



# BEAUFORT WEST MUNICIPALITY



## MID-YEAR ADJUSTMENTS BUDGET REPORT 2025/2026

S. NO.	DATE	DESCRIPTION

## **Table of Contents**

Foreword – Adjustments Budget	3 - 4
Executive Summary – Budget 2025/26 to 2027/2028	5 - 10
Recommendations	11
Adjustments Budget Tables	12 - 18
Adjustments Budget Supporting Tables	19 - 27
Municipal Manager’s Quality Certification	28
<b>Annexure A</b> – Detailed Adjustments Capital Budget over the 2025/26 Medium Term Revenue Expenditure Framework (MTREF).	

## Foreword – Adjustments Budget

### LEGISLATIVE REQUIREMENT

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

#### **“28. Municipal Adjustments Budgets**

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

The revised budget also makes provision for the spending of funds that were unspent at the end of the 2024/25 financial year that was approved by Provincial Treasury.

## EXECUTIVE SUMMARY

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

The table below provides an overview of the of the adjustments that was made to the originally approved 2025/26 budget.

Item	Original Approved Budget 2025/26	Total Adjusts.	Adjusted Budget 2025/26	Adjusted Budget 2026/27	Adjusted Budget 2027/28
Total Revenue (excluding capital transfers and contributions)	554,322	(28,113)	526,209	539,409	553,018
Total Expenditure	551,925	(27,780)	524,145	537,883	552,482
Surplus/(Deficit)	2,397	(332)	2,064	1,526	536
Transfers and subsidies - capital (monetary allocations)	69,734	1,385	71,119	54,600	22,225
Transfers and subsidies - capital (in-kind - all)	--	1,049	1,049	--	--
Surplus/ (Deficit) for the year	72,131	2,102	74,232	56,126	22,761

The 2025/26 original approved total revenue budget (excluding capital transfers and contributions) amounted to R 554,322 million. During the adjustments budget process the revenue excluding capital transfers and contributions budget were adjusted downwards by R 28,113 million from R 554,322 million to R 526,209 million.

The total expenditure budget were decreased by R 27,780 million, from R 551,925 million to R 524,145 million, resulting in an operating surplus of R 2,064 million.

Transfers and subsidies capital increased by R 2,434 million from R 69,734 million to R 72,168 million. When taking into account the transfers and contributions recognised capital, the surplus (deficit) for the year 2025/26 budget year are projected at R 74,232 million.

### **Operating Revenue Budget Adjustments:**

The originally approved total revenue budget (excluding capital transfers and contributions) were adjusted downwards by R 28,113 million, from R 554,322 million to R 526,209 million.

The following adjustments were made:

- Service charges relating to electricity, waste water management and waste management were adjusted downwards to be in line with the performance of the first seven months of the financial year.
- Service charges relating to water revenue were adjusted upwards given the performance of the first seven months of the financial year.
- Interest earned from Receivables and Interest (property rates) were adjusted downwards in total by R 5,100 million due to an increase in arrangements on outstanding debt by consumers that are interest free as well as interest rate cuts last year by the Reserve Bank.
- Trans and subsidies – Operational were adjusted to account for approved grant roll-overs from the 2024/25 financial year as well as additional grants that was allocated by the Western Cape Provincial Government through their adjustments budget. The major reduction was on the revenue in-kind allocation of the Smart Meter Grant of National Treasury. Initially R 46 million was gazetted in the DoRA but the project value that will be implemented this year will amount to R 18,256 million. (Refer to Supporting Table SB7 Adjustments Budget - transfers and grant receipts and Supporting as well as Table SB8 Adjustments Budget - expenditure on transfers and grant programme).
- The Beaufort West Municipality received approval to participate in the water debt relief programme of the Department of Water and Sanitation. Other gains revenue were adjusted to account for the revenue gain of R 3,041 million to be recognised relating to the water debt relief incentive programme.
- Other revenue items were adjusted in line with the current trends taking into account the performance of the first seven months of the financial year.

### **Operating Expenditure Budget Adjustments:**

The total expenditure budget were adjusted downwards by R 27,780 million, from R 551,925 million to R 524,145 million.

The following adjustments were made:

- Employee related cost were reduced by R 7,112 million from R 151,147 million to R 144,035 million. The main reason for the decrease was due to vacancies that was originally budgeted for that was not filled to date as well as savings on vacancies that occurred during the financial year. ( Refer to Supporting Table SB11 Adjustments Budget - councillor and staff benefits).
- Remuneration of councillors were adjusted upwards by R 422 thousand, from R 7,320 million to R 7,742 million to be in line with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits as published by the Minister of Cooperative Governance and Traditional Affairs dated 20 February 2026.
- Bulk purchases electricity were decreased by R 1,274 million based on the current expenditure trends and projected expenditure till the end of the financial year.
- Inventory consumed consist of bulk water purchases as well as materials and supplies for service delivery purposes. The major adjustment were to bulk water purchases due to increased water supply from the Reclamation Plant and increased metering from the dam.
- Debt impairment were adjusted to ensure that provision for debt impairment on service charges and traffic fines to be in line with the projected collection rate.
- The main reason for the increase in interest expenditure of R 5,860 million was to account for the interest provisions relating to the Non-current Provision on Landfill Sites, Non-current employee benefits as well as the municipal debt relief programme.
- Contracted services had to be adjusted to be in line with current expenditure trends as well as expenditure items that will be funded by additional grant allocations received and the reduction in the smart meter grant expenditure.
- A total of R 99,150 million will be written off in the 2025/26 financial year. The amount relate to debt of indigent households, R 24,050 million and prescribed debt of R 21,900. Included in the R 99,150 is an amount of R 53,200 million relating to irrecoverable traffic fines to be written off.

- Other expenditure were projected to increase by R 4,740million to R 46,516 million for the 2025/26 budget year. Operational cost has increased due to the current price increases experienced in the economy as well as high fuel prices.

### Capital Budget Adjustments:

The originally approved capital budget for the 2025/26 budget year amounted to R 62,018 million. The budget was adjusted upwards by R 3,127 million from R 62,018 to R 65,145 million.

