectives, KPAs, KPIs and Targets	PMS/IDP	February	
FEBRUARY 2025	•	Q3 District Public Participation & Communication Forum	IDP / PP	February	
	•	Council adopts Adjustment budget and SDBIP. Performance agreements to be adjusted and	MM / Budget/PMS	February	MFMA Section 129 (1)

MONTH	ACTIVITY	RESPONSIBLE	DATE	LEGISLATIVE
	section 57 managers and MM and placed on municipal website			
	 Advertise Adjustments Budget and Mid-year Section 72 assessment in local newspapers 	CFO/Corp Services	February	Within 10 working days after the municipal council has approved an adjustments budget, the municipal manager must make public the approved adjustments budget and supporting documentation, as well as the resolutions referred to in regulation 25(3). MBRR Regulation 26(1)
3	 IDP Steering Committee Meeting (Alignment) 	IDP/CFO/Senior Management	February	
	 Integration of Projects & Programmes (JDA Approach) 	DLG	February	Accounting officer finalizes and submits to Mayor proposed IDP
	Q3 – CKD IDP Managers and Representative Forum	IDP / MM	February	and Budget for next three years
	 Conclusion of Sector Plans for the next financial year 	Senior Managers	February	
	Make public Annual Report and invite community inputs into report	MM	February	MFMA Section 127 MSA Section 21 (a)
		MARCH 2025		
	Q4 – Provincial IDP Managers Forum	IDP	March	Accounting officer publish budget and revisions to the IDP
	Q3 District Coordinating Forum (DCF) Meeting.	Executive Mayors	March	for public inputs. Submit to NT and PT (MEMA)
MARCH 2025	Workshop draft IDP[Proposed IDP Amendment] & Budget with Council	Mayor / MM / CFO/ OM	March	Section 22&37), MSA Chapter 4.
	IDP Steering Committee Meeting	IDP / CFO	March	
	Western Cape District IDP Forum	IDP	March	

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MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	3rd District Community Safety Forum meeting	District Safety Officer	March	

		The state of the s		
MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE
	Draft SDBIP for incorporation into draft IDP	PMS / IDP	March	MFMA Section 17
	Draft IDP [Proposed IDP Amendment] and Budget approval by Council	Executive Mayor / MM	March	
	District Council Meeting	District Speaker	March	
	Risk Management Committee meeting	Internal Audit	March	
	 Audit and Performance Committee Meeting 	Internal Audit	March	
	Mid-Year Evaluation of MM and Section 57 Managers	PMS/HR	March	Regulation 805
		APRIL 2025		
	 Send Draft IDP to Minister, PT and NT 	Municipal Manager	April	
	 Advertise IDP and Budget document for public Inputs and comments 	IDP	April	
	 Second round of public participation on draft - IDP and Budget. 	Mayor / IDP	April	Accounting Officer assist the
APRIL 2025	 IDP Steering Committee Meeting. Finalization of draft IDP & Budget documents 	IOP	April	Mayor III revising une buoget.
	Q4 District Public Participation Forum	CKDM IDP/PP	April	
	Locals Sectoral and Public Participation Process	CKDM/STRATEGIC	April	
	Q – 4 District Coordinating Technical Forum	Executive Mayors	April	
	Compile and submit Quarterly Performance Report Q2 to Council	PMS/CFO	April	

Council. BWM Public Participation Proc Locals Sectoral and participation meetings Conduct Stakeholder and Participation engagements Conclusion of Sector plar inclusion in IDP Q4 District Public Participation Compile and Submit Quarterly Compile and Sector plar	arterly O2 to n Process nd Public nts plans for Participation	BWM CKDM/STRATEGIC Strategic Support Services Internal departments	April April April	
BWM Public Participatio Locals Sectoral a participation meetings Conduct Stakeholder Participation engagemen Conclusion of Sector inclusion in IDP Q4 District Public Forum	d d l'oc	BWM CKDM/STRATEGIC Strategic Support Services Internal departments	April April	
Locals Sectoral a participation meetings Conduct Stakeholder Participation engagement Conclusion of Sector inclusion in IDP Q4 District Public Forum	d d	CKDM/STRATEGIC Strategic Support Services Internal departments	April April	
Conduct Stakeholder Participation engagemen Conclusion of Sector inclusion in IDP Q4 District Public Forum	d P	Strategic Support Services Internal departments	April	
Conclusion of Sector inclusion in IDP Q4 District Public Forum	plans for	Internal departments	April	
Q4 District Public Forum	articipation		*	
		CKDM IDP / PP	April	
	erly 3 to	PMS / CFO	April	MFMA Section 52 (d)
BWM Public Participation Process	lion	BWM	April	
Conclusion of Sector plans for inclusion in IDP	for	Internal departments	April	
		MAY 2025		
Review written comments in of the draft (advertised) IDP	in respect P	MM/IDP	Мау	MFMA Section 23,24
Q-4 DITRICT IDP Managers	ر د	IDP / MM	May	MSA Chapter 4

