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BEAUFORT WEST MUNICIPALITY

Quarterly Budget Monitoring report

April – June 2026

SIRKULASIE		OPDRAG

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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 fourth 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 June 2026. This report contains the adjusted budget figures. It should be noted that the figures contained in this report is provisional as at 30 June 2026, the municipality is in the process to prepare the draft annual financial statements during the months of July and August for submission to the Auditor General for audit purposes.

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 (April 2026 – June 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 4th 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	61,130	590,594	517,193
Year to Date Actual	60,139	510,046	442,157
% of Adjusted Budget 2025/2026	98%	86%	85%

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

Operating Revenue by Source

Rand thousands Revenue by Source	Original Budget	Adjusted Budget	Actual Income to date	Budgeted Income to date	Variance	% Variance
Service charges - Electricity	138,976	133,869	128,622	133,869	-5,247	-4%
	Reason for Variance: The variance can mainly be attributed to the lower than anticipated electricity consumption by consumers, changes in consumption patterns and the high number of conversions from conventional to prepaid electricity meters.					
Service charges - Water	29,856	35,167	39,463	35,167	4,295	12%
	Reason for Variance: n/a, revenue recognized above target.					
Service charges - Waste Water Management	22,939	21,120	19,456	21,120	-1,664	-8%
	Reason for Variance: 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 fourth quarter.					
Service charges -	13,190	12,075	11,078	12,075	-997	-8%

Waste management	**Reason for Variance:** 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, Households properties that had become vacant to dilapidated thereof attributed to the correction of waste disposal not levied for waste as an availability charge.					
Sale of Goods and Rendering of Services	1,017	1,017	1,020	1,017	3	0%
	Reason for Variance: n/a, revenue recognized above target.					
Agency services	1,697	1,503	1,113	1,503	-389	-26%
	Reason for Variance: Agency fees are mainly collected from the motor vehicle licensing transactions, the number of registrations was lower than expected therefor resulting in a reduction of the commission earned.					
Interest earned from Receivables	12,711	8,577	7,945	8,577	-632	-7%
	Reason for Variance: The Municipality is granting arrangements to qualifying debtors, the repayment arrangements are interest free the increased number of repayments entered into substantiate the decrease in interest levied. In addition, the municipality has 6882 qualifying Indigent consumers whose municipal accounts are exempt from interest charge in accordance to the support provided as regulated by the Indigent Policy.					
Interest from Current and Non Current Assets	2,915	3,485	4,204	3,485	719	21%
	Reason for Variance: n/a, revenue recognized above target.					

Rental from Fixed Assets	1,981	1,284	1,254	1,284	-30	-2%
	Reason for Variance: n/a, variance not material.					
Licence and permits	273	190	220	190	30	16%
	Reason for Variance: n/a, revenue recognized above target.					
Operational Revenue	1,859	1,859	2,703	1,859	844	45%
	Reason for Variance: n/a, revenue recognized above target.					
Property rates	57,971	57,971	57,421	57,971	-550	-1%
	Reason for Variance: n/a, variance not material.					
Surcharges and Taxes	-	-	2,737	-	2,737	-
	Reason for Variance: The surcharged implemented is a drought related penalty to reduce consumption demand due to decreasing dam levels.					
Fines, penalties	83,479	83,476	50,897	83,476	-32,579	-39%

and forfeits	**Reason for Variance:** The variance is mainly attributable to the traffic fines debtor and the iGRAP1 treatment thereof.					
Licence and permits	208	158	150	158	-8	-5%
	Reason for Variance: n/a, variance not material.					
Transfers and subsidies - Operational	154,791	128,010	109,724	128,010	18,286	-14%
	Reason for Variance: The underperformance at the end of the fourth quarter of the 2025/2026 financial year was due to the smart meter project that was only concluded after year and the revenue relating to the project could not be recognized in the 2025/26 financial year of R 11,644 million. The municipality also received an allocation in kind from National Treasury of R 3,787 million towards Audit Fees, this amount will be recognized as part of the year-end processes of the municipality. The other variance of R 2,855 million relate to unspent conditional grants at year-end.					
Interest	3,655	2,689	2,480	2,689	-209	-8%
	Reason for Variance: The Municipality is granting arrangements to qualifying debtors, the repayment arrangements are interest free the increased number of repayments entered into substantiate the decrease in interest levied. In addition, the municipality has 6882 qualifying Indigent consumers whose municipal accounts are exempt from interest charge in accordance to the support provided as regulated by the Indigent Policy.					
Operational Revenue	1,215	1,966	1,933	1,966	-33	-2%
	Reason for Variance:					

	n/a, variance not material.					
Other Gains	25,587	28,628	-	28,628	-28,628	-100%
	Reason for Variance: 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 received formal approval for the second write-off from National Treasury on the 30th of April 2026. The other gain component relating to the Eskom and water debt relief programme will be recognized as part of the year-end processes of the municipality.					
Transfers and subsidies - capital (monetary allocations)	69,734	66,501	26,785	66,577	76	0.1%
	Reason for Variance: n/a, revenue recognized above target.					
Transfers and subsidies - capital (in-kind)	-	1,049	1,049	1,049	-	-
	Reason for Variance: n/a, revenue recognized above target.					
Total Revenue	**624,056**	**590,594**	**510,046**	**590,594**	**-80,548**	**-15%**

Operating Expenditure by type:

Rand thousands Expenditure type:	Original Budget	Adjusted Budget	Actual Expenditure to date	Budgeted Expenditure to date	Variance	% Variance
Employee related costs	151,147	143,702	134,475	143,702	-9,227	-6%
	Reason for Variance: n/a, expenditure within the budgeted amount.					
Remuneration of councillors	7,320	7,742	6,552	7,742	-1,190	-15%
	Reason for Variance: n/a, expenditure within the budgeted amount.					
Bulk purchases - electricity	121,951	120,677	111,929	120,677	-8,749	-7%
	Reason for Variance: n/a, expenditure within the budget and are expected to increase, the invoices relating to June must still be accounted for.					
Inventory consumed	27,010	30,879	22,036	30,879	-8,843	-29%
	Reason for Variance: n/a, expenditure within the budget and are expected to increase, the invoices relating to June must still be accounted for.					
Debt impairment	66,155	-11,661	22,076	-11,661	33,737	-289%

	Reason for Variance: The municipality still have to account for debt impairment of debtors as well as traffic fines, this will be done after year end when the full data set is available.					
Depreciation and amortisation	26,085	26,085	26,085	26,085	-	-
	Reason for Variance: n/a, expenditure within the budgeted amount.					
Interest	1,395	7,255	1,018	7,255	-6,238	-86%
	Reason for Variance: The variance is due to actuarial interest relating to long service awards and medical as well as finance cost relating to the landfill sites that will only be recognized after year-end.					
Contracted services	76,115	46,954	24,839	46,954	-22,115	-47%
	Reason for Variance: n/a, expenditure within the budgeted amount. The major reason for the variance relate to the smart meter project that was not concluded by 30 June 2026.					
Irrecoverable debts written off	32,970	99,150	46,596	99,150	-52,554	-53%
	Reason for Variance: The municipality still have to account for the irrecoverable debts relating to traffic fines, this will be done after year-end.					
Operational costs	41,775	46,409	46,550	46,409	141	0.3%

	Reason for Variance: n/a, variance is not material.					
Total Expenditure	**551,925**	**517,193**	**442,157**	**517,193**	**-75,036**	**-15%**

Capital Expenditure:

Rand thousands **Directorate:**	**Original Budget**	**Adjusted Budget**	**Actual Expenditure to date**	**Budgeted Expenditure to date**	**Variance**	**Variance %**
Municipal Manager	-	388	383	388	-5	-1%
	Reason for Variance: n/a, budgeted projects were completed and expenditure within budget. See attached **Annexure A**.					
Infrastructure Services	54,133	40,000	39,379	40,000	-621	-3%
	Reason for Variance: n/a, budgeted projects were completed and expenditure within budget. See attached **Annexure A**. Variance is immaterial.					
Corporate Services	230	409	423	409	14	35%
	Reason for Variance: n/a, budgeted projects were completed and expenditure within budget. See attached **Annexure A**.					
Financial	100	300	100	300	-200	-67%

Services	**Reason for Variance:** n/a, budgeted projects were completed and expenditure within budget. See attached **Annexure A**.					
Community Services	7,555	20,033	19,855	20,033	-178	-2%
	Reason for Variance: n/a, budgeted projects were completed and expenditure within budget. See attached **Annexure A**.					
Total Capital Expenditure	**62,018**	**61,130**	**60,139**	**61,130**	**-991**	**-2%**

See below attached **Annexure A** for the progress on Top 10 Capital Projects and expenditure per Directorate as at the end of the 4th 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 - Q4 Fourth Quarter									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	55,326	57,971	57,971	4,807	57,421	57,971	(550)	-1%	57,971
Service charges	164,388	204,962	202,231	2,985	198,618	202,231	(3,613)	-2%	202,231
Investment revenue	3,059	2,915	3,485	1,197	4,204	3,485	719	21%	3,485
Transfers and subsidies - Operational	99,321	154,791	128,010	2,160	109,724	128,010	(18,286)	(0)	128,010
Other own revenue	115,206	133,683	131,348	(3,226)	72,453	131,348	(58,895)	-45%	131,348
Total Revenue (excluding capital transfers and contributions)	**437,301**	**554,322**	**523,044**	**7,922**	**442,420**	**523,044**	**(80,625)**	**-15%**	**523,044**
Employee costs	133,434	151,147	143,702	11,008	134,475	143,702	(9,227)	-6%	143,702
Remuneration of Councillors	6,536	7,320	7,742	558	6,552	7,742	(1,190)	-15%	7,742
Depreciation and amortisation	31,601	26,085	26,085	6,521	26,085	26,085	0	0%	26,085
Interest	10,862	1,395	7,255	242	1,018	7,255	(6,238)	-86%	7,255
Inventory consumed and bulk purchases	127,427	148,961	151,556	23,999	133,965	151,556	(17,591)	-12%	151,556
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	154,215	217,016	180,852	17,831	140,062	180,852	(40,790)	-23%	180,852
Total Expenditure	**464,075**	**551,925**	**517,193**	**60,159**	**442,157**	**517,193**	**(75,036)**	**-15%**	**517,193**
Surplus/(Deficit)	**(26,775)**	**2,397**	**5,852**	**(52,237)**	**263**	**5,852**	**(5,589)**	**-96%**	**5,852**
Transfers and subsidies - capital (monetary allocations)	27,725	69,734	66,501	15,600	66,577	66,501	76	0%	66,501
Transfers and subsidies - capital (in-kind)	460	–	1,049	–	1,049	1,049	–		1,049
Surplus/(Deficit) after capital transfers & contributions	**1,410**	**72,131**	**73,402**	**(36,637)**	**67,889**	**73,402**	**(5,512)**	**-8%**	**73,402**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**1,410**	**72,131**	**73,402**	**(36,637)**	**67,889**	**73,402**	**(5,512)**	**-8%**	**73,402**
Capital expenditure & funds sources									
Capital expenditure	**29,082**	**62,018**	**61,130**	**14,411**	**60,139**	**61,130**	**(991)**	**-2%**	**61,130**
Capital transfers recognised	24,155	60,638	58,899	13,690	59,091	58,899	191	0%	58,899
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	5,353	1,380	2,230	721	1,048	2,230	(1,182)	-53%	2,230
Total sources of capital funds	**29,507**	**62,018**	**61,130**	**14,411**	**60,139**	**61,130**	**(991)**	**-2%**	**61,130**
Financial position									
Total current assets	84,945	101,081	82,194		96,696				82,194
Total non current assets	460,741	494,518	508,506		507,641				508,506
Total current liabilities	128,413	94,499	116,787		116,609				116,787
Total non current liabilities	102,325	72,816	85,564		102,325				85,564
Community wealth/Equity	**314,947**	**428,284**	**388,348**		**385,403**				**388,348**
Cash flows									
Net cash from (used) operating	32,294	63,527	65,831	(20,161)	(32,522)	65,831	98,353	149%	65,831
Net cash from (used) investing	(31,258)	(62,018)	(60,080)	(15,583)	(64,191)	(60,080)	4,111	-7%	(60,080)
Net cash from (used) financing	(1,181)	(1,169)	(1,169)	–	(555)	(1,169)	(614)	53%	(1,169)
Cash/cash equivalents at the month/year end	**15,737**	**19,295**	**20,319**	**(36,022)**	**(81,531)**	**20,319**	**101,850**	**501%**	**20,319**
Debtors & creditors analysis	**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**
Debtors Age Analysis									
Total By Income Source	27,713	5,695	5,297	4,075	4,194	3,989	3,578	147,218	201,761
Creditors Age Analysis									
Total Creditors	27,058	250	24	113	59	27	3,866	83,796	115,192