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

Functional Area	Originally Approved Capital Budget 2025/26	Total Adjustments	Adjusted Capital Budget 2025/26	Adjusted Capital Budget 2026/27	Adjusted Capital Budget 2027/28
<b>Capital Expenditure - Functional</b>					
<b>Governance and administration</b>	330	200	530	1,020	1,090
Executive and council	-	-	-	-	-
Finance and administration	330	200	530	1,020	1,090
Internal audit	-	-	-	-	-
<b>Community and public safety</b>	7,555	3,652	11,207	6,206	-
Community and social services	992	616	1,608	6,206	-
Sport and recreation	6,563	1,987	8,550	-	-
Public safety	-	1,049	1,049	-	-
Housing	-	-	-	-	-
Health	-	-	-	-	-
<b>Economic and environmental services</b>	12,828	(1,275)	11,554	5,826	200
Planning and development	200	488	688	200	200
Road transport	12,628	(1,763)	10,866	5,626	-
Environmental protection	-	-	-	-	-
<b>Trading services</b>	41,304	550	41,854	36,038	22,419
Energy sources	7,826	280	8,106	5,454	7,392
Water management	18,952	-	18,952	-	-
Waste water management	14,526	-	14,526	30,583	12,986
Waste management	-	270	270	-	2,041
<b>Other</b>	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	<b>62,018</b>	<b>3,127</b>	<b>65,145</b>	<b>49,090</b>	<b>23,709</b>

The adjusted capital budget will be funded as follows:

Funding	Originally Approved Capital Budget 2025/26	Total Adjustments	Adjusted Capital Budget 2025/26	Adjusted Capital Budget 2026/27	Adjusted Capital Budget 2027/28
<b>Funded by:</b>					
National Government	57,595	(296)	57,299	47,479	19,326
Provincial Government	3,043	1,523	4,567	-	-
District Municipality	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	1,049	1,049	-	-
<b>Transfers recognised - capital</b>	<b>60,638</b>	<b>2,277</b>	<b>62,915</b>	<b>47,479</b>	<b>19,326</b>
<b>Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>1,380</b>	<b>850</b>	<b>2,230</b>	<b>1,611</b>	<b>4,382</b>
<b>Total Capital Funding</b>	<b>62,018</b>	<b>3,127</b>	<b>65,145</b>	<b>49,090</b>	<b>23,709</b>

An amended MIG DPIP / budget was tabled and approved by council in January 2026 in order to make adjustments to the MIG funded projects over the 2025/26 MTREF.

The municipality also received a donation of three Toyota Corolla Cross XI (P30) vehicles to the value of R 1,049,304 excl. VAT from Vanguard Rigging (PTY) Ltd as part for the Wind Farm Project near Murraysburg.

In the 2024/25 financial year the municipality received funding from Provincial Government towards capital projects. The municipality applied for a roll-over of these funds to the 2025/26 financial and projects amounting to R 1,523,362 was included in the adjustments budget.

Projects financed from own funding (CRR) of the municipality were increased by R 850,000 from the original budget of R 1,380,290 to R 2,230,290.

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

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

- Infrastructure Assets – R 52,170,133;
- Community Assets – R 10,158,042;
- Computer Equipment – R 230,000;
- Furniture and Office Equipment – R 300,000;
- Machinery and Equipment – R 687,826; and
- Transport Assets – R 1,599,304.

## Recommendations

### It is recommended that:

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



Cllr. G.J. Duimpies

**EXECUTIVE MAYOR**

# ADJUSTMENT BUDGET TABLES

## Table B1 - Adjustments Budget Summary

WC053 Beaufort West - Table B1 Adjustments Budget Summary -												
Description	Budget Year 2025/26									Budget Year	Budget Year	
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
	Budget	Adjusted	Funds	capital	Unavoid.	Govt.	Adjusts.	Adjusts.	Budget	Budget	Budget	
	1	2	3	4	5	6	7	8				
R thousands	A	A1	B	C	D	E	F	G	H			
<b>Financial Performance</b>												
Property rates	57,971	-	-	-	-	-	-	-	57,971	61,449	65,137	
Service charges	204,962	-	-	-	-	-	(2,731)	202,231	220,166	238,191		
Investment revenue	2,915	-	-	-	-	-	570	3,485	3,212	3,393		
Transfers recognised - operational	154,791	-	-	-	-	-	(23,617)	131,174	115,146	126,888		
Other own revenue	133,683	-	-	-	-	-	(2,335)	131,348	139,436	119,410		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>554,322</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28,113)</b>	<b>526,209</b>	<b>539,409</b>	<b>553,018</b>		
Employee costs	151,147	-	-	-	-	-	(7,112)	144,035	162,113	169,866		
Remuneration of councillors	7,320	-	-	-	-	-	422	7,742	8,052	8,374		
Depreciation & asset impairment	26,085	-	-	-	-	-	-	26,085	26,986	20,806		
Finance charges	1,395	-	-	-	-	-	5,860	7,255	5,880	5,472		
Inventory consumed and bulk purchases	148,961	-	-	-	-	-	2,595	151,556	163,256	175,401		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-		
Other expenditure	217,016	-	-	-	-	-	(29,546)	187,470	171,596	171,563		
<b>Total Expenditure</b>	<b>551,925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27,780)</b>	<b>524,145</b>	<b>537,883</b>	<b>552,482</b>		
<b>Surplus/(Deficit)</b>	<b>2,397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(332)</b>	<b>2,064</b>	<b>1,526</b>	<b>536</b>		
Transfers and subsidies - capital (monetary allocations)	69,734	-	-	-	-	-	1,385	71,119	54,600	22,225		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	1,049	1,049	-	-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>72,131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,102</b>	<b>74,232</b>	<b>58,126</b>	<b>22,761</b>		
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/ (Deficit) for the year</b>	<b>72,131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,102</b>	<b>74,232</b>	<b>58,126</b>	<b>22,761</b>		
<b>Capital expenditure &amp; funds sources</b>												
Capital expenditure	62,018	-	-	-	-	-	3,127	65,145	49,090	23,709		
Transfers recognised - capital	60,638	-	-	-	-	-	2,277	62,915	47,479	19,326		
Borrowing	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	1,380	-	-	-	-	-	850	2,230	1,611	4,382		
<b>Total sources of capital funds</b>	<b>62,018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,127</b>	<b>65,145</b>	<b>49,090</b>	<b>23,709</b>		
<b>Financial position</b>												
Total current assets	101,081	-	-	-	-	-	(11,416)	89,666	105,834	135,710		
Total non current assets	494,518	-	-	-	-	-	18,004	512,522	534,626	537,528		
Total current liabilities	94,489	-	-	-	-	-	31,699	126,188	108,575	115,170		
Total non current liabilities	72,816	-	-	-	-	-	13,995	86,811	86,579	90,002		
<b>Community wealth/Equity</b>	<b>428,284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(38,105)</b>	<b>389,179</b>	<b>445,305</b>	<b>468,067</b>		

