



DITSOBOTLA LOCAL MUNICIPALITY

ADJUSTMENT BUDGET 2025/26

Section 28 of the Municipal Finance Management Act 2003

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1. MAYOR'S REPORT

The purpose of this report is to recommend adjustments/virements for Operational budget to the Municipal Council. Section 54(1)(c) of the Municipal Finance Management Act, 56 of 2003 ("MFMA") requires a municipality to undertake an assessment process which will determine if the Adjustment of the budget is necessary. Given the unfunded budget status of the municipality, it is not advisable to make any major adjustments to the budget but rather do virements. Detailed information will be provided in the body of this report.

On 3 September 2025 the Cabinet invoked National intervention in line with section 139(7) of the constitution in respect of Ditsobotla Local Municipality on the basis of the recommendation made by the North West Provincial EXCO to escalate the intervention.

This national intervention will be implemented in accordance with Section 139(7) of the Constitution, read together with Chapter 13 of the Municipal Finance Management Act (MFMA). In terms of Section 150(2)(a) of the MFMA, the national executive assumes the powers and functions ordinarily exercised by the provincial executive. Accordingly, the Minister of Finance will assume the powers and functions of the MEC for Finance for the duration of the intervention.

Based on the municipality status quo the adjustment budget is necessary as some line items in the budget will need to be adjusted upwards other downwards. The Municipality adopted the budget that sets out revenue and expenditure targets. The mid-year budget and performance report was a mechanism to review the progress that has been made by the Municipality in realizing the targets it had set for itself at the beginning of the financial year. The mid-term also assisted in the development of the Adjustment Budget as a separate process. Furthermore, this adjustment will be addressing misallocations and virements in different line items. In the light of the above, the following are recommended:

1.1 Operating Revenue

There will be an upward adjustment made particularly on service charges which is attributed to over performance as per mid-term assessment. Detailed information will be provided in the body of this report. The grants and subsidies will be adjusted downward due to money withheld by National Treasury as well as the library grant which was not received for the year under review.

1.2 Capital Revenue

There will be an adjustment of five million five hundred thousand (R5 500 000) for procurement of water meters and other capital projects. The expenditure will be funded from own revenue. The details are outlined in the body of the report.

1.3 Operational Expenditure

There will be an adjustment made in this component. There will be virements and or adjustments to address over-expenditure and misallocations in different line items under this category. Detailed information is disclosed in the body of this report.

1.4 Conclusion

The mid-term assessment report tabled before Council also recommended that virements and or adjustments be made between votes given the status of the budget.

1.5 Collection Rate

The average collection of the municipality is sitting at 42%

1.6 Budget Deficit

The municipality's budget deficit is sitting at R42,821 000.

1.7 Recommendations

The municipality tables the following recommendations for the submitted adjustment budget 2025/26:

- Council approves the adjustment budget along with budget assumptions.
- The Adjustments Budget for 2025/26 be approved as set out in the following schedules: The B Schedules (1-10) be part of the supporting documents.

- The adjustment budget along with budget assumptions be submitted to National and Provincial Treasury.
- The revised Budget Funding Plan be considered
- That the Service Delivery and Budget Implementation Plan (SDBIP) will be revised due to the adjustments in the operational and capital budgets.

Cllr. M MORUTSE

MAYOR

Date:

2. EXECUTIVE SUMMARY

Service Delivery and Budget Implementation Plan (SDBIP) mean a detailed plan approved by the mayor of a municipality in terms of section 53 (1)(c)(ii) for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate:

- a) projections for each month of - revenue to be collected, by source; and operational and capital expenditure by vote;
- b) service delivery targets and performance indicators for each quarter; and
- c) any other matters that may be prescribed and includes any revisions of such plan by the mayor in terms of section 54 (1)(c).

The virements and adjustments within the budget are necessary to address expenditure pressures and misallocations. Furthermore, measures have been put in place to address over-expenditure within line items, ensuring that the municipality remains within its budgetary limits. These adjustments are prudent and necessary.

3. ADJUSTMENT BUDGET OVERVIEW

The mid-term assessment report was tabled to Council which represented the performance of financial and non-financial information of the municipality for the past six months. The table below gives a budget statement summary.

Key Consideration

Summary of Revenue and Expenditure

Item	Budget Year 2025/26 (R thousand)	YTA Mid-term (R thousand)	Adjusted Amounts (R thousand)	% Change (Budget to Adjusted)	% Change (Mid-term to Adjusted)
Total Revenue	888,110	388,998	722,946	-18.6%	85.8%
Total Expenditure	(635,600)	(288,552)	(815,976)	27.6%	181.1%
Surplus/(Deficit)	252,510	100,446	(93,030)	-134.9%	-187.6%
Total Capital	44 709	32 650	50 209	12%	53.8%
Surplus/(Deficit) after capital transfers & contributions	297 219	133 096	(42 821)	-117.0%	-132.2%

The municipality initially budgeted for operational revenue and capital projects of **R888,1 million and R44,7 million** respectively. The total adjusted budget is **R722, 1 million and 50,2million** respectively.