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) - Q4 Fourth Quarter

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		198,339	200,934	103,381	3,179	174,493	103,381	71,111	69%	103,381
Executive and council		17,239	12,222	16,065	63	8,269	16,065	(7,795)	-49%	16,065
Finance and administration		180,850	188,712	87,317	3,116	166,223	87,317	78,907	90%	87,317
Internal audit		250	–	–	–	–	–	–		–
Community and public safety		33,638	40,364	105,124	3,993	38,112	105,124	(67,012)	-64%	105,124
Community and social services		9,407	9,883	10,399	1,147	10,943	10,399	545	5%	10,399
Sport and recreation		6,637	7,060	8,593	2,535	8,548	8,593	(45)	-1%	8,593
Public safety		17,594	23,022	85,976	312	18,621	85,976	(67,355)	-78%	85,976
Housing		–	399	157	–	–	157	(157)	-100%	157
Health		–	–	–	–	–	–	–		–
Economic and environmental services		1,787	16,025	13,958	1,154	13,764	13,958	(194)	-1%	13,958
Planning and development		1,298	1,591	2,057	374	1,987	2,057	(71)	-3%	2,057
Road transport		490	14,434	11,901	780	11,778	11,901	(123)	-1%	11,901
Environmental protection		–	–	–	–	–	–	–		–
Trading services		231,721	366,733	368,131	15,196	283,677	368,131	(84,454)	-23%	368,131
Energy sources		121,883	167,407	186,448	761	138,783	186,448	(47,665)	-26%	186,448
Water management		39,756	110,874	98,978	8,316	59,447	98,978	(39,531)	-40%	98,978
Waste water management		36,673	58,982	53,865	5,337	49,988	53,865	(3,877)	-7%	53,865
Waste management		33,409	29,470	28,840	782	35,459	28,840	6,619	23%	28,840
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	465,486	624,056	590,594	23,522	510,046	590,594	(80,548)	-14%	590,594
Expenditure - Functional										
Governance and administration		122,169	90,716	121,881	35,079	151,808	121,881	29,927	25%	121,881
Executive and council		25,969	25,387	35,512	23,869	49,914	35,512	14,402	41%	35,512
Finance and administration		94,798	63,836	84,903	11,083	100,528	84,903	15,625	18%	84,903
Internal audit		1,403	1,493	1,466	128	1,365	1,466	(101)	-7%	1,466
Community and public safety		103,687	147,101	119,857	3,479	70,056	119,857	(49,801)	-42%	119,857
Community and social services		10,921	13,992	15,628	872	14,020	15,628	(1,608)	-10%	15,628
Sport and recreation		9,024	9,873	9,798	932	9,481	9,798	(316)	-3%	9,798
Public safety		82,401	121,276	92,885	1,758	44,999	92,885	(47,886)	-52%	92,885
Housing		1,341	1,960	1,546	117	1,555	1,546	9	1%	1,546
Health		–	–	–	–	–	–	–		–
Economic and environmental services		29,947	32,488	31,748	4,203	29,305	31,748	(2,443)	-8%	31,748
Planning and development		11,890	10,337	9,963	1,282	9,312	9,963	(652)	-7%	9,963
Road transport		18,057	22,151	21,784	2,920	19,993	21,784	(1,791)	-8%	21,784
Environmental protection		–	–	–	–	–	–	–		–
Trading services		208,273	281,621	243,707	17,399	190,988	243,707	(52,719)	-22%	243,707
Energy sources		128,533	156,768	157,292	9,852	132,914	157,292	(24,378)	-15%	157,292
Water management		42,412	86,802	51,032	4,207	37,254	51,032	(13,778)	-27%	51,032
Waste water management		20,630	18,809	15,417	1,407	8,299	15,417	(7,118)	-46%	15,417
Waste management		16,698	19,243	19,965	1,933	12,521	19,965	(7,444)	-37%	19,965
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	464,075	551,925	517,193	60,159	442,157	517,193	(75,036)	-15%	517,193
Surplus/ (Deficit) for the year		1,410	72,131	73,402	(36,637)	67,889	73,402	(5,512)	-8%	73,402

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) - Q4 Fourth Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		8,467	8,758	9,679	468	6,344	9,679	(3,334)	-34.5%	9,679
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		201,389	278,785	353,382	14,592	256,375	353,382	(97,006)	-27.5%	353,382
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		–	–	–	–	–	–	–		–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		19,639	11,741	20,597	934	12,499	20,597	(8,097)	-39.3%	20,597
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		166,616	109,006	71,526	1,830	92,760	71,526	21,234	29.7%	71,526
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		69,376	215,765	135,412	5,698	142,067	135,412	6,655	4.9%	135,412
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**465,486**	**624,056**	**590,594**	**23,522**	**510,046**	**590,594**	**(80,548)**	**-13.6%**	**590,594**
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		15,855	7,159	5,796	4,191	11,768	5,796	5,971	103.0%	5,796
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		229,608	256,365	266,142	20,571	215,802	266,142	(50,340)	-18.9%	266,142
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		–	–	–	–	–	–	–		–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		43,055	52,445	75,186	3,266	49,558	75,186	(25,628)	-34.1%	75,186
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		56,087	22,803	38,292	8,513	66,244	38,292	27,952	73.0%	38,292
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		119,470	213,153	131,777	23,618	98,786	131,777	(32,991)	-25.0%	131,777
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**464,075**	**551,925**	**517,193**	**60,159**	**442,157**	**517,193**	**(75,036)**	**-14.5%**	**517,193**
Surplus/ (Deficit) for the year	2	**1,410**	**72,131**	**73,402**	**(36,637)**	**67,889**	**73,402**	**(5,512)**	**-7.5%**	**73,402**

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) - Q4 Fourth Quarter										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		106,461	138,976	133,869	(1,072)	128,622	133,869	(5,247)	-4%	133,869
Service charges - Water		27,119	29,856	35,167	2,283	39,463	35,167	4,295	12%	35,167
Service charges - Waste Water Management		19,772	22,939	21,120	1,183	19,456	21,120	(1,664)	-8%	21,120
Service charges - Waste management		11,036	13,190	12,075	591	11,078	12,075	(997)	-8%	12,075
Sale of Goods and Rendering of Services		777	1,017	1,017	98	1,020	1,017	3	0%	1,017
Agency services		1,366	1,697	1,503	116	1,113	1,503	(389)	-26%	1,503
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		9,154	12,711	8,577	759	7,945	8,577	(632)	-7%	8,577
Interest from Current and Non Current Assets		3,059	2,915	3,485	1,197	4,204	3,485	719	21%	3,485
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1,181	1,981	1,284	(104)	1,254	1,284	(30)	-2%	1,284
Licence and permits		81	273	190	24	220	190	30	16%	190
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		8,016	1,859	1,859	(5,553)	2,703	1,859	844	45%	1,859
Non-Exchange Revenue								–		
Property rates		55,326	57,971	57,971	4,807	57,421	57,971	(550)	-1%	57,971
Surcharges and Taxes		–	–	–	(71)	2,737	–	2,737	#DIV/0!	–
Fines, penalties and forfeits		66,860	83,479	83,476	1,255	50,897	83,476	(32,579)	-39%	83,476
Licence and permits		151	208	158	17	150	158	(8)	-5%	158
Transfers and subsidies - Operational		99,321	154,791	128,010	2,160	109,724	128,010	(18,286)	-14%	128,010
Interest		3,072	3,655	2,689	58	2,480	2,689	(209)	-8%	2,689
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		1,370	1,215	1,966	174	1,933	1,966	(33)	-2%	1,966
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		23,178	25,587	28,628	–	–	28,628	(28,628)	-100%	28,628
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**437,301**	**554,322**	**523,044**	**7,922**	**442,420**	**523,044**	**(80,625)**	**-15%**	**523,044**
Expenditure By Type										
Employee related costs		133,434	151,147	143,702	11,008	134,475	143,702	(9,227)	-6%	143,702
Remuneration of councillors		6,536	7,320	7,742	558	6,552	7,742	(1,190)	-15%	7,742
Bulk purchases - electricity		106,242	121,961	120,677	19,848	111,929	120,677	(8,749)	-7%	120,677
Inventory consumed		21,186	27,010	30,879	4,151	22,036	30,879	(8,843)	-29%	30,879
Debt impairment		(26,532)	66,155	(11,661)	–	22,076	(11,661)	33,737	-289%	(11,661)
Depreciation and amortisation		31,601	26,085	26,085	6,521	26,085	26,085	0	0%	26,085
Interest		10,862	1,395	7,255	242	1,018	7,255	(6,238)	-86%	7,255
Contracted services		25,067	76,115	46,954	4,354	24,839	46,954	(22,115)	-47%	46,954
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		120,176	32,970	99,150	22,669	46,596	99,150	(52,554)	-53%	99,150
Operational costs		32,223	41,775	46,409	(9,193)	46,550	46,409	141	0%	46,409
Losses on Disposal of Assets		2,056	–	–	–	–	–	–		–
Other Losses		1,226	–	0	0	0	0	0	22100%	0
Total Expenditure		**464,075**	**551,925**	**517,193**	**60,159**	**442,157**	**517,193**	**(75,036)**	**-15%**	**517,193**
Surplus/(Deficit)		(26,775)	2,397	5,852	(52,237)	263	5,852	(5,589)	(0)	5,852
Transfers and subsidies - capital (monetary allocations)		27,725	69,734	66,501	15,600	66,577	66,501	76	0	66,501
Transfers and subsidies - capital (in-kind)		460	–	1,049	–	1,049	1,049	–		1,049
Surplus/(Deficit) after capital transfers & contributions		1,410	72,131	73,402	(36,637)	67,889	73,402	(5,512)	(0)	73,402
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		1,410	72,131	73,402	(36,637)	67,889	73,402	(5,512)	(0)	73,402
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		1,410	72,131	73,402	(36,637)	67,889	73,402	(5,512)	(0)	73,402
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		1,410	72,131	73,402	(36,637)	67,889	73,402	(5,512)	(0)	73,402

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) - Q4 Fourth Quarter										
Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		6,072	23,317	20,767	(5,123)	20,427	20,767	(341)	-2%	20,767
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		–	–	–	–	–	–	–		–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		101	230	230	(4)	12	230	(218)	-95%	230
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		–	100	300	33	100	300	(200)	-67%	300
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		6,764	12,855	10,530	9,981	10,525	10,530	(5)	0%	10,530
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**12,937**	**36,502**	**31,828**	**4,887**	**31,064**	**31,828**	**(764)**	**-2%**	**31,828**
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		–	–	388	383	383	388	(5)	-1%	388
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		3,761	18,952	19,232	5,996	18,952	19,232	(281)	-1%	19,232
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		–	–	–	–	–	–	–		–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		1,490	–	179	232	411	179	232	130%	179
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		76	–	–	–	–	–	–		–
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		10,818	6,563	9,502	2,913	9,329	9,502	(173)	-2%	9,502
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	16,145	25,516	29,302	9,524	29,075	29,302	**(227)**	**-1%**	29,302
Total Capital Expenditure		**29,082**	**62,018**	**61,130**	**14,411**	**60,139**	**61,130**	**(991)**	**-2%**	**61,130**
Capital Expenditure - Functional Classification										
Governance and administration		**729**	**330**	**530**	**29**	**112**	**530**	(418)	-79%	**530**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		729	330	530	29	112	530	(418)	-79%	530
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		7,702	7,555	10,281	3,471	10,372	10,281	91	1%	**10,281**
Community and social services		1,068	992	1,049	558	1,281	1,049	232	22%	1,049
Sport and recreation		6,633	6,563	8,183	2,913	8,042	8,183	(141)	-2%	8,183
Public safety		–	–	1,049	–	1,049	1,049	–		1,049
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**1,042**	**12,828**	**11,036**	**1,116**	**10,685**	**11,036**	(351)	-3%	**11,036**
Planning and development		616	200	688	437	444	688	(244)	-35%	688
Road transport		426	12,628	10,349	678	10,241	10,349	(107)	-1%	10,349
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**20,035**	**41,304**	**39,282**	**9,796**	**38,969**	**39,282**	(313)	-1%	**39,282**
Energy sources		6,072	7,826	5,534	684	5,254	5,534	(280)	-5%	5,534
Water management		3,145	18,952	18,952	5,996	18,952	18,952	(1)	0%	18,952
Waste water management		–	14,526	14,526	3,116	14,526	14,526	(0)	0%	14,526
Waste management		10,818	–	270	–	238	270	(32)	-12%	270
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**29,507**	**62,018**	**61,130**	**14,411**	**60,139**	**61,130**	**(991)**	**-2%**	**61,130**
Funded by:										
National Government		20,803	57,595	53,283	12,544	53,248	53,283	(35)	0%	53,283
Provincial Government		3,351	3,043	4,567	1,146	4,793	4,567	226	5%	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	–		1,049
Transfers recognised - capital		24,155	**60,638**	**58,899**	13,690	**59,091**	**58,899**	**191**	**0%**	**58,899**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		5,353	1,380	2,230	721	1,048	2,230	(1,182)	-53%	2,230
Total Capital Funding		**29,507**	**62,018**	**61,130**	**14,411**	**60,139**	**61,130**	**(991)**	**-2%**	**61,130**

