

89/2 ADJUSTMENT BUDGET: 2016/2017  
DATE: 21/02/2017  
AGENDA: COUNCIL MEETING: 28/02/2017

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## REPORT: CHIEF FINANCIAL OFFICER

### 1. PURPOSE OF REPORT

The purpose of the report is to submit for approval the proposed Adjustment Budget for the 2016/2017 Financial Year as per the Municipal Finance Management Act and Budget and Reporting Regulations.

### 2. BACKGROUND

During the implementation of the budget the accounting officer of a municipality may in terms of section 69 (2) prepare when necessary an adjustments budget and submit it to the Mayor for consideration and tabling in the Municipal Council. Furthermore, the act provides that as part of the mid-year budget and performance assessment conducted in terms of section 72, the accounting officer must make recommendations as to whether an adjustment budget has to be passed or not.

Section 28 (2) of the act provide guidelines regarding the preparation of Adjustment Budget as follows:

- (1) A municipality may revise an approved budget through an adjustment budget.
- (2) An adjustment budget –
  - (a) must adjust the revenue and expenditure estimate downwards if there is material under-collection of revenue during the current year;
  - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
  - (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality
  - (d) may authorise the utilization of projected savings in one vote towards spending under another vote;
  - (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current financial year was approved by the council;
  - (f) may correct any errors in the annual budget; and
  - (g) may provide for any other expenditure within a prescribed framework

The recommended adjustment based on the mid-year budget and performance assessment report recommendations, except for adjustments based on sub-sections 28(2)(c), (e) and (g) or unless the additional revenue is as a result of additional transfers allocated to the municipality by provincial or national government, should in accordance with section 23 of the Municipal Budget and Reporting Regulations be tabled in the council not later than 28 February of the current year.

### **3. DISCUSSION**

It is important to note that the proposed adjustment budget made in this report is as a result of the recommendations made by the accounting officer as part of the mid-year budget and performance assessment report tabled in January 2017. The adjustment budget is also based on a balanced approach of ensuring that expenditure does not exceed the available resources and therefore possible savings from different votes have to be identified and resources thereof re-allocated to some priority areas expected to have a shortfall. The basis of the approach to this 2016/17 adjustment budget can be clearly outlined using the following methodology and assumptions:

- (a) A mid-term budget performance report as at 31 January 2017 indicating the original budget with the virements made till that date, as well as the actual amount spent during the first 6 months of the financial year was drawn from the financial system. Based on the actual revenue collected and amount spent till that date the total revenue expected to be collected and amount that would be spent for the full financial year was then projected. The expenditure for the full year was projected by adding the actual amount to date plus 6 month of the budgeted amount.
- (b) The projected amounts for expenditure to be incurred within budget expenditure category under some votes were found to be in excess of the approved budget whilst in some votes were below the approved budget. In instances where the projected expenditure in a vote or votes was in excess of the approved budget additional amount was allocated to that vote or votes whilst in instances where projected expenditure in a vote or votes was below the approved budget the expected amount of savings was re-allocated to a vote or votes with expected shortfall.
- (c) Under revenue there was additional income anticipated to be received and collected based on different factors that came to play during the first half of the financial year.

### **4. STAKEHOLDERS CONSULTED**

Municipal Manager  
Directors of Departments  
MFIP Technical Advisor

## **5. LEGAL IMPLICATIONS**

Compliance with Municipal Finance Management Act, 56 of 2003 and other relevant legislations and regulations.

## **6. STAFF IMPLICATIONS**

Staff capacitation

## **7. FINANCIAL IMPLICATIONS**

Adjustment to the approved budget 2016/2017

## **8. SERVICE DELIVERY IMPLICATIONS**

If the item is not approved it will a negative impact on service delivery

## **9. RISKS**

1. If the adjustment budget is not tabled nor approved spending will be unauthorised;  
and
2. If adjustment budget is not tabled nor approved, the financial year will end-up with negative cash flows.