LEGISLATIVE FRAMEWORK											Section 57 of the MSA		MFMA Section 53 MSA Sections 38-45	
DATE	Мау	Мау	Мау	May	May	Мау		June	June	June	June	June 2025	June (10 days after approval)	June
RESPONSIBLE	IDP/PMS	Speaker	IDP	District Speaker	District Safety Officer	MM/Mayor	JUNE 2025	Executive Mayor	IDP / CFO	IDP	IDP	Internal Audit	PMS	IDP
ACTIVITY	 Community inputs into organization KPIs and Target 	District Municipal Council Meeting	 Final Adoption of IDP & Budget, Organogram 	Q4 District Speakers Forum	4th District Community Safety forum meeting	Tabling of IDP and budget related policies to council for adoption		Approval of Top Layer SDBIP	Inform community about the approved IDP & Budget: Place copies in/on libraries, website and notices in newspaper	Q1 – Provincial IDP Managers Forum	Send IDP & budget documents to MEC DLG, PT & NT	 Audit and Performance Committee Meeting 	 Submit copies of SDBIP to National and Provincial Treasury 	Western Cape District IDP Forum
MONTH											JUNE 2025			

Submit copies of Provincial Treasus Managers (Mun Preparation of t Time Schedule Engagement wi PMS for alignm Review participm mechanisms. Manager for align challenges. Send first draft IE Time Schedule to Manager for align receive the Draft Schedule of the inputs/alignment and	of MM and Section 57 Managers Submit copies of SDBIP to National and Provincial Treasury Make public the performance agreements of MM and Senior Managers (Municipal Website) Preparation of the draft IDP & Budget Time Schedule Engagement with Budget office and PMS for alignment purposes. Review participatory forums and mechanisms. MINMAY: PLANNING District Mayors present strategic and planning priorities & service delivery challenges. Send first draft IDP and Budget Time Schedule to CKDM IDP Manager for alignment / Expect to receive the Draft IDP/Budget Time Schedule of the CKDM for inputs/alignment	IDP	Sefore 31 July July July July	Section 57 of the MSA MFMA Section 53 MSA Sections 38-45 Accounting Officer and senior officials begin planning for the next three-year budget MFMA Section 68, 77. Accounting Officer and senior managers review options and contracts for service delivery.
	Approve and announce new budget schedules and set up committees/forums.	Budget and Treasury Office	July	

	Performance agreements must be submitted to the Council and the MEC for Local Government in the Province. MFMA Section 53 (3) (b) MFMA Section 52 (d)						Section 34 of MSA	MFMA Section 126 (1) (a)
yluly	Ylul		July		August	August	August	August
dd - dQl	PMS and Budget		District Safety Officer	AUGUST 2025	Executive Mayor, MM	PMS-CFO	IDP/MM & Executive Mayor	CFO
Q1 District Public Participation and communication forum meeting.	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.	Compile and submit Q4 performance report to Council.	District Safety forum meeting		CKDM IDP & Budget Steering Committee Meeting	Consult and review performance and financial position	Executive Mayor tables IDP and Budget time schedule for 2025/2026 to Council for Approval	Submit annual financial statements
•	• • •	•			•	•	•	•

