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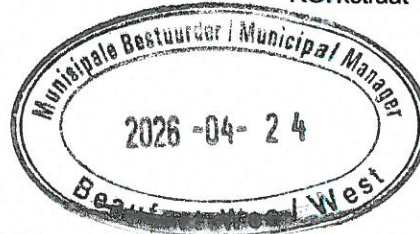
KANTOOR VAN DIE UITVOERENDE BURGEMEESTER: OFFICE OF THE EXECUTIVE MAYOR

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MEMORANDUM TO THE MUNICIPAL MANAGER

REPORT ON THE IMPLEMENTATION OF THE BUDGET AND FINANCIAL STATE OF AFFAIRS OF THE MUNICIPALITY - SECTION 52(d) AND SECTION 54 OF THE MFMA – THIRD QUARTER OF 2025/2026 FINANCIAL YEAR

I refer to the abovementioned matter and wish to advise that in terms of section 52(d) of the MFMA, the Mayor must within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality.

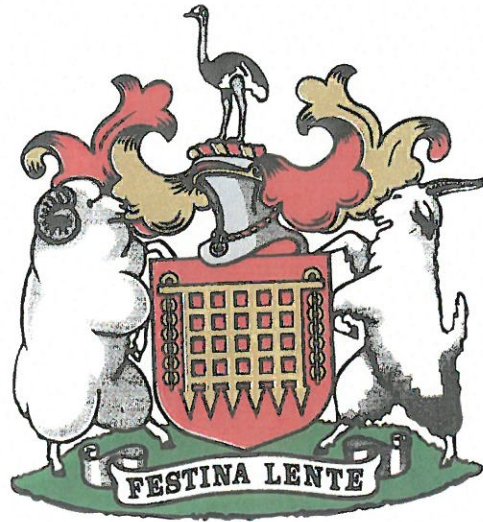
In terms of section 54 of the MFMA, the Mayor must consider the report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting officer.

Kindly submit the report to Council.


CLR. G.J. DUIMPIES
EXECUTIVE MAYOR

OPDRAG	SIRKULASIE	

BEAUFORT WEST MUNICIPALITY



Quarterly Budget Monitoring report

January – March 2026

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Legislative Framework

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No. 56 of 2003, Sections 71 & 52,
- and The Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements. 28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act. The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

Report of the Executive Mayor

I hereby wish to submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality for the first quarter as required by section 52(d) of the MFMA.

In terms of section 54 of the MFMA, the Mayor must consider the section 71 report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting Officer. Furthermore section 54(2) of the MFMA states that if the Municipality faces serious financial problems, the Mayor must promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems.

The submission of this report is part of my general responsibilities as the Mayor of the Beaufort West Municipality. This report is intended to inform the Council on the financial affairs of the Municipality to enable Council to exercise its oversight responsibility.



CLR G.J. Duimpies

EXECUTIVE MAYOR

Mayor report and Resolutions

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

Tables and graphs on budget implementation in accordance with the SDBIP are contained in **part 3** of the report.

1.1.2 Financial problems or risks facing the municipality

The current financial position of the municipality remains under pressure. 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. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates and to keep their expenditure within the approved budget.

1.1.3 Other relevant information

An adjustments budget was tabled and approved by council in February 2026. This report contains the adjusted budget figures.

2. Resolutions

IN-YEAR REPORT 2025/2026

This is the resolution that will be presented to Council when the In-Year-Report is tabled:

RECOMMENDATION:

- a) That the Council notes the quarterly report (January 2026 – March 2026) on the implementation of the budget and the financial affairs of Beaufort West Municipality referred to in section 52(d) of the MFMA.

PART 1 : Executive Summary

1.1 Consolidated Performance

This report is a summary of the main budget issues arising from the in-year monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). Furthermore, it compares the quarterly projections for service delivery targets and performance indicators contained in the SDBIP, against the actual outcomes of the municipality's performance in service delivery for the 3rd quarter of 2025/26.

The following table summarizes the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Recharges.

Rand thousands	Capital Expenditure	Total Income	Operating Expenditure
Original Budget	62,018	624,056	551,925
Adjusted Budget	65,145	598,377	524,145
Year to Date Actual	24,960	387,217	320,987
% of Adjusted Budget 2025/2026	38%	65%	61%

Performance against annual budget (reasons for variances), material variances from SDBIP and remedial or corrective steps:

Operating Revenue by Source

<u>Rand thousands</u> <u>Revenue by</u> <u>Source</u>	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>Actual Income to date</u>	<u>Budgeted Income to date</u>	<u>Variance</u>	<u>% Variance</u>
<u>Service charges - Electricity</u>	138,976	133,869	94,620	100,402	-5,782	-6%
<u>Reason for Variance:</u>						
The Municipality levy's seasonal tariffs, electricity demand is expected increase as the municipality approached the winter months. Revenue billed will increase during the last quarter of the financial year.						
<u>Service charges - Water</u>	29,856	35,167	27,518	26,375	1,142	4%
<u>Reason for Variance:</u>						
n/a, revenue recognized above target.						
<u>Service charges - Waste Water Management</u>	22,939	21,120	15,003	15,840	-837	-5%
<u>Reason for Variance:</u>						
Building inspections have reported decreased sanitation points at consumer households, which gave effect in the correction of levies for sanitation and this negatively affected the year-to-date revenue at the end of the third quarter.						
<u>Service charges -</u>	13,190	12,075	8,617	9,056	-439	-5%

<u>Waste management</u>	<u>Reason for Variance:</u> Verification of refuse bags per batch for the business category reported lower statics, amendments were made which affected the levies of waste disposal revenue billed.					
<u>Sale of Goods and Rendering of Services</u>	1,017	1,017	821	763	58	8%
<u>Agency services</u>	<u>Reason for Variance:</u> n/a, revenue recognized above target.					
	1,697	1,503	846	1,127	-281	-25%
<u>Interest earned from Receivables</u>	<u>Reason for Variance:</u> n/a, revenue recognized above target.					
	12,711	8,577	5,710	6,433	-723	-11%
<u>Interest from Current and Non Current Assets</u>	<u>Reason for Variance:</u> Household and Business consumers have been entering into repayment plans to settle arrear debt over an approved period, these repayment plans are exempted for levying interest. The higher Indigent registration resulted in a reduction of the interest levied as all Indigent consumers are registered with an interest waiver. Improvement of the collection rate is evident that the municipality is collecting on arrears debt.					
	2,915	3,485	2,934	2,614	320	12%
	<u>Reason for Variance:</u> n/a, revenue recognized above target.					

<u>Rental from Fixed Assets</u>	1,981	1,284	1,120	963	157	16%
<u>Reason for Variance:</u>						
n/a, revenue recognized above target.						
<u>Licence and permits</u>	273	190	151	143	8	6%
<u>Reason for Variance:</u>						
n/a, revenue recognized above target.						
<u>Operational Revenue</u>	1,859	1,859	2,338	1,395	943	68%
<u>Reason for Variance:</u>						
n/a, revenue recognized above target.						
<u>Property rates</u>	57,971	57,971	43,026	43,478	-452	-1%
<u>Reason for Variance:</u>						
n/a, variance not material.						
<u>Surcharges and Taxes</u>	-	-	381	-	381	-
<u>Reason for Variance:</u>						
The surcharged implemented is a drought related penalty to reduce consumption demand due to decreasing dam levels.						
<u>Fines, penalties and forfeits</u>	83,479	83,476	47,844	62,607	-14,763	-24%
<u>Reason for Variance:</u>						

The variance is mainly attributable to the traffic fines debtor and the iGRAP1 treatment thereof.						
<u>Licence and permits</u>	208	158	105	119	-14	-11%
<u>Reason for Variance:</u>						
n/a, variance not material. Revenue is expected to increase as the year progress.						
<u>Transfers and subsidies - Operational</u>	154,791	131,174	105,007	98,381	6,626	7%
<u>Reason for Variance:</u>						
n/a. Overperformance was due to the third equitable share allocation that was received by the municipality during the third quarter of the 2025/2026 financial year.						
<u>Interest</u>	3,655	2,689	1,918	2,017	-99	-5%
<u>Reason for Variance:</u>						
n/a, variance not material. Revenue is expected to increase as the year progress.						
<u>Operational Revenue</u>	1,215	1,966	1,425	1,475	-50	-3%
<u>Reason for Variance:</u>						
n/a, variance not material. Revenue is expected to increase as the year progress.						
<u>Other Gains</u>	25,587	28,628	-	21,471	-21,471	-100%
<u>Reason for Variance:</u>						
The other two items that affected the performance of other gains relate to the Eskom (R 25,587 million) and water (R 3,041 million) debt relief programmes. The municipality have not yet received formal approval for the second write-off from National Treasury, once approval have been received the R 25,587 million will be accounted for. The other gain component relating to the water debt relief programme will be recognized by year						

	end.					
Transfers and subsidies - capital (monetary allocations)	69,734	71,119	26,785	53,116	-26,331	-50%
	<u>Reason for Variance:</u>					
	The underperformance was due to the slow implementation of the capital budget at the end of the third quarter. Supply Chain Management processes have been concluded and contractors are on site. More revenue is expected to be recognized during the fourth quarter of the financial year as projects are being concluded.					
Transfers and subsidies - capital (in-kind)	-	1,049	1,049	787	262	33%
	<u>Reason for Variance:</u>					
	n/a, revenue recognized above target.					
<u>Total Revenue</u>	624,056	598,377	387,217	448,860	-61,343	-14%

Operating Expenditure by type:

<u>Rand thousands</u>	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>Actual Expenditure to date</u>	<u>Budgeted Expenditure to date</u>	<u>Variance</u>	<u>% Variance</u>
<u>Employee related costs</u>	151,147	144,035	101,424	108,027	-6,603	-6%
<u>Reason for Variance:</u>						
n/a, expenditure are still within the year to date budget.						
<u>Remuneration of councillors</u>	7,320	7,742	4,877	5,807	-929	-16%
<u>Reason for Variance:</u>						
n/a, expenditure are still within the year to date budget.						
<u>Bulk purchases - electricity</u>	121,951	120,677	75,469	90,508	-15,039	-17%
<u>Reason for Variance:</u>						
n/a, expenditure within the budget and are expected to increase as the year progress.						
<u>Inventory consumed</u>	27,010	30,879	13,982	23,159	-9,177	-40%
<u>Reason for Variance:</u>						
n/a, expenditure within the budget and are expected to increase as the year progress.						
<u>Debt impairment</u>	66,155	-11,661	22,076	-8,746	30,821	-352%
<u>Reason for Variance:</u>						
n/a, variance not material.						

<u>Depreciation and amortisation</u>	26,085	26,085	19,564	19,564	-	-
<u>Reason for Variance:</u>						
n/a, expenditure within the budget.						
<u>Interest</u>	1,395	7,255	699	5,441	-4,742	-87%
<u>Reason for Variance:</u>						
n/a, expenditure within the budget.						
<u>Contracted services</u>	76,115	53,430	15,913	40,090	-24,177	-60%
<u>Reason for Variance:</u>						
n/a, expenditure within the budget.						
<u>Irrecoverable debts written off</u>	32,970	99,150	19,181	74,362	-55,182	-74%
<u>Reason for Variance:</u>						
n/a						
<u>Operational costs</u>	41,775	46,551	47,801	34,896	12,905	37%
<u>Reason for Variance:</u>						
The over expenditure on other expenditure is due to internal departmental consumption changes amounting to R 8,229 million as well as annual expenditure invoices that was raised in July.						
<u>Total Expenditure</u>	551,925	524,145	320,987	393,109	-72,122	-18%

Capital Expenditure:

<u>Rand thousands</u>	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>Actual Expenditure to date</u>	<u>Budgeted Expenditure to date</u>	<u>Variance</u>	<u>Variance %</u>
<u>Directorate:</u>						
<u>Municipal Manager</u>	-	388	-	291	-291	-100%
	<u>Reason for Variance:</u> The budget relate to two projects funded by Department of Local Government : Western Cape Municipal Interventions Grant approved roll-over of the 2024/25 financial year. The one project relate to the development of a Skills Centre - Basic Equipment and Embroidery for the development of needlework skills and the other the supply and delivery of Bakery Equipment. The SCM processes has been concluded and expenditure is expected in the fourth quarter of the financial year.					
<u>Infrastructure Services</u>	54,133	52,750	21,379	39,563	-18,183	-46%
	<u>Reason for Variance:</u> See attached Annexure E , expenditure on the budgeted projects will be concluded during the fourth quarter of the financial year.					
<u>Corporate Services</u>	230	409	195	307	-112	-36%
	<u>Reason for Variance:</u> The capital budget relate to the acquisition computer equipment and Kwa-Mandlenkosi Library Upgrade. The Library project were completed and the expenditure on the computer equipment is expected to take place in the fourth quarter of the financial year.					
<u>Financial</u>	100	300	67	225	-158	-70%

<u>Services</u>	<u>Reason for Variance:</u> The only project on the capital budget relate to the acquisition of furniture and office equipment. The acquisition of furniture and office equipment is ongoing, but will be concluded in quarter four.					
<u>Community Services</u>	7,555	11,298	3,050	8,474	-5,424	-64%
	<u>Reason for Variance:</u> See attached Annexure E , expenditure on the budgeted projects will be concluded during the fourth quarter of the financial year.					
<u>Total Capital Expenditure</u>	62,018	65,145	24,690	48,859	-24,169	-49%

See below attached **Annexure A** for the progress on Top 10 Capital Projects and expenditure per Directorate as at the end of the 3rd Quarter of the 2025/26 financial year.

PART 2 : In-year Budget Statement Tables

2.1. Table C1: Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	55,326	57,971	57,971	4,798	43,026	43,478	(452)	-1%	57,971
Service charges	164,388	204,962	202,231	13,718	145,758	151,673	(5,915)	-4%	202,231
Investment revenue	3,059	2,915	3,485	1,042	2,934	2,614	320	12%	3,485
Transfers and subsidies - Operational	99,321	154,791	131,174	24,774	105,007	98,381	6,626	0	131,174
Other own revenue	115,206	133,683	131,348	3,260	62,658	98,511	(35,853)	-36%	131,348
Total Revenue (excluding capital transfers and contributions)	437,301	554,322	526,209	47,592	359,383	394,657	(35,274)	-9%	526,209
Employee costs	133,434	151,147	144,035	10,429	101,424	108,027	(6,603)	-6%	144,035
Remuneration of Councillors	6,536	7,320	7,742	558	4,877	5,807	(929)	-16%	7,742
Depreciation and amortisation	31,601	26,085	26,085	6,521	19,564	19,564	0	0%	26,085
Interest	10,862	1,395	7,255	99	699	5,441	(4,742)	-87%	7,255
Inventory consumed and bulk purchases	127,427	148,961	151,556	9,691	89,451	113,667	(24,216)	-21%	151,556
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	154,215	217,016	187,470	5,659	104,971	140,603	(35,632)	-25%	187,470
Total Expenditure	464,075	551,925	524,145	32,959	320,987	393,109	(72,122)	-18%	524,145
Surplus/(Deficit)	(26,775)	2,397	2,064	14,633	38,395	1,547	36,848	2381%	2,064
Transfers and subsidies - capital (monetary allocations)	27,725	69,734	71,119	8,598	26,785	53,116	(26,331)	-50%	71,119
Transfers and subsidies - capital (in-kind)	460	-	1,049	1,049	1,049	787	262	33%	1,049
Surplus/(Deficit) after capital transfers & contributions	1,410	72,131	74,232	24,281	66,229	55,450	10,779	19%	74,232
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1,410	72,131	74,232	24,281	66,229	55,450	10,779	19%	74,232
Capital expenditure & funds sources									
Capital expenditure	29,082	62,018	65,145	8,620	24,690	48,859	(24,169)	-49%	65,145
Capital transfers recognised	24,155	60,638	62,915	8,370	24,364	47,186	(22,823)	-48%	62,915
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	5,353	1,380	2,230	250	327	1,673	(1,346)	-80%	2,230
Total sources of capital funds	29,507	62,018	65,145	8,620	24,690	48,859	(24,169)	-49%	65,145
Financial position									
Total current assets	84,945	101,081	89,666		180,352				89,666
Total non current assets	460,741	494,518	512,522		478,683				512,522
Total current liabilities	128,413	94,499	126,198		176,132				126,198
Total non current liabilities	102,325	72,816	86,811		102,325				86,811
Community wealth/Equity	314,947	428,284	389,179		380,579				389,179
Cash flows									
Net cash from (used) operating	32,294	63,527	77,319	33,515	20,015	42,351	22,336	53%	77,319
Net cash from (used) investing	(31,258)	(62,018)	(64,096)	(8,024)	(25,556)	(41,346)	(15,790)	38%	(64,096)
Net cash from (used) financing	(1,181)	(1,169)	(1,169)	-	(278)	(779)	(502)	64%	(1,169)
Cash/cash equivalents at the month/year end	15,737	19,295	27,791	25,492	9,919	15,964	6,044	38%	27,791
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dye	151-180 Dye	181 Dye-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	49,549	4,748	4,264	3,790	3,681	3,603	3,722	141,363	214,720
Creditors Age Analysis									
Total Creditors	10,035	89	59	40	1	61	4,109	87,804	102,199