**Table B2 Adjustments Budget Financial Performance (functional classification)**

WC053 Beaufort West - Table B2 Adjustments Budget Financial Performance (functional classification) -												
Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands	1, 4											
<b>Revenue - Functional</b>												
<i>Governance and administration</i>		200,934	-	-	-	-	-	-	(101,340)	99,594	97,491	102,875
Executive and council		12,222	-	-	-	-	-	-	55	12,278	12,153	12,678
Finance and administration		188,712	-	-	-	-	-	-	(101,395)	87,317	85,338	90,196
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		40,364	-	-	-	-	-	-	65,915	106,278	112,642	117,838
Community and social services		9,883	-	-	-	-	-	-	1,018	10,901	15,251	8,873
Sport and recreation		7,060	-	-	-	-	-	-	2,185	9,245	169	180
Public safety		23,022	-	-	-	-	-	-	62,954	85,976	89,271	93,825
Housing		399	-	-	-	-	-	-	(242)	157	7,952	14,960
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16,025	-	-	-	-	-	-	(1,221)	14,804	7,545	1,123
Planning and development		1,591	-	-	-	-	-	-	806	2,397	1,025	1,066
Road transport		14,434	-	-	-	-	-	-	(2,027)	12,407	6,520	57
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		366,733	-	-	-	-	-	-	10,968	377,701	376,331	353,408
Energy sources		167,407	-	-	-	-	-	-	22,000	189,406	200,111	191,009
Water management		110,874	-	-	-	-	-	-	(5,284)	105,590	71,696	75,242
Waste water management		58,982	-	-	-	-	-	-	(5,117)	53,865	74,592	52,920
Waste management		29,470	-	-	-	-	-	-	(630)	28,840	29,932	34,237
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	624,056	-	-	-	-	-	-	(25,679)	598,377	594,009	575,244
<b>Expenditure - Functional</b>												
<i>Governance and administration</i>		90,716	-	-	-	-	-	-	26,289	119,005	124,710	135,716
Executive and council		25,387	-	-	-	-	-	-	12,764	38,150	35,316	36,830
Finance and administration		63,636	-	-	-	-	-	-	15,553	79,389	87,807	97,229
Internal audit		1,493	-	-	-	-	-	-	(27)	1,466	1,588	1,657
<i>Community and public safety</i>		147,101	-	-	-	-	-	-	(27,244)	119,857	129,282	121,108
Community and social services		13,992	-	-	-	-	-	-	1,636	15,628	15,932	16,687
Sport and recreation		9,873	-	-	-	-	-	-	(75)	9,798	9,909	10,386
Public safety		121,276	-	-	-	-	-	-	(28,391)	92,885	93,947	77,410
Housing		1,960	-	-	-	-	-	-	(414)	1,546	9,495	16,626
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32,468	-	-	-	-	-	-	(407)	32,061	34,619	34,071
Planning and development		10,337	-	-	-	-	-	-	(41)	10,296	10,744	10,450
Road transport		22,151	-	-	-	-	-	-	(367)	21,784	23,876	23,621
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		281,621	-	-	-	-	-	-	(28,419)	253,202	249,271	261,587
Energy sources		156,768	-	-	-	-	-	-	508	157,276	165,971	178,404
Water management		86,802	-	-	-	-	-	-	(26,258)	60,544	45,603	46,652
Waste water management		18,809	-	-	-	-	-	-	(3,392)	15,417	16,894	16,355
Waste management		19,243	-	-	-	-	-	-	723	19,965	20,803	20,176
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	551,925	-	-	-	-	-	-	(27,780)	524,145	537,883	552,482
<b>Surplus (Deficit) for the year</b>		72,131	-	-	-	-	-	-	2,102	74,232	56,126	22,761

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

WC053 Beaufort West - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -												
Vote Description  <i>[insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 1 - MUNICIPAL MANAGER		8,758	-	-	-	-	-	-	921	9,679	8,546	8,925
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		278,785	-	-	-	-	-	-	63,170	341,955	354,572	320,954
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		11,741	-	-	-	-	-	-	4,854	16,595	11,687	12,109
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		109,006	-	-	-	-	-	-	(37,480)	71,526	74,909	79,288
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		215,765	-	-	-	-	-	-	(57,143)	158,622	144,296	153,968
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	624,058	-	-	-	-	-	-	(25,679)	598,377	594,009	575,244
<b>Expenditure by Vote</b>	1											
Vote 1 - MUNICIPAL MANAGER		7,159	-	-	-	-	-	-	(1,370)	5,789	7,633	8,093
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		256,365	-	-	-	-	-	-	19,613	275,978	273,835	286,502
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		52,445	-	-	-	-	-	-	21,741	74,186	65,889	68,701
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		22,803	-	-	-	-	-	-	13,588	36,392	48,266	56,451
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		213,153	-	-	-	-	-	-	(81,353)	131,800	142,259	132,735
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	551,925	-	-	-	-	-	-	(27,780)	524,145	537,883	552,482
<b>Surplus/ (Deficit) for the year</b>	2	72,131	-	-	-	-	-	-	2,102	74,232	56,126	22,761

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

WC053 Beaufort West - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	138,976	-	-	-	-	-	(5,108)	(5,108)	133,869	147,340	160,600
Service charges - Water	2	29,856	-	-	-	-	-	5,312	5,312	35,167	37,277	39,514
Service charges - Waste Water Management	2	22,939	-	-	-	-	-	(1,819)	(1,819)	21,120	22,387	23,730
Service charges - Waste Management	2	13,190	-	-	-	-	-	(1,115)	(1,115)	12,075	13,162	14,346
Sale of Goods and Rendering of Services		1,017	-	-	-	-	-	-	-	1,017	1,095	1,172
Agency services		1,697	-	-	-	-	-	(194)	(194)	1,503	1,653	1,818
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		12,711	-	-	-	-	-	(4,134)	(4,134)	8,577	9,006	9,456
Interest earned from Current and Non Current Assets		2,915	-	-	-	-	-	570	570	3,485	3,212	3,393
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,981	-	-	-	-	-	(697)	(697)	1,284	1,349	1,416
Special selling levies		-	-	-	-	-	-	-	-	-	-	-
License and permits		273	-	-	-	-	-	(83)	(83)	190	202	214
Operational Revenue		1,859	-	-	-	-	-	-	-	1,859	1,961	2,059
<b>Non-Exchange Revenue</b>												
Property rates	2	57,971	-	-	-	-	-	-	-	57,971	61,449	65,137
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and tribals		83,479	-	-	-	-	-	(3)	(3)	83,476	87,676	92,088
Licences or permits		208	-	-	-	-	-	(50)	(50)	158	168	179
Transfer and subsidies - Operational		154,791	-	-	-	-	-	(23,617)	(23,617)	131,174	115,146	126,888
Interest		3,655	-	-	-	-	-	(966)	(966)	2,689	2,823	2,955
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		1,215	-	-	-	-	-	751	751	1,966	2,114	2,240
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		25,587	-	-	-	-	-	3,041	3,041	28,628	31,390	5,803
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>554,322</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28,113)</b>	<b>(28,113)</b>	<b>526,209</b>	<b>539,409</b>	<b>553,018</b>
<b>Expenditure By Type</b>												
Employee related costs		151,147	-	-	-	-	-	(7,112)	(7,112)	144,035	162,113	169,866
Remuneration of councillors		7,320	-	-	-	-	-	422	422	7,742	8,052	8,374
Bulk purchases - electricity		121,951	-	-	-	-	-	(1,274)	(1,274)	120,677	131,248	142,838
Inventory consumed		27,010	-	-	-	-	-	3,869	3,869	30,879	32,007	33,563
Debt impairment		66,155	-	-	-	-	-	(77,816)	(77,816)	(11,661)	18,836	4,986
Depreciation and amortisation		26,085	-	-	-	-	-	-	-	26,085	26,986	20,806
Interest		1,395	-	-	-	-	-	5,860	5,860	7,255	5,880	5,472
Contracted services		76,115	-	-	-	-	-	(22,650)	(22,650)	53,465	39,172	49,266
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		32,970	-	-	-	-	-	66,180	66,180	99,150	71,650	73,050
Operational costs		41,775	-	-	-	-	-	4,740	4,740	46,516	41,938	44,261
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>551,925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27,780)</b>	<b>(27,780)</b>	<b>524,145</b>	<b>537,883</b>	<b>552,482</b>
<b>Surplus/(Deficit)</b>												
		2,397	-	-	-	-	-	(332)	(332)	2,064	1,526	536
Transfers and subsidies - capital (monetary allocations)		69,734	-	-	-	-	-	1,385	1,385	71,119	54,600	22,225
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	1,049	1,049	1,049	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>72,131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,102</b>	<b>2,102</b>	<b>74,232</b>	<b>56,126</b>	<b>22,761</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>72,131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,102</b>	<b>2,102</b>	<b>74,232</b>	<b>56,126</b>	<b>22,761</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>72,131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,102</b>	<b>2,102</b>	<b>74,232</b>	<b>56,126</b>	<b>22,761</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>1</b>	<b>72,131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,102</b>	<b>2,102</b>	<b>74,232</b>	<b>56,126</b>	<b>22,761</b>