The initially budget for operational expenditure was **R 635,6 million**. The total adjusted budget is **815,9 million**

Revenue

Total revenue decreased by 18.6% from original budget to adjusted amounts (R888,1 million to R722,9 million)

Key factors:

- Exclusion of R300 million Eskom debt relief in adjusted amounts due to non-compliance with conditions
- Mid-term performance shows significant revenue improvement (85.8% increase from mid-term to adjusted amounts)

Expenditure

Total expenditure increased by 27.6% from original budget to adjusted amounts, resulting in a deficit of R88 million

Key expenditure drivers:

- R100 million irrecoverable debt write-off
- Increases in contracted services and bulk purchases (details in report body)

Summary of Capital Budget

Item	Budget Year 2025/26 (R thousand)	Additional	Adjusted Amounts (R thousand)	Funding	% Change
Funded by: National	44 709	-	44 709	MIG	0%
Operational Revenue	-	5 500	5 500	Own Revenue	100%
Total Capital Funding	44 709	5 500	50 209		12%

The capital budget increased by 12% from R44,709 million to R50,209 million. This is attributed to the R5,500 million allocation for operational revenue.

3.1 Operating Revenue

NW384 Ditsobotla - Table A4 Budgeted Financial Performance (revenue)

Description R thousand	2024/25	2025/26 Medium Term Revenue & Expenditure Framework					
	Audited Outcome	Budget Year 2025/26	YTA as per Mid term	Adjusted Amounts	FRP TARGETS : 2025/26 MTREF BUDGET R'000	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue							
Exchange Revenue							
Service charges - Electricity	116 523	134 690	88 262	176 524	133 995	184 115	192 031
Service charges - Water	10 680	13 943	35 287	70 574	92 702	73 609	76 774
Service charges - Waste Water Management	20 863	23 949	26 802	53 604	22 133	55 909	58 313
Service charges - Waste Management	18 703	20 536	16 935	33 870	19 745	35 326	36 845
Sale of Goods and Rendering of Services		1 107	418	836	-	872	909
Agency services	7 496	2 500		8 099	7 500	8 448	8 811
Interest	-	-	-	-	-	-	-
Interest earned from Receivables	73	1 000	1 461	25 875	25 875	26 988	28 148
Interest earned from Current and Non-Current Assets	401	200	11	500	500	522	544
Dividends		-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-

NW384 Ditsobotla - Table A4 Budgeted Financial Performance (revenue)

Description	2024/25	2025/26 Medium Term Revenue & Expenditure Framework					
	R thousand	Audited Outcome	Budget Year 2025/26	YTA as per Mid term	Adjusted Amounts	FRP TARGETS : 2025/26 MTREF BUDGET R'000	Budget Year +1 2026/27
Rental from Fixed Assets	409	4	16	32	964	33	35
Licence and permits	2	6	-	6	-	6	7
Special rating levies	-	-	-	-	-	-	-
Operational Revenue	774	500	-	500	22 770	522	544
Non-Exchange Revenue							
Property rates	88 630	92 750	80 650	161 300	92 750	168 236	175 470
Surcharges and Taxes		-	-	-	-	-	-
Fines, penalties and forfeits		3 000	6	3 000	200	3 129	3 264
Licences or permits		2 500	1 109	2 500	3 000	2 608	2 720
Transfer and subsidies - Operational	213 209	194 595	138 042	185 726	194 595	193 426	204 264
Interest		-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-
Other Gains	22	396 830	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	477 786	888 110	388 998	722 946	616 729	753 747	788 679

Exchange Revenue

Electricity

- The electricity will be adjusted upward by 31%, based on the mid-term performance, showing stronger expected revenue.

Water

- An upward adjustment (+406%), indicating a major revision in projections. This is attributed to improved billing.

Wastewater

- There will be an upward adjustment in this line item and is attributed to improved billing

Waste Management:

- Adjusted up by 65%, reflecting higher anticipated collections.

Goods & Services:

- Revised downward (-25%), showing reduced expectations.

Non-Exchange Revenue

With noting under this category of revenue is the property rates, transfers & subsidies and other gains

Property Rates

- There will be an upward adjustment in this line item as result of the new tariff that was implemented in this financial year. The municipality had in the past increase CPI and did not consider the MPRA fully. The considerations have been fully implemented in this budget, hence the significant increase.

Transfers & Subsidies

- The grant received component will decrease by R8,8million. The R7.7 million from Equitable Share and R1.1 from Library grant. This line item will be adjusted downward.

Other Gains

- The municipality had initially budgeted R390 million for debt relief, anticipating write-off of the amount subject to meeting specific conditions of the Eskom debt relief scheme. However, due to non-compliance with the debt relief conditions, the municipality will not receive the one-third write off

Overall Total: Adjusted revenue is 73% higher than the original budget, signaling a very optimistic outlook.