2.2. Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter										
Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		198,339	200,934	102,635	14,923	149,370	76,976	72,394	94%	102,635
Executive and council		17,239	12,222	12,278	2,983	8,147	9,208	(1,061)	-12%	12,278
Finance and administration		180,850	188,712	90,358	11,940	141,223	67,768	73,455	108%	90,358
Internal audit		250	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		33,638	40,364	106,278	3,366	27,420	79,709	(52,288)	-66%	106,278
Community and social services		9,407	9,883	10,901	972	7,967	8,176	(209)	-3%	10,901
Sport and recreation		6,637	7,060	9,245	1,109	1,609	6,933	(5,324)	-77%	9,245
Public safety		17,594	23,022	85,976	1,275	17,845	64,482	(46,637)	-72%	85,976
Housing		-	399	157	-	-	118	(118)	-100%	157
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1,787	16,025	14,804	1,537	9,957	10,880	(923)	-8%	14,804
Planning and development		1,298	1,591	2,397	156	1,441	1,575	(134)	-9%	2,397
Road transport		490	14,434	12,407	1,381	8,516	9,305	(789)	-8%	12,407
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		231,721	366,733	374,660	37,424	200,469	280,995	(80,526)	-29%	374,660
Energy sources		121,883	167,407	189,406	11,268	100,793	142,055	(41,262)	-29%	189,406
Water management		39,756	110,874	102,549	12,829	32,666	76,912	(44,245)	-58%	102,549
Waste water management		36,673	58,982	53,865	9,034	34,618	40,399	(5,781)	-14%	53,865
Waste management		33,409	29,470	28,840	4,294	32,391	21,630	10,762	50%	28,840
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	466,486	624,056	598,377	67,239	387,217	448,560	(61,343)	-14%	598,377
Expenditure - Functional										
<i>Governance and administration</i>		122,169	90,716	124,893	8,526	95,946	93,670	2,276	2%	124,893
Executive and council		25,969	25,387	34,512	(1,111)	18,844	25,884	(7,040)	-27%	34,512
Finance and administration		94,798	63,836	88,915	9,540	76,085	66,687	9,399	14%	88,915
Internal audit		1,403	1,493	1,466	97	1,016	1,099	(83)	-8%	1,466
<i>Community and public safety</i>		103,687	147,101	119,857	3,796	68,960	89,893	(30,933)	-34%	119,857
Community and social services		10,921	13,992	15,628	1,126	11,022	11,721	(699)	-6%	15,628
Sport and recreation		9,024	9,873	9,798	819	7,085	7,348	(264)	-4%	9,798
Public safety		82,401	121,276	92,885	1,734	39,672	69,664	(29,992)	-43%	92,885
Housing		1,341	1,960	1,546	117	1,182	1,159	22	2%	1,546
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		29,947	32,488	32,081	3,663	21,928	24,060	(2,132)	-9%	32,081
Planning and development		11,890	10,337	10,296	1,075	6,845	7,722	(877)	-11%	10,296
Road transport		18,057	22,151	21,784	2,578	15,083	18,338	(1,255)	-8%	21,784
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		208,273	281,621	247,314	16,983	144,163	186,486	(41,333)	-22%	247,314
Energy sources		128,533	156,768	153,945	10,762	102,046	115,459	(13,412)	-12%	153,945
Water management		42,412	86,802	60,488	3,172	27,967	45,366	(17,398)	-38%	60,488
Waste water management		20,630	18,809	15,417	1,503	5,362	11,563	(6,201)	-54%	15,417
Waste management		16,698	19,243	17,464	1,546	8,777	13,098	(4,321)	-33%	17,464
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	464,076	661,926	624,146	32,969	320,987	393,109	(72,122)	-18%	624,146
Surplus/ (Deficit) for the year		1,410	72,131	74,232	24,281	66,229	55,450	10,779	18%	74,232

2.3. Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Municipal Manager; Corporate Services; Financial Services; Infrastructure Services and Community Services.

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		8,467	8,758	9,679	2,147	5,829	7,036	(1,207)	-17.2%	9,679
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		201,389	278,785	360,756	34,328	168,400	270,567	(102,167)	-37.8%	360,756
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		19,639	11,741	16,809	1,975	9,856	12,607	(2,751)	-21.8%	16,809
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		166,616	109,006	74,567	7,640	70,755	55,925	14,830	26.5%	74,567
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		69,376	215,765	136,566	11,150	132,377	102,424	29,952	29.2%	136,566
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	465,486	624,056	598,377	57,239	387,217	448,560	(61,343)	-13.7%	598,377
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		15,855	7,159	5,789	1,676	4,396	4,342	54	1.2%	5,789
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		229,608	256,365	272,501	19,635	163,410	204,376	(40,966)	-20.0%	272,501
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		43,055	52,445	77,517	3,438	38,057	58,138	(20,081)	-34.5%	77,517
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		56,087	22,803	(13,462)	6,640	49,687	(10,097)	59,784	-592.1%	(13,462)
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		119,470	213,153	181,800	1,570	65,439	136,350	(70,912)	-52.0%	181,800
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	464,075	551,925	524,145	32,959	320,987	393,109	(72,122)	-18.3%	524,145
Surplus/ (Deficit) for the year	2	1,410	72,131	74,232	24,281	66,229	55,450	10,779	19.4%	74,232

2.4. Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter										
Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		106,461	138,976	133,869	7,498	94,620	100,402	(5,782)	-6%	133,869
Service charges - Water		27,119	29,856	35,167	3,648	27,518	26,375	1,142	4%	35,167
Service charges - Waste Water Management		19,772	22,939	21,120	1,633	15,003	15,840	(837)	-5%	21,120
Service charges - Waste management		11,036	13,190	12,075	940	8,617	9,056	(439)	-5%	12,075
Sale of Goods and Rendering of Services		777	1,017	1,017	57	821	763	58	8%	1,017
Agency services		1,366	1,697	1,503	66	846	1,127	(281)	-25%	1,503
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,154	12,711	8,577	50	5,710	6,433	(723)	-11%	8,577
Interest from Current and Non Current Assets		3,059	2,915	3,485	1,042	2,934	2,614	320	12%	3,485
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,181	1,981	1,284	150	1,120	963	157	16%	1,284
Licence and permits		81	273	190	28	151	143	8	6%	190
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		8,016	1,859	1,859	476	2,338	1,395	943	68%	1,859
Non-Exchange Revenue										
Property rates		55,326	57,971	57,971	4,798	43,026	43,478	(452)	-1%	57,971
Surcharges and Taxes		-	-	-	381	381	-	381	#DIV/0!	-
Fines, penalties and forfeits		66,860	83,479	83,476	1,615	47,844	62,607	(14,763)	-24%	83,476
Licence and permits		151	208	158	21	105	119	(14)	-11%	158
Transfers and subsidies - Operational		99,321	154,791	131,174	24,774	105,007	98,381	6,626	7%	131,174
Interest		3,072	3,655	2,689	249	1,918	2,017	(99)	-5%	2,689
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		1,370	1,215	1,966	167	1,425	1,475	(50)	-3%	1,966
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		23,178	25,587	26,628	-	-	21,471	(21,471)	-100%	26,628
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		437,301	554,322	526,209	47,592	359,383	394,657	(35,274)	-9%	526,209
Expenditure By Type										
Employee related costs		133,434	151,147	144,035	10,429	101,424	108,027	(6,603)	-6%	144,035
Remuneration of councillors		6,536	7,320	7,742	558	4,877	5,807	(929)	-16%	7,742
Bulk purchases - electricity		106,242	121,951	120,677	7,983	75,469	90,508	(15,039)	-17%	120,677
Inventory consumed		21,186	27,010	30,879	1,709	13,982	23,159	(9,177)	-40%	30,879
Debt impairment		(26,532)	66,165	(11,661)	-	22,076	(8,746)	30,821	-352%	(11,661)
Depreciation and amortisation		31,601	26,085	26,085	6,521	19,564	19,564	0	0%	26,085
Interest		10,862	1,395	7,255	99	699	5,441	(4,742)	-87%	7,255
Contracted services		25,067	76,115	53,430	1,508	15,913	40,090	(24,177)	-60%	53,430
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		120,176	32,970	99,150	-	19,181	74,362	(55,182)	-74%	99,150
Operational costs		32,223	41,775	46,551	4,151	47,801	34,896	12,905	37%	46,551
Losses on Disposal of Assets		2,056	-	-	-	-	-	-	-	-
Other Losses		1,226	-	-	-	-	-	-	-	-
Total Expenditure		464,075	551,925	524,145	32,959	320,987	393,109	(72,122)	-18%	524,145
Surplus/(Deficit)		(26,775)	2,397	2,064	14,633	38,395	1,547	36,848	0	2,064
Transfers and subsidies - capital (monetary allocations)		27,725	69,734	71,119	8,598	26,785	53,116	(26,331)	-50%	71,119
Transfers and subsidies - capital (in-kind)		460	-	1,049	1,049	1,049	787	262	33%	1,049
Surplus/(Deficit) after capital transfers & contributions		1,410	72,131	74,232	24,281	66,229	55,450	10,779	0	74,232
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		1,410	72,131	74,232	24,281	66,229	55,450	10,779	0	74,232
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1,410	72,131	74,232	24,281	66,229	55,450	10,779	0	74,232
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1,410	72,131	74,232	24,281	66,229	55,450	10,779	0	74,232

2.5. Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter										
Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		6,072	8,591	33,518	13,420	14,642	25,138	(10,496)	-42%	33,518
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		101	-	230	-	-	173	(173)	-100%	230
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		6,764	12,855	1,429	(6,039)	464	1,072	(608)	-57%	1,429
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	12,937	21,447	35,177	7,361	15,106	26,383	(11,276)	-43%	35,177
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	388	-	-	291	(291)	-100%	388
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		3,761	33,678	19,232	(1,025)	6,737	14,424	(7,688)	-53%	19,232
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		1,490	230	179	191	195	134	61	45%	179
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		76	100	300	-	67	225	(158)	-70%	300
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		10,818	6,563	9,869	2,073	2,586	7,402	(4,816)	-65%	9,869
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	16,145	40,572	29,969	1,239	9,584	22,476	(12,892)	-57%	29,969
Total Capital Expenditure		29,082	62,018	65,145	8,620	24,690	48,859	(24,169)	-49%	65,145
Capital Expenditure - Functional Classification										
Governance and administration		729	330	530	12	82	398	(315)	-79%	530
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		729	330	530	12	82	398	(315)	-79%	530
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		7,702	7,555	11,207	2,014	2,991	8,406	(5,415)	-64%	11,207
Community and social services		1,068	992	1,608	-	643	1,206	(563)	-47%	1,608
Sport and recreation		6,633	6,563	8,550	964	1,299	6,413	(5,114)	-80%	8,550
Public safety		-	-	1,049	1,049	1,049	787	262	33%	1,049
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1,042	12,828	11,554	1,201	7,412	8,665	(1,253)	-14%	11,554
Planning and development		616	200	688	-	6	516	(509)	-99%	688
Road transport		426	12,628	10,866	1,201	7,406	8,149	(744)	-9%	10,866
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		20,055	41,304	41,854	5,393	14,205	31,391	(17,186)	-55%	41,854
Energy sources		6,072	7,826	8,106	519	1,576	6,080	(4,504)	-74%	8,106
Water management		3,145	18,952	18,952	2,867	6,730	14,214	(7,484)	-53%	18,952
Waste water management		-	14,526	14,526	1,769	5,661	10,894	(5,233)	-48%	14,526
Waste management		10,818	-	270	238	238	203	35	17%	270
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	29,507	62,018	65,145	8,620	24,690	48,859	(24,169)	-49%	65,145
Funded by:										
National Government		20,803	57,595	57,299	6,855	22,670	42,974	(20,305)	-47%	57,299
Provincial Government		3,351	3,043	4,567	466	645	3,425	(2,780)	-81%	4,567
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	1,049	1,049	1,049	787	262	33%	1,049
Transfers recognised - capital		24,155	60,638	62,915	8,370	24,364	47,186	(22,823)	-48%	62,915
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		5,353	1,380	2,230	250	327	1,673	(1,346)	-80%	2,230
Total Capital Funding		29,507	62,018	65,145	8,620	24,690	48,859	(24,169)	-49%	65,145

2.6. Table C6: Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		17,369	19,295	27,791	83,920	27,791
Trade and other receivables from exchange transactions		26,166	23,276	17,791	37,914	17,791
Receivables from non-exchange transactions		24,394	28,747	18,109	32,804	18,109
Current portion of non-current receivables		12,752	1,599	1,599	1,599	1,599
Inventory		4,063	3,058	4,063	4,156	4,063
VAT		-	14,761	12,966	12,685	12,966
Other current assets		201	10,345	7,346	7,275	7,346
Total current assets		84,945	101,081	89,666	180,352	89,666
Non current assets						
Investments		-	-	1,592	1,687	1,592
Investment property		5,122	5,412	4,897	4,953	4,897
Property, plant and equipment		450,987	484,851	490,282	456,289	490,282
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		3,340	3,340	3,340	3,340	3,340
Intangible assets		1,032	1,343	1,022	1,025	1,022
Trade and other receivables from exchange transactions		209	(511)	186	186	186
Non-current receivables from non-exchange transactions		50	83	11,203	11,203	11,203
Other non-current assets		-	-	-	-	-
Total non current assets		460,741	494,518	512,522	478,683	512,522
TOTAL ASSETS		545,686	595,599	602,188	659,035	602,188
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1,169	651	651	891	651
Consumer deposits		2,793	2,682	2,793	2,869	2,793
Trade and other payables from exchange transactions		96,903	62,347	87,765	98,638	87,765
Trade and other payables from non-exchange transactions		-	0	779	45,782	779
Provision		16,345	19,265	23,049	15,572	23,049
VAT		7,350	9,553	11,161	12,380	11,161
Other current liabilities		3,853	-	-	-	-
Total current liabilities		128,413	94,499	126,198	176,132	126,198
Non current liabilities						
Financial liabilities		2,573	1,921	1,921	2,573	1,921
Provision		63,379	28,017	35,178	31,111	35,178
Long term portion of trade payables		13,528	14,097	11,856	36,374	11,856
Other non-current liabilities		22,846	28,780	37,855	32,267	37,855
Total non current liabilities		102,325	72,816	86,811	102,325	86,811
TOTAL LIABILITIES		230,738	167,315	213,008	278,457	213,008
NET ASSETS	2	314,947	428,284	389,179	380,579	389,179
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		310,843	424,180	385,075	376,474	385,075
Reserves and funds		4,104	4,104	4,104	4,104	4,104
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	314,947	428,284	389,179	380,579	389,179

2.7. Table C7: Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		42,169	51,150	43,264	1,355	25,471	34,100	(8,628)	-25%	43,264
Service charges		141,324	190,836	188,295	7,561	91,318	127,224	(35,905)	-28%	188,295
Other revenue		66,839	101,364	97,168	2,323	23,565	67,576	(44,011)	-65%	97,168
Transfers and Subsidies - Operational		100,971	108,791	106,280	24,663	107,824	72,528	35,297	49%	106,280
Transfers and Subsidies - Capital		28,315	69,734	74,683	24,772	64,776	46,489	18,287	39%	74,683
Interest		4,699	2,915	10,808	25	151	1,943	(1,792)	-92%	10,808
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(351,374)	(459,867)	(441,784)	(27,185)	(293,091)	(306,578)	(13,488)	4%	(441,784)
Interest		(649)	(1,395)	(1,395)	-	-	(930)	(930)	100%	(1,395)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		32,294	63,527	77,319	33,515	20,015	42,351	22,336	53%	77,319
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	0	-	-	-	-	-		-
Decrease (increase) in non-current investments		(1,631)	-	-	(29)	(95)	-	(95)	#DIV/0!	-
Payments										
Capital assets		(29,627)	(62,018)	(64,096)	(7,995)	(25,460)	(41,346)	(15,885)	38%	(64,096)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(31,258)	(62,018)	(64,096)	(8,024)	(25,556)	(41,346)	(15,790)	38%	(64,096)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(1,181)	(1,169)	(1,169)	-	(278)	(779)	(502)	64%	(1,169)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,181)	(1,169)	(1,169)	-	(278)	(779)	(502)	64%	(1,169)
NET INCREASE/ (DECREASE) IN CASH HELD		(146)	340	12,054	25,492	(5,818)	226			12,054
Cash/cash equivalents at beginning:		15,883	18,955	15,737	-	15,737	15,737			15,737
Cash/cash equivalents at monthly year end:		15,737	19,295	27,791	25,492	9,919	15,964			27,791

The table below indicate the bank statement and investment balances movement for March 2026.

Bank and Investment Balances Movement - March 2026							
	Opening Balance	Revenue	Expenditure	Investment Deposits	Interest Earned	Investment Withdrawals	Closing Balance
Nedbank Account	1,655,346.56	85,370,586.53	- 82,749,587.14	-	8,600.16	-	4,284,946.11
ABSA Account	125,062.44	2,773,581.51	- 2,526,446.30	-	6.11	-	372,203.76
Investment Balances	45,590,380.39	-	-	45,983,141.08	1,032,940.07	- 11,643,207.59	80,963,253.95
Balance	47,370,789.39	88,144,168.04	- 85,276,033.44	45,983,141.08	1,041,546.34	- 11,643,207.59	85,620,403.82

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

2.8. SUPPORTING DOCUMENTATION

2.8.1. Table SC3: Debtors Age Analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter											
Description	NT Code	2025/26									Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	6,755	1,840	1,515	1,053	969	877	1,132	32,846	46,988	36,877
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,025	330	249	248	280	263	265	4,951	12,609	6,006
Receivables from Non-exchange Transactions - Property Rates	1400	9,220	1,188	1,126	1,092	1,061	1,024	951	39,533	55,194	43,660
Receivables from Exchange Transactions - Waste Water Management	1500	4,754	806	779	764	748	874	758	33,487	42,970	36,630
Receivables from Exchange Transactions - Waste Management	1600	2,782	490	475	464	452	462	467	19,989	25,582	21,834
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	1	1	1	1	1	1	4	15	9
Interest on Arrear Debtor Accounts	1810	0	-	-	-	-	-	-	643	643	643
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	20,009	92	118	168	170	103	148	9,910	30,718	10,498
Total By Income Source	2000	49,549	4,748	4,263	3,790	3,681	3,603	3,722	141,363	214,719	156,159
2022/23 - totals only											
Debtors Age Analysis By Customer Group											
Organs of State	2200	3,505	282	193	173	159	136	128	7,432	12,007	8,028
Commercial	2300	8,136	681	659	649	663	751	581	19,877	31,997	22,521
Households	2400	37,084	3,661	3,227	2,870	2,757	2,621	2,898	108,896	164,014	120,042
Other	2500	823	124	185	98	102	95	114	5,158	6,701	5,568
Total By Customer Group	2600	49,549	4,748	4,263	3,790	3,681	3,603	3,722	141,363	214,719	156,159

Apart from the normally credit control and debt collection measures applied, the following measures will also be implemented to increase the current collection rate to 89% at the end of the third quarter and to reduce the outstanding debtors book:

- Systemize Invoicing - ensuring that all consumers receive their monthly account, this would enable consumers to be prepared to pay accounts before the due date.
- Billing accuracy - capturing of accurate readings for all electricity and water consumption on consumer accounts
- Customer Relation Management - one of the key strategies that the Revenue Management section is embarking on is communication with Debtors and control of Debtor book. The Department is actively communicating with consumers through SMS messaging, additional communication by means of flyers and monthly notices.
- Segmenting of Consumers - the municipality will embark on a strategy of getting to know your consumers, in addition this strategy will ensure that the municipality is able to apply a collection strategy for each segment based on their payment behavior.