3rd REVIEW OF THE 5TH GENERATION IDP/ BUDGET TIME SCHEDULE

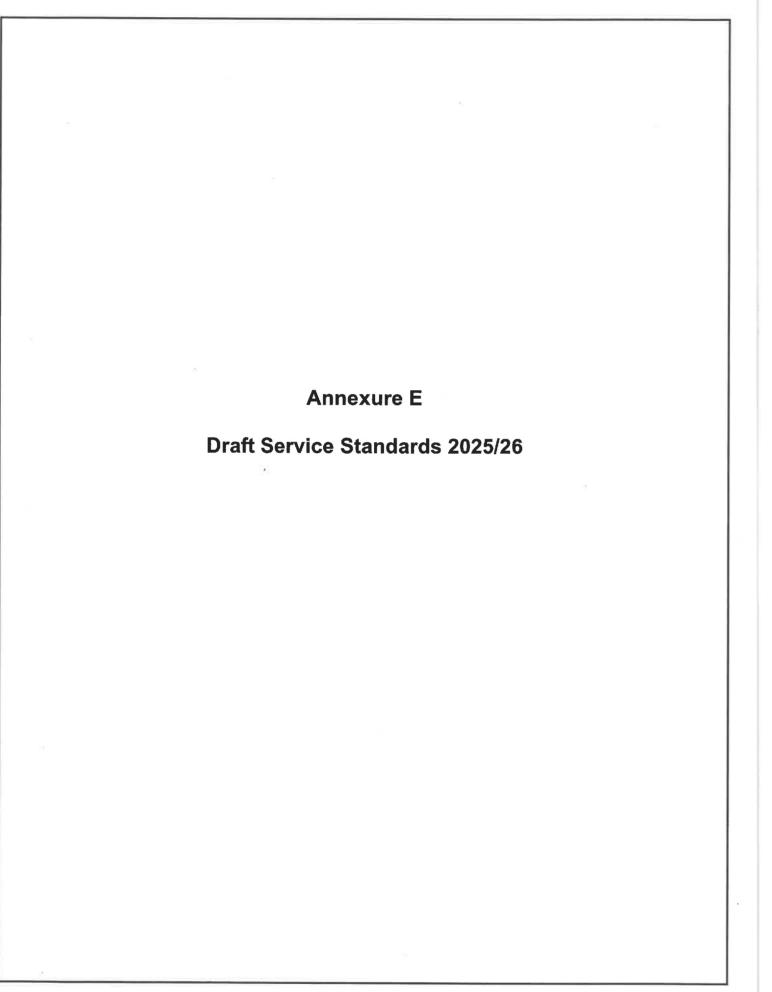
PROPOSED DATES FOR IDP PUBLIC ENGAGEMENTS: 2024/25 IDP REVIEW AND BUDGET CYCLE

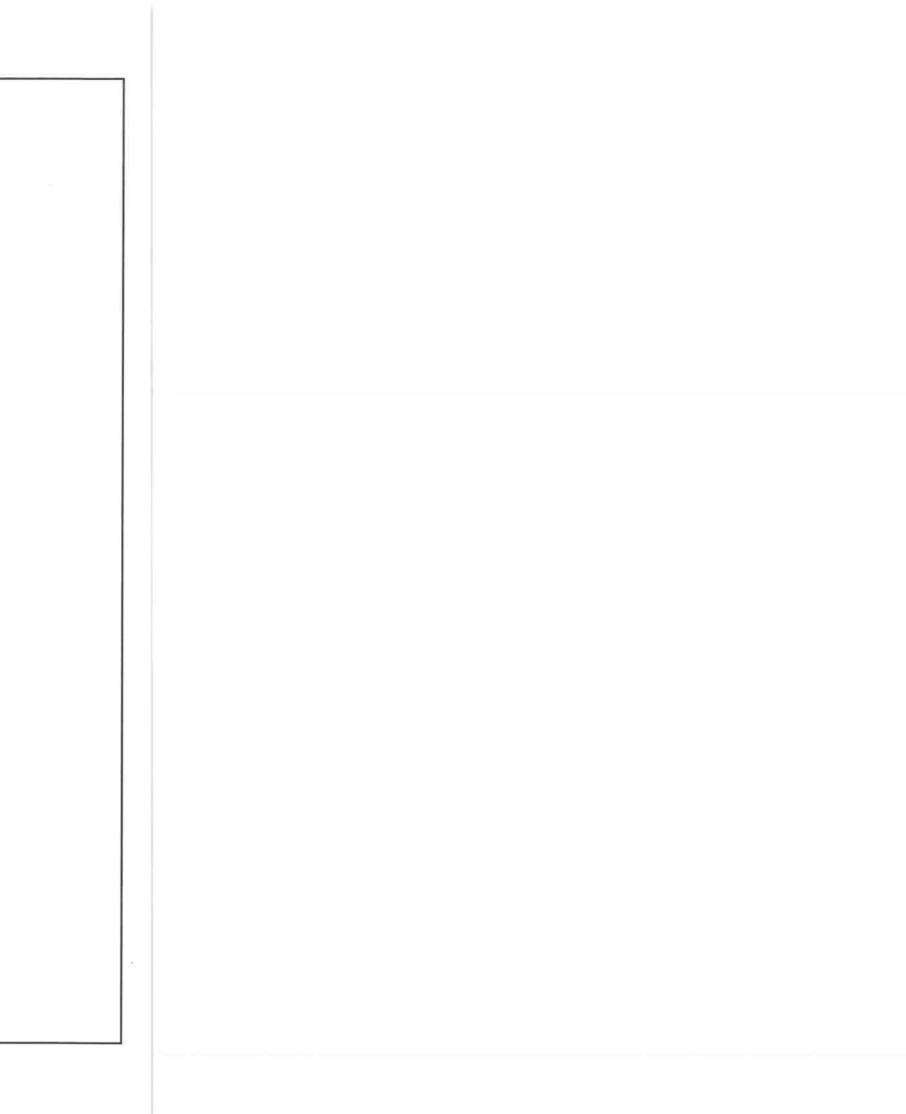
Charles and Charle		
	4	17H30 1
gape	Agape Peres, Pastorie Street, Hillside	and the state of t
tvale	2 Restvale Primary School Hall, Nelspoort	
ee	Geelsaal, Alfonso Avenue, Nieuveld Park	
ž	Kwa Mandlenkosi Hall, Kwa Mandlenkosi	
Rustdene Hall, Long Street	ro.	
芝	Pinkster Eenheid Church, Ebenezer 6 Avenue, Rustdene	
Wevi	Merweville Spor	
abe	7 Agape Peres,	
	-	17:30
	2	17:30 2
	က	17:30 3
	4	17:30 4

Date 2024	Day	Time	Ward	Nenue	Ward Councillor	Facilitator	CDW Support
13 Nov 2024	Wednesday	17:30	တ	To be confirmed	Lulama Valentia Piti		
14 Nov 2024	Thursday	17:30	9	To be confirmed	Eivigo Links		
19 Nov 2024	Tuesday	17:30	7	To be confirmed	Lesley Boyce Jason Mdudumani		James Esbach / Shaun Plaatjies

ADOPTION OF THE IDP / BUDGET TIME SCHEDULE BY COUNCIL

The IDP and Budget time schedule must be approved by Council by the 31 August 2024.