3.2 Operating Expenditure

NW384 Ditsobotla - Table A4 Budgeted Financial Performance (expenditure)

Description	2024/25	2025/26 Medium Term Revenue & Expenditure Framework						
	R thousand	Audited Outcome	Budget Year 2025/26	YTA as per Mid term	Adjusted Amounts	FRP TARGETS: 2025/26 MTREF BUDGET R'000	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure								
Employee related costs	328 662	300 000	135 077	300 000	303 191	313 800	327 607	
Remuneration of councillors	17 053	18 000	6 184	17 500	17 650	-	-	
Bulk purchases - electricity	212 808	200 000	105 146	210 800	215 928	209 200	218 405	
Inventory consumed	-	3 000	4	3 000	-	3 130	3 270	
Debt impairment	-	53 000	-	53 000	145 009	-	-	
Depreciation and amortisation	33 818	32 000	-	32 000	35 000	32 000	30 000	
Interest	29 907	-	17 521	35 100	29 907	-	-	
Contracted services	46 355	27 600	17 174	44 576	24 288	27 600	27 600	
Transfers and subsidies	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	100 000	-	-	-	

NW384 Ditsobotla - Table A4 Budgeted Financial Performance (expenditure)

Description	2024/25	2025/26 Medium Term Revenue & Expenditure Framework					
	R thousand	Audited Outcome	Budget Year 2025/26	YTA as per Mid term	Adjusted Amounts	FRP TARGETS: 2025/26 MTREF BUDGET R'000	Budget Year +1 2026/27
Operational costs	20 406	2 000	7 445	15 000	19 900	5 230	5 470
Losses on disposal of Assets	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-
Total Expenditure	689 009	635 600	288 552	810 976	790 873	590 960	612 352

The operating expenditure component for the year under review will be adjusted. The operating expenditure amounts to **R810,9 million**. The affected line items will be discussed in detail below it must be noted that adjustments will be made amongst categories of expenditure. Those categories are as follows:

Remuneration of Councilors

- The line item will be adjusted downward as per the mid-term performance.

Bulk Purchases

- The virement is attributed to misallocation within the vote and additional funds. The table below gives a detailed explanation.

The Eskom account is the main contributor in this category.

Account Number	Account Description	Account Type Description	Item Type	Msc Description	Actual Amount	Original Budget Amount	Adjusted Budget Amount
O0001/IE00611/F0928/X032/R0345/001/6001	Small acc : Electr > ESKOM	4100 - Bulk Purchases [Expenditure]	IE	ELECTRICITY	1 472 184.86	200 000 000.00	2 000 000.00
O0001/IE00611/F0045/X032/R0345/001/6001	Bulk : Electr > ESKOM	4100 - Bulk Purchases [Expenditure]	IE	ELECTRICITY	131 539 986.89	0.00	208 000 000.00
							R210 000 000

Interest Paid / Overdue Accounts

- There was no budget allocated for this item.

Account Number	Account Description	Account Type Description	Item Type	Msc Description	Actual Amount	Original Budget Amount	Adjusted Budget Amount
00001/IE00735/F0045/X032/R0344/001/6001	Municipal Running Cost/Overdue Accounts/Operational Revenue/Electricity/Administrative or Head O/Default/ELECTRICITY/	4520 - Interest, Dividends and Rent on Land [Expen	IE	ELECTRICITY	16 120 785.20	0.00	32 241 570.40
00001/IE00735/F0041/X049/R0344/001/1001	Finance Charge: Overdue Accounts	4520 - Interest, Dividends and Rent on Land [Expen	IE	FINANCIAL PLANNING, BUDGET & ASSETS	1 390 445.90	0.00	2 846 024.24
00001/IE00734/F0045/X123/R0344/001/2004	Intr Paid : Long Service Awards	4520 - Interest, Dividends and Rent on Land [Expen	IE	PARKS	6 202.68	0.00	12405.36
							R35 000 000

Contracted Services

- The contracted services expenditure encompasses various line items, including repairs and maintenance of buildings, roads, and equipment, as well as outsourced services not rendered by the municipality. The adjustment will focus on specific line items, which will be detailed below.

Account Number	Account Description	Account Type Description	Item Type	Msc Description	Actual Amount	Original Budget Amount	Commitment Amount	Adjusted Budget Amount
00001/IE00008/F0041/X053/R0345/001/3002	3002 Legal Services - Legal Advice and Litigat	4200 - Contracted Services [Expenditure]	IE	LEGAL SERVICES	18 614 110.34	3 600 000.00	2 999 363.83	9 600 000.00
00001/IE00663/F0045/X046/R0345/001/2006	2006 Safeguard and Security	4200 - Contracted Services [Expenditure]	IE	COMMUNITY SERVICES ADMINISTRATION	5 451 843.47	10 000 000.00	17 468 813.88	21 400 000.00
02304-1/IE00651/F0928/X032/R0345/001/6001	6001 Maintenance of Transformers and Electricity	4200 - Contracted Services [Expenditure]	IE	ELECTRICITY	3 608 845.88	5 000 000.00	1 025 116.88	8 000 000.00
01235-1/IE00671/F0041/X044/R0345/001/5002	Public Participation - Transportation	4200 - Contracted Services [Expenditure]	IE	GENERAL COUNCIL	24 000.00	0.00	18 000.00	48 000.00
01235-1/IE00628/F0041/X044/R0345/001/5002	Public Participation - Audio-visual Services	4200 - Contracted Services [Expenditure]	IE	GENERAL COUNCIL	14 000.00	0.00	0.00	28 000.00

- These adjustments aim to accurately reflect the municipality's current needs and priorities, ensuring effective allocation of resources.
- A thorough review of these line items was conducted to ensure that the adjustments align with the municipality's operational requirements and budget constraints.