2.8.2. Table SC4: Creditors Age Analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter										
Description	NT Code	Budget Year 2025/26								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	8,712	0	1	-	-	-	1,259	49,443	59,415
Bulk Water	0200	-	-	-	-	-	-	1,439	13,566	15,005
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,281	37	3	40	1	2	1,077	14,691	17,133
Auditor General	0800	42	52	55	-	-	59	334	10,101	10,643
Other	0900	-	-	-	-	-	-	-	3	3
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	10,035	89	59	40	1	61	4,109	87,804	102,199

The total outstanding creditors at the end of March 2026 amounted to R 102,199 million. The biggest outstanding creditor being Eskom. The municipality applied for the Municipal Debt Relief in terms of MFMA Circular 124 and the application was approved for the amount of R 76,761,669.05.

The National Treasury in collaboration with the Western Cape Provincial Treasury assessed Beaufort West Municipality's compliance over the first debt relief cycle (01 July 2023 to 30 June 2024). The Municipality was assessed to have substantially met (100 per cent) the conditions of its National Treasury debt relief approval during the first cycle of its participation in the programme.

The National Treasury instructed Eskom to write-off one third (1/3) of the municipal relief debt of Beaufort West LM to the value of R25 587 223.02.

The assessment of the second cycle were also concluded and the municipality is awaiting the approval letter for the second one third (1/3) write-off in May 2026.

The municipality also negotiated repayment plans for the outstanding debt relating to the Auditor General, SALGA and Provincial Department of Transport. The payments on these arrangements are update as per the agreements at the end of March 2026.

The municipality must still enter into a payment arrangement with the Department Labour for the Workman's Compensation (COIDA).

National Treasury has also rolled out the Water Debt Relief programme that works the same as the Eskom Debt Relief. The municipality submitted its application during September 2025 and approval was granted by the Department of Water and Sanitation (DWS) and National Treasury.

There is an improvement in the payment of outstanding creditors given the past payment performance, however progress are being made to payment amounts owed to suppliers within the stipulated 30 days as required by MFMA (65) (2) (e).

2.8.3 Table C5: Investment Portfolio

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter					
Investments by maturity Name of institution & investment ID	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands					
Municipality					
Standard Bank	2,878	43	-	-	2,921
ABSA Bank	39,608	939	(11,643)	45,592	74,496
Nedbank	1,010	17	-	-	1,026
Investec	2,095	35	-	391	2,521
	-				-
					-
Municipality sub-total	45,590	1,033	(11,643)	45,983	80,963
Entities					
					-
					-
Entities sub-total	-		-	-	-
TOTAL INVESTMENTS AND INTEREST	45,590	1,033	(11,643)	45,983	80,963

The total investment balance of the Municipality at the end of third quarter of the 2025/2026 financial year amounted to R 80,963 million.

The table below provides a summary of the movements that occurred since the start of the financial year (July 2025 – March 2026).

Investment Balances July 2025 - March 2026		
M01 - July 2025	Investment Opening Balance - 1 July 2025	16,268,197.34
M01 - July 2025	Investment Top Up	50,133,350.18
M01 - July 2025	Investment Withdrawals	- 10,225,950.00
M01 - July 2025	Interest Capitalised	-
Balance - 31 July 2025		56,175,597.52
M02 - August 2025	Investment Top Up	2,683,255.54
M02 - August 2025	Investment Withdrawals	- 8,750,230.83
M02 - August 2025	Interest Capitalised	-
Balance - 31 August 2025		50,108,622.23
M03 - September 2025	Investment Top Up	2,821,664.78
M03 - September 2025	Investment Withdrawals	- 6,003,652.11
M03 - September 2025	Interest Capitalised	765,418.69
Balance - 30 September 2025		47,692,053.59
M04 - October 2025	Investment Top Up	11,153,326.25
M04 - October 2025	Investment Withdrawals	- 10,349,909.45
M04 - October 2025	Interest Capitalised	-
Balance - 31 October 2025		48,495,470.39
M05 - November 2025	Investment Top Up	13,152,000.00
M05 - November 2025	Investment Withdrawals	- 9,403,687.59
M05 - November 2025	Interest Capitalised	-
Balance - 30 November 2025		52,243,782.80
M06 - December 2025	Investment Top Up	30,927,000.00
M06 - December 2025	Investment Withdrawals	- 15,421,123.58
M06 - December 2025	Interest Capitalised	904,445.11
Balance - 31 December 2025		68,654,104.33
M07 - January 2026	Investment Top Up	-
M07 - January 2026	Investment Withdrawals	- 14,650,010.00
M07 - January 2026	Interest Capitalised	-
Balance - 31 January 2026		54,004,094.33
M08 - February 2026	Investment Top Up	2,894,000.00
M08 - February 2026	Investment Withdrawals	- 11,307,713.94
M08 - February 2026	Interest Capitalised	-
Balance - 28 February 2026		45,590,380.39
M09 - March 2026	Investment Top Up	45,983,141.08
M09 - March 2026	Investment Withdrawals	- 11,643,207.59
M09 - March 2026	Interest Capitalised	1,032,940.07
Balance - 31 March 2026		80,963,253.95

Interest earned on investments are capitalized on a quarterly basis by the municipality. The total interest earned on investments during the third quarter (January 2026 – March 2026) amounted to R 1,032,940.07.

Included in the balance of R 80,963,253.95 is the unspent conditional grants amounting to R 44,898,736.01 that are cash backed on investment.

2.8.4. Table SC6: Transfers and grant receipts

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter										
Description	Ref	2024/25	Budget Year 2023/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		92,764	143,161	115,757	23,537	97,161	86,818	10,343	11.9%	115,757
Equitable share		88,849	92,780	92,780	23,195	92,780	69,585	23,195	33.3%	92,780
Municipal Infrastructure Grant (MIG)		782	812	1,152	342	812	864	(52)	-6.0%	1,152
Local Government Financial Management Grant (FMG)		1,907	2,000	2,000	-	2,000	1,500	500	33.3%	2,000
Expanded Public Works Programme Integrated Grant (EPWP)		1,226	1,569	1,569	-	1,569	1,177	392	33.3%	1,569
Smart Meters Grant		-	46,000	18,256	-	-	13,692	(13,692)	-100.0%	18,256
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		11,905	9,092	9,970	700	8,693	7,478	1,216	16.3%	9,970
Provincial Treasury : Western Cape Financial Management Capacity Building Grant		2,725	495	495	-	495	371	124	33.3%	495
Provincial Treasury : Western Cape Municipal Financial Recovery Services Grant		310	-	-	-	-	-	-	-	-
Department of Infrastructure : Title Deeds Restoration Grant		-	399	157	-	-	118	(118)	-100.0%	157
Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities		6,903	7,272	7,272	-	7,272	5,454	1,818	33.3%	7,272
Department of Local Government : Municipal Energy Resilience Grant		-	400	400	400	400	300	100	33.3%	400
Department of Local Government : Thusong Service Centres Grant (Sustainability: Operational Support Grant)		-	300	300	300	300	225	75	33.3%	300
Department of Local Government : Community Development Workers (CDW) Operational Support Grant	4	226	226	226	-	226	170	57	33.3%	226
Department of Local Government : Western Cape Municipal Interventions Grant		1,741	-	1,120	-	-	840	(840)	-100.0%	1,120
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		370	-	-	-	-	-	-	-	-
Central Karoo District Municipality		370	-	-	-	-	-	-	-	-
Other grant providers:		1,624	2,538	3,118	427	1,970	2,339	(369)	-15.8%	3,118
Chemical Industries Education & Training Authority		1,617	2,538	2,538	410	1,382	1,904	(521)	-27.4%	2,538
Local Government Sector Education and Training Authority		7	-	580	16	587	435	152	35.0%	580
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	106,663	154,791	128,845	24,663	107,824	96,634	11,190	11.6%	128,845
Capital Transfers and Grants										
National Government:		23,925	66,234	65,894	24,772	61,276	49,420	11,855	24.0%	65,894
Municipal Infrastructure Grant (MIG)		16,849	22,234	21,894	7,352	20,234	16,420	3,813	23.2%	21,894
Integrated National Electrification Programme Grant (NEP)		6,983	9,000	9,000	1,992	6,042	6,750	(708)	-10.5%	9,000
Water Services Infrastructure Grant (WSIG)		-	35,000	35,000	15,428	35,000	26,250	8,750	33.3%	35,000
Local Government Financial Management Grant (FMG)		93	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		5,600	3,500	3,500	-	3,500	2,625	875	33.3%	3,500
Department of Local Government -Municipal Water Resilience Grant		2,500	3,500	3,500	-	3,500	2,625	875	33.3%	3,500
Department Cultural Affairs & Sport: Library Service - Community Library Services Grant		1,500	-	-	-	-	-	-	-	-
Department Cultural Affairs & Sport : Development of Sport and Recreation Facilities		1,100	-	-	-	-	-	-	-	-
Department of Local Government : Western Cape Municipal Interventions Grant		500	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	29,525	69,734	69,394	24,772	64,776	52,045	12,730	24.5%	69,394
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	136,188	224,525	198,239	49,436	172,600	148,679	23,921	16.1%	198,239

2.8.5. Table SC7 (1): – Transfers and grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter										
Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		92,764	143,161	115,757	23,650	96,433	86,818	9,615	11.1%	115,757
Equitable share		88,849	92,780	92,780	23,195	92,780	69,585	23,195	33.3%	92,780
Municipal Infrastructure Grant (MIG)		782	812	1,152	104	749	864	(115)	-13.3%	1,152
Local Government Financial Management Grant (FMG)		1,907	2,000	2,000	212	1,597	1,500	97	6.5%	2,000
Expanded Public Works Programme Integrated Grant (EPWP)		1,226	1,569	1,569	139	1,306	1,177	129	11.0%	1,569
Smart Meters Grant		-	46,000	18,256	-	-	13,692	(13,692)	-100.0%	18,256
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		11,014	9,082	9,970	637	6,072	7,478	(1,406)	-18.8%	9,970
Provincial Treasury : Western Cape Financial Management Capacity Building Grant		2,304	495	495	-	-	371	(371)	-100.0%	495
Provincial Treasury : Western Cape Municipal Financial Recovery Services Grant		1,110	-	-	-	-	-	-	-	-
Department of Infrastructure : Title Deeds Restoration Grant		-	399	157	-	-	118	(118)	-100.0%	157
Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities		6,675	7,272	7,272	623	5,930	5,454	476	8.7%	7,272
Department of Local Government : Western Cape Municipal Interventions Grant		724	-	1,120	-	-	840	(840)	-100.0%	1,120
Department of Local Government : Municipal Energy Resilience Grant		-	400	400	-	-	300	(300)	-100.0%	400
Department of Local Government : Thusing Service Centres Grant (Sustainability : Operational Support Grant)		-	300	300	-	-	225	(225)	-100.0%	300
Department of Local Government : Community Development Workers (CDM) Operational Support Grant		201	226	226	14	141	170	(28)	-16.6%	226
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		342	-	-	-	-	-	-	-	-
Central Karoo District Municipality		342	-	-	-	-	-	-	-	-
Other grant providers:		1,877	2,538	3,118	(299)	1,714	2,339	(624)	-26.7%	3,118
Chemical Industries Education & Training Authority		1,283	2,538	2,538	(310)	1,160	1,904	(744)	-39.1%	2,538
Local Government Sector Education and Training Authority		7	-	580	16	554	435	119	27.5%	580
Services SETA		587	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		105,996	154,791	128,845	23,994	104,219	96,634	7,585	7.8%	128,845
Capital expenditure of Transfers and Grants										
National Government:		23,925	66,234	65,894	7,883	26,070	49,420	(23,350)	-47.2%	65,894
Municipal Infrastructure Grant (MIG)		16,849	22,234	21,894	2,315	10,369	16,420	(6,052)	-36.9%	21,894
Integrated National Electrification Programme Grant (INEP)		6,983	9,000	9,000	597	1,812	6,750	(4,938)	-73.2%	9,000
Water Services Infrastructure Grant (WSIG)		-	35,000	35,000	4,971	13,889	26,250	(12,361)	-47.1%	35,000
Local Government Financial Management Grant (FMG)		93	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		3,820	3,500	3,500	361	361	2,625	(2,264)	-86.3%	3,500
Department of Local Government -Municipal Water Resilience Grant		2,500	3,500	3,500	361	361	2,625	(2,264)	-86.3%	3,500
Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities		18	-	-	-	-	-	-	-	-
Department Cultural Affairs & Sport: Library Service - Community Library Services Grant		910	-	-	-	-	-	-	-	-
Department Cultural Affairs & Sport : Development of Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Department of Local Government : Western Cape Municipal Interventions Grant		392	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Services SETA		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		27,745	69,734	69,394	8,244	26,431	52,045	(25,614)	-49.2%	69,394
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		133,742	224,525	198,239	32,238	130,649	148,679	(18,030)	-12.1%	198,239

2.8.6. Table SC7(2):- Monthly Budget Statement - Expenditure against approved rollovers

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q3 Third Quarter					
Description	Ref	Budget Year 2025/26			
		Approved Rollover 2024/25	Monthly actual	YearTD actual	YTD variance
R thousands					YTD variance %
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:		-	-	-	-
Other transfers and grants [insert description]		-	-	-	-
Provincial Government:		1,794	350	350	1,444 80.5%
Provincial Treasury : Western Cape Financial Management Capacity Grant		421	101	101	320 76.0%
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities		228	-	-	228 100.0%
Department Cultural Affairs & Sport Library Service - Community Library Services Grant		411	-	-	411 100.0%
Department of Local Government : Western Cape Municipal Interventions Grant		679	249	249	430 63.3%
Department of Local Government : Community Development Workers (CDW) Operational Support Grant		55	-	-	55 100.0%
District Municipality:		114	8	8	106 92.7%
Central Karoo District Municipality		114	8	8	106 92.7%
Other grant providers:		421	421	421	0 0.0%
Chemical Industries Education & Training Authority		421	421	421	0 0.0%
Services SETA		-	-	-	-
Total operating expenditure of Approved Roll-overs		2,329	779	779	1,550 66.6%
Capital expenditure of Approved Roll-overs					
National Government:		-	-	-	-
Other capital transfers [insert description]		-	-	-	-
Provincial Government:		1,725	354	354	1,371 79.5%
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	175	175	925 84.1%
Department of Local Government : Western Cape Municipal Interventions Grant		446	-	-	446 100.0%
District Municipality:		-	-	-	-
Other capital transfers [insert description]		-	-	-	-
Other grant providers:		-	-	-	-
Services SETA		-	-	-	-
Total capital expenditure of Approved Roll-overs		1,725	354	354	1,371 79.5%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4,054	1,133	1,133	2,921 72.1%

2.8.7. Summary of Monthly Movements on Conditional Grants

The table below provide a summary of the movements on the conditional grants from the start of the financial year till the end of third quarter (July 2025 – March 2026):

Summary of Unspent Conditional Grants - July 2025 - March 2026	
Conditional Grants - Opening Balance 1 July 2025	4,183,081.99
Grants Received During July 2025	58,552,378.79
Less : Grant Expenditure During July 2025	- 39,722,383.82
Closing Balance - 31 July 2025	23,013,076.96
Grants Received During August 2025	2,392,015.00
Less : Grant Expenditure During August 2025	- 4,089,751.54
Closing Balance - 31 August 2025	21,315,340.42
Grants Received During September 2025	3,891,000.00
Less : Grant Expenditure During September 2025	- 2,562,071.49
Closing Balance - 30 September 2025	22,644,268.93
Grants Received During October 2025	11,200,030.75
Less : Grant Expenditure During October 2025	- 5,003,230.72
Closing Balance - 31 October 2025	28,841,068.96
Grants Received During November 2025	13,152,000.00
Less : Grant Expenditure During November 2025	- 3,726,598.69
Closing Balance - 30 November 2025	38,266,470.27
Grants Received During December 2025	30,957,000.00
Less : Grant Expenditure During December 2025	- 33,372,757.51
Closing Balance - 31 December 2025	35,850,712.76
Grants Received During January 2026	-
Less : Grant Expenditure During January 2026	- 3,764,533.18
Closing Balance - 31 January 2026	32,086,179.58
Grants Received During February 2026	3,019,571.00
Less : Grant Expenditure During February 2026	- 6,170,377.20
Closing Balance - 28 February 2026	28,935,373.38
Opening Balance Correction	- 101,808.40
Grants Received During March 2026	49,435,775.94
Less : Grant Expenditure During March 2026	- 33,370,604.91
Closing Balance - 31 March 2026	44,898,736.01

The Beaufort West Municipality received intention to withhold letters from National Treasury in relation to the Municipal Infrastructure Grant (MIG), Integrated National Electrification Programme Grant (INEP) and Water Services Infrastructure Grant (WSIG).

At the end March 2026, National Treasury released the financial grant payments to municipalities for the 2025/26 financial year. The table below indicate the actual amounts that were withheld by National Treasury at the end of March 2026.