**Table B5 – Adjustments Capital Expenditure Budget by Vote**

WC053 Beaufort West - Table B5 Adjustments Capital Expenditure Budget by vote and funding -												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		6,591	-	-	-	-	-	24,926	24,926	33,518	41,864	20,578
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	230	230	230	870	940
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	300	300	300	150	150
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		12,855	-	-	-	-	-	(11,426)	(11,426)	1,429	6,206	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	21,447	-	-	-	-	-	14,030	14,030	35,477	49,090	21,668
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	388	388	388	-	-
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		33,678	-	-	-	-	-	(14,446)	(14,446)	19,232	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		230	-	-	-	-	-	(51)	(51)	179	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		100	-	-	-	-	-	(100)	(100)	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		6,563	-	-	-	-	-	3,306	3,306	9,869	-	2,041
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		40,572	-	-	-	-	-	(10,903)	(10,903)	29,669	-	2,041
<b>Total Capital Expenditure - Vote</b>		62,018	-	-	-	-	-	3,127	3,127	65,145	49,090	23,709
<b>Capital Expenditure - Functional</b>												
<i>Governance and administration</i>		330	-	-	-	-	-	200	200	530	1,020	1,090
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		330	-	-	-	-	-	200	200	530	1,020	1,090
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		7,555	-	-	-	-	-	3,652	3,652	11,207	6,206	-
Community and social services		992	-	-	-	-	-	616	616	1,608	6,206	-
Sport and recreation		6,563	-	-	-	-	-	1,987	1,987	8,550	-	-
Public safety		-	-	-	-	-	-	1,049	1,049	1,049	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12,828	-	-	-	-	-	(1,275)	(1,275)	11,554	5,826	200
Planning and development		200	-	-	-	-	-	488	488	688	200	200
Road transport		12,628	-	-	-	-	-	(1,763)	(1,763)	10,866	5,626	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		41,304	-	-	-	-	-	550	550	41,854	36,038	22,419
Energy sources		7,826	-	-	-	-	-	280	280	8,106	5,454	7,392
Water management		18,952	-	-	-	-	-	-	-	18,952	-	-
Waste water management		14,526	-	-	-	-	-	-	-	14,526	30,583	12,986
Waste management		-	-	-	-	-	-	270	270	270	-	2,041
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	62,018	-	-	-	-	-	3,127	3,127	65,145	49,090	23,709
<b>Funded by:</b>												
National Government		57,596	-	-	-	-	-	(296)	(296)	57,299	47,479	19,326
Provincial Government		3,043	-	-	-	-	-	1,523	1,523	4,567	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov. Depar'ts Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	1,049	1,049	1,049	-	-
<b>Transfers recognised - capital</b>	4	60,638	-	-	-	-	-	2,277	2,277	62,915	47,479	19,326
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		1,380	-	-	-	-	-	850	850	2,230	1,611	4,382
<b>Total Capital Funding</b>		62,018	-	-	-	-	-	3,127	3,127	65,145	49,090	23,709

**Table B6 – Adjustments Budget Financial Position**

WC053 Beaufort West - Table B6 Adjustments Budget Financial Position -												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27 Adjusted Budget	+2 2027/28 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		19,295	-	-	-	-	-	6,497	8,497	27,791	36,491	40,136
Trade and other receivables from exchange transactions	1	23,276	-	-	-	-	-	(5,485)	(5,485)	17,791	21,337	26,638
Receivables from non-exchange transactions	1	28,747	-	-	-	-	-	(10,638)	(10,638)	18,109	22,030	42,962
Current portion of non-current receivables	2	1,599	-	-	-	-	-	-	-	1,599	1,599	1,599
Inventory		3,058	-	-	-	-	-	1,005	1,005	4,063	4,063	4,063
VAT		14,761	-	-	-	-	-	(1,794)	(1,794)	12,966	12,966	12,966
Other current assets		10,345	-	-	-	-	-	(2,999)	(2,999)	7,346	7,346	7,346
<b>Total current assets</b>		<b>101,081</b>	-	-	-	-	-	<b>(11,416)</b>	<b>(11,416)</b>	<b>89,666</b>	<b>105,834</b>	<b>135,710</b>
<b>Non current assets</b>												
Investments		-	-	-	-	-	-	1,592	1,592	1,592	1,592	1,592
Investment property		5,412	-	-	-	-	-	(514)	(514)	4,897	4,872	4,622
Property, plant and equipment	3	484,851	-	-	-	-	-	5,430	5,430	490,282	512,620	515,679
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		3,340	-	-	-	-	-	-	-	3,340	3,340	3,340
Intangible assets		1,343	-	-	-	-	-	(321)	(321)	1,022	1,013	1,006
Trade and other receivables from exchange transactions		(511)	-	-	-	-	-	697	697	186	186	186
Non-current receivables from non-exchange transactions		83	-	-	-	-	-	11,120	11,120	11,203	11,203	11,203
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>494,518</b>	-	-	-	-	-	<b>18,004</b>	<b>18,004</b>	<b>512,522</b>	<b>534,626</b>	<b>537,528</b>
<b>TOTAL ASSETS</b>		<b>595,599</b>	-	-	-	-	-	<b>6,588</b>	<b>6,588</b>	<b>602,188</b>	<b>640,459</b>	<b>673,238</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		651	-	-	-	-	-	(0)	(0)	651	708	787
Consumer deposits		2,682	-	-	-	-	-	111	111	2,793	2,793	2,793
Trade and other payables from exchange transactions		62,347	-	-	-	-	-	25,417	25,417	87,765	61,504	58,894
Trade and other payables from non-exchange transactions		0	-	-	-	-	-	779	779	779	779	779
Provisions		19,285	-	-	-	-	-	3,784	3,784	23,049	31,580	40,869
VAT		9,553	-	-	-	-	-	1,608	1,608	11,161	11,211	11,247
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>94,499</b>	-	-	-	-	-	<b>31,699</b>	<b>31,699</b>	<b>126,196</b>	<b>108,575</b>	<b>115,170</b>
<b>Non current liabilities</b>												
Borrowing	1	1,921	-	-	-	-	-	0	0	1,921	1,213	426
Provisions	1	28,017	-	-	-	-	-	7,161	7,161	35,178	39,060	43,634
Long term portion of trade payables		14,097	-	-	-	-	-	(2,241)	(2,241)	11,856	2,458	(4,330)
Other non-current liabilities		28,780	-	-	-	-	-	9,075	9,075	37,855	43,848	50,272
<b>Total non current liabilities</b>		<b>72,815</b>	-	-	-	-	-	<b>13,995</b>	<b>13,995</b>	<b>88,811</b>	<b>86,579</b>	<b>90,002</b>
<b>TOTAL LIABILITIES</b>		<b>167,315</b>	-	-	-	-	-	<b>45,693</b>	<b>45,693</b>	<b>213,008</b>	<b>195,154</b>	<b>205,172</b>
<b>NET ASSETS</b>	2	<b>428,284</b>	-	-	-	-	-	<b>(39,105)</b>	<b>(39,105)</b>	<b>389,179</b>	<b>445,305</b>	<b>468,067</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		424,180	-	-	-	-	-	(39,105)	(39,105)	385,075	441,201	463,962
Funds and Reserves		4,104	-	-	-	-	-	-	-	4,104	4,104	4,104
Other		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>428,284</b>	-	-	-	-	-	<b>(39,105)</b>	<b>(39,105)</b>	<b>389,179</b>	<b>445,305</b>	<b>468,067</b>