2.6. Table C6: Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter						
Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		17,369	19,295	20,319	26,375	20,319
Trade and other receivables from exchange transactions		26,166	23,276	8,291	10,883	8,291
Receivables from non-exchange transactions		24,394	28,747	27,609	35,545	27,609
Current portion of non-current receivables		12,752	1,599	1,599	1,599	1,599
Inventory		4,063	3,058	4,063	4,421	4,063
VAT		–	14,761	12,966	14,713	12,966
Other current assets		201	10,345	7,346	3,161	7,346
Total current assets		84,945	101,081	82,194	96,696	82,194
Non current assets						
Investments		–	–	1,592	1,717	1,592
Investment property		5,122	5,412	4,897	4,897	4,897
Property, plant and equipment		450,987	484,851	486,266	485,275	486,266
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	1,022	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	508,506	507,641	508,506
TOTAL ASSETS		545,686	595,599	590,700	604,337	590,700
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		1,169	651	651	614	651
Consumer deposits		2,793	2,682	2,793	2,914	2,793
Trade and other payables from exchange transactions		96,903	62,347	85,224	82,711	85,224
Trade and other payables from non-exchange transactions		–	0	679	1,922	679
Provision		16,345	19,265	16,279	15,572	16,279
VAT		7,350	9,553	11,161	12,876	11,161
Other current liabilities		3,853	–	–	–	–
Total current liabilities		128,413	94,499	116,787	116,609	116,787
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	10,610	36,374	10,610
Other non-current liabilities		22,846	28,780	37,855	32,267	37,855
Total non current liabilities		102,325	72,816	85,564	102,325	85,564
TOTAL LIABILITIES		230,738	167,315	202,351	218,934	202,351
NET ASSETS	2	314,947	428,284	388,348	385,403	388,348
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		310,843	424,180	384,244	381,299	384,244
Reserves and funds		4,104	4,104	4,104	4,104	4,104
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	314,947	428,284	388,348	385,403	388,348

2.7. Table C7: Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		42,169	51,150	43,264	1,316	29,386	43,264	(13,879)	-32%	43,264
Service charges		141,324	190,836	188,295	8,144	113,180	188,295	(75,115)	-40%	188,295
Other revenue		66,839	101,364	96,281	2,494	29,442	96,281	(66,839)	-69%	96,281
Transfers and Subsidies - Operational		100,971	108,791	106,280	235	109,593	106,280	3,313	3%	106,280
Transfers and Subsidies - Capital		28,315	69,734	69,625	–	64,776	69,625	(4,849)	-7%	69,625
Interest		4,699	2,915	10,808	62	320	10,808	(10,488)	-97%	10,808
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(351,374)	(459,867)	(447,328)	(32,412)	(379,218)	(447,328)	(68,109)	15%	(447,328)
Interest		(649)	(1,395)	(1,395)	–	–	(1,395)	(1,395)	100%	(1,395)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		32,294	63,527	65,831	(20,161)	(32,522)	65,831	98,353	149%	65,831
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	0	0	–	–	–	–		0
Decrease (increase) in non-current investments		(1,631)	–	–	(30)	(125)	–	(125)	#DIV/0!	–
Payments										
Capital assets		(29,627)	(62,018)	(60,080)	(15,553)	(64,066)	(60,080)	3,985	-7%	(60,080)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(31,258)	(62,018)	(60,080)	(15,583)	(64,191)	(60,080)	4,111	-7%	(60,080)
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)	(555)	(1,169)	(614)	53%	(1,169)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,181)	(1,169)	(1,169)	(278)	(555)	(1,169)	(614)	53%	(1,169)
NET INCREASE/ (DECREASE) IN CASH HELD		(146)	340	4,582	(36,022)	(97,269)	4,582			4,582
Cash/cash equivalents at beginning:		15,883	18,955	15,737	–	15,737	15,737			15,737
Cash/cash equivalents at month/year end:		15,737	19,295	20,319	(36,022)	(81,531)	20,319			20,319

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

Bank and Investment Balances Movement - June 2026							
	Opening Balance	Revenue	Expenditure	Investment Deposits	Interest Earned	Investment Withdrawals	Closing Balance
Nedbank Account	**4,744,610.33**	47,441,033.65	- 48,289,759.65	-	45,151.97	-	**3,941,036.30**
ABSA Account	**201,652.86**	2,741,334.57	- 2,521,806.67	-	7.48	-	**421,188.24**
Investment Balances	**45,425,786.51**	-	-	-	1,151,841.93	- 23,129,045.39	**23,448,583.05**
Balance	**50,372,049.70**	**50,182,368.22**	**- 50,811,566.32**	-	**1,197,001.38**	**- 23,129,045.39**	**27,810,807.59**

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 - Q4 Fourth Quarter											
Description	NT Code	2025/26									
R thousands		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	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	8,457	2,087	1,651	1,341	1,604	1,430	993	34,724	52,285	40,091
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,327	317	267	309	244	232	239	5,310	14,246	6,335
Receivables from Non-exchange Transactions - Property Rates	1400	6,062	1,247	1,225	1,098	1,053	1,018	1,002	40,934	53,640	45,106
Receivables from Exchange Transactions - Waste Water Management	1500	3,080	868	855	766	748	739	732	34,913	42,701	37,899
Receivables from Exchange Transactions - Waste Management	1600	1,745	517	509	462	456	451	446	20,778	25,364	22,593
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	1	1	1	1	1	1	8	20	14
Interest on Arrear Debtor Accounts	1810	0	0	0	–	–	–	–	643	643	643
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	1,039	658	789	97	88	117	166	9,908	12,861	10,375
Total By Income Source	2000	30,170	26,167	4,267	4,308	4,071	3,618	3,557	145,668	221,824	161,221
2024/25 - totals only											
Debtors Age Analysis By Customer Group											
Organs of State	2200	3,263	401	323	320	191	152	151	7,769	12,569	8,581
Commercial	2300	5,835	612	602	624	604	587	578	20,525	29,967	22,917
Households	2400	17,959	4,524	4,250	3,029	3,279	3,067	2,760	113,539	152,409	125,675
Other	2500	857	157	122	103	120	184	90	5,385	6,817	5,881
Total By Customer Group	2600	30,170	26,167	4,267	4,308	4,071	3,618	3,557	145,668	221,824	161,221

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 fourth 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.

- Adherence to Section 102 of the Municipal Systems Act for the combination of Municipal accounts has increased the debt collection by combining the multiple service fees or properties into one bill, allowing the restriction of non-payment of all services

2.8.2. Table SC4: Creditors Age Analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter										
Description	NT Code	Budget Year 2025/26								
R thousands		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	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	22,353	0	0	–	0	1	1,259	49,443	73,056
Bulk Water	0200	1,596	1	–	–	–	–	1,439	13,566	16,602
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	3,095	250	15	7	6	26	773	13,956	18,128
Auditor General	0800	11	–	9	107	52	–	395	6,828	7,401
Other	0900	2	–	–	–	–	–	–	3	5
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	27,058	250	24	113	59	27	3,866	83,796	115,192

The total outstanding creditors at the end of June 2026 amounted to R 115,192 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 Municiplity's compliance over the first and second debt relief cycles (01 July 2023 to 30 June 2024) and (01 July 2024 to 30 June 2025) . The Municipality was assessed to have substantially met (100 per cent) the conditions of its National Treasury debt relief approval during the first and second cycles of its participation in the programme.

The National Treasury instructed Eskom to write-off two third (1/3) of the municipal relief debt of Beaufort West LM to the value of R25 587 223.02 for each cycle. The second write-off must still be processed by Eskom on the account of the municipality.

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 June 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 - Q4 Fourth 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	2,921	44	–	–	2,965
ABSA Bank	38,958	1,049	(23,129)	–	16,878
Nedbank	1,026	17	–	–	1,044
Investec	2,521	42	–	–	2,562
	–				–
					–
Municipality sub-total	45,426	1,152	(23,129)	–	23,449
Entities					
					–
					–
Entities sub-total	–		–	–	–
TOTAL INVESTMENTS AND INTEREST	45,426	1,152	(23,129)	–	23,449

The total investment balance of the Municipality at the end of fourth quarter of the 2025/2026 financial year amounted to R 23,449 million.

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

Investment Balances July 2025 - June 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**
M10 - April 2026	Investment Top Up	410,400.00
M10 - April 2026	Investment Withdrawals	- 20,181,805.18
M10 - April 2026	Interest Capitalised	-
Balance - 30 April 2026		**61,191,848.77**
M11 - May 2026	Investment Top Up	-
M11 - May 2026	Investment Withdrawals	- 15,766,062.26
M11 - May 2026	Interest Capitalised	-
Balance - 31 May 2026		**45,425,786.51**
M12 - June 2026	Investment Top Up	-
M12 - June 2026	Investment Withdrawals	- 22,992,054.78
M12 - June 2026	Investment Withdrawals (Correction)	- 136,990.61
M12 - June 2026	Interest Capitalised	1,151,841.93
Balance - 30 June 2026		**23,448,583.05**

Interest earned on investments are capitalized on a quarterly basis by the municipality. The total interest earned on investments during the fourth quarter (April 2026 – June 2026) amounted to R 1,151,841.93.

Included in the balance of R 24,448,583.05 is the unspent conditional grants amounting to R 2,150,763.02 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 - Q4 Fourth Quarter										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		92,764	143,161	108,806	–	97,161	108,806	(11,644)	-10.7%	108,806
Equitable share		88,849	92,780	92,780	–	92,780	92,780	–		92,780
Municipal Infrastructure Grant (MIG)		782	812	812	–	812	812	–		812
Local Government Financial Management Grant (FMG)		1,907	2,000	2,000	–	2,000	2,000	–		2,000
Expanded Public Works Programme Integrated Grant (EPWP)		1,226	1,569	1,569	–	1,569	1,569	–		1,569
Smart Meters Grant		–	45,000	11,644	–	–	11,644	(11,644)	-100.0%	11,644
Other transfers and grants [insert description]								–		
Provincial Government:		11,905	9,092	9,970	–	9,813	9,970	(157)	-1.6%	9,970
Provincial Treasury : Western Cape Financial Management Capacity Building Grant		2,725	495	495	–	495	495	–		495
Provincial Treasury : Western Cape Municipal Financial Recovery Services Grant		310	–	–	–	–	–	–		–
Department of Infrastructure : Title Deeds Restoration Grant		–	399	157	–	–	157	(157)	-100.0%	157
Department Cultural Affairs & Sport Replacement Funding for most vulnerable B3 Municipalities		6,903	7,272	7,272	–	7,272	7,272	–		7,272
Department of Local Government : Municipal Energy Resilience Grant		–	400	400	–	400	400	–		400
Department of Local Government : Thusong Service Centres Grant (Sustainability: Operational Support Grant)		–	300	300	–	300	300	–		300
Department of Local Government : Community Development Workers (CDW) Operational Support Grant	4	226	226	226	–	226	226	–		226
Department of Local Government : Western Cape Municipal Interventions Grant		1,741	–	1,120	–	1,120	1,120	–		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	235	2,619	3,118	(499)	-16.0%	3,118
Chemical Industries Education & Training Authority		1,617	2,538	2,538	235	2,027	2,538	(511)	-20.1%	2,538
Local Government Sector Education and Training Authority		7	–	580	–	591	580	11	2.0%	580
								–		
Total Operating Transfers and Grants	5	106,663	154,791	121,894	235	109,593	121,894	(12,301)	-10.1%	121,894
Capital Transfers and Grants										
National Government:		23,925	66,234	61,276	–	61,276	61,276	–		61,276
Municipal Infrastructure Grant (MIG)		16,849	22,234	20,234	–	20,234	20,234	–		20,234
Integrated National Electrification Programme Grant (INEP)		6,983	9,000	6,042	–	6,042	6,042	–		6,042
Water Services Infrastructure Grant (WSIG)		–	35,000	35,000	–	35,000	35,000	–		35,000
Local Government Financial Management Grant (FMG)		93	–	–	–	–	–	–		–
Other capital transfers [insert description]								–		
Provincial Government:		5,600	3,500	3,500	–	3,500	3,500	–		3,500
Department of Local Government -Municipal Water Resilience Grant		2,500	3,500	3,500	–	3,500	3,500	–		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	–	–	–	–	–	–		–
								–		
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	64,776	–	64,776	64,776	–		64,776
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	136,188	224,525	186,669	235	174,369	186,669	(12,301)	-6.6%	186,669