Irrecoverable Debt

- A R100 million provision has been made in the budget for writing off irrecoverable debt, as per council resolution. This amount is prorated based on the remaining months in the financial year, whereas the total irrecoverable debt stands at R700 million according to the debt book. The write-off is a necessary step to reflect the true financial position of the municipality, and efforts

are being made to recover as much of the outstanding debt as possible. The municipality will continue to implement measures to improve debt collection and reduce the risk of further irrecoverable debts.

Operational Costs

- The operational expenditure component comprises various line items, including printing and stationery, accommodation, bank charges, protective clothing, subsistence & travelling, and skills development levy, among others. The table below highlights the specific operational expenditure line items requiring adjustments.

Account Number	Account Description	Account Type Description	Item Type	Msc Description	Actual Amount	Original Budget Amount	Commitment Amount	Adjusted Budget Amount
O1232-1/E00576/F0045/X051/R0344/001/3001	3001 Training(LGSETA)	4710 - Operational Cost [Expenditure]	IE	HUMAN RESOURCE MANAGEMENT	3 900.00	0.00	0.00	7 800.00
O0001/E00595/F0041/X046/R0344/001/3005	3005 Admin Town Secretary - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	ADMIN: TOWN SECRETARY	7 300.41	0.00	0.00	14 600.82
O0001/E00595/F0045/X046/R0344/001/3004	3004 Corporate Admin - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	CORPORATE ADMINISTRATION	10 292.68	0.00	0.00	20 585.36
O0001/E00595/F0041/X051/R0344/001/3001	3001 Human Resource - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	HUMAN RESOURCE MANAGEMENT	21 141.64	0.00	0.00	42 283.28
O0001/E00595/F0041/X053/R0344/001/3002	3002 Legal Services - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	LEGAL SERVICES	4 386.75	0.00	0.00	8 773.50
O0001/E00595/F0041/X052/R0344/001/3003	3003 Information Technology - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	INFORMATION TECHNOLOGY	7 127.90	0.00	0.00	14 255.80
O0001/E00560/F0045/X049/R0345/001/1003	Op Cost : Deeds	4710 - Operational Cost [Expenditure]	IE	REVENUE & DEBT MANAGEMENT	0.00	52 174.00	0.00	0.00
O0001/E00759/F0041/X049/R0344/001/1002	1001 Facility and Card Fees - Bank Accounts	4710 - Operational Cost [Expenditure]	IE	EXPENDITURE & SCM	306 156.59	0.00	0.00	612 313.18

Account Number	Account Description	Account Type Description	Item Type	Msc Description	Actual Amount	Original Budget Amount	Commitment Amount	Adjusted Budget Amount
O0001/IE00595/F0041/X049/R0345/001/1003	Op Cost : Skills Dev Fund Levy	4710 - Operational Cost [Expenditure]	IE	REVENUE & DEBT MANAGEMENT	20 909.09	0.00	0.00	41 818.18
O0001/IE00595/F0041/X049/R0344/001/1003	1003 Rev and Debt Mngt - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	REVENUE & DEBT MANAGEMENT	27 213.75	0.00	0.00	54 427.50
O0001/IE00595/F0045/X049/R0344/001/1001	1001 Fin, Budget & Assats - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	FINANCIAL PLANNING, BUDGET & ASSETS	4 254.94	0.00	0.00	8 509.88
O0001/IE00595/F0045/X049/R0344/001/1004	1004 Finance Governance - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	ADMINISTRATION & FINANCE GOVERNANCE	8 096.95	0.00	0.00	16 193.90
O0001/IE00595/F0041/X049/R0344/001/1002	1002 Expenditure and SCM - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	EXPENDITURE & SCM	12 249.93	0.00	0.00	24 499.86
O0001/IE00595/F0041/X096/R0344/001/4001	4001 LED - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	LOCAL ECONOMIC DEVELOPMENT	10 354.23	0.00	0.00	20 708.46
O0001/IE00595/F0045/X098/R0344/001/4002	4002 Planning - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	PLANNING & DEVELOPMENT	8 316.00	0.00	0.00	16 632.00
O0001/IE00595/F0041/X077/R0344/001/4003	4003 Housing - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	Housing	5 370.52	0.00	0.00	10 741.04
O0001/IE00595/F0045/X098/R0344/001/4004	4004 Admin - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	ADMINISTRATION	1 189.39	0.00	0.00	2 378.78
O0001/IE00595/F0041/X116/R0344/001/6008	6008 Roads - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	TECHNICAL SERVICES	10 985.82	0.00	0.00	21 971.64