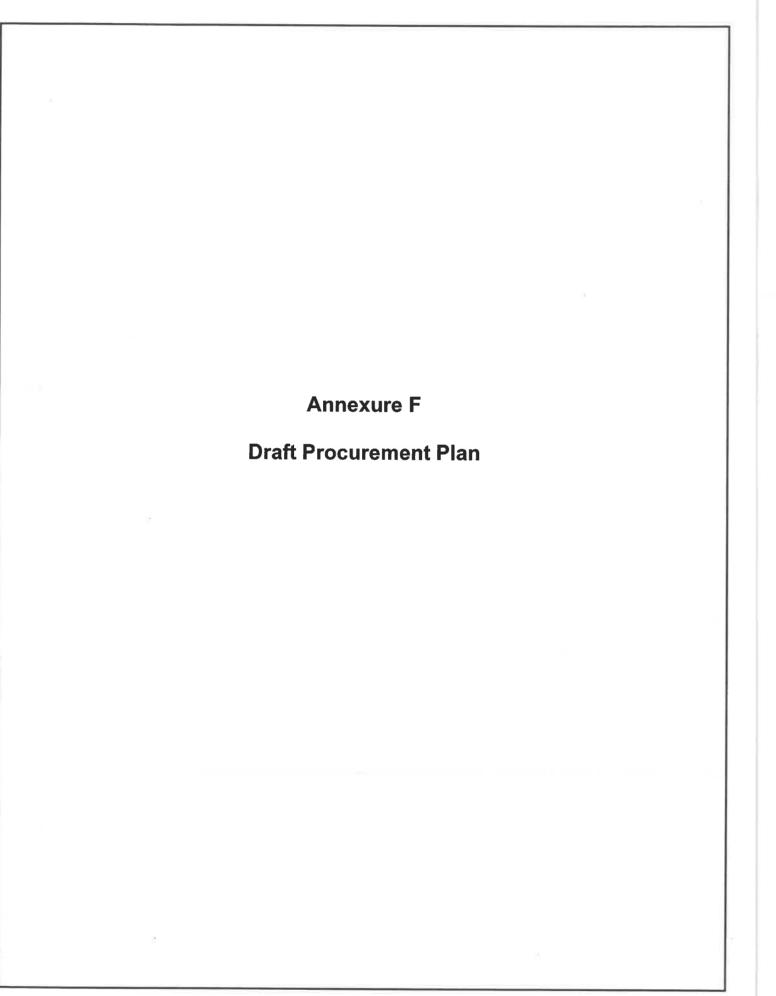


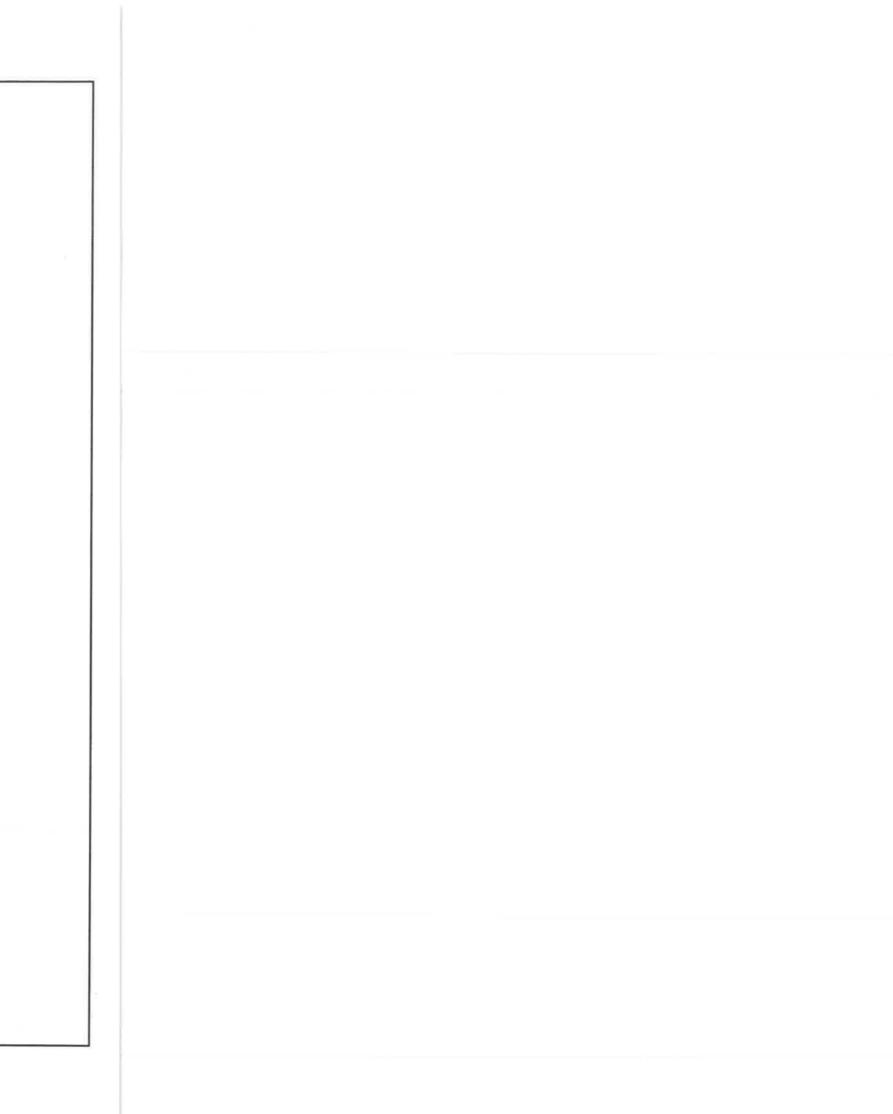


Description	
Standard	Service Level
Solid Waste Removal	
Premise based removal (Residential Frequency)	Weekly
Premise based removal (Business Frequency)	Weekly
Bulk Removal (Frequency)	Upon request
Removal Bags provided(Yes/No)	No
Garden refuse removal Included (Yes/No)	Weekly
Street Cleaning Frequency in CBD	Longer
Street Cleaning Frequency in areas excluding CBD	Longer
How soon are public areas cleaned after events (24hours/48hours/longer)	Longer
Clearing of illegal dumping (24hours/48hours/longer)	Longer
Recycling or environmentally friendly practices(Yes/No)	No
cicenced landfill site(Yes/No)	Yes
Nater Service	
Nater Quality rating (Blue/Green/Brown/N0 drop)	Not done since 2012
s 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
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	
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?	
Oo 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) 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) Bad as a result of old network How effective is the action plan in curbing line losses? (Good/Bad) 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? How long does it take to restore sewerage breakages on average 8 Hours Severe overflow? (hours) 4 Hours Sewer blocked pipes: Large pipes? (Hours) Sewer blocked pipes: Small pipes? (Hours) 2 Hours 8 Hours Spillage clean-up? (hours) 1 Day Replacement of manhole covers? (Hours) 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) Financial Management Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase) Increase Are the financial statement outsources? (Yes/No) Yes Are there Council adopted business process tsructuing the flow and managemet of documentation feeding to Trial Balalnce? 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 ls there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next two to three years procurement plans? 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)