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

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		92,764	143,161	112,593	139	97,152	112,593	(15,441)	-13.7%	112,593
Equitable share		88,849	92,780	92,780	–	92,780	92,780	–		92,780
Municipal Infrastructure Grant (MIG)		782	812	812	(59)	812	812	–		812
Local Government Financial Management Grant (FMG)		1,907	2,000	2,000	60	2,000	2,000	–		2,000
Expended Public Works Programme Integrated Grant (EPWP)		1,226	1,569	1,569	138	1,560	1,569	(9)	-0.6%	1,569
Smart Meters Grant		–	46,000	11,644	–	–	11,644	(11,644)	-100.0%	11,644
Other transfers and grants [insert description]								–		
Provincial Government:		11,014	9,092	9,970	1,374	9,124	9,970	(846)	-8.5%	9,970
Provincial Treasury : Western Cape Financial Management Capacity Building Grant		2,304	495	495	286	389	495	(106)	-21.4%	495
Provincial Treasury : Western Cape Municipal Financial Recovery Services Grant		1,110	–	–	–	–	–	–		–
Department of Infrastructure : Title Deeds Restoration Grant		–	399	157	–	–	157	(157)	-100.0%	157
Department Cultural Affairs & Sport Replacement Funding for most vulnerable B3 Municipalities		6,675	7,272	7,272	574	7,802	7,272	530	7.3%	7,272
Department of Local Government : Western Cape Municipal Interventions Grant		724	–	1,120	192	192	1,120	(928)	-82.9%	1,120
Department of Local Government : Municipal Energy Resilience Grant		–	400	400	320	400	400	–		400
Department of Local Government : Thusong Service Centres Grant (Sustainability: Operational Support Grant)		–	300	300	–	150	300	(150)	-50.0%	300
Department of Local Government : Community Development Workers (CDW) Operational Support Grant		201	226	226	3	191	226	(35)	-15.4%	226
Other transfers and grants [insert description]								–		
District Municipality:		342	–	–	–	–	–	–		–
Central Karoo District Municipality		342	–	–	–	–	–	–		–
								–		
Other grant providers:		1,877	2,538	3,118	–	1,966	3,118	(1,152)	-36.9%	3,118
Chemical Industries Education & Training Authority		1,283	2,538	2,538	–	1,407	2,538	(1,131)	-44.5%	2,538
Local Government Sector Education and Training Authority		7	–	580	–	559	580	(21)	-3.7%	580
Services SETA		587	–	–	–	–	–	–		–
								–		
Total operating expenditure of Transfers and Grants:		105,996	154,791	125,681	1,513	108,242	125,681	(17,439)	-13.9%	125,681
Capital expenditure of Transfers and Grants										
National Government:		23,925	66,234	61,276	14,343	61,152	61,276	(123)	-0.2%	61,276
Municipal Infrastructure Grant (MIG)		16,849	22,234	20,234	3,689	20,110	20,234	(123)	-0.6%	20,234
Integrated National Electrification Programme Grant (INEP)		6,983	9,000	6,042	786	6,042	6,042	(0)	0.0%	6,042
Water Services Infrastructure Grant (WSIG)		–	35,000	35,000	9,868	35,000	35,000	(0)	0.0%	35,000
Local Government Financial Management Grant (FMG)		93	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		3,820	3,500	3,500	610	3,499	3,500	(1)	0.0%	3,500
Department of Local Government - Municipal Water Resilience Grant		2,500	3,500	3,500	610	3,499	3,500	(1)	0.0%	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	64,776	14,954	64,652	64,776	(124)	-0.2%	64,776
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		133,742	224,525	190,456	16,467	172,894	190,456	(17,563)	-9.2%	190,456

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 - Q4 Fourth Quarter						
Description	Ref	Budget Year 2025/26				
R thousands		Approved Rollover 2024/25	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Other transfers and grants [insert description]		–	–	–	–	
					–	
Provincial Government:		1,794	684	1,051	743	41.4%
Provincial Treasury : Western Cape Financial Management Capacity Grant		421	320	421	(0)	0.0%
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	309	575	104	15.3%
Department of Local Government : Community Development Workers (CDW) Operational Support Grant		55	55	55	–	
					–	
District Municipality:		114	–	8	106	92.7%
Central Karoo District Municipality		114	–	8	106	92.7%
					–	
Other grant providers:		421	–	421	0	0.0%
Chemical Industries Education & Training Authority		421	–	421	0	0.0%
Services SETA		–	–	–		
					–	
Total operating expenditure of Approved Roll-overs		2,329	684	1,480	849	36.4%
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Other capital transfers [insert description]		–	–	–	–	
		–	–	–	–	
Provincial Government:		1,725	646	1,925	(200)	-11.6%
Department Cultural Affairs & Sport Library Service - Community Library Services Grant		179	236	415	(236)	-131.9%
Department Cultural Affairs & Sport : Development of Sport and Recreation Facilities		1,100	–	1,100	–	
Department of Local Government : Western Cape Municipal Interventions Grant		446	410	410	36	8.0%
		–	–	–	–	
District Municipality:		–	–	–	–	
Other capital transfers [insert description]		–	–	–	–	
		–	–	–	–	
Other grant providers:		–	–	–	–	
Services SETA		–	–	–	–	
		–	–	–	–	
Total capital expenditure of Approved Roll-overs		1,725	646	1,925	(200)	-11.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4,054	1,331	3,406	649	16.0%

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 fourth quarter (July 2025 – June 2026):

Summary of Unspent Conditional Grants - July 2025 - June 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**
Grants Received During April 2026	**414,090.00**
Less : Grant Expenditure During April 2026	**- 9,157,855.95**
Closing Balance - 30 April 2026	**36,154,970.06**
Grants Received During May 2026	-
Less : Grant Expenditure During May 2026	**- 17,561,400.57**
Closing Balance - 31 May 2026	**18,593,569.49**
Grants Received During June 2026	**1,354,900.00**
Less : Grant Expenditure During June 2026	**- 17,797,706.47**
Closing Balance - 30 June 2026	**2,150,763.02**

The unspent conditional grant balance at the end of June 2026 amounted to R 2,150,763.02 million. All unspent conditional grants were cash backed and on investment as at the end of June 2026. This figure is provisional at the end of June 2026.

2.8.8. Table SC8: Councillor and staff benefits

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter										
Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,787	6,548	7,063	502	5,866	7,063	(1,197)	-17%	7,063
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		136	136	68	6	74	68	6	8%	68
Cellphone Allowance		563	584	562	47	563	562	1	0%	562
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		50	51	49	4	50	49	0	0%	49
Sub Total - Councillors		6,536	7,320	7,742	558	6,552	7,742	(1,190)	-15%	7,742
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2,864	4,331	2,445	398	3,062	2,445	617	25%	2,445
Pension and UIF Contributions		462	367	517	54	534	517	17	3%	517
Medical Aid Contributions		223	100	194	20	194	194	–		194
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		836	325	271	–	543	271	272	100%	271
Motor Vehicle Allowance		291	181	281	25	281	281	–		281
Cellphone Allowance		69	72	88	10	96	88	8	9%	88
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		73	82	0	0	0	0	(0)	0%	0
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		263	348	240	35	284	240	44	18%	240
Acting and post related allowance		49	–	185	29	252	185	67	36%	185
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		5,130	5,806	4,221	571	5,246	4,221	1,025	24%	4,221
Other Municipal Staff										
Basic Salaries and Wages		85,951	101,446	92,135	6,884	86,769	92,135	(5,366)	-6%	92,135
Pension and UIF Contributions		14,434	17,628	15,858	1,444	15,214	15,858	(644)	-4%	15,858
Medical Aid Contributions		2,659	2,972	2,874	249	2,894	2,874	19	1%	2,874
Overtime		4,718	4,793	6,008	686	5,122	6,008	115	2%	6,008
Performance Bonus		6,632	7,634	6,628	48	6,713	6,628	84	1%	6,628
Motor Vehicle Allowance		223	324	251	14	162	251	(89)	-35%	251
Cellphone Allowance		142	158	526	10	126	526	(400)	-76%	526
Housing Allowances		712	496	505	44	509	505	5	1%	505
Other benefits and allowances		5,554	6,332	5,938	478	5,762	5,938	(175)	-3%	5,938
Payments in lieu of leave		541	–	578	242	1,043	578	465	80%	578
Long service awards		454	1,209	1,024	57	740	1,024	(285)	-28%	1,024
Post-retirement benefit obligations	2	4,447	1,667	5,588	154	1,735	5,588	(3,853)	-69%	5,588
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		1,838	681	1,568	127	1,441	1,568	(127)	-8%	1,568
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		128,304	145,341	139,481	10,437	129,229	139,481	(10,251)	-7%	139,481
TOTAL SALARY, ALLOWANCES & BENEFITS		139,970	158,467	151,444	11,566	141,027	151,444	(10,417)	-7%	151,444
TOTAL MANAGERS AND STAFF		133,434	151,147	143,702	11,008	134,475	143,702	(9,227)	-6%	143,702

2.8.9. Overtime Expenditure

The originally approved total overtime and standby budget for the 2025/26 financial year amounted to R 7,526,950. The budget on these two expenditure items were adjusted upwards by R 1,367,311 from R 7,526,950 to R 8,894,261 with the adjustments budget tabled and approved by council in June 2026.

The expenditure on these two items at the end of the fourth quarter amounted to R 8,941,749.13 or 100.5% of the approved adjusted budget.

Expenditure Item	Original Budget	Adjusted Budget	Total Expenditure Quarter 1	Total Expenditure Quarter 2	Total Expenditure Quarter 3	Expenditure M10 - April 2026	Expenditure M11 - May 2026	Expenditure M12 - June 2026	Year TD actual Expenditure	% spend of Adjusted Budget
Overtime	4,793,383	6,007,507	1,151,983.10	1,184,224.42	1,879,863.29	575,558.40	634,155.68	686,472.38	6,112,257.27	101.7%
Standby Allowances	2,733,567	2,886,754	685,572.06	661,210.58	740,865.76	237,008.38	243,688.50	261,146.58	2,829,491.86	98.0%
Total	7,526,950	8,894,261	1,837,555.16	1,845,435.00	2,620,729.05	812,566.78	877,844.18	947,618.96	8,941,749.13	100.5%

At the end of the financial year there was an over expenditure of R 47,488.13 or 0.5% on the overall budget of these two expenditure items.

2.8.10. Deviations

The Supply Chain Management (SCM) Implementation report for the fourth quarter (April 2026 – June 2026) indicate that there were four deviations that were approved by the Accounting Officer during the 4th quarter. The total amount of these deviations was R 3,945,583.36 see attached **Annexure B**, the SCM Implementation report for the fourth 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) for the quarter ending 30 June 2026.

See attached **Annexure C**.

2.8.12. Loans and borrowing for 4th quarter

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

BEAUFORT WEST MUNICIPALITY : LOAN REGISTER AS AT 30 June 2026											
Loan No.	Contract nr	External loans	Institution	Rate	Term	Balance	Received	Interest	Capital Redemption	Balance	Maturity
						2025/07/01	2025/2026	2025/2026	2025/2026	2026/03/31	Date
103464/1	61000922	20MVA Transformer - Sub Station	DBSA	10.90	20	**1,900,369.90**	-	198,035.29	347,706.40	**1,552,663.50**	**31/12/2029**
103464/1	61000922	Farm Hansrivier	DBSA	10.90	20	**954,881.08**	-	99,507.02	174,712.44	**780,168.64**	**31/12/2029**
103464/1	61000922	Pressure Control System	DBSA	10.90	20	**275,506.68**	-	28,710.22	50,408.84	**225,097.84**	**31/12/2029**
						3,130,757.66	**-**	**326,252.53**	**572,827.68**	**2,557,929.98**	

Repayments are made bi-annually, in December and June of each financial year.