**Table B7 – Adjustments Budget Cash Flows**

WC053 Beaufort West - Table B7 Adjustments Budget Cash Flows -												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		51,150	-	-	-	-	-	(7,885)	(7,885)	43,264	45,933	47,974
Service charges		190,836	-	-	-	-	-	(2,540)	(2,540)	188,295	204,884	221,709
Other revenue		101,364	-	-	-	-	-	(4,196)	(4,196)	97,168	99,937	103,734
Transfers and Subsidies - Operational	1	108,791	-	-	-	-	-	(2,511)	(2,511)	106,280	114,281	125,993
Transfers and Subsidies - Capital	1	69,734	-	-	-	-	-	4,949	4,949	74,683	55,465	23,120
Interest		2,915	-	-	-	-	-	7,893	7,893	10,808	10,901	11,467
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(459,867)	-	-	-	-	-	18,083	18,083	(441,784)	(471,798)	(504,744)
Finance charges		(1,395)	-	-	-	-	-	-	-	(1,395)	(1,262)	(1,191)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>63,527</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,792</b>	<b>13,792</b>	<b>77,319</b>	<b>58,441</b>	<b>28,061</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		0	-	-	-	-	-	(0)	(0)	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(62,018)	-	-	-	-	-	(2,078)	(2,078)	(64,096)	(49,090)	(23,709)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(62,018)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,078)</b>	<b>(2,078)</b>	<b>(64,096)</b>	<b>(49,090)</b>	<b>(23,709)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		(1,169)	-	-	-	-	-	-	-	(1,169)	(651)	(708)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1,169)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,169)</b>	<b>(651)</b>	<b>(708)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>												
		340	-	-	-	-	-	11,714	11,714	12,054	8,700	3,544
Cash/cash equivalents at the year begin:	2	18,955	-	-	-	-	-	(3,218)	(3,218)	15,737	27,791	36,491
Cash/cash equivalents at the year end:	2	19,295	-	-	-	-	-	8,497	8,497	27,791	36,491	40,136

# ADJUSTMENTS BUDGET SUPPORTING DOCUMENTATION

## Expenditure on allocations and grant programmes

### Supporting Table SB7 Adjustments Budget - transfers and grant receipts

WC053 Beaufort West - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -										
Description	Ref	Current Year 2025/26						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7	8	9	10	11	12	+1 2026/27	+2 2027/28
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		143,161	-	-	-	(27,406)	(27,404)	115,757	99,417	103,898
Local Government Equitable Share		92,780	-	-	-	-	-	92,780	96,452	100,801
Municipal Infrastructure Grant (MIG)	3	812	-	-	-	340	340	1,152	885	895
Local Government Financial Management Grant (FMG)		2,000	-	-	-	-	-	2,000	2,100	2,200
Expanded Public Works Programme Integrated Grant (EPWP)		1,569	-	-	-	-	-	1,569	-	-
Smart Meters Grant		46,000	-	-	-	(27,744)	(27,744)	18,256	-	-
<b>Provincial Government:</b>		9,092	-	-	878	-	878	9,970	15,729	22,992
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		495	-	-	-	-	-	495	-	-
Provincial Treasury - Western Cape Municipal Financial Recovery Services Grant		-	-	-	-	-	-	-	-	-
Department of Infrastructure - Infrastructure		-	-	-	-	-	-	-	50	57
Department of Infrastructure - Title Deeds Restriction Grant		399	-	-	(242)	-	(242)	157	-	-
Department of Infrastructure - Human Settlements Development Grant (Beneficiaries)		-	-	-	-	-	-	-	7,952	14,960
Department Cultural Affairs & Sport - Replacement Funding for most vulnerable B3 Municipalities		7,272	-	-	-	-	-	7,272	7,501	7,549
Department Cultural Affairs & Sport - Library Service - Community Library Services Grant		-	-	-	-	-	-	-	-	-
Department of Local Government - Municipal Energy Resilience Grant		400	-	-	-	-	-	400	-	-
Department of Local Government - Thusong Service Centres Grant (Sustainability - Operational Support Grant)		300	-	-	-	-	-	300	-	200
Department of Local Government - Community Development Workers (CDW) Operational Support Grant	4	226	-	-	-	-	-	226	226	226
Department of Local Government - Western Cape Municipal Interventions Grant	5	-	-	-	1,120	-	1,120	1,120	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Central Karoo District Municipality		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		2,538	-	-	-	580	580	3,118	-	-
SETA - Chemical Industries Education & Training Authority		2,538	-	-	-	-	-	2,538	-	-
Services SETA		-	-	-	-	-	-	-	-	-
SETA - Local Government Sector Education and Training Authority		-	-	-	-	580	580	580	-	-
<b>Total Operating Transfers and Grants</b>	6	154,791	-	-	878	(26,824)	(26,846)	128,845	115,146	126,888
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		66,234	-	-	-	(340)	(340)	65,894	54,600	22,225
Municipal Infrastructure Grant (MIG)		22,234	-	-	-	(340)	(340)	21,894	16,429	16,999
Integrated National Electrification Programme Grant (INEP)		9,000	-	-	-	-	-	9,000	5,000	5,226
Water Services Infrastructure Grant		35,000	-	-	-	-	-	35,000	33,171	-
<b>Provincial Government:</b>		3,500	-	-	-	-	-	3,500	-	-
Department of Local Government - Municipal Water Resilience Grant		3,500	-	-	-	-	-	3,500	-	-
Department of Local Government - Municipal Interventions Grant		-	-	-	-	-	-	-	-	-
Department Cultural Affairs & Sport - Library Service - Community Library Services Grant		-	-	-	-	-	-	-	-	-
Department Cultural Affairs & Sport - Development of Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>(insert description)</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	6	69,734	-	-	-	(340)	(340)	69,394	54,600	22,225
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		224,525	-	-	878	(27,164)	(26,286)	198,239	169,746	149,113