Account Number	Account Description	Account Type Description	Item Type	Msc Description	Actual Amount	Original Budget Amount	Commitment Amount	Adjusted Budget Amount
00001/IE00595/F0045/X139/R0344/001/6009	6009 Sewer Network - Skills Development Fund Levy	4710 - Operational Cost [Expenditure]	IE	SEWER NETWORK	5 503.04	0.00	0.00	11 006.08
00001/IE00595/F0041/X148/R0344/001/6010	6010 Water Purification - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	WATER PURIFICATION	6 715.38	0.00	0.00	13 430.76
00001/IE00595/F0041/X116/R0344/001/6004	6004 Roads - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	ROADS	28 599.85	0.00	0.00	57 199.70
00001/IE00595/F0041/X032/R0345/001/6001	6001 Electricity - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	ELECTRICITY	22 145.04	0.00	0.00	44 290.08
00001/IE00595/F1182/X099/R0344/001/6006	6006 PMU - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	PMU	2 165.43	0.00	0.00	4 330.86
00001/IE00595/F0041/X146/R0344/001/6011	6011 Water Distribution - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	WATER NETWORK	12 813.25	0.00	0.00	25 626.50
00001/IE00595/F0045/X141/R0344/001/6003	Op Cost : Skills Dev Fund Levy	4710 - Operational Cost [Expenditure]	IE	Sewerage/ Sanitation	5 028.47	0.00	0.00	10 056.94
00001/IE00595/F0041/X050/R0345/001/6007	Op Cost : Skills Dev Fund Levy	4710 - Operational Cost [Expenditure]	IE	WORKSHOP	5 310.86	0.00	0.00	10 621.72
01232-4/IE00060/F0045/X044/R0345/001/5002	5002 Accommodation - Accommodation	4710 - Operational Cost [Expenditure]	IE	GENERAL COUNCIL	0.00	30 435.00	12 291.30	0.00
01232-4/IE00144/F0045/X044/R0345/001/5002	5002 Own Transport - Own Transport	4710 - Operational Cost [Expenditure]	IE	GENERAL COUNCIL	0.00	43 478.00	0.00	0.00
00001/IE00595/F0041/X004/R0344/001/2003	2003 Cemeteries - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	CEMETERIES	2 515.79	0.00	0.00	5 031.58
00001/IE00595/F0041/X006/R0344/001/2005	2005 Health and Environment - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	HEALTH & ENVIRONMENTAL SERVICES	41 676.40	0.00	0.00	83 352.80
00001/IE00595/F0041/X132/R0344/001/2007	2007 Solid Waste Removal - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	REFUSE REMOVAL	4 319.11	0.00	0.00	8 638.22
00001/IE00595/F0041/X007/R0344/001/2001	2001 Libraries and Archives - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	LIBRARIES & COMMUNITY FACILITIES	6 516.47	0.00	0.00	13 032.94
00001/IE00595/F0041/X009/R0344/001/4007	4007 Museums and Art Galleries - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	MUSEUM AGRIC(TOURISM)	1 251.54	0.00	0.00	2 503.08

Account Number	Account Description	Account Type Description	Item Type	Msc Description	Actual Amount	Original Budget Amount	Commitment Amount	Adjusted Budget Amount
00001/IE00595/F0045/X016/R0344/001/2006	2006 Community halls and facilities - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	COMMUNITY SERVICES ADMINISTRATION	37 972.69	0.00	0.00	75 945.38
00001/IE00595/F0041/X105/R0344/001/2011	2011 Public Safety - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	Public Works	2 036.41	0.00	0.00	4 072.82
00001/IE00595/F0041/X006/R0344/001/2012	2012 Facilities - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	Facilities	24 066.37	0.00	0.00	48 132.74
00001/IE00595/F0045/X123/R0344/001/2004	2004 Parks -Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	PARKS	27 343.56	0.00	0.00	54 687.12
00001/IE00595/F0045/X055/R0344/001/2008	2008 Property Services - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	MUNICIPAL BUILDINGS	3 154.74	0.00	0.00	6 309.48
00001/IE00595/F0041/X119/R0344/001/2002	2002 Roads and Traffic Regulations - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	TRAFFIC SERVICES & LICENCING	89 939.82	0.00	0.00	179 879.64
00001/IE00595/F0041/X054/R0345/001/7004	Op Cost : Skills Dev Fund Levy	4710 - Operational Cost [Expenditure]	IE	Communication	228 531.86	0.00	0.00	457 063.72
00001/IE00595/F0041/X146/R0345/001/6011	Op Cost : Skills Dev Fund Levy	4710 - Operational Cost [Expenditure]	IE	WATER NETWORK	143 931.07	0.00	0.00	287 862.14
00001/IE00595/F0041/X044/R0344/001/5008	Op Cost : Skills Dev Fund Levy	4710 - Operational Cost [Expenditure]	IE	MPAC OFFICE	1 797.80	0.00	0.00	3 595.60
00001/IE00595/F0041/X146/R0344/001/6002	Op Cost : Skills Dev Fund Levy	4710 - Operational Cost [Expenditure]	IE	WATER	61 905.32	0.00	0.00	123 810.64
00001/IE00751/F0045/X045/R0344/001/7001	7001 MM Admin - Advertising:Corporate and Municipal Activities	4710 - Operational Cost [Expenditure]	IE	MUNICIPAL MANAGER ADMINISTRATION	21 113.60	0.00	47 150.00	42 227.20
01232-5/IE00060/F0045/X045/R0345/001/7001	7001 MM Admin - Municipal Staff Accommodation	4710 - Operational Cost [Expenditure]	IE	MUNICIPAL MANAGER ADMINISTRATION	0.00	0.00	11 339.13	22 000.00
01232-5/IE00144/F0045/X045/R0345/001/7001	7001 Admin - Senior Management Own Transport	4710 - Operational Cost [Expenditure]	IE	MUNICIPAL MANAGER ADMINISTRATION	50 539.12	43 478.00	0.00	101 078.24