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 4th 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	ACTUAL Apr-26	ACTUAL May-26	ACTUAL Jun-26	YTD ACTUAL TOTAL	%
Basic Salaries and Wages	R 105,777,703	R 94,579,588	R 7,769,574	R 7,618,281	R 7,538,053	R 7,443,181	R 7,437,262	R 7,410,159	R 7,413,176	R 7,364,511	R 7,446,047	R 7,474,126	R 7,613,601	R 7,487,897	R 90,035,889	95%
Pension and UIF Contributions	R 17,959,285	R 16,375,435	R 1,302,154	R 1,291,238	R 1,312,121	R 1,298,558	R 1,299,976	R 1,299,772	R 1,267,972	R 1,268,565	R 1,299,257	R 1,305,930	R 1,305,191	R 1,291,754	R 15,542,489	95%
Medical Aid Contributions	R 3,072,068	R 3,068,131	R 241,149	R 244,625	R 247,372	R 243,033	R 248,514	R 248,514	R 265,801	R 269,045	R 267,618	R 272,607	R 270,307	R 268,739	R 3,087,526	101%
		R -														
Overtime	R 4,793,383	R 6,007,507	R 383,116	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 575,558	R 634,156	R 686,472	R 6,112,257	102%
Performance Bonus	R 324,701	R 271,012	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 542,804	R -	R 542,804	200%
Bonus	R 7,633,659	R 6,628,409	R 32,279	R -	R 26,450	R 95,445	R 10,927	R 6,462,584	R 3,512	R -	R 2,997	R 10,077	R 20,679	R 47,842	R 6,712,792	101%
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 38,602	R 38,602	R 38,602	R 443,227	83%
Acting and post related allowance	R 680,960	R 1,752,655	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 131,787	R 147,267	R 150,058	R 1,676,039	96%
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 21,461	R 21,850	R 21,500	R 225,211	37%
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 43,528	R 43,528	R 43,528	R 509,467	101%
Other benefits and allowances	R 6,413,800	R 5,938,087	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 468,095	R 474,751	R 481,747	R 5,776,380	97%
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 38,319	R 39,687	R 39,687	R 297,299	124%
Payments in lieu of leave	R -	R 577,900	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 36,228	R 109,950	R 242,460	R 1,042,947	180%
Long service awards	R 1,209,073	R 1,024,421	R 116,029	R 11,553	R 217,778	R -	R 15,777	R 82,769	R 41,221	R 66,552	R 70,622	R 29,317	R 32,014	R 53,574	R 736,204	72%
Post-retirement benefit obligations	R 1,[illegible],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 150,805	R 153,722	R 153,722	R 1,734,538	31%
TOTAL	R 151,111,032	R 143,701,695	R 10,608,769	R 10,517,825	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 10,596,642	R 11,448,110	R 11,007,583	R 134,475,070	94%

Note: on Other benefits and allowances

Non-Pensionable Allowance	R 81,360	R -	R 5,085	R 5,085	R 5,085	R 5,085	R 5,085	R 5,085	R 5,085	R -	R 35,595	R -	R -	R -	R -	#DIV/0!
Uniform Allowances	R 217,000	R 182,000	R -	R 98,000	R -	R -	R -	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 261,812	R 223,249	R 237,008	R 243,689	R 261,147	R 2,829,492	98%
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 226,682	R 226,682	R 216,258	R 2,796,178	97%
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 4,405	R 4,380	R 4,342	R 52,710	94%
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 468,095	R 474,751	R 481,747	R 5,776,380	96%

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 June for the 2025/26 financial year.

See attached **Annexure D**.

2.8.15. Cost Containment Report

BEAUFORT WEST MUNICIPALITY (WC053) - COST CONTAINEMENT REPORT QUARTER 4 - JULY 2025 TO JUNE 2026					
Line Items	Original Budget 2025-26	Adjusted Budget 2025-26	Q4: Year-to Date Budget	Q4: Year-to Date Actual	Savings
	000 or thousands				
Use of consultants	10,097,658	11,722,630	11,722,630	8,365,664	3,356,966
Vehicles used for political office – bearers	-	-	-	-	-
Travel and subsistence	474,933	561,759	561,759	551,313	10,446
Domestic accommodation	706,166	754,086	754,086	707,991	46,095
Credit cards	-	-	-	-	-
Sponsorships, events and catering	85,000	201,716	201,716	146,042	55,674
Communication	2,809,580	3,012,730	3,012,730	2,422,888	589,842
Conferences, meetings and study tours; and	-	-	-	-	-
Other related expenditure items.					-
Overtime	4,793,383	6,007,507	6,007,507	6,112,257	(104,750)
Standby	2,733,567	2,886,754	2,886,754	2,829,492	57,262
Acting and Post Related Allowances	680,960	1,752,855	1,752,855	1,676,039	76,816
Furniture & Office Equipment	100,000	300,000	300,000	300,736	(736)
Other	-	-	-	-	-
TOTAL COST CONTAINMENT	**22,481,247**	**27,200,037**	**27,200,037**	**23,112,423**	**4,087,614**

PART 3 : Top Level SDBIP Report Quarter 4

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 fourth quarter.

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

[X] 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 June 2026 of 2025/2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: ____________________

Municipal Manager of Beaufort West Municipality (WC053)

Signature: ____________________

Date: ________

PART 3

Top Level SDBIP Report Quarter 4

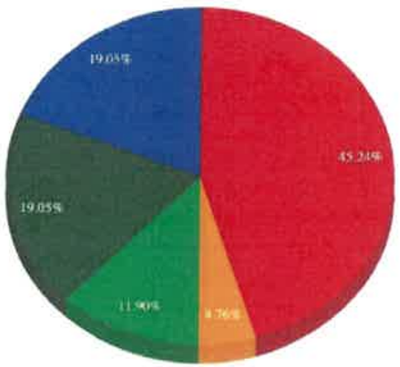
PART 3 : Top Level SDBIP Report Quarter 4

Top Layer KPI Report

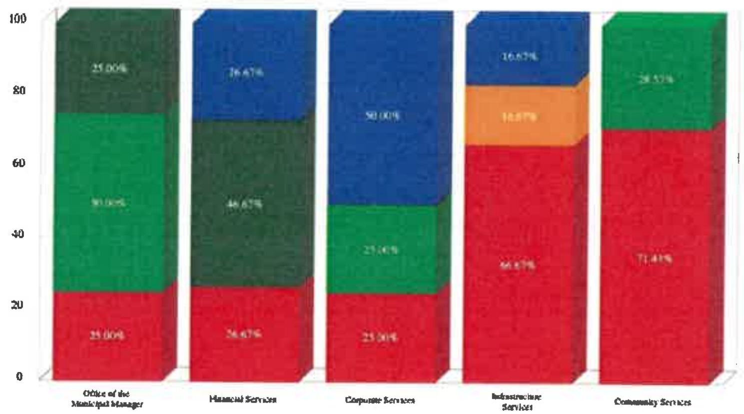
Quarter ending September 2025 - Quarter ending June 2026

Report drawn on 29 July 2026 at 12:00

Beaufort West Municipality



Responsible Directorate



	Beaufort West Municipality	Responsible Directorate				
		Office of the Municipal Manager	Financial Services	Corporate Services	Infrastructure Services	Community Services
Not Yet Applicable	-	-	-	-	-	-
Not Met	19 (45.24%)	1 (25.00%)	4 (26.67%)	1 (25.00%)	8 (66.67%)	5 (71.43%)
Almost Met	2 (4.76%)	-	-	-	2 (16.67%)	-
Met	5 (11.90%)	2 (50.00%)	-	1 (25.00%)	-	2 (28.57%)
Well Met	8 (19.05%)	1 (25.00%)	7 (46.67%)	-	-	-
Extremely Well Met	8 (19.05%)	-	4 (26.67%)	2 (50.00%)	2 (16.67%)	-
Did Not Occur	-	-	-	-	-	-
Not Yet Updated	-	-	-	-	-	-
Under Review	-	-	-	-	-	-
Total:	42	4	15	4	12	7
	100%	9.52%	35.71%	9.52%	28.57%	16.67%

Annexure B

SCM Implementation Report

Quarter 4

v MUNISIPALITEIT - MUNICIPALITY - UMASIPALA-WASE BEAUFORT-WES/BEAUFORT WEST/BHOBHOFOLO

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	6/1/1/1	Privaatsak / Private Bag 582 Faks/Fax: (023) 4148105 Tel. (023) 4148100
Navrae Enquiries Imibuzo	S.A Pothberg	e-pos / e-mail: senel@beaufortwestmun.co.za Kerkstraat 15 Church Street BEAUFORT-WES BEAUFORT WEST BHOBHOFOLO 6970
Datum Date Umhla	2026.07.17	

MEMORANDUM TO THE ACTING MUNICIPAL MANAGER

SUPPLY CHAIN MANAGEMENT IMPLEMENTATION REPORT FOR 4TH QUARTER- 01 APRIL UNTILL 30 JUNE 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 4th quarter of 2025/2026 financial year awards amounting to **R 91 423,75** 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 **4** deviations approved by the Accounting Officer during the 4th quarter. The total amount of these deviations was **R 3 945 583, 36** see **Annexure B** for details.

4. AWARDS OF COMPETETIVE 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 and Formal Written Price Quotations to the Heads of Departments. There were **8** awards made in terms of these sub-delegations by Bid Adjudication Committee, **R 30 562 566, 05** and **5** awards by Head of Department which amount to **R 804 400,08** and the details of these awards are attached as **Annexure C.**

5. CONTRACT MANAGEMENT

- **Extension of Contract**

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 without having to follow the abovementioned process per Section 116(3) of the MFMA.

The Municipality followed a competitive process and awarded bid to Sibakulo Trading (Pty) Ltd for above mentioned services for an amount of R 6 541 489.80.

The current contract expires on the end of 30 June 2026, but we would like to extend it monthly basis until we successfully appointed new service provider as we already have followed a competitive process and the closing date is 25 June 2026.

#	Amendment	Actual Value
		Sibakulu Trading (Pty) Ltd
1.	Total Contract Value of bid	R 6 451 489,80
2.	15% of total contract value	R 981 223,47
3.	Estimated expenditure	R708 194,15

The current contract expires on 30 June 2026, but we would like to extend it on a monthly basis until we successfully appointed new service provider as we already have followed a competitive process and the bid is awaiting final approval by Bid Adjudication Committee which is currently scheduled for Wednesday, 01 July 2026.

The previous copiers was awarded to Konica Minolta and the 1 copier and duplicator were awarded to Sky Metro Equipment and the expiry dates of contracts differ with one month. Contract will now be awarded to 1 service provider but we want copiers to be implemented on 1 day to ensure that both service providers can pick up and install the copiers without hampering service delivery to Municipality. Therefore we want to extend the contract of Konica Minolta with 2 months (1 July until 30 August 2026) and Sky Metro from 01 August until 30 August with 1 month to ensure that bidders can remove their copiers and successful bidder deliver and install new copiers before 1 September 2026.

#	Amendment	Actual Value Konica Minolta	Actual Value Konica Minolta Sky
4.	Total Contract Value of bid from 1 July 2023 until 29 June 2026	R 2 521 576,77	R 723 865,05
5.	15% of total contract value	R 378 236,52	R 108 579,75
6.	Estimated expenditure for 2 months (Rental R52 887,33 + R14 099,26 Printing = R66 986,59*2 Months) (R8452+R5996,52)	R 133 973,18	R14 448.52

❖ **Contract Register**

In terms of the section 116(2) (b) of the MFMA, the accounting officer of a municipality or municipal entity must-

(a) take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality or municipal entity is properly enforced;
(b) monitor on a monthly basis the performance of the contractor under the contract or agreement;
(c) establish capacity in the administration of the municipality or municipal entity—

(i) to assist the accounting officer in carrying out the duties set out in paragraphs (a) and (b); and

(ii) to oversee the day-to-day management of the contract or agreement; and

(d) regularly report to the council of the municipality or the board of directors of the entity, as may be appropriate, on the management of the contract or agreement and the performance of the contractor.

Updated Contract register for 2025/2026 financial year are attached as **Annexure D** for perusal.

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 1 331 402.16,68** as a result of contracts that were used though they have already expired, see **Annexure E** for details.

7. LOGISTICS MANAGEMENT

We had our annual inventory count of the end of financial year on 30 June 2026. As at 30 June 2026, the value of inventory at the municipal stores amounted to **R 4 144 019.53** for the 2025/26 financial year no surpluses, no deficits and no damaged stock items were reported.