## **10. ANNEXURES**

B Schedule. (Contained all tables as mentioned above)

## **11. RECOMMENDATIONS:**

1. Council approves the adjustment of the revenue and expenditure estimates downward as there is material under-collection of revenue for the first six months of the current financial year;
2. Council appropriate additional revenues that would become available should National Government confirm funding for drought relief;
3. Council authorise the utilisation of projected savings in one vote towards spending under another vote;
4. Council correct the errors in the annual budget

5. Council adopt and approve the proposed adjustment and narrated in the report and contained in the attached Schedule B. and
6. Council approves the submission of the draft revised Service Delivery and Budget Implementation Plan 2016/2017 by the Accounting Officer to the Executive Mayor no later than 14 days after the approval of the Adjustment Budget 2016/2017 with the Council approving the Revised Service Delivery and Budget Implementation Plan 2016/2017 on or before 31 March 2017.

**(FOR ADOPTION)**

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**Minutes: Council Meeting - 28 /02/2017**

**Proposal 1**

The Executive Mayor, Cllr Makoae proposed that the matter be resolved as recommended with the amendments that provision be made for the increase of upper limits for Mayco Full Time Members as well as the increased stipend to the Ward Committees.

Cllr Vries wanted to sought clarity seeking questions on the matter, however the Speaker indicated that on which point is he rising because the matter has been proposed and seconded, whereby he indicated that his hand was up before the matter was seconded instead he was not given a chance to raise his point.

Discussion ensued whereby Cllr Mokhele seconded the proposal that Cllr Vries be given a chance to seek clarity on the matter.

After some discussion the opposition requested a five (5) minutes caucus which was granted.

Report back from caucus was presented by Cllr Matsau. He indicated that as the opposition comprising of the DA, EFF, Freedom Front Plus and United Front of Civics they were not in support of the matter due to the fact that the report is not containing a detailed breakdown of the expenditure for Ward Committees, individual Councillors, the Mayor, the Speaker and MMC Members. Council could have diverted the expenditure to service delivery issues. Also taking into account the lack of equipment, rather than to increase salaries but to buy equipment and machinery which will result in service delivery improvement.

**Proposal 2**

Based on aforementioned reasons, Cllr Matsau proposed that the adjustment budget not be approved and it was unanimously seconded by all opposition party members present in the meeting.

Since there were two (2) proposals on the table, the Speaker ruled to divide the house in line with the Standing Rules and Orders for the matter to be voted on by way of showing of hands.

**Results of Votes:**

Proposal No 1 = 18

Proposal No 2 = 09

**RESOLVED :**

1. That Council approves the adjustment of the revenue and expenditure estimates downward as there is material under-collection of revenue for the first six months of the current financial year;
  2. That Council appropriate additional revenues that would become available should National Government confirm funding for drought relief;
  3. That Council authorise the utilisation of projected savings in one vote towards spending under another vote;
  4. That Council correct the errors in the annual budget
  5. That Council adopt and approve the proposed adjustment and narrated in the report and contained in the attached Schedule B. and
  6. That Council approves the submission of the draft revised Service Delivery and Budget Implementation Plan 2016/2017 by the Accounting Officer to the Executive Mayor no later than 14 days after the approval of the Adjustment Budget 2016/2017 with the Council approving the Revised Service Delivery and Budget Implementation Plan 2016/2017 on or before 31 March 2017.
  7. That provision be made for the increase in upper limits for Mayco Full Time Members as well as the increased stipend to the Ward Committees.
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### Preparation Instructions

Municipality Name: FS191 Setsoto ▼

CFO Name: Gabriel Banda

Tel: 051 933 9345 Fax:

E-Mail: cfo@setsoto.co.za

Date of Adjustments Budget: 2017/02/28

MTREF: 2016 ▼

Budget Year: 2016/17

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

Name Votes & Sub-Votes

#### Printing Instructions

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Show Reference columns on all sheets

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## ADJUSTMENT BUDGET 2016/17 REPORT

### 1. BACKGROUND

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## 2. NARRATION ON ADJUSTMENT BUDGET

### REVENUE:

The total Revenue needs to be adjusted downwards with an amount of R16,2 million where the biggest contributor for the downwards adjustment is Electricity revenue (R20,8 million), Water revenue (R13,8 million) and Interest on arrear accounts (R11,2 million).

Electricity revenue are a consumption based revenue and is thus determined and controlled by the end user. The revenue can also directly linked to the purchasing of electricity, however the internal consumption also accounts to it.

Due to the shortage of water in the entire region during the first half of the financial year, the consumption of water decreased considerably that contributes for the decrease in the said revenue.