Grant	Intention to withhold amount	Actual amount withheld
Municipal Infrastructure Grant (MIG)	2,900,000	2,000,000
Integrated National Electrification Programme Grant (INEP)	2,900,000	2,958,000
Water Services Infrastructure Grant (WSIG)	9,800,000	-
Total	15,600,000	4,958,000

The impact of the withholding are reflected in the table below:

Grant	Amount Allocated	Actual withheld	Adjusted Amount
Municipal Infrastructure Grant (MIG)	23,046,000	- 2,000,000	21,046,000
Integrated National Electrification Programme Grant (INEP)	9,000,000	- 2,958,000	6,042,000

The projects funded by the Municipal Infrastructure Grant (MIG) will have to be adjusted downwards by R 2 million as well as the projects funded by the Integrated National Electrification Programme Grant (INEP) by R 2,958,000.

The unspent conditional grant balance at the end of March 2026 amounted to R 44,898,736.01 million. All unspent conditional grants were cash backed and on investment as at the end of March 2026.

2.8.8. Table SC8: Councillor and staff benefits

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter										
Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,787	6,548	7,063	502	4,361	5,297	(936)	-18%	7,063
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		136	136	68	6	57	51	6	11%	68
Cellphone Allowance		563	584	562	47	422	421	1	0%	562
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		50	51	49	4	37	37	0	0%	49
Sub Total - Councillors		6,536	7,320	7,742	558	4,877	5,807	(929)	-16%	7,742
Senior Managers of the Municipality										
Basic Salaries and Wages	3	2,864	4,331	2,445	234	1,860	1,834	26	1%	2,445
Pension and UIF Contributions		462	367	517	44	373	388	(15)	-4%	517
Medical Aid Contributions		223	100	194	20	135	145	(10)	-7%	194
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		836	325	271	-	-	203	(203)	-100%	271
Motor Vehicle Allowance		291	181	281	25	206	211	(5)	-2%	281
Cellphone Allowance		69	72	88	8	66	66	(0)	-1%	88
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		73	82	0	(36)	0	0	(0)	-6%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		263	348	240	20	180	180	(0)	0%	240
Acting and post related allowance		49	-	185	10	177	139	39	28%	185
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,130	5,806	4,221	325	2,997	3,166	(169)	-5%	4,221
Other Municipal Staff										
Basic Salaries and Wages		85,951	101,446	92,358	7,212	65,600	69,289	(3,669)	-5%	92,358
Pension and UIF Contributions		14,434	17,628	15,878	1,255	11,267	11,909	(642)	-5%	15,878
Medical Aid Contributions		2,659	2,972	2,886	248	2,141	2,165	(24)	-1%	2,886
Overtime		4,718	4,793	6,015	506	4,223	4,511	(288)	-6%	6,015
Performance Bonus		6,632	7,634	6,628	3	6,634	4,971	1,663	33%	6,628
Motor Vehicle Allowance		223	324	251	2	122	188	(67)	-35%	251
Cellphone Allowance		142	158	526	10	95	394	(299)	-76%	526
Housing Allowances		712	496	505	44	379	379	0	0%	505
Other benefits and allowances		5,554	6,332	6,009	414	4,346	4,507	(161)	-4%	6,009
Payments in lieu of leave		541	-	578	88	654	433	221	51%	578
Long service awards		454	1,209	1,024	71	621	768	(147)	-19%	1,024
Post-retirement benefit obligations	2	4,447	1,667	5,588	151	1,276	4,191	(2,915)	-70%	5,588
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,838	681	1,568	120	1,070	1,176	(106)	-9%	1,568
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		128,304	145,341	139,814	10,104	98,428	104,861	(6,433)	-6%	139,814
TOTAL SALARY, ALLOWANCES & BENEFITS		139,970	158,467	151,778	10,988	106,302	113,834	(7,532)	-7%	151,778
TOTAL MANAGERS AND STAFF		133,434	151,147	144,035	10,429	101,424	108,027	(6,603)	-6%	144,035

2.8.9. Overtime Expenditure

The total overtime and standby budget for the 2025/26 financial year amounts to R 7,526,950. The budget on these two expenditure items were adjusted upwards by R 1,374,305 from R 7,526,950 to R 8,901,255 with the adjustments budget tabled and approved by council in February 2026.

The expenditure on these two items at the end of the third quarter amounted to R 6,303,719.21 or 70.8% of the approved adjusted budget.

Expenditure Item	Original Budget	Adjusted Budget	Total Expenditure Quarter 1	Total Expenditure Quarter 2	Expenditure M07 - January 2026	Expenditure M08 - February 2026	Expenditure M09 - March 2026	Year TD actual Expenditure	% spend of Adjusted Budget
Overtime	4,793,383	6,014,501	1,151,983.10	1,184,224.42	830,419.87	551,585.58	497,857.84	4,216,070.81	70.1%
Standby Allowances	2,733,567	2,886,754	685,572.06	661,210.58	255,804.99	261,811.99	223,248.78	2,087,648.40	72.3%
Total	7,526,950	8,901,255	1,837,555.16	1,845,435.00	1,086,224.86	813,397.57	721,106.62	6,303,719.21	70.8%

The cost of employment should be closely monitored during the 2025/26 financial year specifically expenditure on overtime cost to ensure that this cost remain within the budget allocated.

2.8.10. Deviations

The Supply Chain Management (SCM) Implementation report for the third quarter (January 2026 – March 2026) indicate that there were two deviations that were approved by the Accounting Officer during the 3rd quarter. The total amount of these deviations was R 311,814.36 see attached **Annexure B**, the SCM Implementation report for the third quarter of the 2025/26 financial year.

2.8.11. Withdrawals from municipal bank account

This part provides an overview of the withdrawals from municipal bank accounts in accordance with section 11, subsection 1(b) to (j).

See attached **Annexure C**.

2.8.12. Loans and borrowing for 3rd quarter

The table below provides a summary of the outstanding loan balances as at the of the third quarter, March 2026.

BEAUFORT WEST MUNICIPALITY : LOAN REGISTER AS AT 31 March 2026										
Loan No.	Contract nr	External loans	Institution	Rate	Term	Balance	Received	Interest	Capital Redemption	Balance
						2025/07/01	2025/2026	2025/2026	2025/2026	2026/03/31
103464/1	61000922	20MVA Transformer - Sub Station	DBSA	10.90	20	954,881.08	-	52,468.76	84,640.98	870,240.10
103464/1	61000922	Farm Hansrivier	DBSA	10.90	20	275,506.68	-	15,138.53	24,421.00	251,085.68
103464/1	61000922	Pressure Control System	DBSA	10.90	20	1,900,369.90	-	104,421.43	168,449.42	1,731,920.48
						3,130,757.66	-	172,028.72	277,511.40	2,853,246.26

Repayments are made bi-annually, in December and June of each financial year. The next installment is due and payable in June 2026.

2.8.13. Section 66 Report

The table below provides all the expenditure incurred by the municipality on staff salaries, wages, allowances and benefits as at the end of the 3rd quarter of the 2025/26 financial year.

MFMA Section 66 Monthly Report													
EXPENDITURE ON STAFF BENEFITS for the PERIOD JULY 2025 - JUNE 2026													
TYPE OF EXPENDITURE	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL Jul-25	ACTUAL Aug-25	ACTUAL Sep-25	ACTUAL Oct-25	ACTUAL Nov-25	ACTUAL Dec-25	ACTUAL Jan-26	ACTUAL Feb-26	ACTUAL Mar-26	YTD ACTUAL	%
Basic Salaries and Wages	R 105,777,703	R 94,803,372	R 7,789,574	R 7,618,281	R 7,538,053	R 7,443,181	R 7,437,282	R 7,410,159	R 7,413,176	R 7,364,511	R 7,446,047	R 67,460,264	71%
Pension and UIF Contributions	R 17,959,285	R 16,395,513	R 1,302,154	R 1,291,238	R 1,312,121	R 1,298,558	R 1,299,978	R 1,299,772	R 1,267,972	R 1,268,565	R 1,299,257	R 11,639,614	71%
Medical Aid Contributions	R 3,072,068	R 3,079,712	R 241,149	R 244,625	R 247,372	R 243,033	R 248,514	R 248,514	R 285,801	R 280,045	R 287,618	R 2,275,672	74%
Overtime	R 4,793,383	R 6,014,505	R 383,110	R 376,253	R 392,615	R 358,400	R 421,852	R 403,972	R 830,420	R 551,586	R 497,858	R 4,216,071	70%
Performance Bonus	R 324,701	R 271,012	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	0%
Bonus	R 7,633,659	R 6,628,409	R 32,270	R -	R 26,450	R 95,445	R 10,927	R 6,462,584	R 3,512	R -	R 2,997	R 6,634,194	100%
Motor Vehicle Allowance	R 505,256	R 532,078	R 28,602	R 28,602	R 38,602	R 38,602	R 38,602	R 38,602	R 38,602	R 38,602	R 38,602	R 327,421	62%
Acting and post related allowance	R 680,960	R 1,752,854	R 148,490	R 144,456	R 127,267	R 140,849	R 136,228	R 131,243	R 143,442	R 145,006	R 129,947	R 1,248,927	71%
Cellphone Allowance	R 229,800	R 613,574	R 15,550	R 15,150	R 15,150	R 15,150	R 15,150	R 15,150	R 26,400	R 24,850	R 17,850	R 160,400	26%
Housing Allowances	R 496,493	R 504,793	R 41,188	R 41,188	R 41,188	R 42,358	R 42,358	R 42,358	R 42,358	R 42,358	R 43,528	R 378,882	76%
Other benefits and allowances	R 6,413,800	R 6,009,448	R 468,376	R 564,180	R 477,510	R 488,293	R 476,451	R 462,520	R 502,967	R 492,736	R 418,753	R 4,351,787	72%
Scarcity	R 347,951	R 239,905	R 17,612	R 17,612	R 17,612	R 17,612	R 17,612	R 17,612	R 26,656	R 27,183	R 20,099	R 179,607	76%
Payments in lieu of leave	R -	R 577,898	R 89,604	R 28,641	R 118,150	R 104,220	R 3,631	R 224,820	R 8,818	R 51,068	R 25,357	R 654,309	113%
Long service awards	R 1,209,073	R 1,024,420	R 115,029	R 11,553	R 217,778	R -	R 15,777	R 82,769	R 41,221	R 66,552	R 70,622	R 621,300	61%
Post-retirement benefit obligations	R 1,966,900	R 5,588,000	R 136,046	R 136,046	R 136,046	R 138,578	R 138,578	R 138,578	R 150,805	R 150,805	R 150,805	R 1,276,288	23%
TOTAL	R 151,111,032	R 144,035,493	R 10,808,789	R 10,617,825	R 10,705,914	R 10,424,277	R 10,302,939	R 16,978,654	R 10,762,150	R 10,492,867	R 10,429,341	R 101,422,735	70%
Note: on Other benefits and allowances													
Non-Pensionable Allowance	R 81,360	R -	R 5,095	R 5,095	R 5,095	R 5,095	R 5,095	R 5,095	R 5,095	R -	R 35,595	R -	#DIV/0!
Uniform Allowances	R 217,000	R 182,000	R -	R 98,000	R -	R -	R -	R -	R -	R -	R -	R 98,000	54%
Standby Allowances	R 2,733,567	R 2,886,753	R 226,140	R 223,982	R 235,450	R 219,626	R 227,758	R 213,827	R 255,805	R 261,612	R 223,249	R 2,087,648	72%
Essential Users	R 3,316,782	R 2,884,342	R 232,570	R 232,570	R 232,570	R 259,202	R 239,228	R 239,228	R 237,822	R 226,682	R 226,682	R 2,126,556	74%
Bargaining Council Levies	R 65,091	R 56,353	R 4,581	R 4,543	R 4,405	R 4,380	R 4,380	R 4,380	R 4,254	R 4,242	R 4,418	R 39,583	70%
Total	R 6,413,800	R 6,009,448	R 468,376	R 564,180	R 477,510	R 488,293	R 476,451	R 462,520	R 502,967	R 492,736	R 418,753	R 4,351,787	72%

2.8.14. Municipal Debt Relief

This section provide a report by Provincial Treasury on the progress made by the municipality on the implementation of the Municipal Debt Relief conditions as per MFMA Circular No.124 as at the end of the February for the 2025/26 financial year.

See attached **Annexure D**.

2.8.15. Cost Containment Report

BEAUFORT WEST MUNICIPALITY (WC053) - COST CONTAINEMENT REPORT QUARTER 3 - JULY 2025 TO MARCH 2026					
Line Items	Original Budget 2025-26	Adjusted Budget 2025-26	Q3: Year-to Date Budget	Q3: Year-to Date Actual	Savings
000 or thousands					
Use of consultants	10,097,658	11,722,630	8,791,973	4,477,470	4,314,503
Vehicles used for political office – bearers	-	-	-	-	-
Travel and subsistence	474,933	630,660	472,995	502,734	(29,739)
Domestic accommodation	706,166	823,640	617,730	524,151	93,579
Credit cards	-	-	-	-	-
Sponsorships, events and catering	85,000	211,216	158,412	84,569	73,843
Communication	2,809,580	3,012,730	2,259,548	1,641,807	617,741
Conferences, meetings and study tours; and	-	-	-	-	-
Other related expenditure items.	-	-	-	-	-
Overtime	4,793,383	6,014,501	4,510,876	4,216,071	294,805
Standby	2,733,567	2,886,754	2,165,066	2,087,648	77,417
Acting and Post Related Allowances	680,960	1,752,854	1,314,641	1,246,927	67,714
Furniture & Office Equipment	100,000	300,000	225,000	66,538	158,462
Other	-	-	-	-	-
TOTAL COST CONTAINMENT	22,481,247	27,354,985	20,516,239	14,847,914	5,668,325

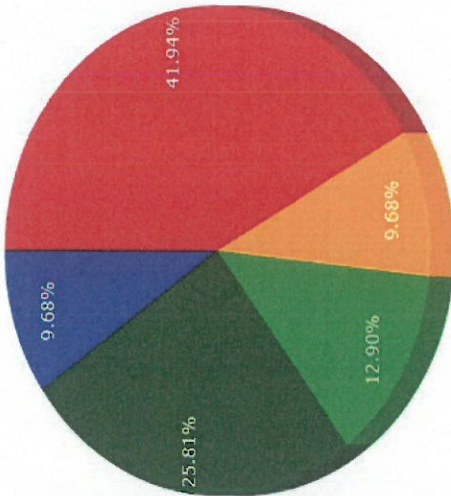
PART 3 : Top Level SDBIP Report Quarter 3

The Top Level Service Delivery and Budget Implementation Plan (SDBIP) report provides an overview on the progress made by each directorate on the implementation of the 2025/26 SBIP and the corrective measures that will be taken at the end of the third quarter.

Top Layer KPI Report

Report drawn on 23 April 2026 at 12:33
for the months of Quarter ending September 2025 to Quarter ending March 2026.

Beaufort West Municipality



Responsible Directorate



	Responsible Directorate					
	Office of the Municipal Manager	Financial Services	Corporate Services	Infrastructure Services	Community Services	
Beaufort West Municipality						
Not Met	13 (41.94%)	1 (10.00%)	-	7 (63.64%)	5 (71.43%)	
Almost Met	3 (9.68%)	3 (30.00%)	-	-	-	
Met	4 (12.90%)	-	1 (100.00%)	-	1 (14.29%)	
Well Met	8 (25.81%)	6 (60.00%)	-	1 (9.09%)	1 (14.29%)	
Extremely Well Met	3 (9.68%)	-	-	3 (27.27%)	-	
Did Not Occur	-	-	-	-	-	
Total:	31*	10	1	11	7	
	100%	32.26%	3.23%	35.48%	22.58%	

* Excludes 10 KPIs which had no targets/actuals for the period selected.