8. 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	**Reviewed: Mr. B Damon**
Senior Practitioner: Supply Chain Management	**Acting Manager: Supply Chain Management**

....

Approved by: Mr B Jacobs
Director: Financial Services

BEAUFORT WEST MUNICIPALITY				
Annexure A- Awards to close family members of perspons in the service of the state for the 4th Quarter - 01 April - 30 June 2026				
Business	**Date**	**Reference**	**Amount**	**Interest**
BB Sweiswerke	19/06/2026	ORD-13616/INV6144	R 28 320,00	Son, Mr. Du Plessis, employed at Education Department
	27/02/2026	PI02/27/00042786/2025-2026	R 12 045,00	
Q&K Projects	24/04/2025	PI04/24/00043369/2025-2026	R 22 873,50	Brothers (Mr C and E De Wee) are employed at Education Department and Transnet and Sister, Ms L De Wee, currently employed at SAPS
	29/04/2025	PI05/27/00043731/2025-2026	R 25 685,25	
Anne's Deli	19/05/2026	ORD-13452	R 2 500,00	Spouse, Mr Stoffels, currently employed at Department of Education
TOTAL AMOUNT			R 91 423,75	

BEAUFORT WEST MUNICIPALITY

Annexure B - Deviations awarded for the 4th Quarter - 01 April - 30 June 2026

Applicable Paragraph in SCM Policy		Supplier	Amount	Date	Reference	Directorate	Reason for Deviation
(b)	Sole Supplier	Quidity	R 12 792,00	24/04/2026	PI04/24/00043368/2025-	Corporate Services	Quidity CC which is an Administrator system that the Beaufort West Municipality use at Corporate Services which was 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
			R 12 792,00	27/05/2026	PI05/27/00043735/2025-		
			R 12 792,00	26/06/2026	PI06/26/00044038/2025-		
		Office Technology brokers	R 273 438,36	05/03/2026	ORD-11567	Finance	The purpose of this submission is to seek approval for an emergency procurement related to sole supplier of franking machine cartridge from Office Technology Brokers. The Municipality rents the machine from the Office Technology Brokers and insists that only a sealed cartridge may be inserted from their workshop. They are the only company that can supply us with this kind of cartridges. The muncipality rents the machine from firm and it insists that only a sealed cartridge may be inserted from their workshop. They are the only company that can supply us with the cartridges.
		City Lodge Hotel	R 34 500,00	17/04/2026	PI04/14/00043301/2025-	Finance	The Council/Mayor were invited to attend the National Local Economic Submit that was hosted by the Department of Small Business Development and will be addressed by his excellency President Cyril Ramaphosa. 3 Quotations were requested but due to insufficient timing we were unable to follow formal quotation process for accommodation for Mayor as cost were above R30 000 and we have to advertise for 7 days on website whilst SCM was not informed accordingly to do proper planning, and contract for travel agency lapse and new process were followed but not finalised yet for travel agency.
(d)(vi)	Any other exceptional case where it is impractical or impossible to follow the official procurement processes,including:	Inzalo EMS	R 3 599 269,00	30/06/2026		Finance	Curremtly it is impractical for start a SCM competitive bidding process as the Municipality rely on a financial management system. Hence, extending the existing Master Agreement with Inzalo Financial Systems for a year tas a solution of an intervention, while Municipality seeks guidance to follow competetive process for Financial Management System.
TOTAL AMOUNT OF DEVIATIONS			R 3 945 583,36				
TOTAL QUANTITY DEVIATION			4				

Bid #	Description	Awarded to	Bid Amount	BBBEE Level	Award date	Award by
BEAUFORT WEST MUNICIPALITY						
Annexure C-Formal quotations and tenders awarded awarded for the 4th Quarter - 01 April - 30 June 2026						
Formal quotations with value R 30 000 until R300 000						
Order 13633	Supply and Delivery of Material and Equipment for Needlework Project	Agnes Stoffels T/A Harmony Events	R 197 568,18	1	29/06/2026	Acting S Philander-Pietersen
SCM 34/2026	Supply and Delivery of Bakery Equipment	Bidvest Industrial (Pty) Ltd	R 212 676,40	1	27/05/2026	
SCM 40/2026	Supply and Delivery of Software Licenses	AIEQ Systems (Pty) Ltd	R 150 132,50	1	22/05/2026	
SCM 40/2026-Order-13576	Supply and Delivery of Software Licenses-Extension		R 6 670,00		05/06/2026	
SCM 46/2026	Supply and Delivery of Equipment for Kwa-Mandlenkosi Library	1. Hurrican Civils & Maintenance	R 30 000,00	1	29/05/2026	AC Makendlana
		2. Sincede General Workers	R 72 900,00	1		
		3. Endikairo Holdings (Pty) Ltd	R 134 453,00	1		
	Total		R 804 400,08			
Competetive bids with value R 300 000≤						
SCM 08/2026	Appointment of a Panel of Accredited Training Service Providers for the Beaufort West Municipality	1. Avenidatraining Academy	Tariff	1	28/05/2026	
		2. Mortalboard Solutions		1		
		3. Fachs Business Consulting & Training		1		
		4. Kg Business Development		1		
		5. Bab Developers (Pty) Ltd		1		
		6. Ilinge Labantu Debt Solutions Cc/Ta		1		
		7. Institute Of Bio Researching Auditing and Training		1		
		8. Eastc Technocentric Varsity (Pty) Ltd		1		
		9. Tonex Management Solutions		1		
		10. Mwelasa (Pty) Ltd		1		
		11. Trainers Without Borders		1		
		12. South African Value Education (Pty) Ltd		2		
		13. Bantubanye Skills		1		
		14. Summat Training Institute (Pty) Ltd		1		
		15. Vumilia Africa Group		1		
		16. Mk People Skills (Pty) Ltd		1		
SCM 15/2026	Supply and Delivery of Tyres, Tubes, Wheel Aligment and Tyre Repair Services for a Period of three years	* WLC Tyres and Fleet Solutions (Pty) Ltd	Tariff	4	01/04/2026	
		* Deak Rubber Tread CC T/A Tyremart		N/C		
SCM 23/2026	Resurfacing of two Netball Courts in Murraysburg	Nkutwala Construction (Pty) Ltd	R 1 100 000,00	1	02/04/2026	
SCM 30/2026	Supply, Delivery, Installation, Maintenance and Financing of Office Automation Equipment for a 3 year period	Zestirox (Pty) Ltd T/A Nashua George	R 4 773 382,52	3	06/07/2026	
SCM 32/2026	Design, Supply and Installation of Mechanical & Electrical works for the upgrading of the Beaufort West wastewater treatment works	Inenzo De Jagers JV De Jagers Loodgieters Edm	R 19 366 916,87	1	14/07/2026	
SCM 35/2026	Supply, Maintenance, Repair and Calibration of Digital Speed Cameras, Recording Equipment and the administration of a back office for a period of three (3) years	Total Computer Services	Tariff	4	06/07/2026	
SCM 41/2026	Three-Year Maintenance and Upgrading of Mechanical and Electrical Installations: Boreholes, Pump Stations and Buildings	TG Elektries	R 648 921,96	2	14/07/2026	
SCM 44/2026	Upgrading of Gravel Roads: Rev Fass Street (Kwa-Mandlenkosi)	Benver Civils & Plant Hire	R 4 673 343,70	1	06/07/2026	
	Total		R 30 562 565,05			
Extension of Contracts						
SCM 01/2023	Supply, delivery, installation, maintenance and financing of office automation equipment for a 3 year period	Konica Minolta (Pty) Ltd	R 133 973,18	1	29/06/2026	Acting S Philander-Pietersen
SCM 70/2023	equipment for a 3 year period	Sky Metro Equipment (Pty) Ltd	R 14 448,52	1		
SCM 30/2026	Provision of security services for a period of twelve (12) months	Sibakulu Trading (Pty) Ltd	R 708 194,15	1	19/06/2026	Acting Accounting Officer-G Esau
	Total		R 856 615,85			

BEAUFORT WEST MUNICIPALITY

Annexure E - Expenditure of Irregular Contracts for the 4th Quarter - 01 April - 30 June 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 32 165,60	PI04/22/00043348/2025-2026	22/04/2026	01/06/2021	01/05/2019	Contract extended beyond contract period.
		Nedfleet	R 198 827,06	PI04/29/00043426/2025-2026	29/04/2026			
			R 267 498,75	PI06/01/00043849/2025-2026	01/06/2026			
			R 276 694,68	PI06/30/00044120/2025-2026	30/06/2026			
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 56 416,93	PI04/09/00043260/2025-2026	09/04/2026	13/04/2023	12/04/2026	
			R 55 638,15	PI05/21/00043682/2025-2026	21/05/2026			
			R 54 124,75	PI06/04/00043879/2025-2026	04/06/2026			
SCM 26/2023	SCM 26/2023 -Request for Proposals: Service Providers for Implementing Skills Development Programme for Training: Chemical Operation Level 2, 3 And 4 For Three Year Period	BAB Developers (PTY) Ltd	R 108 000,00	PI04/28/00043410/2025-2026	28/04/2026	03/03/2023	02/03/2026	
			R 28 800,00	PI04/28/00043411/2025-2026	28/04/2026			
SCM 66/2023	Provision of Comprehensive Banking Services	Nedbank	R 98 928,77	Bank charges-01 April -30 June 2026		12/07/2023	2028/11/07	Identified as irregular previously by AG. Advertisement not shorter than prescribed period advertised
		Merch D-Bank card machine charges-01 April-30 June 2025	40231,14	PI04/01/00043228/2025-2026	01/04/2026			
			35810,12	PI05/06/00043596/2025-2026	06/05/2026			
			37046,15	PI06/01/00043852/2025-2026	01/06/2026			
			41220,06	PI07/02/00044123/2025-2026	02/07/2026			
Total			**R 1 331 402,16**					

Annexure C

Section 11 Report

Withdrawals from municipal bank account

PROVINCIAL TREASURY
Withdrawals from Municipal Bank Accounts
In accordance with Section 11, Sub-section 1 (b) to (j)

NAME OF MUNICIPALITY:	Beaufort West Municipality	
MUNICIPAL DEMARCATION CODE:	WC053	
QUARTER ENDED:	2026/06/31	
MFMA section 11. (1) Only the *accounting officer* or the *chief financial officer* of a *municipality*, or any other senior financial *official* of the *municipality* acting on the written authority of the *accounting officer* may withdraw money or authorise the withdrawal	**Amount**	**Reason for withdrawal**
(b) to defray expenditure authorised in terms of section 26(4);		
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);		
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;		
(e) to pay over to a person or organ of state money received by the *municipality* on behalf of that person or organ of state, including -		
(i) money collected by the *municipality* on behalf of that person or organ of state by agreement; or	R 1,773,456.43	Agency Service: Licensing Fees and RMTC
(ii) any insurance or other payments received by the *municipality* for that person or organ of state;		
(f) to refund money incorrectly paid into a bank account;	R -	Refund of funds incorrectly deposited into the municipality's account
(g) to refund guarantees, sureties and *security* deposits;	R 1,073,554.45	Refund retention fees.
(h) for cash management and *investment* purposes in accordance with section 13;	R 59,076,912.83	Investments withdrawn
(i) to defray increased expenditure in terms of section 31; or		
(j) for such other purposes as may be *prescribed*.		
(4) The *accounting officer* must within 30 days after the end of each *quarter* -	**Name and Surname:**	Bradley Jacobs
(a) table in the *municipal council* a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that *quarter*; and	**Rank/Position:**	Chief Financial Officer
(b) submit a copy of the report to the relevant *provincial treasury* and the *Auditor-General*.	**Signature:**	

Tel number	**Fax number**	**Email Address**
0234148133	0234148105	treasury@beaufortwestmun.co.za

Annexure D

Progress on Municipal Debt Relief Programme

Western Cape Government

Provincial Treasury
Victor Senna
Fiscal and Economic Services
Victor.Senna@westerncape.gov.za | Tel: 021 483 5715

Reference number: PTR 16/1/3
Enquiries: Steven Kenyon

Private Bag X9165
Cape Town
8000

Ms O Gaarekwe
Deputy Director-General
Intergovernmental Relations
National Treasury
40 Church Square
PRETORIA
0001

AND

Mr G Esau
Acting Municipal Manager
Beaufort West Municipality
Private Bag X582
BEAUFORT WEST
6970

Per email: Ogalaletseng.Gaarekwe@Treasury.gov.za; RevenueManagement@treasury.gov.za; Jan.Hattingh@treasury.gov.za; marli@mfip.gov.za; paul@mfip.gov.za; geralde@beaufortwest.gov.za; valenciag@beaufortwestmun.co.za

Dear Ms Gaarekwe and Acting Municipal Manager

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

The National Treasury approved the debt relief application of Beaufort West Municipality with effect 1 July 2023. June 2026 constitutes the twelfth 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 June 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 June 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 third tranche of debt relief. However, conditions 19 and 26 still need to be met.