The decrease in Interest revenue is a result of the amount of outstanding debtors that has been written of at year-end 30 June 2016.

The revenue on Property rates has been increase with an amount of R 10,1 million together with Operational Transfers and Grants that increased with R15,0 million.

Operational Transfers and Grants increased due to additional funding received from Government departments. Received R10,0 million from Provincial Treasury and R5,0 million from Provincial Cogta where there is a possibility that the amount might be paid back to Provincial Cogta.

Refer to tables B1 sum and B4

### EXPENDITURE:

The total expenditure needs to be decreased with an amount of R23,9 million and is a result of the following:

Debt impairment increased with an amount of R33,5 million and is based on the non-payment of debtors. This is a non-cash item in the budget.

Depreciation decreased as a result of the proper implementation of the asset register. This is a non-cash item in the budget.

Contracted services needs to be decreased with an amount of R12 million and is based on the performance of the past 6 months expenditure. This is a cash based expenditure.

Transfers and grants need to be increase with an amount of R4,3 million which is a non-cash item and is due to indigent consumers.

Other expenditure needs to be decreased with R37,8 million and are cash based expenditure. These decrease in expenditure items are based on the performance of the preceding 6 months performance.

The R37,8 million consists of the expenditure below:

Repair and Maintenance	R 10 200 000.00
Travelling and subsistence	R 3 700 000.00
Professional fees	R 5 600 000.00
Training	R 1 500 000.00
Legal Costs	R 2 100 000.00
Advertisements	R 2 200 000.00
Licences of software	R 1 200 000.00
Other General expenditure	R 11 300 000.00

Refer to tables B sum and B4

#### **CAPITAL EXPENDITURE:**

Included in the original budget an amount of R9,5 million was budget for vehicles and equipment that needs to be financed through a loan. The loan was thus not approved and or taken up. The savings in operating expenditure was used to finance an amount of R9,4 million capital expenditure.

This capital expenditure was distributed as below:

Mayoral and Speaker vehicle	R 1 500 000.00
Electrification network in Senekal	R 2 500 000.00
Purchase of raw water pumps	R 2 000 000.00
Vehicles (Different departments)	R 3 250 000.00
Furniture and Equipment	R 250 000.00

The remainder of the capital expenditure that was budgeted and funded through grants received remain unchanged.

Refer to table B5.