Beaufort West Municipality
2025-2026: Top Layer KPI Report

Office of the Municipal Manager

KPI Ref	KPI	Unit of Measurement	Strategic Objective	Region	Quarter ending September 2025					Quarter ending December 2025					Quarter ending March 2026					Overall Performance for Quarter ending September 2025 to Quarter ending March 2026		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
					TL1	Compile the Risk based audit plan for 2026/27 and submit to Audit committee for consideration by 30 June 2026	Risk based audit plan submitted to Audit committee by 30 June 2026	SO4: Maintain an ethical, accountable and transparent administration	All	0	0	N/A			0	0	N/A			0	0	N/A
TL2	70% of the Risk based audit plan for 2025/26 implemented by 30 June 2026 [(Number of audits and tasks completed for the period identified in the RBAP/ Number of audits and tasks identified in the RBAP) x 100]	% of the Risk Based Audit Plan implemented by 30 June 2026	SO4: Maintain an ethical, accountable and transparent administration	All	10%	11%	G	[D250] Municipal Manager: PMS Q4 of 2024-2025 and the water and electricity meter audit completed = 2/19*100 = 11% (September 2025)	[D250] Municipal Manager: PMS Q4 of 2024-2025 and the water and electricity meter audit completed = 2/19*100 = 11% (September 2025)	25%	26.32%	G	[D250] Municipal Manager: 5 audits complete / 19 audits in RBAP X 100 = 26.32% (December 2025)	[D250] Municipal Manager: 5 audits complete / 19 audits in RBAP X 100 = 26.32% (December 2025)	50%	50%	G	[D250] Municipal Manager: 10 audits completed. (March 2026)	[D250] Municipal Manager: 10 audits completed. (March 2026)	50%	50%	G
TL3	Review the Integrated Development Plan 2022-2027 and submit to Council by 31 May 2025	Revised IDP submitted	SO4: Maintain an ethical, accountable and transparent administration	All	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A
TL4	Submit the Annual Performance Report to the Auditor-General by 31 August 2025	Annual Performance Report submitted	SO4: Maintain an ethical, accountable and transparent administration	All	1	1	G	[D252] Municipal Manager: As per Amos WhatsApp (August 2025)		0	0	N/A			0	0	N/A			1	1	G

Summary of Results: Office of the Municipal Manager

KPI Status	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	Count
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		4

Financial Services

KPI Ref	KPI	Unit of Measurement	Strategic Objective	Region	Quarter ending September 2025					Quarter ending December 2025					Quarter ending March 2026					Overall Performance for Quarter ending September 2025 to Quarter ending March 2026		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
					TL5	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and which are billed for water or have pre-paid meters as at 30 June 2026	Number of residential properties which are billed for water or have pre-paid meters as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	6,700	6,823	G2	[D253] Director: Financial Services: TARGET MET (August 2025) [D253] Director: Financial Services: Target met (September 2025)	[D253] Director: Financial Services: N/A (August 2025) [D253] Director: Financial Services: None (September 2025)	6,700	6,823	G2	[D253] Director: Financial Services: Awaiting information from the Manager: Revenue Services. (October 2025) [D253] Director: Financial Services: Awaiting information from Deputy C.F.O. (November 2025) [D253] Director: Financial Services: Target met (December 2025)	[D253] Director: Financial Services: None (December 2025)	6,700	7,781	G2
TL6	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2026	Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	11,350	10,855	O	[D254] Director: Financial Services: Target not met (August 2025) [D254] Director: Financial Services: Target not met (September 2025)	[D254] Director: Financial Services: The municipality conducted a meter audit to establish the status quo in order to ensure meeting the target level. The audit data was scrutinised and followed up, as the target level had been based on historical growth assumptions that did not materialise. It was discovered that meters remained linked to demolished properties (burned down etc.). Instead of reflecting corrective action in order to meet the target, this resulted in a net negative impact at the time. (August 2025) [D254] Director: Financial Services: As the target level had been based on historical growth assumptions that did not materialise. It was discovered that meters remained linked to demolished properties (burned down etc.). Instead of reflecting corrective action in order to meet the target, this resulted in a net negative impact at the time. With meters being remove, the property was levied with availability fees. (September 2025)	11,350	10,855	O	[D254] Director: Financial Services: Awaiting information from the Manager: Revenue Services. (October 2025) [D254] Director: Financial Services: Awaiting information from Deputy C.F.O. (November 2025) [D254] Director: Financial Services: Target not met (December 2025)	[D254] Director: Financial Services: It was discovered that meters remained linked to demolished properties (burned down etc.). Instead of reflecting corrective action in order to meet the target, this resulted in a net negative impact at the time. With meters being remove, the property was levied with availability fees. (December 2025)	11,350	10,775	O	[D254] Director: Financial Services: Target not met. (March 2026)	[D254] Director: Financial Services: A new report was developed to determine how many residential properties are connected to the municipal network for services. To eliminate duplication and also determine which properties receive free basic services. (credit and prepaid electricity). The target was revised to 10 080. (March 2026)	11,350	10,775	O
TL7	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage as at 30 June 2026	Number of residential properties which are billed for sewerage as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	11,600	11,023	O	[D255] Director: Financial Services: Target not met (August 2025) [D255] Director: Financial Services: Target not met (September 2025)	[D255] Director: Financial Services: Services were removed and they were replaced with the applicable availability charges. (August 2025) [D255] Director: Financial Services: As the target level had been based on historical growth assumptions that did not materialise. It was discovered that meters remained linked to demolished properties (burned down etc.). Instead of reflecting corrective action in order to meet the target, this resulted in a net negative impact at the time. With meters being remove, the property was levied with availability fees. (September 2025)	11,600	11,023	O	[D255] Director: Financial Services: Awaiting information from the Manager: Revenue Services. (October 2025) [D255] Director: Financial Services: Awaiting information from Deputy C.F.O. (November 2025) [D255] Director: Financial Services: Target not met (December 2025)	[D255] Director: Financial Services: It was discovered that meters remained linked to demolished properties (burned down etc.). Instead of reflecting corrective action in order to meet the target, this resulted in a net negative impact at the time. With meters being remove, the property was levied with availability fees. (December 2025)	11,600	11,373	O	[D255] Director: Financial Services: Target not met. (March 2026)	[D255] Director: Financial Services: A new report was developed to determine how many residential properties are connected to the municipal network for services. To eliminate duplication and also determine which properties receive free basic services. Target was revised to 10 990. (March 2026)	11,600	11,373	O

TL8	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at 30 June 2026	Number of residential properties which are billed for refuse removal as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	11,700	11,380	O	[D256] Director: Financial Services: Target not met (August 2025) [D256] Director: Financial Services: Target not met (September 2025)	[D256] Director: Financial Services: Services were removed and they were replaced with the applicable availability charges. (August 2025) [D256] Director: Financial Services: Where services were removed and they were replaced with the applicable availability charges. (September 2025)	11,700	11,380	O	[D256] Director: Financial Services: Awaiting information from the Manager: Revenue Services. (October 2025) [D256] Director: Financial Services: Awaiting information from Deputy C.F.O. (November 2025) [D256] Director: Financial Services: Target not met (December 2025)	[D256] Director: Financial Services: It should be noted that where services were removed and were replaced with the applicable availability charges. (December 2025)	11,700	11,371	O	[D256] Director: Financial Services: Target not met. (March 2026)	[D256] Director: Financial Services: A new report was developed to determine how many residential properties for which refuse is removed once per week and which are billed for refuse removal. To eliminate duplication and also determine which properties receive free basic services. Target was revised to 10 990. (March 2026)	11,700	11,371	O
TL9	Provide free basic water to active indigent households as defined in paragraph 9(1) of the Municipality's Indigent Policy as at 30 June 2026	Number of active indigent households receiving free basic water as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	4,500	3,533	O	[D257] Director: Financial Services: Target not met. (August 2025) [D257] Director: Financial Services: Target not met (September 2025)	[D257] Director: Financial Services: The target excluded indigent households that did not have meters and therefore were not receiving the 6 k?? free basic water benefit but were instead placed on the flat-rate indigent rebate. Because reporting is based on actual connections, the target was reasonably set on the assumption that the Smart Meter Grant and the PT Meter Project would have progressed significantly. (August 2025) [D257] Director: Financial Services: The target excluded indigent households that did not have meters and therefore were not receiving the 6 k?? free basic water benefit but were instead placed on the flat-rate indigent rebate. (September 2025)	4,500	3,533	O	[D257] Director: Financial Services: Awaiting information from the Manager: Revenue Services. (October 2025) [D257] Director: Financial Services: Awaiting information from Deputy C.F.O. (November 2025) [D257] Director: Financial Services: Target not met (December 2025)	[D257] Director: Financial Services: The target excluded indigent households that did not have meters and therefore were not receiving the 6 k?? free basic water benefit but were instead placed on the flat-rate indigent rebate. Because reporting is based on actual connections. (December 2025)	4,500	4,727	O	[D257] Director: Financial Services: Target met. (March 2026)	[D257] Director: Financial Services: None (March 2026)	4,500	4,727	O
TL10	Provide free basic electricity to active indigent households as defined in paragraph 9(1) of the Municipality's Indigent Policy as at 30 June 2026	Number of active indigent households receiving free basic electricity as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	6,000	5,946	O	[D258] Director: Financial Services: Target not met (August 2025) [D258] Director: Financial Services: Target not met (September 2025)	[D258] Director: Financial Services: Duplicates were removed. (August 2025) [D258] Director: Financial Services: Duplicates were removed (September 2025)	6,000	5,946	O	[D258] Director: Financial Services: Awaiting information from the Manager: Revenue Services. (October 2025) [D258] Director: Financial Services: Awaiting information from Deputy C.F.O. (November 2025) [D258] Director: Financial Services: Target not met (December 2025)	[D258] Director: Financial Services: Duplicates were removed (December 2025)	6,000	6,525	O	[D258] Director: Financial Services: Target met. (March 2026)	[D258] Director: Financial Services: None (March 2026)	6,000	6,525	O
TL11	Provide free basic sanitation to active indigent households as defined in paragraph 9(1) of the Municipality's Indigent Policy as at 30 June 2026	Number of active indigent households receiving free basic sanitation as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	5,500	6,099	O	[D259] Director: Financial Services: Target met (August 2025) [D259] Director: Financial Services: Target met (September 2025)	[D259] Director: Financial Services: None (August 2025) [D259] Director: Financial Services: None (September 2025)	5,500	6,099	O	[D259] Director: Financial Services: Awaiting information from the Manager: Revenue Services. (October 2025) [D259] Director: Financial Services: Awaiting information from Deputy C.F.O. (November 2025) [D259] Director: Financial Services: Target met (December 2025)	[D259] Director: Financial Services: None (December 2025)	5,500	6,637	O	[D259] Director: Financial Services: Target met. (March 2026)	[D259] Director: Financial Services: None (March 2026)	5,500	6,637	O
TL12	Provide free basic refuse removal to active indigent households as defined in paragraph 9(1) of the Municipality's Indigent Policy as at 30 June 2026	Number of active indigent households receiving free basic refuse removal as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	5,500	6,094	O	[D260] Director: Financial Services: Target met (August 2025) [D260] Director: Financial Services: Target met (September 2025)	[D260] Director: Financial Services: None (August 2025) [D260] Director: Financial Services: None (September 2025)	5,500	6,094	O	[D260] Director: Financial Services: Awaiting information from the Manager: Revenue Services. (October 2025) [D260] Director: Financial Services: Awaiting information from Deputy C.F.O. (November 2025) [D260] Director: Financial Services: Target met (December 2025)	[D260] Director: Financial Services: None (December 2025)	5,500	6,634	O	[D260] Director: Financial Services: Target met. (March 2026)	[D260] Director: Financial Services: None (March 2026)	5,500	6,634	O
TL13	The percentage of the municipal capital budget spent by 30 June 2026 [(Actual amount spent / Total amount budgeted for capital projects) x 100]	% of capital budget spent by 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	10%	5%	R	[D261] Director: Financial Services: Target not met (August 2025) [D261] Director: Financial Services: Target met (September 2025)	[D261] Director: Financial Services: With supply chain process that are currently under way, expenditure is expected to increase as the year progress. (August 2025) [D261] Director: Financial Services: With supply chain process that are currently under way, expenditure is expected to increase as the year progress. (September 2025)	40%	15%	R	[D261] Director: Financial Services: WC053 Beaufort West Municipality Monthly Budget Statement M12. (October 2025) [D261] Director: Financial Services: Awaiting information from Deputy C.F.O. (November 2025) [D261] Director: Financial Services: Underperformance due to contractors not appointed (December 2025)	[D261] Director: Financial Services: With supply chain process that are currently under way, expenditure is expected to increase as the year progress. (December 2025)	60%	38%	R	[D261] Director: Financial Services: Underperformance due to unavailability of directors who serve on the BAC, because they are acting as MM etc, reliance is placed on the availability of sister Municipality's directors. (March 2026)	[D261] Director: Financial Services: Action plan to fast track performance and strict monitoring of implementation (March 2026)	60%	38%	R
TL14	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2026 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	Debt to Revenue as at 30 June 2026	SO6: Uphold sound financial management principles and practices	All	0%	0%	N/A			0%	0%	N/A	[D262] Director: Financial Services: Awaiting information from the Senior Manager: Financial Administration. (October 2025) [D262] Director: Financial Services: Awaiting information from Deputy C.F.O. (November 2025)		0%	0%	N/A		0%	0%	N/A	
TL15	Financial viability measured in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2026 [(Total outstanding service debtors/annual revenue received for services) x 100]	Service debtors to revenue as at 30 June 2026	SO6: Uphold sound financial management principles and practices	All	0%	0%	N/A			0%	0%	N/A	[D263] Director: Financial Services: Awaiting information from the Manager: Revenue Services. (October 2025) [D263] Director: Financial Services: Awaiting information from Deputy C.F.O. (November 2025)		0%	0%	N/A		0%	0%	N/A	
TL16	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2026 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage as at 30 June 2026	SO6: Uphold sound financial management principles and practices	All	0	0	N/A			0	0	N/A	[D264] Director: Financial Services: Awaiting information from the Manager: Revenue Services. (October 2025) [D264] Director: Financial Services: Awaiting information from Deputy CFO. (November 2025)		0	0	N/A		0	0	N/A	
TL17	Achieve a payment percentage of 90% by 30 June 2026 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100]	Payment % achieved by 30 June 2026	SO6: Uphold sound financial management principles and practices	All	85%	90%	O	[D265] Director: Financial Services: Target met (August 2025) [D265] Director: Financial Services: Target met (September 2025)	[D265] Director: Financial Services: None (August 2025) [D265] Director: Financial Services: None (September 2025)	85%	90%	O	[D265] Director: Financial Services: WC053 Beaufort West Municipality Monthly Budget Statement M12. (October 2025) [D265] Director: Financial Services: Awaiting information from Deputy CFO. (November 2025) [D265] Director: Financial Services: TARGET MET (December 2025)	[D265] Director: Financial Services: NONE (December 2025)	85%	92%	O			85%	92%	O
TL18	Limit unaccounted for water quarterly to less than 25% during 2025/26 (Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold (including free basic water) / Number of Kilolitres Water Purchased or Purified x 100)	% unaccounted water	SO6: Uphold sound financial management principles and practices	All	0%	0%	N/A	[D266] Director: Infrastructure Services: Finance must provide information. (July 2025) [D266] Director: Infrastructure Services: Finance must provide information. (August 2025) [D266] Director: Infrastructure Services: Finance must provide information. (September 2025)		0%	0%	N/A	[D266] Director: Infrastructure Services: Finance must provide information. (October 2025) [D266] Director: Infrastructure Services: Finance must provide information. (November 2025) [D266] Director: Infrastructure Services: Finance must provide information. (December 2025)		0%	0%	N/A	[D266] Director: Infrastructure Services: Finance must provide information. (January 2026) [D266] Director: Infrastructure Services: Finance must provide information. (February 2026) [D266] Director: Infrastructure Services: Finance must provide information. (March 2026)		0%	0%	N/A

TL19	Limit unaccounted for electricity to less than 10% quarterly during the 2025/26 financial year [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] × 100]	% unaccounted electricity	SO6: Uphold sound financial management principles and practices	All	0%	0%	N/A	[D267] Director: Infrastructure Services: Finance must provide information. (July 2025) [D267] Director: Infrastructure Services: Finance must provide information. (August 2025) [D267] Director: Infrastructure Services: Finance must provide information. (September 2025)		0%	0%	N/A	[D267] Director: Infrastructure Services: Finance must provide information. (October 2025) [D267] Director: Infrastructure Services: Finance must provide information. (November 2025) [D267] Director: Infrastructure Services: Finance must provide information. (December 2025)		0%	0%	N/A	[D267] Director: Infrastructure Services: Finance must provide information. (January 2026) [D267] Director: Infrastructure Services: Finance must provide information. (February 2026) [D267] Director: Infrastructure Services: Finance must provide information. (March 2026)		0%	0%	N/A
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Summary of Results: Financial Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	3
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	6
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		15

Corporate Services

KPI Ref	KPI	Unit of Measurement	Strategic Objective	Region	Quarter ending September 2025						Quarter ending December 2025						Quarter ending March 2026						Overall Performance for Quarter ending September 2025 to Quarter ending March 2026		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R			
TL20	Appoint people from the employment equity target groups in the three highest levels of management in compliance with a municipality's approved employment equity plan	Number of people appointed in the three highest levels of management	SO4: Maintain an ethical, accountable and transparent administration	All	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A			
TL21	0.5% of the municipality's personnel budget spent on implementing its workplace skills plan by 30 June 2026 [(Actual amount spent on training/total personnel budget) x100]	% of the municipality's personnel budget spent on implementing its workplace skills plan	SO4: Maintain an ethical, accountable and transparent administration	All	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A			0%	0%	N/A			
TL22	Spend 100% of the library grant by 30 June 2026 (Actual expenditure divided by the total grant received)	% of grant spent by 30 June 2026	SO6: Uphold sound financial management principles and practices	All	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A			0%	0%	N/A			
TL23	Compile and submit the final annual report and oversight report to Council by 31 March 2026	Final annual report and oversight report submitted to Council by 31 March 2026	SO4: Maintain an ethical, accountable and transparent administration	All	0	0	N/A			0	0	N/A			2	2	G	[DZ71] Director: Corporate Services: Was tabled and approved by Council 31st March 2026 (March 2026)		2	2	G			

Summary of Results: Corporate Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		4