Account Number	Account Description	Account Type Description	Item Type	Msc Description	Actual Amount	Original Budget Amount	Commitment Amount	Adjusted Budget Amount
O0001/E00595/F0045/X044/R0344/001/5003	5003 Speakers Office - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	SPEAKER'S OFFICE	3 739.32	0.00	0.00	7 478.64
O0001/E00595/F0041/X054/R0344/001/7004	7004 Comm - Skills Development Fund	4710 - Operational Cost [Expenditure]	IE	Communication	1 295.04	0.00	0.00	2 590.08
O0001/E00595/F0045/X045/R0345/001/7001	Op Cost ; Skills Dev Fund Levy	4710 - Operational Cost [Expenditure]	IE	MUNICIPAL MANAGER ADMINISTRATION	18 169.06	0.00	0.00	36 338.12
O0001/E00595/F0041/X045/R0344/001/7001	7001 MM - Skills Development Fund Levy	4710 - Operational Cost [Expenditure]	IE	MUNICIPAL MANAGER ADMINISTRATION	4 703.92	0.00	0.00	9 407.84
O0001/E00586/F0041/X044/R0344/001/5002	5002 - Remuneration to Ward Committee	4710 - Operational Cost [Expenditure]	IE	GENERAL COUNCIL	740 000.00	0.00	0.00	1 480 000.00
O0001/E00595/F0041/X044/R0344/001/5002	5002 - Skills Development Fund Levy	4710 - Operational Cost [Expenditure]	IE	GENERAL COUNCIL	40 333.96	0.00	0.00	80 667.92
O1440-1/E00571/F0041/X044/R0345/001/5002	HIV/AIDS Awareness - Hire Charges	4710 - Operational Cost [Expenditure]	IE	GENERAL COUNCIL	9 500.00	0.00	0.00	19 000.00

These adjustments are necessary to ensure that the budget accurately reflects the municipality's operational needs and priorities. A thorough review of these line items was undertaken to ensure that the adjustments align with the municipality's operational budget.

The Schedules will be attached as an annexure [Schedules B1 to B10].

PART 2: SUPPORTING DOCUMENTATION

Adjustments to budget assumptions

The budget assumptions have been revised based on mid-term performance, with service charges showing improvement due to enhanced billing and customer service. However, transfers and subsidies have been adjusted downward due to National Treasury withholding funds and no Library grant transfer. The expenditure component has increased, driven by approved debt incentives, interest on overdue accounts, bulk purchases, and operational costs. The Financial Recovery Plan targets were considered in this adjustment budget.

The municipality is under a Financial Recovery Plan (FRP) through national intervention, aiming to improve financial performance and position. A Budget Funding Plan is also required to address the currently unfunded budget. Encouragingly, efforts are yielding results, with the deficit showing signs of reduction. The municipality is working towards achieving a more sustainable financial outlook, with these initiatives expected to drive improvement. Progress is being made, and the municipality is committed to transparency and prudent financial management.

No adjustments have been made to the budget-related policies. The Funding Plan will be revised accordingly. Additionally, in line with Section 28 of the MFMA, no tariff increases will be implemented.

Adjustments to budget funding

Changes to the budget funding plan is included in the supporting documentation, as an Annexure

Adjustments to expenditure on allocations and grant programmes

No adjustments to expenditure on allocation except the fact that expenditure incurred from library will be financed through own revenue.

Adjustments to allocations or grants made by the municipality

This is not applicable to Ditsobotla.

Adjustments to councillors and board allowances and employee benefits

The adjustment is made on remuneration of councillors. There will be downward adjustment by R500 thousand. This is also in line with the FRP target.

Adjustments to service delivery and budget implementation plan

There will be adjustments made,

Key Financial Indicators

Budget assumption / parameters are determined before the budget process, guided by the economic outlook, movement in terms of markets and the National Treasury guidelines. All steps have been taken to be in line with National Treasury Guidelines; however, the following factors affect the municipal operation and the budget considered that accordingly:

- High Salaries
- Increase by Eskom
- Unfunded /low revenue collection

Credit Rating

The Municipality has not undergone a credit rating.

Adjustments to capital expenditure

An amount of R5 ,5 million will be allocated for capital budget which will be funded from own revenue

Description	Amount	Funding
Municipal Vehicles	R2 000 000	Own Revenue
Furniture	R1 000 000	Own Revenue
Chamber/ Building	R1 000 000	Own Revenue
Water & Electricity Meters	R1 000 000	Own Revenue
Other	R 500 000	Own Revenue
Total	R5 500 000	

Other documents

There are no other documents.

2 MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Municipal Manager of Ditsobotla Local Municipality, hereby certify that the Adjustment Budget has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and the adjustment budgets and supporting documents are consistent with IDP of the municipality

Signature: 

Date:

ANNEXURE A: NATIONAL TREASURY B SCHEDULES

Ditsobotia - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12			
R thousands	1,4	A	A1	B	C	D	E	F	G	H		
Economic and environmental services		38 835	-	-	-	-	-	(38 531)	(38 531)	304	318	332
Planning and development		3 585	-	-	-	-	-	(3 541)	(3 541)	45	47	49
Road transport		28 325	-	-	-	-	-	(28 066)	(28 066)	259	271	283
Environmental protection		6 925	-	-	-	-	-	(6 925)	(6 925)	-	-	-
Trading services		333 986	-	-	-	-	-	218 081	218 081	552 067	577 871	602 888
Energy sources		258 286	-	-	-	-	-	(8 001)	(8 001)	250 285	262 266	273 454
Water management		27 000	-	-	-	-	-	(25 848)	(25 848)	1 152	1 173	1 194
Waste water management		28 600	-	-	-	-	-	272 021	272 021	300 621	314 422	328 230
Waste management		20 100	-	-	-	-	-	(20 091)	(20 091)	9	9	10
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	635 600	-	-	-	-	-	175 576	175 576	811 176	833 166	842 564
Surplus/ (Deficit) for the year		295 219	-	-	-	-	-	(340 732)	(340 732)	(45 513)	(25 635)	398 464