FS191 Setsoto - Table B1 Adjustments Budget Summary - 2017/02/28

Description	Budget Year 2016/17									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other Adjus.	Total Adjus.	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Govt			Budget	Budget	Budget
	1	2	3	4	5	6	7	8			
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	44,250	-	-	-	-	-	-	-	44,250	45,837	48,695
Service charges	196,977	-	-	-	-	-	(29,537)	(29,537)	167,440	214,597	224,925
Investment revenue	2,200	-	-	-	-	-	(445)	(445)	1,755	1,860	1,972
Transfers recognised - operational	164,563	-	-	-	-	-	14,999	14,999	179,562	190,336	201,756
Other own revenue	33,159	-	-	-	-	-	(11,468)	(11,468)	21,691	22,555	23,909
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>441,149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26,451)</b>	<b>(26,451)</b>	<b>414,698</b>	<b>475,185</b>	<b>501,256</b>
Employee costs	173,039	-	-	-	-	-	(1,067)	(1,067)	171,972	178,223	188,917
Remuneration of councillors	10,714	-	-	-	-	-	427	427	11,141	11,809	12,518
Depreciation & asset impairment	33,573	-	-	-	-	-	(21,284)	(21,284)	12,288	34,123	36,137
Finance charges	1,745	-	-	-	-	-	312	312	2,057	2,181	2,312
Materials and bulk purchases	74,000	-	-	-	-	-	(821)	(821)	73,179	75,911	80,466
Transfers and grants	2,763	-	-	-	-	-	4,683	4,683	7,446	7,893	8,366
Other expenditure	145,159	-	-	-	-	-	(16,355)	(16,355)	128,805	173,580	184,004
<b>Total Expenditure</b>	<b>440,992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(34,105)</b>	<b>(34,105)</b>	<b>406,887</b>	<b>483,720</b>	<b>512,720</b>
<b>Surplus/(Deficit)</b>	<b>157</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,654</b>	<b>7,654</b>	<b>7,811</b>	<b>(8,535)</b>	<b>(11,464)</b>
Transfers recognised - capital	79,552	-	-	-	-	-	2,255	2,255	81,807	86,715	91,051
Contributions recognised - capital & contributed asset	9,500	-	-	-	-	-	(70)	(70)	9,430	9,996	10,496
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>89,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,839</b>	<b>9,839</b>	<b>99,048</b>	<b>88,176</b>	<b>90,083</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>89,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,839</b>	<b>9,839</b>	<b>99,048</b>	<b>88,176</b>	<b>90,083</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>89,052</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(70)</b>	<b>(70)</b>	<b>88,983</b>	<b>92,687</b>	<b>97,321</b>
Transfers recognised - capital	79,552	-	-	-	-	-	-	-	79,552	74,633	81,128
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	9,500	-	-	-	-	-	(9,500)	(9,500)	-	-	-
Internally generated funds	-	-	-	-	-	-	9,430	9,430	9,430	8,170	3,193
<b>Total sources of capital funds</b>	<b>89,052</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(70)</b>	<b>(70)</b>	<b>88,982</b>	<b>82,803</b>	<b>84,321</b>
<b>Financial position</b>											
Total current assets	373,842	-	-	-	-	-	(44,119)	(44,119)	329,723	293,506	251,622
Total non current assets	3,366,566	-	-	-	-	-	199	199	3,366,765	3,568,771	3,747,210
Total current liabilities	40,755	-	-	-	-	-	-	-	40,755	43,201	45,361
Total non current liabilities	82,587	-	-	-	-	-	-	-	82,587	87,542	91,919
<b>Community wealth/Equity</b>	<b>3,617,066</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(43,920)</b>	<b>(43,920)</b>	<b>3,573,146</b>	<b>3,787,535</b>	<b>3,976,912</b>
<b>Cash flows</b>											
Net cash from (used) operating	87,286	-	-	-	-	-	(13,644)	(13,644)	73,642	78,061	81,964
Net cash from (used) investing	(89,052)	-	-	-	-	-	70	70	(88,982)	(94,321)	(99,037)
Net cash from (used) financing	(2,871)	-	-	-	-	-	-	-	(2,871)	(3,044)	(3,196)
<b>Cash/cash equivalents at the year end</b>	<b>(936)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,574)</b>	<b>(13,574)</b>	<b>(14,510)</b>	<b>(19,304)</b>	<b>(20,270)</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	9,142	-	-	-	-	-	(19,525)	(19,525)	(10,383)	(11,006)	(11,556)
Application of cash and investments	19,646	-	-	-	-	-	18,093	18,093	37,739	47,175	53,327
<b>Balance - surplus (shortfall)</b>	<b>(10,504)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(37,618)</b>	<b>(37,618)</b>	<b>(48,122)</b>	<b>(58,181)</b>	<b>(64,884)</b>
<b>Asset Management</b>											
Asset register summary (WDV)	86,675	-	-	-	-	-	(321)	(321)	86,354	91,535	96,112
Depreciation & asset impairment	33,573	-	-	-	-	-	(21,284)	(21,284)	12,288	34,123	36,137
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-
<b>Free services</b>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	4,366	4,628
Revenue cost of free services provided	14,500	-	-	-	-	-	-	-	14,500	1,800	1,800
<b>Households below minimum service level</b>											
Water:	5	-	-	-	-	-	-	-	5	5	5
Sanitation/sewerage:	14	-	-	-	-	-	-	-	14	14	14
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	27	-	-	-	-	-	-	-	27	27	27

FS191 Setsoto - Table B2 Adjustments Budget Financial Performance (standard classification) - 2017/02/28