Infrastructure Services

KPI Ref	KPI	Unit of Measurement	Strategic Objective	Region	Quarter ending September 2025						Quarter ending December 2025						Quarter ending March 2026						Overall Performance for Quarter ending September 2025 to Quarter ending March 2026		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R			
TL24	Create temporary job opportunities in terms of the Extended Public Works Programme (EPWP) projects by 30 June 2026	Number of temporary jobs opportunities created by 30 June 2026	SO3: Promote broad-based growth and development	All	0	44	B	[D272] Director: Infrastructure Services: IG Roads and Stormwater: DID: 10 IG Waste Management Project: DCS: 31 Data Capturers: 2 (July 2025) [D272] Director: Infrastructure Services: IG Roads and Stormwater: DID: 11 IG Waste Management Project: DCS: 31 Data Capturers: 2 (August 2025) [D272] Director: Infrastructure Services: IG Roads and Stormwater: DID: 11 IG Waste Management Project: DCS: 31 Data Capturers: 2 (September 2025)		0	42	B	[D272] Director: Infrastructure Services: IG Roads and Stormwater: DID: 11 IG Waste Management Project: DCS: 29 Data Capturers: 2 (October 2025) [D272] Director: Infrastructure Services: IG Roads and Stormwater: DID: 11 IG Waste Management Project: DCS: 29 Data Capturers: 2 (November 2025) [D272] Director: Infrastructure Services: IG Roads and Stormwater: DID: 11 IG Waste Management Project: DCS: 29 Data Capturers: 2 (December 2025)		0	128	B	[D272] Director: Infrastructure Services: IG Roads and Stormwater: DID: 10 IG Waste Management Project: DCS: 26 Data Capturers: 2 (January 2026) [D272] Director: Infrastructure Services: Beaufort West Work Opportunities - 111 (March 2026)		0	128	B			
TL25	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 micro biological indicators	% of water samples compliant to SANS 241	SO2: Sustainable, safe and healthy environment	All	95%	0%	R	[D273] Director: Infrastructure Services: Updated on a quarterly basis. (July 2025) [D273] Director: Infrastructure Services: Updated on a quarterly basis. (August 2025)		95%	0%	R	[D273] Director: Infrastructure Services: Updated on a quarterly basis. (October 2025) [D273] Director: Infrastructure Services: Updated on a quarterly basis. (November 2025)		95%	0%	R	[D273] Director: Infrastructure Services: Updated on a quarterly basis. (January 2026) [D273] Director: Infrastructure Services: Updated on a quarterly basis. (February 2026)		95%	0%	R			
TL26	95% of the project budget spent on the upgrade of vandalised boreholes in the Beaufort West Municipal Area by 30 June 2026 [(Total actual expenditure for the project/Total amount budgeted for the project)x100]	% project budget spent	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	10%	0%	R	[D274] Director: Infrastructure Services: Funding not received. (July 2025) [D274] Director: Infrastructure Services: Funding not received. (August 2025) [D274] Director: Infrastructure Services: Funding not received. (September 2025)	[D274] Director: Infrastructure Services: Will report as soon as funding is received and spent. (September 2025)	40%	0%	R	[D274] Director: Infrastructure Services: Funding received. No expenditure for the month of November 2025. (November 2025) [D274] Director: Infrastructure Services: Funding received. No expenditure for the month of December 2025. Kick Off meeting scheduled for 12 December 2025. (December 2025)	[D274] Director: Infrastructure Services: Will report as soon as funding is received and spent. (October 2025) [D274] Director: Infrastructure Services: Will report on as soon as project has started. (December 2025)	60%	0%	R	[D274] Director: Infrastructure Services: Funding received. No expenditure for the month of January 2026. (January 2026) [D274] Director: Infrastructure Services: No Expenditure for the month of February 2026. (February 2026) [D274] Director: Infrastructure Services: No Expenditure for the month of March 2026. (March 2026)	[D274] Director: Infrastructure Services: Will report on as soon as project has started. (March 2026)	60%	0%	R			
TL27	95% of the project budget spent on the upgrade of telemetry system in the Beaufort West Municipal Area by 30 June 2026 [(Total actual expenditure for the project/Total amount budgeted for the project)x100]	% project budget spent	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	10%	0%	R	[D275] Director: Infrastructure Services: Funding not received. (July 2025) [D275] Director: Infrastructure Services: Funding not received. (August 2025) [D275] Director: Infrastructure Services: Funding not received. (September 2025)	[D275] Director: Infrastructure Services: Will report on as soon as funding is received and spent. (September 2025)	40%	0%	R	[D275] Director: Infrastructure Services: Funding received. No expenditure for the month of November 2025. (November 2025) [D275] Director: Infrastructure Services: Funding received. No expenditure for the month of December 2025. Kick Off meeting scheduled for 12 December 2025. (December 2025)	[D275] Director: Infrastructure Services: Will report on as soon as funding is received and spent. (October 2025) [D275] Director: Infrastructure Services: Will report on as soon as project has started. (December 2025)	60%	37%	R	[D275] Director: Infrastructure Services: Funding received. No expenditure for the month of January 2026. (January 2026) [D275] Director: Infrastructure Services: No expenditure for the month of February 2026. (February 2026) [D275] Director: Infrastructure Services: Project Budget : R 900 000.00 Expenditure : R 338 000.00 (March 2026)	[D275] Director: Infrastructure Services: Expenditure will increase in the coming months. (March 2026)	60%	37%	R			
TL28	95% of the project budget spent on the 20MVA 22/11 kV Upgrading of Main Substation in Beaufort West by 30 June 2026 [(Total actual expenditure for the project/Total amount budgeted for the project)x100]	% project budget spent	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	10%	0%	R	[D276] Director: Infrastructure Services: No expenditure for this month to report on. (July 2025) [D276] Director: Infrastructure Services: No expenditure for this month to report on. (August 2025) [D276] Director: Infrastructure Services: No expenditure for this month to report on. (September 2025)	[D276] Director: Infrastructure Services: Will report on as expenditure occurs. (September 2025)	40%	16%	R	[D276] Director: Infrastructure Services: No expenditure for this month to report on. (October 2025) [D276] Director: Infrastructure Services: Project Budget : R 9 000 000.00 Transferred Capital: R 4 050 000.00 Actual Capital Expenditure: R 642 532.90 (January 2026) [D276] Director: Infrastructure Services: Project Budget : R 9 000 000.00 Transferred Capital : R 4 050 000.00 Actual Capital Expenditure: R 1 034 777.87 (February 2026) [D276] Director: Infrastructure Services: Project Budget : R 9 000 000.00 Transferred Capital : R 4 050 000.00 Actual Capital Expenditure: R 1 624 715.07 (March 2026)	[D276] Director: Infrastructure Services: Contractor needs to be appointed. (December 2025)	60%	40%	R	[D276] Director: Infrastructure Services: Project Budget : R 9 000 000.00 Transferred Capital : R 4 050 000.00 Actual Capital Expenditure: R 1 034 777.87 (February 2026) [D276] Director: Infrastructure Services: Project Budget : R 9 000 000.00 Transferred Capital : R 4 050 000.00 Actual Capital Expenditure: R 1 624 715.07 (March 2026)	[D276] Director: Infrastructure Services: Expenditure will increase in the coming months. (March 2026)	60%	40%	R			
TL29	Upgrade Blanken Way (Gravel Road) in Hillside by 30 June 2026	Gravel Road (Blanken Way) upgraded by 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	0	3.01	B	[D277] Director: Infrastructure Services: No Expenditure to report on due to delay with procurement. (July 2025) [D277] Director: Infrastructure Services: No Expenditure to report on due to delay with BAC. (August 2025) [D277] Director: Infrastructure Services: Project Budget: R 13 642 808.42 Expenditure: R 410 665.00 (September 2025)		0	36.47	B	[D277] Director: Infrastructure Services: Project Budget: R 13 642 808.42 Expenditure: R 4 920 874.52 Contractor on site. (November 2025) [D277] Director: Infrastructure Services: Project Budget: R 13 642 808.42 Expenditure: R 4 975 574.94 (December 2025)		0	68.48	B	[D277] Director: Infrastructure Services: Adjustment Project Budget: R 11 615 733.79 Expenditure: R 5 396 271.85 (January 2026) [D277] Director: Infrastructure Services: Adjustment Project Budget: R 11 615 733.79 Expenditure: R 6 944 591.44 (February 2026) [D277] Director: Infrastructure Services: Adjustment Project Budget: R 11 615 733.79 Expenditure: R 7 955 029.98 (March 2026)		0	68.48	B			
TL30	95% of the project budget spent on the upgrade of Rev Fass Street (Gravel Road) in Kwa-Mandlenkosi by 30 June 2026 [(Total actual expenditure for the project/Total amount budgeted for the project)x100]	% project budget spent	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	10%	0%	R	[D278] Director: Infrastructure Services: No expenditure to report on. Planned project to start in May 2026. (July 2025) [D278] Director: Infrastructure Services: Project planned to start May 2026. (August 2025) [D278] Director: Infrastructure Services: Project planned to start May 2026. (September 2025)	[D278] Director: Infrastructure Services: Will report as and when project commence. (September 2025)	40%	0%	R	[D278] Director: Infrastructure Services: Project planned to start May 2026. (October 2025) [D278] Director: Infrastructure Services: Project planned to start May 2026. (November 2025) [D278] Director: Infrastructure Services: Project planned to start May 2026. (December 2025)	[D278] Director: Infrastructure Services: Will report as and when project commence. (November 2025) [D278] Director: Infrastructure Services: Will report as and when project commence. (December 2025)	60%	70.98%	R	[D278] Director: Infrastructure Services: Project planned to start May 2026. (January 2026) [D278] Director: Infrastructure Services: Adjustment Project Budget : R 790 891.58 Expenditure : R 190 859.03 (February 2026) [D278] Director: Infrastructure Services: Adjustment Project Budget : R 790 891.58 Expenditure : R 561 350.08 (March 2026)		60%	70.98%	R			
TL31	95% of the project budget spent on the upgrade of Beaufort West Netball and Tennis Courts by 30 June 2026 [(Total actual expenditure for the project/Total amount budgeted for the project)x100]	% project budget spent	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	10%	2.86%	R	[D279] Director: Infrastructure Services: No expenditure to report on for this month. Project planned to start in January 2026. (July 2025) [D279] Director: Infrastructure Services: Project planned to start January 2026. (August 2025) [D279] Director: Infrastructure Services: Project Budget : R 6 800 000.00 Expenditure: R 79 841.83 (September 2025)	[D279] Director: Infrastructure Services: Will report as expenditure occurs. (September 2025)	40%	4.64%	R	[D279] Director: Infrastructure Services: Project Budget : R 6 800 000.00 Expenditure : R 272 207.59 (October 2025) [D279] Director: Infrastructure Services: Project Budget : R 6 800 000.00 Expenditure: R 315 642.61 Planned to start January 2026. (November 2025) [D279] Director: Infrastructure Services: Project Budget : R 6 800 000.00 Expenditure: R 315 642.61 (December 2025)	[D279] Director: Infrastructure Services: Project planned to start January 2026. (October 2025) [D279] Director: Infrastructure Services: Project planned to start January 2026. (December 2025)	60%	16.52%	R	[D279] Director: Infrastructure Services: Adjustment Project Budget: R 7 984 534.91 Expenditure: R 384 734.27 (January 2026) [D279] Director: Infrastructure Services: Adjustment Project Budget: R 7 984 534.91 Expenditure: R 384 734.27 (February 2026) [D279] Director: Infrastructure Services: Adjustment Project Budget: R 7 984 534.91 Expenditure: R 1 319 941.36 (March 2026)	[D279] Director: Infrastructure Services: Expenditure will increase in the coming months. (March 2026)	60%	16.52%	R			
TL32	Complete the Nelspoort Water Treatment Works by 30 June 2026	Completed Water Treatment Works by 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	0	5.87	B	[D280] Director: Infrastructure Services: No expenditure to report on for this month. (July 2025) [D280] Director: Infrastructure Services: Project Budget: R 18 000 000.00 Expenditure: R 959 548.50 (August 2025) [D280] Director: Infrastructure Services: Project Budget: R 18 000 000.00 Expenditure: R 1 057 310.59 (September 2025)		0	0.1	B	[D280] Director: Infrastructure Services: No expenditure on project for October 2025. (October 2025) [D280] Director: Infrastructure Services: Project Budget: R 18 000 000.00 Expenditure: R 1 791 815.59 (November 2025) [D280] Director: Infrastructure Services: No expenditure on project for December 2025. (December 2025)	[D280] Director: Infrastructure Services: Expenditure will occur in the coming months. (December 2025)	0	40.79	B	[D280] Director: Infrastructure Services: Project Budget: R 18 000 000.00 Expenditure: R 3 209 929.67 (January 2026) [D280] Director: Infrastructure Services: Project Budget: R 18 000 000.00 Expenditure: R 4 416 627.95 (February 2026) [D280] Director: Infrastructure Services: Project Budget: R 18 000 000.00 Expenditure: R 7 341 717.13 (March 2026)		0	40.79	B			

TL33	95% of the project budget spent on the Beaufort West Waste Water Treatment Works by 30 June 2026 [(Total actual expenditure for the project/Total amount budgeted for the project)x100]	% project budget spent	SO2: Sustainable, safe and healthy environment	All	10%	3.78%	R	[D281] Director: Infrastructure Services: Project Budget: R 49 875 636.00 Expenditure: R 1 611 130.00 (August 2025) [D281] Director: Infrastructure Services: Project Budget: R 49 875 636.00 Expenditure: R 1 886 707.28 (September 2025)	[D281] Director: Infrastructure Services: Expenditure will occur in the coming months. (September 2025)	40%	0.04%	R	[D281] Director: Infrastructure Services: No expenditure on project for October 2025. (October 2025) [D281] Director: Infrastructure Services: Project Budget: R 49 875 636.00 Expenditure: R 1 886 707.28 (November 2025) [D281] Director: Infrastructure Services: No expenditure on project for December 2025. (December 2025)	[D281] Director: Infrastructure Services: Expenditure will occur in the coming months. (December 2025)	60%	38.30%	R	[D281] Director: Infrastructure Services: Project Budget: R 17 000 000.00 Expenditure: R 2 986 337.28 (January 2026) [D281] Director: Infrastructure Services: Project Budget: R 17 000 000.00 Expenditure: R 4 475 424.38 (February 2026) [D281] Director: Infrastructure Services: Project Budget: R 17 000 000.00 Expenditure: R 6 510 271.26 (March 2026)	[D281] Director: Infrastructure Services: Expenditure will increase in the coming months. (March 2026)	60%	38.30%	R
TL34	95% of the project budget spent on the Expansion of the Murraysburg Cemetery Site by 30 June 2026 [(Total actual expenditure for the project/Total amount budgeted for the project)x100]	% project budget spent	SO2: Sustainable, safe and healthy environment	All	10%	5.84%	R	[D282] Director: Infrastructure Services: No expenditure to report on. Only relevant Statutory Approvals and EIA's for this financial year. (July 2025) [D282] Director: Infrastructure Services: Project Budget: R1 000 000 Expenditure: R58 401.60 Only relevant Statutory Approvals and EIA's for this financial year. (August 2025) [D282] Director: Infrastructure Services: No Expenditure for September 2025. (September 2025)	[D282] Director: Infrastructure Services: Will report on as soon as expenditure occurs on project. (September 2025)	40%	53.31%	G2	[D282] Director: Infrastructure Services: Project Budget: R1 000 000.00 Expenditure: R 133 151.60 (October 2025) [D282] Director: Infrastructure Services: Project Budget: R1 000 000 Expenditure: R 229 607.60 (November 2025) [D282] Director: Infrastructure Services: Project Budget: R 1 000 000 Expenditure: R 533 113.93 (December 2025)	[D282] Director: Infrastructure Services: Only relevant Statutory Approvals and EIA's for this financial year. (November 2025)	60%	35.48%	R	[D282] Director: Infrastructure Services: Adjustment Project Budget: R 1 502 539.72 Expenditure: R 533 113.93 (January 2026) [D282] Director: Infrastructure Services: Adjustment Project Budget: R 1 502 539.72 Expenditure: R 533 113.93 (February 2026) [D282] Director: Infrastructure Services: Adjustment Project Budget: R 1 502 539.72 Expenditure: R 533 113.93 (March 2026)	[D282] Director: Infrastructure Services: Will report on as soon as expenditure occurs on project. (March 2026)	60%	35.48%	R

Summary of Results: Infrastructure Services

KPI	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	Count
R	KPI Not Met	0% <= Actual/Target <= 74.999%	7
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	3
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		11

Community Services																Overall Performance for Quarter ending September 2025 to Quarter ending March 2026						
KPI Ref	KPI	Unit of Measurement	Strategic Objective	Region	Quarter ending September 2025					Quarter ending December 2025					Quarter ending March 2026							
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL35	Hold roadblocks in conjunction with the Provincial Traffic Department quarterly	Number of roadblocks held	SO2: Sustainable, safe and healthy environment	All	1	2	B			1	2	B			1	0	R			3	4	B
TL36	Submit a quarterly report on the Illegal Dumping Project (Department of Environmental Affairs) to Council	Number of reports submitted	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	1	1	G			1	0	R			1	0	R			1	1	G
TL37	Review the Housing Pipeline Report to Council by 31 March	Number of reports submitted	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	0	0	N/A			0	0	N/A			1	0	R			1	0	R
TL38	Develop the Human Settlements Plan and submit to Council by 31 March 2026	Human Settlements Plan submitted to Council by 31 March 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	0	0	N/A			0	0	N/A			1	0	R			1	0	R
TL39	Submit quarterly reports to Council on Informal Settlements in Beaufort West Municipal Area	Number of reports submitted	SO1: Provide, maintain and expand basic services to all people in the municipal area	All	1	0	R	[D287] Senior Manager: Community Services: The under performance is due to capacity issues in the office. (September 2025)	[D287] Senior Manager: Community Services: To get a warm body in the unit to do these assessments (September 2025)	1	0	R	[D287] Senior Manager: Community Services: The unit have struggled with capacity issues (December 2025)	[D287] Senior Manager: Community Services: Management manage to second an official to the unit, and part of his responsibilities is to conduct continuous assessments of Informal Settlements in Beaufort West Municipal Area (December 2025)	1	0	R			3	0	R
TL40	Develop a Fire Risk Management Plan and submit to Council by 31 March 2026	Fire Risk Management Plan submitted by 31 March 2026	SO2: Sustainable, safe and healthy environment	All	0	0	N/A			0	0	N/A			1	0	R			1	0	R
TL41	Develop a Traffic Strategy and submit to Council by 31 March 2026	Traffic Strategy submitted by 31 March 2026	SO2: Sustainable, safe and healthy environment	All	0	0	N/A			0	0	N/A			1	0	R			1	0	R

Summary of Results: Community Services

KPI Status	KPI Description	KPIs with no targets or actuals in the selected period.	Count
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	5
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		7

Overall Summary of Results

KPI Status	KPI Description	KPIs with no targets or actuals in the selected period.	Count
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	10
R	KPI Not Met	0% <= Actual/Target <= 74.999%	13
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	3
G	KPI Met	Actual meets Target (Actual/Target = 100%)	4
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	8
B	KPI Extremely Well Met	150.000% <= Actual/Target	3
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		41

Municipal manager's quality certification

QUALITY CERTIFICATE

I, **Gerald Esau**, the acting municipal manager of Beaufort West Municipality, hereby certify that

(mark as appropriate)

the monthly budget statement


the quarterly report on the implementation of the budget and financial state of affairs of the municipality

The mid-year budget and performance assessment

For the month of March 2026 of 2025/2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: GERALD ESAU

Municipal Manager of Beaufort West Municipality (WC053)

Signature: 

Date: 29/4/2026

Annexure A

Progress on Top 10 Capital projects – Quarter 3



MUNISIPALITEIT - MUNICIPALITY - UMASIPALA-WASE

BEAUFORT-WES/BEAUFORT WEST/BHOBHOFOLO

KANTOOR VAN DIE DIREKTEUR : FINANSIële DIENSTE

OFFICE OF THE DIRECTOR : FINANCIAL SERVICES

Verwysing
Reference
Isalathiso

Navrae
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24/04/2026

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MEMORANDUM TO THE MUNICIPAL MANAGER

MONTHLY REPORTING: TOP 10 CAPITAL PROJECTS – QUARTER 3

Attached hereto find the progress on the Top 10 Capital Projects and Capital Expenditure per Directorate for the third quarter of the 2025/26 financial year.