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 in 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
l '	
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?	- 1
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



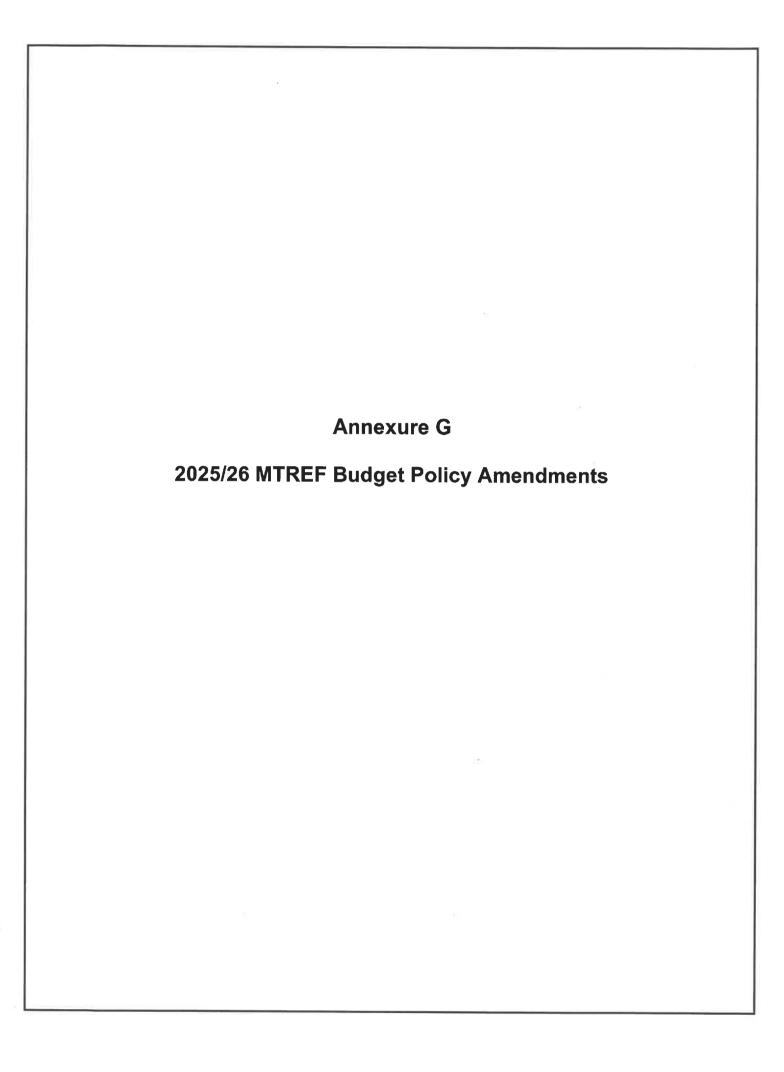


BEAUFORT WEST MUNICIPALITY PROCUREMENT PLAN FOR 2025-2026

SCHEDULE OF PROCUREMENT PLAN IN RESPECT OF ADVERTISED COMPETITIVE BIDS (GOODS, WORKS AND / OR SERVICES IN EXCESS OF R300 000 INCLUDING ALL APPLICABLE TAXES) FOR THE 2025/2026 FINANCIAL YEAR

							TVICES IN EXCESS (
NAME OF MUNICIPALITY / MUNICIPA	AL ENTITY				Beaufort Wes	st Local Munici	pality							
NAME OF ACTING ACCOUNTING OFF	ICER OR DELEGATED OFFICIAL				Mr D. Welge	moed								
SIGNATURE OF ACCOUNTING OFFICE	ER / DELEGATED OFFICIAL													
DATE					27/03/2025									
TELEPHONE NUMBER					023 414 8195									
EMAIL ADDRESS				,	derickw@beau	ıfortwestmun.co.	za				***	254		
NO. NAME OF PROJECT	DESCRIPTION OF GOODS, WORKS AND / OR SERVICES	MUNICIPA L AREA / WARD	BUDGET ALLOCATIO N/SOURCE	ESTIMATED BUDGET VALUE	OF	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
					MUN	ICIPAL MANA	GER							
Supply and delivery of furniture and office material	Supply and delivery of furniture and office material		Operational Budget	R 100,000.00		Once Off						1		
	Supply and delivery of personal protective clothing and equipment for 3 year period		Operational Budget	R 1,500,663.00		3-Years	May 2025	May 2025	June 2025	June 2025	July 2025	August 2025		B. Mitchell
														