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

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

Description	Ref	Current Year 2025/26						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	2	3	4	5	6	7		
			A1	B	C	D	E	F		
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		143,161	-	-	-	(27,404)	(27,404)	115,757	99,417	103,896
Local Government/Equitable Share		92,780	-	-	-	-	-	92,780	96,452	100,801
Municipal Infrastructure Grant (MIG)		812	-	-	-	340	340	1,152	665	895
Local Government Financial Management Grant (FMG)		2,000	-	-	-	-	-	2,000	2,100	2,200
Expanded Public Works Programme Integrated Grant (EPWP)		1,569	-	-	-	-	-	1,569	-	-
Smart Meters Grant		46,000	-	-	-	(27,744)	(27,744)	18,256	-	-
Provincial Government:		9,092	-	-	878	1,794	2,672	11,784	15,729	22,992
Provincial Treasury : Western Cape Financial Management Capacity Building Grant		485	-	-	-	421	421	916	-	-
Provincial Treasury : Western Cape Municipal Financial Recovery Services Grant		-	-	-	-	-	-	-	-	-
Department of Infrastructure : Infrastructure		-	-	-	-	-	-	-	50	57
Department of Infrastructure : Title Deeds Restoration Grant		399	-	-	(242)	-	(242)	157	-	-
Department of Infrastructure : Human Settlements Development Grant (Beneficiaries)		-	-	-	-	-	-	-	7,952	14,960
Department Cultural Affairs & Sport Replacement Funding for most vulnerable R3 Municipalities		7,272	-	-	-	229	228	7,500	7,501	7,547
Department Cultural Affairs & Sport Library Service - Community Library Services Grant		-	-	-	-	411	411	411	-	-
Department of Local Government : Municipal Energy Resilience Grant		400	-	-	-	-	-	400	-	-
Department of Local Government : Thusong Service Centres Grant (Sustainability: Operational Support Grant)		300	-	-	-	-	-	300	-	200
Department of Local Government : Community Development Workers (CDW) Operational Support Grant		226	-	-	-	55	55	281	226	226
Department of Local Government : Western Cape Municipal Interventions Grant		-	-	-	1,120	679	1,799	1,799	-	-
Other transfers and grants (Insert description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	114	114	114	-	-
Central Karoo District Municipality		-	-	-	-	114	114	114	-	-
Other grant providers:		2,538	-	-	-	1,001	1,001	3,539	-	-
SETA : Chemical Industries Education & Training Authority		2,538	-	-	-	421	421	2,959	-	-
Services SETA		-	-	-	-	-	-	-	-	-
SETA : Local Government Sector Education and Training Authority		-	-	-	-	580	580	580	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>154,791</b>	<b>-</b>	<b>-</b>	<b>878</b>	<b>(24,485)</b>	<b>(23,617)</b>	<b>131,174</b>	<b>115,148</b>	<b>126,888</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		66,234	-	-	-	(340)	(340)	65,894	54,600	22,225
Municipal Infrastructure Grant (MIG)		22,234	-	-	-	(340)	(340)	21,894	16,428	16,999
Integrated National Electrification Programme Grant (INEP)		9,000	-	-	-	-	-	9,000	5,000	5,225
Water Services Infrastructure Grant		35,000	-	-	-	-	-	35,000	33,171	-
Provincial Government:		3,500	-	-	-	1,725	1,725	5,225	-	-
Department of Local Government : Municipal Water Resilience Grant		3,500	-	-	-	-	-	3,500	-	-
Department of Local Government : Municipal Interventions Grant		-	-	-	-	446	446	446	-	-
Department Cultural Affairs & Sport Library Service - Community Library Services Grant		-	-	-	-	179	179	179	-	-
Department Cultural Affairs & Sport : Development of Sport and Recreation Facilities		-	-	-	-	1,100	1,100	1,100	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
(Insert description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
(Insert description)		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>69,734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,385</b>	<b>1,385</b>	<b>71,119</b>	<b>54,600</b>	<b>22,225</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>224,525</b>	<b>-</b>	<b>-</b>	<b>878</b>	<b>(23,110)</b>	<b>(22,232)</b>	<b>202,293</b>	<b>169,748</b>	<b>149,113</b>