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

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

Province		
WC		
Code	District	Code Description
WC053	Central Karoo	Beaufort West

Monthly Performance Report

Municipal Details			Part A: Eskom And Bulk water current account						Part B: Compliance with a funded MTREF				
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11
26.July25	Beaufort West	WC053	[illegible]	Yes	[illegible]	Yes	Yes	Yes	[illegible]	Yes	Yes	Yes	Yes
26.August25	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes	Yes	Yes
27.September25	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes	Yes	Yes
28.October25	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes	Yes	Yes
29.November25	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes	Yes	Yes
30.December25	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes	Yes	Yes
31.January26	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes	Yes	Yes
32.February26	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes	Yes	Yes
33.March26	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes	Yes	Yes
34.April26	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
35.May26	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
36.June26	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Month	Part C: FRP/BFP & Tariff Assessment			Part D: Electricity and water as collection tools				Part C: Quarterly collection of property rates and services charges							Maximization of Revenue Base		
	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28
26.July25	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes
26.August25	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes
27.September25	Yes	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
28.October25	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	[illegible]	Yes	Yes
29.November25	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	[illegible]	Yes	Yes
30.December25	Yes	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes
31.January26	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	[illegible]	Yes	Yes
32.February26	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	[illegible]	Yes	Yes
33.March26	Yes	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes
34.April26	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	[illegible]	Yes	Yes
35.May26	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes	Yes	Yes	[illegible]	Yes	Yes
36.June26	Yes	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes	Yes	Yes	Yes	Yes	[illegible]	Yes	Yes

Month	Part E: Oversight													Scoring and Rating	
	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating
26.July25	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	100%	Full Compliance
26.August25	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	102%	
27.September25	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	100%	Full Compliance
28.October25	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	100%	Full Compliance
29.November25	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	100%	Full Compliance
30.December25	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	98%	[illegible]
31.January26	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	100%	Full Compliance
32.February26	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	100%	Full Compliance
33.March26	Yes	Yes	Yes	[illegible]	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	96%	[illegible]
34.April26	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	102%	
35.May26	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	102%	
36.June26	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	100%	Full Compliance

As we review the twelfth 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 debt relief programme. 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.

2. **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.

3. **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.

4. **Condition 6.4 - A funded MTREF**

The Provincial Treasury assessed the compliance of the Municipality's adopted 2026/27 MTREF to be **funded.** The Municipality has a Financial Recovery Plan in place.

5. **Condition 6.5 - Cost reflective tariffs**

The Municipality submitted its completed NT Tariff Tool for 2026/27 adopted budget.

6. **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.

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

The Municipality has achieved an average collection rate of 89 per cent at the end of June 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.

8. **Condition 6.8 - Completeness of the Revenue Base**

The Municipality submitted the property rates reconciliation tool, however, there are variances that the Municipality is still addressing for alignment between the financial system and the general valuation.

9. **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 June 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
3.4.1	The Municipality's revenue collection performance: 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

	MFMA S71 Statement component	Compliance (Yes/No)
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.

10. 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.

11. 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.

12. 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.

13. Condition 6.13 - Accounting Treatment

The National Treasury issued an outcome letter dated 30 April 2026 instructing Eskom to write-off second third (1/3) of the municipal relief debt of Beaufort West LM to the value of R25.587 million. Eskom is to align its accounting records and the municipality's Eskom statement(s) / invoice(s) to reflect the debt write-off within two (2) calendar months from the date of this letter.

14. 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.

15. 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 – 30 June 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	Apr'26
National Financial Year	2025/26
Demarcation Code of Municipality being assessed	WC053
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	6.3 + 6.12	Maintaining the Eskom and bulk water current account –	
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)? ***Note** - refer condition 6.12 .2*	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://lguploadportal.treasury.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)? ***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.*	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)*	2026/27 Tabled MTREF
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?	Yes
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?	Yes
		***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 propert 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".*	
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?	Yes
		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".	
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)?	There is an FRP
		Note - if the municipality has an FRP, a separate budget funding plan is not necesary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strenghtening.	
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)? ***Note** - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.*	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? 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.	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? ***Note** – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.*	Yes
	6.6	***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.*	

	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?	No
		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.	
	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;	Yes
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)?	Yes
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?	Yes
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? 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	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? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	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
		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.	

	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,*	
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? Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	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
		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.	
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
		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.	
	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
		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).	
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? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	Yes
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No
		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.	

The Western Cape Provincial Treasury's assessment and compliance certificate confirms that Beaufort West Municipality during June 2026 did not fully comply with conditions 19 and 26 of MFMA Circular No. 124. The Municipality must still address these conditions even though their overall compliance average amounts to **100 per cent**.

The Municipality is congratulated on the hard work it has taken to comply with the Municipal Debt Relief Programme and is urged to continue implementing the debt relief conditions in future, as they represent best-practice for revenue collection.

The Provincial Treasury appreciates the opportunity that the Municipal Debt Relief Programme provides to municipalities and wants to extend a sincere thank you to the National Treasury for the opportunity this has provided to accelerate the financial turnaround of the municipality.

Yours sincerely

Owen Willcox Digitally signed by Owen Willcox
Date: 2026.07.28 14:49:13 +02'00'

OWEN WILLCOX
ACTING 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 Sanition and National Treasury
Water Debt Relief
Water Debt Relief Guideline
Municipal Finance Management Act No. 56 of 2003

National Treasury

Certificate of Compliance: Water Debt Relief Conditions

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

I, Mr Owen Willcox, 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 – (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):	
1	7.1.	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** *- refer condition 7.1.*	Yes, fully paid
2	7.1.1	- 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?*	Yes
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:

Signature of PT: HOD/ NT/ MM: Owen Willcox — Digitally signed by Owen Willcox Date: 2026.07.28 14:49:57 +02'00'

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 incoporated into the related PT report***

WC053 Beaufort West Municipality - Top 10 Capital Projects June 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	14,525,785	14,525,794	- 9	N/A	N/A	N/A	N/A
2	Nelspoort Water Treatment Works	WSIG	15,908,989	15,908,981	15,908,989	- 8	N/A	N/A	N/A	N/A
3	Upgrade Gravel Roads : Blankenweg - Hillside	MIG	9,660,869	9,655,703	9,660,869	- 5,166	N/A	N/A	N/A	N/A
4	20MVA 22/11 kV Upgrading of Main Substation	INEP	5,253,913	5,253,908	5,253,913	- 5	N/A	N/A	N/A	N/A
5	Upgrading of Beaufort West Netball and Tennis Courts	MIG	6,376,354	6,376,355	6,376,354	1	N/A	N/A	N/A	N/A
	Upgrading of Beaufort West Netball and Tennis Courts	CRR	650,434	650,434	650,434	- 0				
6	Upgrade of Vandalized Boreholes	DLG	2,260,869	2,260,218	2,260,869	- 651	N/A	N/A	N/A	N/A
7	Murraysburg: Cemetery: Expansion of Cemetery Site	MIG	869,565	869,495	869,565	- 70	N/A	N/A	N/A	N/A
8	Transport Assets (3 x Toyota Corolla Cross XI (P30))	Contributed	1,049,304	1,049,304	1,049,304	0	N/A	N/A	N/A	N/A
9	Upgrading of Murraysburg Netball Courts	DCAS	956,522	956,522	956,522	- 0	N/A	N/A	N/A	N/A
	Upgrading of Murraysburg Netball Courts	CRR	199,855	58,931	199,855	- 140,924	N/A	N/A	N/A	N/A
10	Upgrade Telemetric System	DLG	782,609	782,553	782,609	- 56	N/A	N/A	N/A	N/A
			58,495,077	58,348,190	58,495,077	- 146,887				

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

Annexure A

Progress on Top 10 Capital Projects

2025/26 Financial Year

Beaufort West Municipality

2025-2026: Top Layer KPI Report - Quarter 4

Office of the Municipal Manager

KPI Ref	KPI	Unit of Measurement	Strategic Objective	Quarter ending September 2025 Target	Actual	R	Performance Comment	Corrective Measures	Quarter ending December 2025 Target	Actual	R	Performance Comment	Corrective Measures	Quarter ending March 2026 Target	Actual	R	Performance Comment	Corrective Measures	Quarter ending June 2026 Target	Actual	R	Performance Comment	Corrective Measures	Overall Performance for Quarter ending September 2025 to Quarter ending June 2026 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	0	0	N/A			0	0	N/A			0	0	N/A			1	1	G	[D249] Municipal Manager: (A risk based plan approved by APAC on 25 June 2026. (June 2026)	[D249] Municipal Manager: (A risk based plan approved by APAC on 25 June 2026. (June 2026)	1	1	G
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	10%	11%	G2	[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)	[illegible]	26.32%	G2	[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)	70%	80%	G2	[D250] Municipal Manager: 16 audits out of 20 completed: 16/20 X 100 = 80% (June 2026)	[D250] Municipal Manager: 16 audits out of 20 completed: 16/20 X 100 = 80% (June 2026)	70%	80%	G2
TL3	Review the Integrated Development Plan 2022-2027 and submit to Council by 31 May 2025	Revied IDP submitted	SO4: Maintain an ethical, accountable and transparent administration	0	0	N/A			0	0	N/A			0	0	N/A			1	0	R			1	0	R
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	1	1	G	[D252] Municipal Manager: As per Amos WhatsApp (August 2025)		0	0	N/A			0	0	N/A			0	0	N/A			1	1	G

Summary of Results: Office of the Municipal Manager

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%	1
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%	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
NU	KPI Not Yet Updated	KPIs which have not yet been updated	0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		4

Financial Services

KPI Ref	KPI	Unit of Measurement	Strategic Objective	Quarter ending September 2025 Target	Actual	R	Performance Comment	Corrective Measures	Quarter ending December 2025 Target	Actual	R	Performance Comment	Corrective Measures	Quarter ending March 2026 Target	Actual	R	Performance Comment	Corrective Measures	Quarter ending June 2026 Target	Actual	R	Performance Comment	Corrective Measures	Overall Performance for Quarter ending September 2025 to Quarter ending June 2026 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	11,350	6,823	R	[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)	11,350	6,823	R	[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)	11,350	7,781	R	[D253] Director: Financial Services: Target Met (March 2026)	[D253] Director: Financial Services: None (March 2026)	11,350	0	R			11,350	7,781	R
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	10,080	10,855	G2	[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)	10,080	10,855	G2	[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)	10,080	10,775	G2	[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)	10,080	0	R			10,080	10,775	G2
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	10,990	11,023	G2	[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)	10,990	11,023	G2	[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)	10,990	11,373	G2	[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)	10,990	0	R			10,990	11,373	G2
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	10,990	11,380	G2	[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)	10,990	11,380	G2	[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)	10,990	11,371	G2	[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)	10,990	0	R			10,990	11,371	G2
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	6,590	3,533	R	[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)	6,590	3,533	R	[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)	6,590	4,727	R	[D257] Director: Financial Services: Target met. (March 2026)	[D257] Director: Financial Services: None (March 2026)	6,590	0	R			6,590	4,727	R
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	6,130	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)	6,130	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)	6,130	6,525	G2	[D258] Director: Financial Services: Target met. (March 2026)	[D258] Director: Financial Services: None (March 2026)	6,130	0	R			6,130	6,525	G2
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	6,330	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)	6,330	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)	6,330	6,637	G2	[D259] Director: Financial Services: Target met. (March 2026)	[D259] Director: Financial Services: None (March 2026)	6,330	0	R			6,330	6,637	G2
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	6,330	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)	6,330	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)	6,330	6,634	G2	[D260] Director: Financial Services: Target met. (March 2026)	[D260] Director: Financial Services: None (March 2026)	6,330	0	R			6,330	6,634	G2
TL13	The percentage of the municipal capital budget spent by 30 June 2026 [(Actual amount spent /Total amount budgeted for capital projects)X100]	% of capital budget spent by 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	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 de 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)	95%	0%	R			95%	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	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			45%	0%	B			45%	0%	B
TL15	Financial viability measured in % 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	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			35%	0%	B			35%	0%	B
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	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 Deput CFO. (November 2025)		0	0	N/A			1	0	R			1	0	R
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	85%	90%	G2	[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%	G2	[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%	G2			90%	0%	R			90%	92%	G2
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	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)		25%	0%	B	[D266] Director: Infrastructure Services: Finance must provide information. (April 2026) [D266] Director: Infrastructure Services: Finance must provide information. (May 2026)		25%	0%	B