				DIRI	ECTORATE:	INFRASTRUC	TURE SERVICES							3 TO
1 Upgrading of Vandalised Boreholes	Upgrading of Vandalised Boreholes		Capital Budget	R 2,251,082.00	DLG		TG Elektries appointe		ractor -SCM 72/2023 Installations: Boreho			ender of Mechanical		C Wright-Manager: Water ad Sanitation
2 Upgrading of Telemary system	Upgrading of Telemary system		Capital Budget		DLG			uno Divodioni	incumumons: Dorong	, i amp omnons u	na Danongs			C Wright-Manager: Water ad Sanitation
4 Upgrade Sportsgrounds - Nelspoort	Upgrade Sportsgrounds	2	Capital Budget	R 1,165,439.00	MIG			Proje	ct to be completed in	2024/2025 Financial	year			J Abrahams-Manager: Projects
5 ufort West - Waste Water Treatment W	Beaufort West - Waste Water Treatment Works		Capital Budget	R 14,462,912.28	WSIG	18 months	26-Jun-25	11-Jul-25	15-Aug-25	12-Sep-25	26-Sep-25	17-Oct-25		C Wright-Manager: Water ad Sanitation
Nelspoort - Water Treatment Works	Nelspoort - Water Treatment Works		Capital Budget	R 15,840,118.03	WSIG	9 months	29-May-25	13-Jun-25	18-Jul-25	13-Aug-25	22-Aug-25	12-Sep-25		C Wright-Manager: Water ad Sanitation
6 Upgrade Beaufort West Netball and	Upgrade Beaufort West Netball and Tennis Courts		Capital Budget	R 5,887,466.00	MIG	6 months	05 September 2025	12 September 2025	17 October 2025	07 November 2025	21 November 2025	05 December 2025	Planned Constuction Date	J Abrahams-Manager:
7 Tennis Courts			Capital Budget	R 647,619.00	generated funds - CRR		•	•					Jan 2026	Projects
8 Upgrading of Gravel Roads	Blankenweg - Hillside		Capital Budget	R 11,512,871.00	MIG	8 months	11 April 2025	17 April 2025	23 May 2025	13 June 2025	27 June 2025	16 July 2025	Planned Construction Date	J Abrahams-Manager:
9	Blankenweg - Hillside		Capital Budget	R 77,079.00	generated funds - CRR								July 2025	Projects
Supply and Delivery of Waterworks Material	Supply and Delivery of Waterworks Material	1	Operational Budget		generated funds - CRR	3- years	October 2025	October 2025	November 2025	November 2025	December 2025	Janaury 2026		Stores /Manager: Water ad Sanitation
Panel for Unblocking of Sewerage pipes/Jetting machine	Stormwater drainage	1	Operational Budget		generated funds - CRR	3- years	October 2025	October 2025	November 2025	November 2025	December 2025	Janaury 2026		Manager: Water ad Sanitation
12 Safety certificate for lifting of equipment	Safety certificate for lifting of equipment		Capital Budget		generated funds - CRR	Once-off								C D V 1 / D I
13 New Highmast Lights : Various Areas	New Highmast Lights: Various Areas		Capital Budget		generated	3- years	July 2025	July 2025	August 2025	August 2025	September 2025	October 2025	Funding dependant	C. De Koker/ D. Le Roux
				D		E: COMMUNI	TY SERVICES							
1 Murraysburg: Cemetery: Expansion of Cemetery Site	Murraysburg: Cemetery: Expansion of Cemetery Site		Capital Budget	R 684,201.00	National Government - MIG	Once Off	C	onsultant already ap	pointed (Land use pla	nning and EIA Proce	esses to be completed	1)		J Abrahams-Manager: Projects
2 Murraysburg: Cemetery: Expansion of Cemetery Site	Murraysburg: Cemetery: Expansion of Cemetery Site		Capital Budget	R 121,911.00	Internally generated funds - CRR	Once Off			•	-				J Abrahams-Manager: Projects
Repair of Fire damaged Houses	Repair of Fire damaged Houses		Capital Budget	R 1,100,000.00	Human Settlement	3 Months	July 2025	July 2025	August 2025	August 2025	August 2025	September 2025		P. Mditshwa
4 IRDP Houses	IRDP Houses		Capital Budget	R 337,000.00	Human Settlement		July 2025	July 2025	August 2025	August 2025	August 2025	September 2025		P. Mditshwa