# Councillor Allowances and employee benefits

## Supporting Table SB11 Adjustments Budget - councillor and staff benefits

WC053 Beaufort West - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -											
Summary of remuneration	Ref	Budget Year 2025/26									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages		6,548	-	-	-	-	-	515	515	7,063	7.9%
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		136	-	-	-	-	-	(68)	(68)	68	-50.0%
Cellphone Allowance		584	-	-	-	-	-	(22)	(22)	562	-
Housing Allowances		-	-	-	-	-	-	-	-	-	-
Other benefits and allowances		51	-	-	-	-	-	(2)	(2)	49	-
<b>Sub Total - Councillors</b>		<b>7,320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>422</b>	<b>422</b>	<b>7,742</b>	<b>5.8%</b>
<b>% Increase</b>			<b>(0)</b>							<b>0</b>	
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		4,331	-	-	-	-	-	(1,886)	(1,886)	2,445	-43.5%
Pension and UIF Contributions		367	-	-	-	-	-	150	150	517	40.7%
Medical Aid Contributions		100	-	-	-	-	-	94	94	194	94.1%
Overtime		-	-	-	-	-	-	-	-	-	-
Performance Bonus		325	-	-	-	-	-	(54)	(54)	271	-
Motor Vehicle Allowance		181	-	-	-	-	-	100	100	281	55.2%
Cellphone Allowance		72	-	-	-	-	-	16	16	88	22.2%
Housing Allowances		-	-	-	-	-	-	-	-	-	-
Other benefits and allowances		82	-	-	-	-	-	(81)	(81)	0	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-
Entertainment	5	-	-	-	-	-	-	-	-	-	-
Scarcity		348	-	-	-	-	-	(108)	(108)	240	-
Acting and post-related allowance		-	-	-	-	-	-	185	185	185	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,806</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,585)</b>	<b>(1,585)</b>	<b>4,221</b>	<b>-27.3%</b>
<b>% Increase</b>			<b>(0)</b>							<b>(0)</b>	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		101,446	-	-	-	-	-	(8,662)	(8,662)	92,784	-8.5%
Pension and UIF Contributions		17,628	-	-	-	-	-	(1,786)	(1,786)	15,842	-10.1%
Medical Aid Contributions		2,972	-	-	-	-	-	(86)	(86)	2,886	-2.9%
Overtime		4,793	-	-	-	-	-	1,221	1,221	6,015	25.5%
Performance Bonus		7,634	-	-	-	-	-	(1,006)	(1,006)	6,628	-
Motor Vehicle Allowance		324	-	-	-	-	-	(73)	(73)	251	-22.6%
Cellphone Allowance		158	-	-	-	-	-	(22)	(22)	136	-13.8%
Housing Allowances		496	-	-	-	-	-	8	8	505	-
Other benefits and allowances		6,332	-	-	-	-	-	(323)	(323)	6,009	-
Payments in lieu of leave		-	-	-	-	-	-	578	578	578	#DIV/0!
Long service awards		1,209	-	-	-	-	-	(185)	(185)	1,024	-15.3%
Post-retirement benefit obligations		1,667	-	-	-	-	-	3,921	3,921	5,588	235.2%
Entertainment	5	-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post-related allowance		681	-	-	-	-	-	887	887	1,568	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>145,341</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,527)</b>	<b>(5,527)</b>	<b>139,814</b>	<b>-3.8%</b>
<b>% Increase</b>											
<b>Total Parent Municipality</b>		<b>158,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,689)</b>	<b>(6,689)</b>	<b>151,778</b>	<b>-4.2%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>158,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,689)</b>	<b>(6,689)</b>	<b>151,778</b>	<b>-4.2%</b>
<b>% Increase</b>											
<b>TOTAL MANAGERS AND STAFF</b>		<b>151,147</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,112)</b>	<b>(7,112)</b>	<b>144,035</b>	<b>-4.7%</b>

# Capital expenditure details

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

WC053 Beaufort West - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2026/27 Adjusted Budget	+2 2027/28 Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		30,435	-	-	-	-	-	-	-	30,435	29,951	2,847
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	1,107	2,847
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	1,107	2,847
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		15,909	-	-	-	-	-	-	-	15,909	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		15,909	-	-	-	-	-	-	-	15,909	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		14,526	-	-	-	-	-	-	-	14,526	28,844	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		14,526	-	-	-	-	-	-	-	14,526	28,844	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Uniform Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27 Adjusted Budget	+2 2027/28 Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Community Assets</b>												
Community Facilities												
Halls												
Centres												
Crèches												
Clinics/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria												
Police												
Parks												
Public Open Space												
Nature Reserves												
Public Abolition Facilities												
Markets												
Stalls												
Abattoirs												
Airports												
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities												
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
Heritage assets												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties												
Revenue Generating												
Improved Property												
Unimproved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
Other assets												
Operational Buildings												
Municipal Offices												
Pay/Enquiry Points												
Bulking Plant Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots												
Capital Spares												
Housing												
Staff Housing												
Social Housing												
Capital Spares												
Biological or Cultivated Assets												
Biological or Cultivated Assets												
Intangible Assets												
Services												
Licences and Rights												
Water Rights												
Effluent Licences												
Solid Waste Licences												
Computer Software and Applications												
Local Settlement Software Applications												
Unspecified												
Computer Equipment		230								230	870	940
Computer Equipment		230								230	870	940
Furniture and Office Equipment		100					200	200	300	300	150	150
Furniture and Office Equipment		100					200	200	300	300	150	150
Machinery and Equipment		200					488	488	888	888	200	200
Machinery and Equipment		200					488	488	888	888	200	200
Transport Assets							1,599	1,599	1,599	1,599		
Transport Assets							1,599	1,599	1,599	1,599		
Land												
Land												
Zoo's, Marine and Non-biological Animals												
Zoo's, Marine and Non-biological Animals												
Living resources												
Mature												
Polking and Protection												
Zoological plants and animals												
Immature												
Polking and Protection												
Zoological plants and animals												
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	30,985						2,287	2,287	33,282	31,171	4,137

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

WC053 Beaufort West - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unform. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		77	-	-	-	-	-	(77)	(77)	-	1,739	12,986
Roads Infrastructure		77	-	-	-	-	-	(77)	(77)	-	-	-
Roads		77	-	-	-	-	-	(77)	(77)	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	1,739	12,986
Pump Station		-	-	-	-	-	-	-	-	-	1,739	12,986
Retioulution		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	7	8	9	10	11	12	13	14	+1 2026/27	+2 2027/28
		A1	B	C	D	E	F	G	H			
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>												
<b>Community Assets</b>												
Community Facilities												
Halls												
Centras												
Crèches												
Child/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria												
Police												
Parks												
Public Open Space												
Nature Reserves												
Public Abolition Facilities												
Markets												
Stalls												
Abattoirs												
Airports												
Taxi/Rail/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities												
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
<b>Heritage assets</b>												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
<b>Investment properties</b>												
Revenue Generating												
Improved Property												
Unimproved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
<b>Other assets</b>												
Operational Buildings												
Municipal Offices												
Pay/Enquiry Points												
Building Plan Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots												
Capital Spares												
Housing												
Staff Housing												
Social Housing												
Capital Spares												
<b>Biological or Cultivated Assets</b>												
Biological or Cultivated Assets												
<b>Intangible Assets</b>												
Services												
Licences and Rights												
Water Rights												
Effluent Licences												
Solid Waste Licences												
Computer Software and Applications												
Local Government Software Applications												
Unspecified												
<b>Computer Equipment</b>												
Computer Equipment												
<b>Furniture and Office Equipment</b>												
Furniture and Office Equipment												
<b>Machinery and Equipment</b>												
Machinery and Equipment												
<b>Transport Assets</b>												
Transport Assets												
<b>Land</b>												
Land												
<b>Zoo's, Marine and Non-biological Animals</b>												
Zoo's, Marine and Non-biological Animals												
<b>Living resources</b>												
Mature												
Polking and Protection												
Zoological plants and animals												
Immature												
Polking and Protection												
Zoological plants and animals												
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	<b>1</b>	<b>77</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(77)</b>	<b>(77)</b>	<b>-</b>	<b>1,739</b>	<b>12,968</b>