DIRECTOR: FINANCIAL SERVICES

WC053 Beaufort West Municipality - Top 10 Capital Projects March 2026

No.	Project Name	Funding Source	Adjusted Budget Year 2025/26	YTD Expenditure	YTD Budget	Variance	Status of the project	At what stage is each project currently?	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Beaufort West - Waste Water Treatment Works	WSIG	14,525,794	5,661,105	10,894,346	- 5,233,240	Implementation	Contractor on site.	N/A	N/A
2	Nelspoort Water Treatment Works	WSIG	15,908,989	6,416,502	11,931,742	- 5,515,240	Implementation	Contractor on site.	N/A	N/A
3	Upgrade Gravel Roads : Blankenweg - Hillside	MIG	10,100,638	6,917,417	7,575,479	- 658,061	Implementation	Contractor on site.	N/A	N/A
	Upgrade Gravel Roads : Blankenweg - Hillside	CRR	77,414	-	58,061	- 58,061				
4	20MVA 22/11 kV Upgrading of Main Substation	INEP	7,826,087	1,575,794	5,869,565	- 4,293,771	Contractor (Phase 6) performing variation works on site until new contractor SCM 29/2026 is appointed and takes over - appointment was scheduled for 01/04/2026	40% expenditure - no further payments can be issued before new contractor is appointed and performed works. Contractor contract PH06 -VO2 is at 95% contract value. Appointment of new contractor and transfer of funds urgently required. Appointment scheduled for 01/04/2026. Construction 20%; Overall project status 43%	SCM Processes took longer than anticipated.	New Electrical Contractor Tender SCM23/2026 was evaluated by BEC and we are awaiting the BAC to sit for the adjudication on 01/04/2026. SCM processes are seen as urgent as to appoint Contractor to finish the work on time.
5	Upgrading of Beaufort West Netball and Tennis Courts	MIG	6,943,073	1,146,992	5,207,305	- 4,060,312	Implementation	Contractor on site.	N/A	N/A
	Upgrading of Beaufort West Netball and Tennis Courts	CRR	650,435	-	487,826	- 487,826				
6	Upgrade of Vandalized Boreholes	DLG	2,260,870	-	1,695,653	- 1,695,653				
7	Murraysburg: Cemetery: Expansion of Cemetery Site	MIG	1,306,557	463,577	979,918	- 516,340	Planning	Statutory Approvals and EIA's	N/A	N/A
	Murraysburg: Cemetery: Expansion of Cemetery Site	CRR	122,441	-	91,831	- 91,831				
8	Transport Assets (3 x Toyota Corolla Cross XI (P30))	Contributed	1,049,304	1,049,304	786,978	262,326	Completed			
9	Upgrading of Murraysburg Netball Courts	DCAS	956,522	152,000	717,392	- 565,392	Implementation	Contractor on site.	N/A	N/A
10	Upgrade Telemetric System	DLG	782,609	313,803	586,957	- 273,154	Implementation	Contractor on site.	N/A	N/A
			62,510,733	23,696,495	46,883,050	- 23,186,554				

Project status: If the project is in the SCM process of being procured. Please state in which stage (planning, specification, advertising, etc.)

Capital Expenditure per Directorate - Quarter 3 :- 2025/26 Financial Year

Directorate	Projects	Original Budget	Adjusted Budget	Year-to-Date Expenditure - Quarter 3
Municipal Manager	Machinery and Equipment (Development of Skills Centre - Murraysburg)	-	173,913	-
Municipal Manager	Machinery and Equipment (Bakkery)	-	213,913	-
Total		-	387,826	-

Directorate	Projects	Original Budget	Adjusted Budget	Year-to-Date Expenditure - Quarter 3
Infrastructure Services	Upgrade of Vandalized Boreholes	2,260,870	2,260,870	-
Infrastructure Services	20MVA 22/11 kV Upgrading of Main Substation	7,826,087	7,826,087	1,575,794
Infrastructure Services	Cherry Picker	-	280,000	-
Infrastructure Services	Machinery and Equipment	200,000	300,000	6,490
Infrastructure Services	Upgrade Gravel Roads : Blanken Way Road - Hillside	11,863,312	10,100,638	6,917,417
Infrastructure Services	Upgrade Gravel Roads : Blanken Way Road - Hillside	77,414	77,414	-
Infrastructure Services	Upgrade Gravel Roads : Rev Fass Street - Kwa-Mandlenkosi	687,732	687,732	488,131
Infrastructure Services	Upgrade Telemetric System	782,609	782,609	313,803
Infrastructure Services	Beaufort West - Waste Water Treatment Works	14,525,794	14,525,794	5,661,105
Infrastructure Services	Nelspoort Water Treatment Works	15,908,989	15,908,989	6,416,502
Total		54,132,807	52,750,133	21,379,242

Directorate	Projects	Original Budget	Adjusted Budget	Year-to-Date Expenditure - Quarter 3
Corporate Services	Kwa-Mandlenkosi Library Upgrade	-	179,014	179,014
Corporate Services	Computer Equipment	230,000	230,000	15,927
Total		230,000	409,014	194,941

Directorate	Projects	Original Budget	Adjusted Budget	Year-to-Date Expenditure - Quarter 3
Financial Services	Furniture and Office Equipment	100,000	300,000	66,538

Directorate	Projects	Original Budget	Adjusted Budget	Year-to-Date Expenditure - Quarter 3
Community Services	Transport Assets (3 x Toyota Corolla Cross XI (P30))	-	1,049,304	1,049,304
Community Services	Upgrading of Murraysburg Netball Courts	-	956,522	152,000
Community Services	Refuse Truck	-	270,000	237,772
Community Services	Upgrading of Beaufort West Netball and Tennis Courts	5,913,043	6,943,073	1,146,992
Community Services	Upgrading of Beaufort West Netball and Tennis Courts	650,435	650,435	-
Community Services	Murraysburg: Cemetery: Expansion of Cemetery Site	869,565	1,306,557	463,577
Community Services	Murraysburg: Cemetery: Expansion of Cemetery Site	122,441	122,441	-
Total		7,555,484	11,298,332	3,049,647

Annexure B
Supply Chain Management (SCM) Implementation report –
Quarter 3



**MUNISIPALITEIT - MUNICIPALITY - UMASIPALA-WASE
BEAUFORT-WES/BEAUFORT WEST/BHOBFHOFOLO**

KANTOOR VAN DIE DIREKTEUR: FINANSIËLE DIENSTE

OFFICE OF THE DIRECTOR: FINANCIAL SERVICES

Rig asseblief alle korrespondensie aan die Munisipale Bestuurder/Kindly address all correspondence to the Municipal Manager/Yonke imbalelwano mayithunyelwe kuMlawuli kaMasipala

Verwysing
Reference
Isalathiso

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BEAUFORT-WES
BEAUFORT WEST
BHOBFHOFOLO
6970

Datum
Date
Umhla

2026.04.15

MEMORANDUM TO THE ACTING MUNICIPAL MANAGER

**SUPPLY CHAIN MANAGEMENT IMPLEMENTATION REPORT FOR 3rd QUARTER- 01 JANUARY
TILL 31 MARCH 2026**

1. EXECUTIVE SUMMARY

In terms of paragraph 6.3 of Council's Supply Chain Management Policy, the Accounting Officer must, within 10 days of the end of each quarter, submit a report on the implementation of the supply chain management policy to the mayor of the municipality.

2. AWARDS TO CLOSE FAMILY MEMBERS OF PERSONS IN THE SERVICE OF THE STATE

In terms of paragraph 13 (f) Council's Supply Chain Management Policy awards given to close family members or persons in the service of the state, above R2 000, should be disclosed in the notes to the Annual Financial Statements. During the 3rd quarter of 2025/2026 financial year awards amounting to R 103 711,00 were made by the municipality to people whose close family members are in the service of the state, see Annexure A for details.

3. MONTHLY REPORT ON DEVIATIONS AND MINOR BREACHES

The Supply Chain Management Policy states in Paragraph 36:

"The accounting officer may –

(a) dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –

(i) in an emergency (as per definition);

(ii) if such goods or services are produced or available from a single provider only;

(ii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;

(iv) acquisition of animals for zoos and/or nature and game reserves; or

(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes; and

(vi) ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids;

There were 2 deviations approved by the Accounting Officer during the 3rd quarter. The total amount of these deviations was R 311 814,36 see Annexure B for details.

4. AWARDS OF COMPETITIVE BIDS AND FORMAL QUOTATIONS IN TERMS OF SUB-DELEGATIONS

In terms of Section 5(3), an official or bid adjudication committee to which the power to make final awards has been sub-delegated must within five days of the end of each month submit to the accounting officer a written report containing particulars of each final award made by such official or committee during that month.

The Municipal Manager has sub-delegated the power to award Competitive Bids to the Bid Adjudication Committee. There were 4 awards made in terms of these sub-delegations by Bid Adjudication Committee which amount to R 45 986 966,52 and the details of these awards are attached as Annexure C.

5. CONTRACT MANAGEMENT

In terms of National Treasury Circular 62, contracts may be varied or expanded by not more than 20% for construction-related goods or services and no more than 15% for all other goods and or services.

The following 2 tenders were awarded to bidders but due to available funding at time of award bid price was reduce but with adjustment budget funding are now available and request for adjustment of bids are as follows and in compliance with legislation approved by Bid Adjudication Committee and Municipal Manager see Annexure C:

#	Amendment	Actual Value	Actual Value
	Bid no.	SCM 18/2026	SCM 40/2025
	Description	Upgrading of Netball & Tennis Courts: Phase 1: Rustdene	Civil Construction and Associated works for the Upgrading of the Nelspoort Water Treatment Works
	Bidder	Thalamani Civils (Pty) Ltd	De Jagers Loodgieters Kontrakteurs (Edms) Bpk
1.	Initial Bid Tendered	R 9 156 242.04	R 21 419 583.41
2.	Reduced awarded Bid	R 6,576,262.66	R 16 001 398.20,
3.	Adjusted New Bid Amount	R 6 839 963,45	R 16 447 706,86
4.	20% of total contract value	R 1 315 252,53	R 3 289 541,37
5.	Adjusted amount	R 263.700,79	R 446.308,66

6. IRREGULAR EXPENDITURE

In terms of section 1 of the MFMA Circular No 68, Irregular expenditure is defined in section 1 of the MFMA as follows:


“Irregular expenditure”, in relation to a municipality or municipal entity, means—

- (a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;
- (b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;
- (c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- (d) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- (e) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality’s by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of “unauthorised expenditure”.

During the quarter under review the municipality incurred irregular expenditure amounting to R 1 507 316,71 as a result of contracts that were used though they have already expired, see Annexure D for details.

7. PUBLICATION OF SCM REPORT

In terms of Section 21(a) of the Systems Act the report must also be advertised in the local media and placed on Council’s notice boards and website.


Prepared by: Mrs. S.A Pothberg
Senior Practitioner: Supply Chain Management


Reviewed: Mr. B Damon
Acting Manager: Supply Chain Management


Approved by: Mr B Jacobs
Director: Financial Services

BEAUFORT WEST MUNICIPALITY

Annexure A- Awards to close family members of persons in the service of the state for the 3rd Quarter - 01 January- 31 March 2026

Business	Date	Reference	Amount	Description of transaction	Interest
Anne's Deli	23/01/2026	ORD-13050	R 5.400,00		Husband, Mr A Stoffels, is currently employed by the Department of Education
	25/03/2026	ORD-13235	R 4.750,00		
B & B Sweiswerke	15/01/2026	ORD-13021	R 2.070,00	Catering Services to George and back for pre-assessment training	Son, Mr. Du Plessis, employed at Education Department
	19/01/2026	ORD-13027	R 4.150,00		Daughter in law, Mrs B Johnson, employed as Provincial Traffic Officer Department of Mobility
Beaufort West Luxury Coaches	21/01/2026	ORD-13036	R 4.150,00		
	30/01/2026	PI01/30/00042467/2025-2026	R 30.866,00		
Q&K Projects	27/02/2026	PI02/27/00042772/2025-2026	R 31.918,25	Digging of Graves: Beaufort West Graveyard for 3 year period	Brothers (Mr C and E De Wee) are employed at Education Department and Transnet and Sister, Ms L De Wee, currently employed at SAPS.
	30/03/2026	PI03/30/00043074/2025-2026	R 20.406,75		
	TOTAL AMOUNT				

BEAUFORT WEST MUNICIPALITY

Annexure B - Deviations awarded for the 3rd Quarter - 01 January- 31 March 2026

Applicable Paragraph in SCM	Supplier	Amount	Date	Reference	Directorate	Reason for Deviation
(b) Sole Supplier	Quidity	R 12.792,00	30/01/2026	PI01/30/000424 69/2025-2026	AC Makendlana	Quidity CC which is an Administrator system that the Beaufort West Municipality use at Corporate Services which was procured prior the implementation of Supply Chain Management Regulations. Quidity is the holder of the licensing rights to this application and is the sole and only company that provides monthly support.
		R 12.792,00	26/02/2026	PI02/26/000427 62/2025-2026		
		R 12.792,00	30/03/2026	PI03/30/000430 77/2025-2026		
(a) Any other exceptional case where it is impractical or impossible to follow the official procurement processes, including: Any other exceptional case where it is impractical or impossible to follow the official procurement processes, including:	Eqstra Fleet	R 273.438,36	5/3/2026	PI03/05/000429 19/2025-2026	L Nqotola	The Municipality leased the refuse truck from Eqstra Fleet and part of contract was that Municipality had the option to purchase the refuse truck after lease agreement lapse. The opportunity to purchase the vehicle at a reduced cost presents exceptional value and avoids the delays and significant higher outlay associated with the procuring a new compactor truck through SCM competitive bidding process. The market testing was done and found that acquisition of new truck could cost R2,5 million. Taking in consideration the critical nature of waste removal services, as we currently only have 1 operational truck available which is an unsustainable huge risk for the municipality.

TOTAL QUANTITY DEVIATION
TOTAL AMOUNT OF DEVIATIONS

R 311.814,36

2

BEAUFORT WEST MUNICIPALITY						
Annexure C-Formal quotations and tenders awarded awarded for the 3rd Quarter - 01 January- 31 March 2026						
Bid #	Item	Awarded to	Bid Amount	BBBEE Level	Award date	Award by
Competitive bids with value R 300 000<						
SCM 22/2026	Supply, Delivery and Off-loading of Purification Chemicals and Disinfectants for the Beaufort West Municipality for a period of three years	Metsi Chem Ikapa (Pty) Ltd	Rate based	Level 1	12/3/2026	Bid Adjudication Committee
SCM 23/2026	Resurfacing of two Netball Courts in Murraysburg	Nkutwana Construction	R 1.100.000,00	Level 1	4/2/2026	
SCM 24/2026	Refurbishment of Netball Ablution Facility in Murraysburg	Bid has been cancelled due to no responsive bid received			4/2/2026	
SCM 27/2026	Procurement of Travel and Accommodation Agency Services for a period of three years	Khumzi Investments (Pty) Ltd T/A Khumzi Travel	Percentage Based	Level 1	25/03/2026	
SCM 29/2026	Supply, Delivery, Installation, Refurbishment, Relocation, Testing and Commissioning of various primary & secondary substations with associated equipment and works required for Beaufort West Municipality for 3 year period	VE Reticulation (Pty) Ltd	R 44.886.966,52	Level 1	25/03/2026	
TOTAL			R 45.986.966,52			
Amendments/Variations or Extention of Contracts in terms of MFMA Circular 62						
SCM 18/2026	Upgrading of Netball & Tennis Courts: Phase 1: Rustdene	Thalamani Civils (Pty) Ltd Award amount R 6 576 262,66 Upgraded to R6 839 963,45	R 263.700,79	Level 1	4/2/2026	Bid Adjudication Committee
SCM 40/2025	Civil Construction and Associated works for the Upgrading of the Nelspoort Water Treatment Works	De Jagers Loodgieters Kontrakteurs (Edms) Bpk with a reduced available budget amount of R 16 001 398,20, but were now extended to R16 447 706,86	R 446.308,66	Level 1	25/03/2026	
TOTAL			R 710.009,45			

BEAUFORT WEST MUNICIPALITY								
Annexure D- Expenditure of Irregular Contracts for the 3rd Quarter - 01 January- 31 March 2026								
SCM number	Bid description	Bidder	Amount	Payment reference	Payment date	Start date	Completion date	Comment
SCM 15/2016	Full maintenance fleet: Vehicles	Eqstra fleet	R 5.721,62	PI01/28/00042373/2025-2026	28/01/2026	01/06/2021	01/05/2019	Contract extended beyond contract period
			R 5.721,62	PI03/04/00042903/2025-2026	04/03/2026			
			R 273.438,36	PI03/05/00042919/2025-2026	05/03/2026			
		Nedfleet	R 199.930,17	PI01/08/00042279/2025-2026	08/01/2026			
			R 146.849,34	PI01/28/00042368/2025-2026	28/01/2026			
			R 183.999,69	PI03/04/00042892/2025-2026	04/03/2026			
			R 173.019,51	PI03/27/00043060/2025-2026	27/03/2026			
			R 53,00	PI03/27/00043061/2025-2026	27/03/2026			
			Bidvest Bank	R 1.732,13	PI01/22/00042340/2025-2026			
		R 17.050,97		PI01/22/00042341/2025-2026	22/01/2026			
		R 17.050,97		PI02/06/00042569/2025-2026	06/02/2026			
		SCM 62/2023	Supply, Maintenance, Repairs and Calibration of Digital Speed Cameras and the Administration of a Back Office for a Period of Three Years	Total Computer Services	R 3.070,69			
R 45.027,33	PI01/19/00042306/2025-2026				19/01/2026			
R 99.579,65	PI02/20/00042663/2025-2026				20/02/2026			
SCM 66/2023	Provision of Comprehensive Banking Services	Nedbank	R 78.789,03	PI03/13/00042969/2025-2026	13/03/2026	12/07/2023	11/7/2028	Identified as irregular previously by AG. Advertisement not shorter than prescribed period advertised
			R 124.811,41	Bank charges-01 January-31 March 2026				
			R 39.492,86	PI01/08/00042280/2025-2026	08/01/2026			
			R 38.005,58	PI02/03/00042546/2025-2026	03/02/2026			
			R 36.921,81	PI03/04/00042889/2025-2026	04/03/2026			
Total			R 1.507.316,71					

Annexure C
Section 11 Report – Quarter 3

Annexure D

Progress on Municipal Debt Relief Programme



Reference No.: PTR 16/1/30
Enquiries: Steven Kenyon

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CAPE TOWN
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AND

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Dear Ms Gaarekwe and Acting Municipal Manager

MFMA CIRCULAR NO. 124 - PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WC053 BEAUFORT WEST MUNICIPALITY DURING FEBRUARY 2026


The National Treasury approved the debt relief application of Beaufort West Municipality with effect 1 July 2023. February 2026 constitutes the eighth month of the Municipality's third 12-month debt relief compliance cycle. The Western Cape Provincial Treasury monitored and assessed the Municipality's compliance with all the debt relief conditions during February 2026. This letter provides an overview of the Provincial Treasury's assessment of the Municipality's compliance with the programme's conditions.