Beaufort West Municipality

2025-2026: Top Layer KPI Report - Quarter 4

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	0%	0%		[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%		[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%		[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)		10%	0%		[D267] Director: Infrastructure Services: Finance must provide information. (April 2026) [D267] Director: Infrastructure Services: Finance must provide information. (May 2026)		10%	0%	

Beaufort West Municipality

2025-2026: Top Layer KPI Report - Quarter 4

Summary of Results: Financial Services

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%		4
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%		7
B	KPI Extremely Well Met	150.000% <= Actual/Target		4
N/A	KPI Did Not Occur	KPIs with a target which did not materialise		0
NU	KPI Not Yet Updated	KPIs which have not yet been updated		0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer		0
	Total KPIs			15

Corporate Services

KPI Ref	KPI	Unit of Measurement	Strategic Objective
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
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
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
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

KPI Ref	Quarter ending September 2025 Target	Actual	R	Performance Comment	Corrective Measures	Quarter ending December 2025 Target	Actual	R	Performance Comment	Corrective Measures
TL20	0	0	N/A			0	0	N/A		
TL21	0%	0%	N/A			0%	0%	N/A		
TL22	0%	0%	N/A			0%	0%	N/A		
TL23	0	0	N/A			0	0	N/A		

KPI Ref	Quarter ending March 2026 Target	Actual	R	Performance Comment	Corrective Measures	Quarter ending June 2026 Target	Actual	R	Performance Comment	Corrective Measures	Overall Performance for Quarter ending September 2025 to Quarter ending June 2026 Target	Actual	R
TL20	0	0	N/A			1	0	B			1	0	B
TL21	0%	0%	N/A			0.50%	0%	B			0.50%	0%	B
TL22	0%	0%	N/A			100%	0%	R			100%	0%	R
TL23	1	1	G	[D271] Director: Corporate Services: Was tabled and approved by Council31st March 2026 (March 2026)		0	0	N/A			1	1	G

Summary of Results: Corporate Services

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%		1
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		2
N/A	KPI Did Not Occur	KPIs with a target which did not materialise		0
NU	KPI Not Yet Updated	KPIs which have not yet been updated		0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer		0
	Total KPIs:			4

Infrastructure Services

KPI Ref	KPI	Unit of Measurement	Strategic Objective
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
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
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
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
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
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
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
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
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
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
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
TL42	95% of the project budget spent on the upgrade of Murraysburg Netball 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

KPI Ref	Quarter ending September 2025 Target	Actual	R	Performance Comment	Corrective Measures
TL24	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)	
TL25	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)	
TL26	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)
TL27	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)
TL28	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)
TL29	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 Bugdet: R 13 642 808.42 Expenditure: R 410 865.00 (September 2025)	
TL30	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)
TL31	10%	2.66%	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)
TL32	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 959 546.50 (August 2025) [D280] Director: Infrastructure Services: Project Budget: R 18 000 000.00 Expenditure: R 1 057 310.50 (September 2025)	
TL33	10%	3.78%	R	[D281] Director: Infrastructure Services: Project Budget: R 49 875 636.00 Expenditure: R 1 811 130.00 (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 occure in the coming months. (September 2025)
TL34	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)
TL42	0%	0%	N/A		

KPI Ref	Quarter ending December 2025 Target	Actual	R	Performance Comment	Corrective Measures
TL24	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)	
TL25	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)	
TL26	40%	0%	R	[D274] Director: Infrastructure Services: Funding not received. (October 2025) [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)
TL27	40%	0%	R	[D275] Director: Infrastructure Services: Funding not received. (October 2025) [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)
TL28	40%	18%	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 Expenditure : R 642 532.30 (November 2025) [D276] Director: Infrastructure Services: No expenditure for the month of December 2025. (December 2025)	[D276] Director: Infrastructure Services: Contractor needs to be appointed. (December 2025)
TL29	0	36.47	B	[D277] Director: Infrastructure Services: Project Bugdet: R 13 642 808 Expenditure : R 3 710 150.37 (October 2025) [D277] Director: Infrastructure Services: Project Bugdet: R 13 642 808.42 Expenditure: R 4 920 874.52 Contractor on site. (November 2025) [D277] Director: Infrastructure Services: Project Bugdet: R 13 642 808.42 Expenditure: R 4 975 574.94 (December 2025)	
TL30	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)
TL31	40%	4.64%	R	[D279] Director: Infrastructure Services: Project Budget : R 6 800 000.00 Expenditure : R 272 287.59 (October 2025) [D279] Director: Infrastructure Services: Project Budget : R 6 800 000.00 Expenditure: R 315 642.81 Planned to start January 2026. (November 2025) [D279] Director: Infrastructure Services: Project Budget : R 6 800 000.00 Expenditure: R 315 642.81 (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)
TL32	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: R1 791 815.59 (November 2025) [D280] Director: Infrastructure Services: No expenditure on project for December 2025. (December 2025)	[D280] Director: Infrastructure Services: Expenditure will occure in the coming months. (December 2025)
TL33	40%	6.04%	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 occure in the coming months. (December 2025)
TL34	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 229 687.60 (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)
TL42	0%	0%	N/A		

KPI Ref	Quarter ending March 2026 Target	Actual	R	Performance Comment	Corrective Measures
TL24	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)	
TL25	95%	0%	R	[D273] Director: Infrastructure Services: Updated on a quartely basis. (January 2026) [D273] Director: Infrastructure Services: Updated on a quarterly basis. (February 2026)	
TL26	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)
TL27	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)
TL28	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 642 532.30 (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 1 624 715.97 (March 2026)	[D276] Director: Infrastructure Services: Expenditure will increase in the coming months. (March 2026)
TL29	0	88.48	B	[D277] Director: Infrastructure Services: Ajustment Prject Bugdet: R 11 615 733.79 Expenditure: R 5 386 271.85 (January 2026) [D277] Director: Infrastructure Services: Ajustment Project Bugdet: R 11 615 733.79 Expenditure : R 6 944 591.44 (February 2026) [D277] Director: Infrastructure Services: Ajustment Project Bugdet: R 11 615 733.79 Expenditure : R 7 955 029.98 (March 2026)	
TL30	60%	70.98%	G2	[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)	
TL31	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 1 319 041.36 (March 2026)	[D279] Director: Infrastructure Services: Expenditure will increase in the coming months. (March 2026)
TL32	0	40.79	B	[D280] Director: Infrastructure Services: Project Budget: R 18 000 000,00 Expenditure: R 3 209 929.87 (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)	
TL33	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 6 510 271.28 (March 2026)	[D281] Director: Infrastructure Services: Expenditure will increase in the coming months. (March 2026)
TL34	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)
TL42	0%	0%	N/A		

KPI Ref	Quarter ending June 2026 Target	Actual	R	Performance Comment	Corrective Measures	Overall Performance for Quarter ending September 2025 to Quarter ending June 2026 Target	Actual	R
TL24	250	128	R	[D272] Director: Infrastructure Services: EPWP information not Updated. (April 2026)		250	128	R
TL25	95%	0%	R			95%	0%	R
TL26	95%	0%	R	[D274] Director: Infrastructure Services: No Expenditure for the month of April 2026. (April 2026)		95%	0%	R
TL27	95%	0%	R	[D275] Director: Infrastructure Services: No expenditure for the month of April 2026. (April 2026)		95%	27%	R
TL28	95%	86%	O	[D276] Director: Infrastructure Services: Project Budget : R 9 000 000,00 Transferred Capital : R 6 042 000.00 Actual Capital Expenditure: R 1 812 162.87 (April 2026) [D276] Director: Infrastructure Services: Project Budget : R 9 000 000,00 Transferred Capital : R 6 042 000.00 Actual Capital Expenditure: R 5 190 894.09 (May 2026)		95%	88%	O
TL29	1	93.13	B	[D277] Director: Infrastructure Services: Ajustment Project Bugdet: R 11 110 000,00 Expenditure : R 8 937 480.34 (April 2026) [D277] Director: Infrastructure Services: Adjustment Project Budget: R 11 110 000.00 Expenditure : R 10 346 563.85 (May 2026)		1	93.13	B
TL30	95%	82.33%	O	[D278] Director: Infrastructure Services: Adjustment Project Budget : R 790 892.00 Expenditure : R 561 350.08 (April 2026) [D278] Director: Infrastructure Services: Adjustment Project Budget : R 790 892.00 Expenditure : R 651 166.09 (May 2026)	[D278] Director: Infrastructure Services: Planned to start June 2026. (April 2026)	95%	82.33%	O
TL31	95%	65.43%	R	[D279] Director: Infrastructure Services: Adjustment Project Budget : R 7 332 808.00 Expenditure : R 3 100 983.07 (April 2026) [D279] Director: Infrastructure Services: Budget Adjustment: R 7 332 808.00 Actual Expenditure: R 4 798 109.41 (May 2026)		95%	65.43%	R
TL32	1	47.33	B	[D280] Director: Infrastructure Services: Project Budget: R 18 296 336.32 Expenditure : R 8 657 296.05 (April 2026)		1	47.33	B
TL33	95%	56.69%	R	[D281] Director: Infrastructure Services: Project Budget: R 16 704 663.68 Expenditure : R 9 470 682.56 (April 2026)		95%	56.69%	R
TL34	95%	62.59%	R	[D282] Director: Infrastructure Services: Adjustment Project Budget: R 1 000 000.00 Expenditure : R 625 853.38 (April 2026) [D282] Director: Infrastructure Services: Adjustment Project Budget: R 1 000 000.00 Expenditure : R 625 853.38 (May 2026)		95%	62.59%	R
TL42	95%	0%	R			95%	0%	R

Summary of Results: Infrastructure Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.		0

Beaufort West Municipality

2025-2026: Top Layer KPI Report - Quarter 4

R	KPI Not Met	0% <= Actual/Target <= 74.999%	8
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
NU	KPI Not Yet Updated	KPIs which have not yet been updated	0
R	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		12

Beaufort West Municipality

2025-2026: Top Layer KPI Report - Quarter 4

Community Services

KPI Ref	KPI	Unit of Measurement	Strategic Objective
TL35	Hold roadblocks in conjunction with the Provincial Traffic Department quarterly	Number of roadblocks held	SO2: Sustainable, safe and healthy environment
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
TL37	Review the Housing Pipeline Report to Council by 30 June 2026	Number of reports submitted	SO1: Provide, maintain and expand basic services to all people in the municipal area
TL38	Develop the Human Settlements Plan and submit to Council by 30 June 2026	Human Settlements Plan submitted to Council by 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area
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
TL40	Develop a Fire Risk Management Plan and submit to Council by 30 June 2026	Fire Risk Management Plan submitted by 30 June 2026	SO2: Sustainable, safe and healthy environment
TL41	Develop a Traffic Strategy and submit to Council by 30 June 2026	Traffic Strategy submitted by 30 June 2026	SO2: Sustainable, safe and healthy environment

KPI Ref	Quarter ending September 2025					Quarter ending December 2025				
	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures
TL35	1	2	B			1	2	B		
TL36	1	1	G			1	0	R		
TL37	0	0	N/A			0	0	N/A		
TL38	0	0	N/A			0	0	N/A		
TL39	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)
TL40	0	0	N/A			0	0	N/A		
TL41	0	0	N/A			0	0	N/A		

KPI Ref	Quarter ending March 2026					Quarter ending June 2026					Overall Performance for Quarter ending September 2025 to Quarter ending June 2026		
	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL35	1	0	R			1	0	R			4	4	G
TL36	1	0	R			1	0	R			1	1	G
TL37	0	0	N/A			1	0	R			1	0	R
TL38	0	0	N/A			1	0	R			1	0	R
TL39	1	0	R			1	0	R			4	0	R
TL40	0	0	N/A			1	0	R			1	0	R
TL41	0	0	N/A			1	0	R			1	0	R

Summary of Results: Community Services

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%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
NA	KPI Did Not Occur	KPIs with a target which did not materialise	0
NU	KPI Not Yet Updated	KPIs which have not yet been updated	0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		7

Overall Summary of Results

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%	19
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target = 100%)	5
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	[illegible]
B	KPI Extremely Well Met	150.000% <= Actual/Target	[illegible]
NA	KPI Did Not Occur	KPIs with a target which did not materialise	0
NU	KPI Not Yet Updated	KPIs which have not yet been updated	0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		42

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