NO.	NAME OF PROJECT	DESCRIPTION OF GOODS, WORKS AND / OR SERVICES	MUNICIPA L AREA / WARD	BUDGET ALLOCATIO N/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
5	Panel for Hiring of Yellow Fleet	Panel for Hiring of Yellow Fleet		Operational Budget		Community Services	3 Years	July 2025	July 2025	August 2025	September 2025	September 2025	October 2025		V. Ruiters
					T. D.	IRECTORAT	E: ELECTRIC	AL SERVICES							
1	20MVA 22/11 kV Upgrading of Main Substation	20MVA 22/11 kV Upgrading of Main Substation		Capital Budget	R 9,000,000.00	National Government - INEP	3 Years	Apr-25	May-25	Jun-25	Jun-25	Jun-25	Sep-25		DIRECTOR INFRA
2	Professional Services Tender	(Consulting Engineers)		Capital Budget		Government - INEP /OWN	3 Years	Арт-25	May-25	Jun-25	Jun-25	Jun-25	Sep-25		DIRECTOR INFRA
3	Maintenance of high mast and street	Supply, install and maintain high masts and street lights		CAPITAL BUDGET		MIG	3 Years	Apr-25	May-25	Jun-25	Jun-25	Jun-25	Sep-25		INFRA/PMU
4	Of New Digital VHF Repeater System Including Two Way Radio's for a	VHF Repeater System Including Two Way Radio's for a Period of 3 Years		Operating Budget		generated funds - CRR	3 Years	May-25	Jun-25	Jun-25	Jun-25	Jun-25	Jul-25		DIRECTOR INFRA
5	Electrical Maintenance Contract	Maintenance of Electrical Infrastructure	19.	Operating Budget		generated funds - CRR	3 Years	May-25	Jun-25	Jun-25	Jun-25	Jun-25	Jul-25		DIRECTOR INFRA
6	Supply and delivery of electrical products for period of 3 years	Supply and delivery of electrical products for period of 3 years		Operating Budget		generated funds - CRR	3 Years	Apr-25	Арт-25	Арт-25	Арт-25	Арт-25	Apr-25		SCM MANAGER/STORES
						DIRECTORA	TE: FINANCIA	L SERVICES							
1	accomodation agency services for a	Procurement of travel and accomodation agency services for a period of three (3) years		Operating Budget			3 Years	August 2025	August 2025	September 2025	October 2025	October 2025	November 2025		B. Damon
2	Supply printing and mailing of accounts for 3 year period	Supply printing and mailing of accounts for 3 year period		Operating Budget			3 Years	October 2025	October 2025	November 2025	December 2025	January 2025	February 2025		S. Anthonie
					D	IRECTORAT	E: CORPORA	TE SERVICES							
1	Supply and delivery of ICT Hardware	Supply and delivery of computer equipment		Internally generated funds - CRR	R 230,000.00	Internally generated funds - CRR	Once off	January 2026	January 2026	February 2026	February 2026	March 2026	March 2026	All specifications for the three items	Manager ICT
2	and Software	ICT Hardware and licences		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	will be combined into one bid document	Manager ICT
3		Supply, Delivery and Installation of various size UPS for the various offices		Capital Buget	R 228,000.00	generated	Once off	January 2026	January 2026	February 2026	February 2026	March 2026	March 2026		Manager ICT





2025/26 MTREF BUDGET POLICIES



INTRODUCTION

Regulation 7 of the Municipal Budget and Reporting Regulations (MBRR) prescribes the set of policies that must be adopted together with the annual budget. These policies:

- > Are prescribed under the Municipal Finance Management Act (MFMA), the Municipal Systems Act (MSA), and the Municipal Property Rates Act (MPRA).
- ➤ Represent the policy framework and assumptions upon which the budget is built.
- > Serve as Council's directives for the implementation and administration of the approved budget.
- ➤ Must be subject to public participation in terms of section 15 of the MFMA and Chapter 4 of the MSA, ensuring transparency, accountability and community engagement in municipal financial planning.



INTRODUCTION

O For the purposes of this workshop, only the core revenue-related policies (highlighted in yellow) will be presented and scrutinized in detail.

However, if any of the remaining policies warrant further discussion, they may be added accordingly.

- * It is important to note that a Provincial Treasury-funded tariff modelling project is currently in progress. The outcomes and results of this project will be workshopped with Council by the appointed service provider.
- *The potential impact on budget assumptions and the broader community will be assessed. If required, a phasedin approach to implementation may be considered to ensure affordability, compliance, and sustainability.



MBRR - REGULATION 7 - BUDGET POLICIES

1. TARIFF POLICY

Required in terms of section 74 of the Municipal Systems Act.

Governs how tariffs for services are calculated and applied.

2. PROPERTY RATES POLICY

Required in terms of section 3 of the Municipal Property Rates Act (MPRA).

> Sets out how property rates are levied and who qualifies for impermissible, rebates, exemptions, etc.

3. CREDIT CONTROL AND DEBT COLLECTION POLICY

Required in terms of section 96 of the Municipal Systems Act.

➤ Guides revenue collection processes, enforcement, and customer responsibilities

Under this policy requirement we will also cover the **BAD DEBT WRITE-OFF POLICY**



MBRR - REGULATION 7

4. INDIGENT MANAGEMENT POLICY

Linked to the Credit Control Policy and required to align with national indigent guidelines.

➤ Ensures access to basic services for qualifying low-income households.

5. CASH MANAGEMENT AND INVESTMENT POLICY

Required in terms of section 13(2) of the MFMA.

Regulates how surplus cash is managed and invested securely.

6. FUNDING AND RESERVES POLICY

➤ Regulates use and replenishment of reserves and sustainable budgeting.

. BORROWING POLICY

Required in terms of section 17(3)(g) of the MFMA.

Sets out when and how the municipality may borrow funds.



MBRR - REGULATION 7

8. BUDGET POLICY

Not explicitly named in legislation but required under MBRR.

> Sets the framework for preparing, adopting, and managing the municipal budget.