1. Condition 6.1 - Municipality non-compliance

In terms of the National Treasury (NT) approval, the Municipality must comply with conditions 6.1 - 6.14 of MFMA Circular No. 124 read together with the additional conditions specific to the Municipality set-out in its National Treasury debt relief approval letter. From the Provincial Treasury's assessment, the Municipality achieved 100 per cent average compliance with the MFMA Circular

No. 124 conditions during February 2026. Refer to the performance sheet in the table below that shows the Municipality's overall relief compliance performance across the debt relief cycle. Considering the Municipality's consistent and timely payment of Eskom accounts as well as the overall debt relief performance since 1 July 2023, the Provincial Treasury is of the view that the Municipality qualifies for the second tranche of debt relief. However, conditions 7 and 26 still need to be met.

2. WC053 Beaufort West Municipality overall relief performance from July 2025 up to and including February 2026:

National Treasury		Province	
 Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003		WC	
		Code	Code Description
		WC053	Beaufort West

Municipal Details		Monthly Performance Report																				Scoring and Rating					
Month	Code	Part A				Part B				Part C				Part D				Part E				Score	Rating				
		C1	C2	C3	C4	C7	C8	C9	C10	C13	C14	C15	C16	C19	C20	C21	C22	C25	C26	C27	C28			C29	C30	C31	C32
26 July 25	Beaufort West WC053	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	100%	B (Good)
26 August 25	Beaufort West WC053	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	100%	B (Good)
27 September 25	Beaufort West WC053	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	100%	B (Good)
28 October 25	Beaufort West WC053	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	100%	B (Good)
29 November 25	Beaufort West WC053	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	100%	B (Good)
30 December 25	Beaufort West WC053	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	100%	B (Good)
31 January 26	Beaufort West WC053	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	100%	B (Good)
12 February 26	Beaufort West WC053	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	100%	B (Good)

As we review the eighth month of the third cycle of the Municipal Debt Relief programme, it is crucial for Beaufort West Municipality to build on the progress made during the previous two 12-month periods. The National Treasury has emphasized that Eskom will only consider writing off arrear debt if the Municipality demonstrates consistent compliance with all conditions for a consecutive 12-month period. Therefore, the Municipality is encouraged to maintain and improve its compliance across all performance areas to ensure continued eligibility for debt relief.

3. Condition 6.2 - Application-based supported by Council's resolution

The Municipality's application was endorsed by the Council and approved by National Treasury, subject to addressing specified gaps. All of these have subsequently been addressed.

4. Condition 6.3 - Maintaining the Eskom bulk current account.

The Municipality has made all bulk account payments timeously; and payments made reconcile to data strings for both water and electricity. The Provincial Treasury has been closely engaging and monitoring the Municipality in this regard to facilitate full compliance.

5. Condition 6.4 - A funded MTREF

The Provincial Treasury assessed the compliance of the Municipality's adopted 2025/26 MTREF and the adjustment budget to be **unfunded**. The Municipality has a Financial Recovery Plan in place and therefore does not need to adopt a separate Budget Funding Plan.

6. Condition 6.5 - Cost reflective tariffs

The Municipality submitted its completed NT Tariff Tool for 2025/26 MTREF.

7. Condition 6.6 - Electricity and water as collection tools

The Municipality met the requirements for this condition using the funding assistance receive from Provincial Treasury and provided proof of the smart meters that were installed to restrict and or interrupt water supply to defaulting consumers or property owner. PT will continue to monitor them to ensure that they align to the requirements of MFMA Circular No. 124. The Municipality received an invitation to apply for the Smart Meter Grant from National Treasury and has been allocated support for the installation of smart water meters.

8. Conditions 6.7 - Maintain a minimum average quarterly collection of property rates and services charges

The Municipality has achieved an average collection rate of 88 per cent at the end of February 2026. The Provincial Treasury is constantly engaging the Municipality on the need to further improve collections to meet the 95 per cent required norm as per MFMA Circular 71 ratios.

9. Condition 6.8 - Completeness of the Revenue Base

The Municipality submitted the property rates reconciliation tool.

10. Condition 6.9 - Monitor and Report on compliance The Western Cape Provincial Treasury's assessment included confirming that the MFMA S71 narrative statement and mSCOA data strings for February 2026 was uploaded to the GoMuni portal and that the Statement fully aligns to the MFMA S71 Statement published on the Municipality's website. The MFMA S71 Statement was also assessed against the Municipal Budget-and Reporting Regulations, 2009 (MBRR) and the National Treasury MFMA S71 reporting guidance issued to debt relief municipalities on 10 May 2024 read in conjunction with paragraphs 9(i) to 9(ix) of the NT debt relief approval letter.

The assessment confirmed that the MFMA S71 narrative statement included the following information:

MFMA S71 Statement component		Compliance (Yes/No)
1.	The Budget Performance Overview (paragraph 4) of the MFMA S71 statement explicitly advised on the Municipality's progress in implementing the Municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.	Yes
2.	The conclusion (paragraph 14) of the MFMA S71 statement explicitly advised as part of the MFMA Circular No. 124: Condition 6.9 reporting - i. Any risk associated; and ii. The mitigating factors. with the implementation of the Municipality's Budget Funding Plan and/or Funded Budget.	Yes
3.	Annexure B of the MFMA S71 statement included the following debt relief reporting components	
3.1.1	The Municipality's MFMA Circular No. 124 self-assessment.	Yes
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular No. 128 (Annexure B) .	Yes
3.2	The Municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	Yes
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the Municipality.	Yes

MFMA S71 Statement component		Compliance (Yes/No)
3.4.1	The Municipality's revenue collection performance: <ul style="list-style-type: none"> i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward 	Yes
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular No. 128 (Annexure D) .	Yes
3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of MFMA Budget Circular No. 128 (Annexure C) .	Yes
3.6.1	The summary of the Municipality's property rates reconciliation undertaken in the National Treasury format.	Yes
3.6.2	The Municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	Yes
3.7.1	Any Eskom and Water (if the Municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	Yes
3.7.2	The Municipality's proof of payment of any such Eskom and/or Water Bulk current account invoice(s) during the month of reporting.	Yes
3.7.3	The Municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	Yes
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and/or Mayoral Committee meeting	Yes

The Municipality has integrated its monthly debt compliance reporting into its MFMA S71 narratives as required and demonstrated its commitment to continuous improvement and adherence to the set of conditions. The Municipality's MFMA Circular No. 124 self-assessment indicated several non-compliance issues. The remedial actions undertaken to achieve compliance, and the timeframes thereof outlined in the MFMA S71 report are noted and monitored by the Provincial Treasury.

11. **Condition 6.10 - Provincial Treasury certification of municipal compliance**

The Provincial Treasury closely monitors compliance with the conditions of the Municipal Debt Relief Programme, and this letter is submitted in fulfillment of the PT's role in certifying compliance of the Municipality.

12. **Condition 6.11 - Limitation on Municipal borrowing powers**

The limitation on Municipality borrowing powers and the prohibition of borrowing during debt relief periods form a dual regulatory framework aimed at ensuring fiscal responsibility. Compliance necessitates meticulous scrutiny of borrowing activities to ascertain adherence to authorized limits and program guidelines. These measures, while promoting sustainable debt management, also stabilize the Municipality's financial standing, prevent over-leveraging, and mitigate immediate financial strain. Adhering to these regulations is paramount for maintaining creditworthiness, mitigating financial risks, and safeguarding the Municipality's long-term financial health. Thus, robust oversight and adherence to regulatory frameworks are imperative for prudent financial governance and sustained fiscal resilience. The Municipality has complied with this condition since its debt relief effective date of 1 July 2023, to date.

13. Condition 6.12 - Proper management of resources

It is noted that during February 2024, the National Treasury: Office of the Accountant General (OAG) issued the Supplementary Guide to MFMA Circular No. 124 on 21 February 2024. In terms of the guidance, the Municipality no longer has to maintain a separate bank account for debt relief purposes as envisaged in MFMA Circular No. 124 (Condition 6.12), however, irrespective of whether a Municipality decides to discontinue a separate bank account, ring-fencing for debt relief purposes must be enabled and demonstrated through the Municipality's monthly mSCOA data string submissions.

14. Condition 6.13 - Accounting Treatment

As disclosed in the 2024/25 Audited Annual Financial Statements, note 19.2 (page 71), non-current portion arrangement reflects a R22.845 million and a current portion arrangement R25.587 million, as at 30 June 2025. The National Treasury provided outcome letters on 6 December 2024 instructing Eskom to write-off one third (1/3) of the municipal relief debt of Beaufort West LM to the value of R25.587 million. The Municipality received an approval letter on 17 January 2025. The Municipality accounted for the write-off as per MFMA Circular.

15. Condition 6.14 - NERSA Licence

By having applied for Municipal Debt Relief, the council of a Municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agreed to make an application to NERSA to voluntarily revoke the Municipality's license in terms of Section 17 of the Electricity Regulation Act, 2006 (Act No. 4 of 2006). It is noted that this condition will only come into effect if the Municipality's participation in the debt relief programme is terminated.

16. Provincial Treasury Compliance Certification

The Provincial Treasury certifies that it monitored and assessed WC053 Beaufort West Municipality's compliance against the MFMA Circular No. 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the Municipality in relation to the period 1 – 28 February 2026:

Annexure A2 - Monthly



National Treasury
Municipal Debt Relief
 MFMA Circular No. 124
 Municipal Finance Management Act No. 56 of 2003

Western Cape Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Feb'26

National Financial Year

2025/26

Demarcation Code of Municipality being assessed

WD063

District

Central Karoo

Demarcation Description

Beaufort West

I, Mr Victor Senna, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	Description	Response
6.3+	Maintaining the Eskom and bulk water current account –	
6.12	(current account for the purpose of this exercise means the account for a single month's consumption):	
1	6.12.2 - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note refer condition 6.12.2</i>	Yes
2	6.12.2 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://go.muniuploadportal.beaufortwest.gov.za/ ?	Yes
3	6.12.2 - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes

4	6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	Yes
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	Yes
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes
6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)			
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	No
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
9	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>	Yes
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>	Yes
11	6.4.2	- If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	There is an FRP
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	Yes
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
14	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
6.6 Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:			
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	Yes
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	Yes

	6.6	<i>Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</i>	
	6.7	Maintain a minimum average quarterly collection of property rates and services charges –	
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter
		<i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i>	
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	Not yet end of quarter
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Not yet end of quarter
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Not yet end of quarter
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
	6.8	Municipality's Completeness of the revenue base –	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ?	Yes
	6.9	Monitor and report on implementation –	
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	Yes
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	Yes

		<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>	
	6.10	Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
		<i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
		<i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	
	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes
		<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>	
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>	No

The Western Cape Provincial Treasury's assessment and compliance certificate confirms that Beaufort West Municipality during February 2026 did not fully comply with the MFMA Circular No. 124 conditions as elaborated on above. The Municipality must still address these non-compliance matters even though the overall compliance average amounts to **100 per cent**. The Municipality is urged to strengthen its implementation of the relief conditions to fully benefit from the relief.

The Provincial Treasury continues to appreciate the opportunity that the Municipal Debt Relief Programme provided to municipalities and is committed to supporting our municipalities to ensure that they comply with the conditions of the programme in order to derive the full benefit.

Yours sincerely

Victor Senna Digitally signed
by Victor Senna
Date: 2026.03.26
12:40:56 +02'00'

VICTOR SENNA
DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES
DATE:

Cc: The Executive Mayor: Ms Duimpies – admin@beaufortwestmun.co.za
Municipal CFO: - Mr Bradley Jacobs - bradleyj@beaufortwest.gov.za
Rehaz Abramia: Senior Manager Revenue Management - AbramiR@eskom.co.za
Atika Brey: Senior Manager Finance Cape Coastal Cluster - BreyA@eskom.co.za
Unathi Yaso: Middle Manager Finance Cape Coastal Cluster - YasoUN@eskom.co.za
Head Official: Provincial Treasury, Ms Julinda Gantana – Julinda.Gantana@westerncape.gov.za
MFMA Coordinator: Steven Kenyon - Steven.Kenyon@westerncape.gov.za
Director-General: Department of Cooperative Governance: Mr Mbulelo Tshangana - Zandilez@cogta.gov.za
CEO: SALGA: Sithole Mbanga - hmazibuko@salga.org.za

Annexure 02 - Monthly



Department of Water and Sanitation and National Treasury
Water Debt Relief
Water Debt Relief Guideline
Municipal Finance Management Act No. 56 of 2003

Western Cape Provincial Treasury

Certificate of Compliance: Water Debt Relief Conditions

Period	Feb-26
National Financial Year	2025/26
Demarcation Code of Municipality being assessed	WC053
District	Central Karoo
Demarcation Description	Beaufort West

I, **Victor Senna**, hereby certify that the provincial treasury monitored the municipality's compliance against the conditions of Municipal Debt Relief as set-out in the **Water Debt Relief Guideline** and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Water Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	7.1	Maintaining the bulk water current account – <small>(current account for the purpose of this exercise means the account for a single month's consumption that was due and payable during the month being assessed):</small>	
1	7.1.1	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 7.1.</i>	Yes, fully paid
2	7.1.1.1	- Has the municipality submitted the supporting evidence of the bulk water current account payment(s) to the relevant Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA) within 1 day of making any such payment (in PDF format)?	Yes
3	7.1.2	- Has the municipality submitted the consolidated proof of payments to the respective bulk suppliers to the National Treasury GoMuni Upload portal https://lguploadportal.treasury.gov.za by the 10th working day of the month following the invoice date (in PDF format)?	Yes
4	7.1.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA)?	Yes
7.2		Accounting Treatment and mSCOA Reporting	
5	7.2.1	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Water arrear debt (debt existing as on 30 September 2024) as per any written instruction of the National Treasury: Office of the Accountant General and NT: CD: Local Government Budget Analysis issued for Water Debt Relief to date?	N/A (No write-off yet)
6	7.2.1	Did the municipality account for any related benefit (e.g. interest suppression, etc.) and does such align with mSCOA?	N/A (No benefit yet)
7.3		Monitor and report on implementation –	
7	7.3.1	MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the Water Debt Relief Conditions as part of the implementation of the municipality's funded budget (and Budget Funding Plan where relevant)?	Yes
8	7.3.1.1	Does the municipality's MFMA section 71 statement for the month being assessed include the municipality's water debt relief compliance self-assessment (signed by the Municipal Manager) - in the format of the Water Debt Relief compliance certificate (Annexure 02 of the Water Debt Relief Guideline)?	Yes
7.3.1		Does the municipality's MFMA section 71 statement for the month being assessed -	
9	7.3.1.2	Part A: include the municipality's progress against its approved funded budget?	Yes
10	7.3.1.2	Part B: If the municipality's budget was assessed as unfunded by any of the Treasuries, the municipality include the progress against approved Budget Funding Plan?	Yes

11	7.3.1.2	- Does the municipality's progress report envisaged in Part A and B above clearly demonstrate that the municipality is achieving the required Water Debt Relief compliance?	Yes
12	7.3.1.3	- Include the municipality's water losses (both in Rand value and kilolitres) for the month being assessed? (MFMA Circular 71)	Yes
13	7.3.1.3	- Include the municipality's energy losses (both in Rand value and kilowatt hours) for the month being assessed? (MFMA Circular 71)	Yes
14	7.3.1.3	- If the municipality is unable to calculate and report on its water and/or energy losses, did the municipality make any progress in terms of its loss calculation/ reporting strategy towards calculating and reporting on such losses?	N/A (able to calculate/ report on losses)
15	7.3.1.3	- Include the progress made to reduce the municipality's reported water and/ or energy losses against its water-and energy losses reduction strategy?	Yes
Municipalities with financial recovery plans (FRP)			
16	7.3.1.2	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework: Did the municipality's FRP progress report during the month being assessed, explicitly include the municipality's progress against those components of the FRP aimed to achieve water debt relief compliance as part of achieving a funded budget?	Yes
17	7.3.1.2	- Municipalities with financial recovery plans (FRP) – Was the municipality's FRP progress report during the month being assessed, submitted to the relevant Provincial Executive?	Yes
18	7.3.2	- If progress is slow in terms of paragraph 7.3.1, is the municipal council and senior management team's active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string?	Yes

PT: HOD/ NT / MM Name:

**Victor
Senna**

Digitally signed by
Victor Senna

Date: 2026.03.26
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Signature of PT: HOD/ NT/ MM:

Date:

**** Note – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.**

****Note – The Signed Certificate to be uploaded on Gomuni must not include comments column - comments need to be incorporated into the related PT report**