Total Expenditure by Vote	2	635 600	-	-	-	-	-	175 576	175 576	811 176	833 166	842 564
Surplus/ (Deficit) for the year	2	295 219	-	-	-	-	-	(340 732)	(340 732)	(45 513)	(25 635)	398 464

Ditsobotla - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Mult. year capital	Unfor. Unav. id.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Revenue By Source													
Exchange Revenue													
Service charges - Electricity	2	134 690	-	-	-	-	-	41 834	41 834	176 524	184 644	192 768	
Service charges - Water	2	13 943	-	-	-	-	-	56 631	56 631	70 574	73 812	77 060	
Service charges - Waste Water Management	2	23 949	-	-	-	-	-	29 663	29 663	53 612	56 078	58 545	
Service charges - Waste Management	2	20 536	-	-	-	-	-	13 334	13 334	33 870	35 428	36 987	
Sale of Goods and Rendering of Services		1 107	-	-	-	-	-	(271)	(271)	836	874	913	
Agency services		2 500	-	-	-	-	-	5 599	5 599	8 099	8 472	8 844	
Interest		-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		1 000	-	-	-	-	-	24 875	24 875	25 875	27 065	28 256	
Interest earned from Current and Non Current Assets		200	-	-	-	-	-	300	300	500	546	592	
Dividends		-	-	-	-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets		4	-	-	-	-	-	28	28	32	33	35	
Licence and permits		6	-	-	-	-	-	1	1	6	5	6	
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		500	-	-	-	-	-	-	-	500	522	544	
Non-Exchange Revenue													
Property rates	2	92 750	-	-	-	-	-	68 550	68 550	161 300	168 720	352 286	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		3 000	-	-	-	-	-	-	-	3 000	3 138	3 276	
Licences or permits		2 500	-	-	-	-	-	-	-	2 500	2 615	2 730	
Transfer and subsidies - Operational		194 595	-	-	-	-	-	(8 869)	(8 869)	185 726	197 197	206 126	
Interest		-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	
Other Gains		396 830	-	-	-	-	-	(396 830)	(396 830)	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		888 110	-	-	-	-	-	(165 156)	(165 156)	722 954	759 149	968 969	
Expenditure By Type													
Employee related costs		300 000	-	-	-	-	-	-	-	300 000	313 800	327 607	
Remuneration of councillors		18 000	-	-	-	-	-	500	500	18 500	19 351	20 202	

Ditsobotla - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unav. Id.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	2026/27	2027/28
R thousands	1											
Bulk purchases - electricity		200 000	-	-	-	-	-	10 000	10 000	210 000	220 497	230 199
Inventory consumed		3 000	-	-	-	-	-	-	-	3 000	3 138	3 276
Debt impairment		53 000	-	-	-	-	-	-	-	53 000	43 000	23 000
Depreciation and amortisation		32 000	-	-	-	-	-	-	-	32 000	32 000	30 000
Interest		-	-	-	-	-	-	35 100	35 100	35 100	36 715	38 330
Contracted services		27 600	-	-	-	-	-	16 976	16 976	44 576	44 576	44 576
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	100 000	100 000	100 000	104 400	108 994
Operational costs		2 000	-	-	-	-	-	13 000	13 000	15 000	15 690	16 380
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		635 600	-	-	-	-	-	175 576	175 576	811 176	833 166	842 564
Surplus/(Deficit)		252 510	-	-	-	-	-	(340 732)	(340 732)	(88 222)	(74 017)	126 404
Transfers and subsidies - capital (monetary allocations)		42 709	-	-	-	-	-	-	-	42 709	48 382	50 512
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		295 219	-	-	-	-	-	(340 732)	(340 732)	(45 513)	(25 635)	176 916
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		295 219	-	-	-	-	-	(340 732)	(340 732)	(45 513)	(25 635)	176 916
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		295 219	-	-	-	-	-	(340 732)	(340 732)	(45 513)	(25 635)	176 916
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	295 219	-	-	-	-	-	(340 732)	(340 732)	(45 513)	(25 635)	176 916