> Sets out procedures for urgent or emergency expenditure not anticipated in the budget; and

➤ Adjustment Budgets

9. LONG-TERM FINANCIAL PLANNING POLICY

➤ Guides sustainability planning and forecasts beyond the medium term.

10. VIREMENT POLICY

Governs adjustments/transfers between budget votes during the year but within a specific function



MBRR - REGULATION 7

1. WATER DISTRIBUTION LOSSES POLICY

2. ELECTRICITY DISTRIBUTION LOSSES POLICY

➤ Policies that deals with losses and to promote conservation & efficiency

13. SUPPLY CHAIN MANAGEMENT (SCM) POLICY

Required in terms of section 111 of the MFMA.

- > Regulates procurement of goods and services in a fair, equitable, and transparent manner
- ➤ Includes policies that deals with infrastructure procurement, disposal of assets & the PPR



1. TARIFF POLICY

- No new amendments were made to the Tariff Policy for 2025/26, except for alignment with MFMA Circular 124 and the inclusion of the flat-rate for water.
- The Tariff By-Law, Tariff Policy, and Tariff Listing will be aligned as part of the 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF) - Financial viability and fairness are central to tariff setting.
- The impact of the Tariff Modelling Project is not yet known and will be communicated to Council in due course once the results are available
- A key discussion point is how to address the Electricity Lifeline Tariff, especially in light of: Auxiliary charges, and the impact of seasonal (high-season winter) tariffs, particularly in July and August.



2. MUNICIPAL PROPERTY RATES POLICY

PROPERTY CATEGORIES & RATING

- Residential (base rate), Business, Industrial, Mining, Agricultural, etc.
- Differentiated by use, permitted use or combination.
- Municipal valuer assigns category per MPRA Section 9 With the municipality assigning category as per "USE" and where more than 1 use - BWM use Multi-Purpose with the valuer valuing the apportionment. (The practice since 1 July 2017 as in terms of Amended MPRA 2004 in 2014)
- Multi-purpose property apportioned and rated accordingly.

Residential Properties Vacant Land: Residential	
	THE BASE TARIFF
	1:1
	1:1.2
	1:1.2
Agricultural Properties	1:0.09
Businesses and Commercial Properties	1:2
Business: Guest Houses / Accommodation Establishment	1:2
Industrial Properties	1:2
Mining Properties	1:2
Public Service Infrastructure	1:0
Public Service Properties/Organs of state	1:2
Public Benefit Organisations (Incl. Old Age Homes)	1:0.25
Public Benefit Organisations - Place of Worship	1:0
Municipal Properties	1:0
Protected Areas / Nature Reserves	1:0



2. MUNICIPAL PROPERTY RATES POLICY

EXEMPTIONS & REBATES

Exemptions: Properties: PSI, Municipal use

Impermissible: First R15000 (residential), Nature Reserves & POW

Pensioner Rebates: (meet the criteria of pensioner or be medically unfit)

➤ R2 315 and under ➤ R2 316 to R6 000

30% 20% 10%

▶ R6 001 to R12 000

To be reviewed May each year.

No rebate on agricultural properties (discount applied in rate).

Poverty Alleviation - R100 000 rebate for all residential properties valued below

R190 000



2. MUNICIPAL PROPERTY RATES POLICY

EFINITIONS

guesthouses, bed-and-breakfasts (B&Bs), lodges, self-catering units, boutique hotels, and AirBnBprovision of overnight or short-term accommodation to paying guests, including but not limited to "Accommodation Establishment" means a property, or portion of a property, used for the

An accommodation establishment is deemed to exist if:

- It accommodates more than two paying guests at any given time, and
- It is advertised, listed, or promoted through any platform or signage as a place of accommodation (including online platforms such as Lekker Slaap, booking.com, etc.).



3. CREDIT CONTROL & DEBT COLLECTION POLICY

DEBT RECOVERY & CREDIT CONTROL

Auxiliaries to be implemented

7.6.2 Where consumers using prepaid meters are in arrears, in respect of other services rendered by the municipality, the municipality can allocate any percent collectable of any future prepaid purchases to amounts in arrears, until such time as the arrears have been brought up to date.



3. CREDIT CONTROL & DEBT COLLECTION POLICY

DEBT RECOVERY & CREDIT CONTROL

Council may only make decisions related to Credit Control and the Write-Off of debt in accordance with the resolution. Such a resolution must comply with the provisions of the Municipal Systems Act (MSA), the If Council wishes to deviate from the policy, the policy must first be formally amended to accommodate the provisions of the approved Credit Control and Debt Collection Policy (Incl. payment arrangements). Constitution, and the Credit Control By-Law. Any action taken outside the framework of these governing documents may be deemed irregular, could be subject to investigation as a Material Irregularity (MI), and the resulting financial loss may be recovered from the responsible parties. Import to avoid leaving a policy open to discretion.



CREDIT CONTROL & DEBT COLLECTION POLICY

INDIGENT CUSTOMERS

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DEBT	PAYMENT OF ARREARS
R1000 – R 2500	50% of outstanding alpha blue the cost of exactit contact The
	balance over maximum period 18 months.
R2501 – R5000	5% of the first outstanding R2500 3% over R2500 plus the cost of credit control actions. The
	balance of the outstanding amount over maximum period of 24 months.
R5001 and above	5% of the first outstanding R2500 3%above R2500 plus the cost of credit control actions. The
	balance of this outstanding amount over a maximum period of 36 months.