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

WC053 Beaufort West - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	7	8	9	10	11	12	13	14	Budget	Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		<b>23,421</b>	-	-	-	-	-	(1,685)	(1,685)	21,735	9,974	6,585
Roads Infrastructure		12,551	-	-	-	-	-	(1,685)	(1,685)	10,866	5,626	-
Roads		12,551	-	-	-	-	-	(1,685)	(1,685)	10,866	5,626	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		7,826	-	-	-	-	-	-	-	7,826	4,348	4,544
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		7,826	-	-	-	-	-	-	-	7,826	4,348	4,544
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3,043	-	-	-	-	-	-	-	3,043	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		2,261	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		783	-	-	-	-	-	-	-	783	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	2,041
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	2,041
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Fromenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table 8B18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2025/26										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjust.	Total Adjust.	Adjusted Budget	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
<b>Community Assets</b>		7,556	--	--	--	--	--	2,803	2,603	10,158	6,208	--	
<b>Community Facilities</b>		892	--	--	--	--	--	516	816	1,808	6,208	--	
Halls		--	--	--	--	--	--	--	--	--	--	--	
Centres		--	--	--	--	--	--	--	--	--	--	--	
Crèches		--	--	--	--	--	--	--	--	--	--	--	
Clinics/Care Centres		--	--	--	--	--	--	--	--	--	--	--	
Fire/Ambulance Stations		--	--	--	--	--	--	--	--	--	--	--	
Testing Stations		--	--	--	--	--	--	--	--	--	--	--	
Museums		--	--	--	--	--	--	--	--	--	--	--	
Galleries		--	--	--	--	--	--	--	--	--	--	--	
Theatres		--	--	--	--	--	--	--	--	--	--	--	
Libraries		--	--	--	--	--	--	--	--	--	--	--	
Cemeteries/Crematoria		992	--	--	--	--	--	179	179	179	--	--	
Police		--	--	--	--	--	--	437	437	1,429	6,208	--	
Parks		--	--	--	--	--	--	--	--	--	--	--	
Public Open Space		--	--	--	--	--	--	--	--	--	--	--	
Nature Reserves		--	--	--	--	--	--	--	--	--	--	--	
Public Abandon Facilities		--	--	--	--	--	--	--	--	--	--	--	
Markets		--	--	--	--	--	--	--	--	--	--	--	
Stalls		--	--	--	--	--	--	--	--	--	--	--	
Abattoirs		--	--	--	--	--	--	--	--	--	--	--	
Airports		--	--	--	--	--	--	--	--	--	--	--	
Taxi Ranks/Bus Terminals		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Sport and Recreation Facilities		6,563	--	--	--	--	--	1,987	1,987	8,550	--	--	
Indoor Facilities		--	--	--	--	--	--	--	--	--	--	--	
Outdoor Facilities		6,563	--	--	--	--	--	1,987	1,987	8,550	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
<b>Heritage assets</b>		--	--	--	--	--	--	--	--	--	--	--	
Monuments		--	--	--	--	--	--	--	--	--	--	--	
Historic Buildings		--	--	--	--	--	--	--	--	--	--	--	
Works of Art		--	--	--	--	--	--	--	--	--	--	--	
Conservation Areas		--	--	--	--	--	--	--	--	--	--	--	
Other Heritage		--	--	--	--	--	--	--	--	--	--	--	
<b>Investment properties</b>		--	--	--	--	--	--	--	--	--	--	--	
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--	
Improved Property		--	--	--	--	--	--	--	--	--	--	--	
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--	
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--	
Improved Property		--	--	--	--	--	--	--	--	--	--	--	
Unimproved Property		--	--	--	--	--	--	--	--	--	--	--	
<b>Other assets</b>		--	--	--	--	--	--	--	--	--	--	--	
Operational Buildings		--	--	--	--	--	--	--	--	--	--	--	
Municipal Offices		--	--	--	--	--	--	--	--	--	--	--	
Play/Enquiry Points		--	--	--	--	--	--	--	--	--	--	--	
Building Plan Offices		--	--	--	--	--	--	--	--	--	--	--	
Workshops		--	--	--	--	--	--	--	--	--	--	--	
Yards		--	--	--	--	--	--	--	--	--	--	--	
Stores		--	--	--	--	--	--	--	--	--	--	--	
Laboratories		--	--	--	--	--	--	--	--	--	--	--	
Training Centres		--	--	--	--	--	--	--	--	--	--	--	
Manufacturing Plant		--	--	--	--	--	--	--	--	--	--	--	
Depots		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Housing		--	--	--	--	--	--	--	--	--	--	--	
Staff Housing		--	--	--	--	--	--	--	--	--	--	--	
Social Housing		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
<b>Biological or Cultivated Assets</b>		--	--	--	--	--	--	--	--	--	--	--	
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--	
<b>Intangible Assets</b>		--	--	--	--	--	--	--	--	--	--	--	
Services		--	--	--	--	--	--	--	--	--	--	--	
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--	
Water Rights		--	--	--	--	--	--	--	--	--	--	--	
Effluent Licences		--	--	--	--	--	--	--	--	--	--	--	
Solid Waste Licences		--	--	--	--	--	--	--	--	--	--	--	
Computer Software and Applications		--	--	--	--	--	--	--	--	--	--	--	
Local Settlement Software Applications		--	--	--	--	--	--	--	--	--	--	--	
Unspecified		--	--	--	--	--	--	--	--	--	--	--	
<b>Computer Equipment</b>		--	--	--	--	--	--	--	--	--	--	--	
Computer Equipment		--	--	--	--	--	--	--	--	--	--	--	
<b>Furniture and Office Equipment</b>		--	--	--	--	--	--	--	--	--	--	--	
Furniture and Office Equipment		--	--	--	--	--	--	--	--	--	--	--	
<b>Machinery and Equipment</b>		--	--	--	--	--	--	--	--	--	--	--	
Machinery and Equipment		--	--	--	--	--	--	--	--	--	--	--	
<b>Transport Assets</b>		--	--	--	--	--	--	--	--	--	--	--	
Transport Assets		--	--	--	--	--	--	--	--	--	--	--	
<b>Land</b>		--	--	--	--	--	--	--	--	--	--	--	
Land		--	--	--	--	--	--	--	--	--	--	--	
<b>Zoo's, Marine and Non-biological Animals</b>		--	--	--	--	--	--	--	--	--	--	--	
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--	
<b>Living resources</b>		--	--	--	--	--	--	--	--	--	--	--	
Marine		--	--	--	--	--	--	--	--	--	--	--	
Palming and Protection		--	--	--	--	--	--	--	--	--	--	--	
Zoological plants and animals		--	--	--	--	--	--	--	--	--	--	--	
Invertebrate		--	--	--	--	--	--	--	--	--	--	--	
Palming and Protection		--	--	--	--	--	--	--	--	--	--	--	
Zoological plants and animals		--	--	--	--	--	--	--	--	--	--	--	
<b>Total Capital Expenditure on upgrading of existing assets to be adjusted</b>	1	30,976	--	--	--	--	--	917	917	31,895	16,180	6,585	

## Municipal Manager's Quality Certificate

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

Print name: **Mr BS. Jacobs**

Municipal Manager of Beaufort West Municipality (WC053)

Signature: .....



Date: .....

26/02/2026

**Annexure A**  
**Detailed Adjustments Capital Budget**  
**2025/26 Medium Term Revenue Expenditure Framework**  
**(MTREF)**