Ditsobotla - Table B6 Adjustments Budget Financial Position -

Description	R ef	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accu- m. Funds	Multi- year capital	Unfor- e. Unavo- id.	Nat- . or Pro- v. Govt	Other Adjust- s.	Total Adjust- s.	Adjust- ed Budget	Adjust- ed Budget	Adjust- ed Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		10 460	-	-	-	-	-	(2 564)	(2 564)	7 896	5 640	9 314
TOTAL ASSETS		(103 629)	-	-	-	-	-	66 008	66 008	(37 620)	(17 379)	407 083
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions		(403 647)	-	-	-	-	-	403 647	403 647	-	-	-
Trade and other payables from non-exchange transactions		4 797	-	-	-	-	-	(4 797)	(4 797)	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-	-
VAT		1	-	-	-	-	-	7 891	7 891	7 893	8 257	8 619
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		(398 848)	-	-	-	-	-	406 741	406 741	7 893	8 257	8 619
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		(398 848)	-	-	-	-	-	406 741	406 741	7 893	8 257	8 619
NET ASSETS	2	295 219	-	-	-	-	-	(340 732)	(340 732)	(45 513)	(25 635)	398 464
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		295 219	-	-	-	-	-	(340 732)	(340 732)	(45 513)	(25 635)	176 916
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		295 219	-	-	-	-	-	(340 732)	(340 732)	(45 513)	(25 635)	176 916

NET INCREASE/ (DECREASE) IN CASH HELD		(174 942)	-	-	-	-	-	106 558	106 558	(68 383)	83 614	487 513
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	2	(174 942)	-	-	-	-	-	106 558	106 558	(68 383)	83 614	487 513

Ditsobotla - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	2026/27	2027/28
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Cash and investments available													
Cash/cash equivalents at the year end	1	(174 942)	-	-	-	-	-	106 558	106 558	(68 383)	83 614	487 513	
Other current investments > 90 days		350	-	-	-	-	-	2 552	2 552	2 902	(46 866)	(48 949)	
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-	
Cash and investments available:		(174 592)	-	-	-	-	-	109 110	109 110	(65 481)	36 747	438 564	
Applications of cash and investments													
Unspent conditional transfers		4 797	-	-	-	-	-	(4 797)	(4 797)	-	-	-	
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-	
Statutory requirements		(41 660)	-	-	-	-	-	(11 785)	(11 785)	(53 444)	(55 076)	(55 076)	
Other working capital requirements	2	(420 613)	-	-	-	-	-	454 464	454 464	33 852	122 031	138 104	
Other provisions		-	-	-	-	-	-	-	-	-	-	-	
Long term Investments committed		-	-	-	-	-	-	-	-	-	-	-	
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-	
Total Application of cash and investments:		(457 475)	-	-	-	-	-	437 882	437 882	(19 593)	66 955	83 028	
Surplus(shortfall)		282 883	-	-	-	-	-	(328 772)	(328 772)	(45 889)	(30 207)	355 536	

Ditsobotla - Table B9 Asset Management -

Description	R ef	Budget Year 2025/26									Budget Year +1 2026/2 7	Budget Year +2 2027/2 8
		Original Budget	Prior Adjusted	Accu- m. Fund s	Multi- -year capital	Unfore- - Unavo- id.	Nat. or Pro- v. Gov- t	Other Adjus- ts.	Total Adjus- ts.	Adjust- ed Budget	Adjust- ed Budget	Adjust- ed Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		2 111	-	-	-	-	-	-	2 111	1 223	2 405	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	4	42 460	-	-	-	-	-	(2 564)	(2 564)	39 896	37 640	39 314
ASSET REGISTER SUMMARY - PPE (WDV)	5	10 460	-	-	-	-	-	(2 564)	(2 564)	7 896	5 640	9 314
Roads Infrastructure		10 342	-	-	-	-	-	8 000	8 000	18 342	20 624	23 786
Storm water Infrastructure		(2 000)	-	-	-	-	-	2 000	2 000	-	-	-
Electrical Infrastructure		2 546	-	-	-	-	-	(10 046)	(10 046)	(7 500)	(7 500)	(7 500)
Water Supply Infrastructure		-	-	-	-	-	-	5 500	5 500	5 500	-	-
Sanitation Infrastructure		(2 000)	-	-	-	-	-	2 000	2 000	-	-	-
Solid Waste Infrastructure		(500)	-	-	-	-	-	-	-	(500)	(500)	(500)
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		8 388	-	-	-	-	-	7 454	7 454	15 842	12 624	15 786
Community Assets		13 611	-	-	-	-	-	(5 518)	(5 518)	8 093	9 943	9 273
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other Assets		(5 500)	-	-	-	-	-	3 500	3 500	(2 000)	(2 000)	(2 000)
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		2 111	-	-	-	-	-	(450)	(450)	1 661	773	1 955
Furniture and Office Equipment		(450)	-	-	-	-	-	(5 050)	(5 050)	(5 500)	(5 500)	(5 500)
Machinery and Equipment		(7 500)	-	-	-	-	-	(2 500)	(2 500)	(10 000)	(10 000)	(10 000)

Ditsobotla - Table B10 Basic service delivery measurement -

Description	R ef	Budget Year 2025/26									Budget Year +1 2026/2 7	Budget Year +2 2027/2 8
		Original Budget	Prior Adjusted	Accu- m. Fund s	Multi- year capit al	Unfor- e. Unavo id.	Nat. or Pro v. Govt	Other Adjust s.	Total Adjust s.	Adjust ed Budget	Adjust ed Budget	Adjust ed Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Property rates (tariff adjustment) (Impermissible values per section 17 of MPRA)								-	-			
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		27 825	-	-	-	-	-	(129 264)	(129 264)	(101 439)	(106 105)	110 774
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of subsidised services provided	6	-	-	-	-	-	-	(129 264)	(129 264)	(101 439)	(106 105)	110 774