Standard Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands											
<b>Revenue - Standard</b>											
<i>Governance and administration</i>	123,393	-	-	-	-	-	14,586	14,586	137,979	146,258	153,571
Executive and council	41,233	-	-	-	-	-	16,902	16,902	58,135	61,623	64,704
Budget and treasury office	77,506	-	-	-	-	-	(1,915)	(1,915)	75,591	80,127	84,133
Corporate services	4,654	-	-	-	-	-	(401)	(401)	4,253	4,508	4,733
<i>Community and public safety</i>	1,290	-	-	-	-	-	302	302	1,592	1,200	1,260
Community and social services	476	-	-	-	-	-	217	217	693	735	772
Sport and recreation	65	-	-	-	-	-	(12)	(12)	53	56	59
Public safety	199	-	-	-	-	-	188	188	387	410	430
Housing	550	-	-	-	-	-	(90)	(90)	460	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	27,312	-	-	-	-	-	(0)	(0)	27,312	28,951	30,398
Planning and development	-	-	-	-	-	-	-	-	-	-	-
Road transport	27,312	-	-	-	-	-	(0)	(0)	27,312	28,951	30,398
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	378,207	-	-	-	-	-	(39,155)	(39,155)	339,052	359,395	377,365
Electricity	108,708	-	-	-	-	-	(16,038)	(16,038)	92,670	98,230	103,142
Water	178,929	-	-	-	-	-	(37,625)	(37,625)	141,305	149,783	157,272
Waste water management	42,788	-	-	-	-	-	9,525	9,525	52,313	55,452	58,225
Waste management	47,782	-	-	-	-	-	4,982	4,982	52,764	55,930	58,726
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>530,203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(24,267)</b>	<b>(24,267)</b>	<b>505,936</b>	<b>535,805</b>	<b>562,595</b>
<b>Expenditure - Standard</b>											
<i>Governance and administration</i>	131,845	-	-	-	-	-	(11,376)	(11,376)	120,469	127,697	134,082
Executive and council	38,572	-	-	-	-	-	2,454	2,454	41,026	43,488	45,662
Budget and treasury office	38,847	-	-	-	-	-	12,301	12,301	51,148	54,217	56,927
Corporate services	54,425	-	-	-	-	-	(26,131)	(26,131)	28,295	29,992	31,492
<i>Community and public safety</i>	63,013	-	-	-	-	-	(6,472)	(6,472)	56,541	59,934	62,930
Community and social services	14,225	-	-	-	-	-	(1,296)	(1,296)	12,929	13,704	14,390
Sport and recreation	11,080	-	-	-	-	-	(1,955)	(1,955)	9,125	9,672	10,156
Public safety	22,911	-	-	-	-	-	(870)	(870)	22,040	23,363	24,531
Housing	14,798	-	-	-	-	-	(2,351)	(2,351)	12,447	13,194	13,854
Health	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	38,576	-	-	-	-	-	(14,349)	(14,349)	24,226	25,680	26,964
Planning and development	-	-	-	-	-	-	-	-	-	-	-
Road transport	38,576	-	-	-	-	-	(14,349)	(14,349)	24,226	25,680	26,964
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	207,558	-	-	-	-	-	4,504	4,504	212,062	224,786	236,025
Electricity	94,731	-	-	-	-	-	(6,832)	(6,832)	87,899	93,173	97,832
Water	43,436	-	-	-	-	-	9,188	9,188	52,624	55,782	58,571
Waste water management	32,667	-	-	-	-	-	793	793	33,460	35,467	37,241
Waste management	36,724	-	-	-	-	-	1,354	1,354	38,078	40,363	42,381
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>440,992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27,694)</b>	<b>(27,694)</b>	<b>413,298</b>	<b>438,096</b>	<b>460,001</b>
<b>Surplus/ (Deficit) for the year</b>	<b>89,210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,427</b>	<b>3,427</b>	<b>92,637</b>	<b>97,709</b>	<b>102,594</b>

FS191 Setsoto - Table B2 Adjustments Budget Financial Performance (standard classification) - B - 2017/02/28

Standard Classification Description	Budget Year 2016/17										Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2017/18	+2 2018/19
	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousand												
<b>Revenue - Standard</b>												
<i>Municipal governance and administration</i>	123,393	-	-	-	-	-	14,586	14,586	137,979	146,258	153,571	
Executive and council	41,233	-	-	-	-	-	16,902	16,902	58,135	61,623	64,704	
Mayor and Council	38,165	-	-	-	-	-	3,382	3,382	41,547	44,040	46,242	
Municipal Manager	3,068	-	-	-	-	-	13,520	13,520	16,588	17,583	18,462	
Budget and treasury office	77,506	-	-	-	-	-	(1,915)	(1,915)	75,591	80,127	84,133	
Corporate services	4,654	-	-	-	-	-	(401)	(401)	4,253	4,508	4,733	
Human Resources	1,452	-	-	-	-	-	(156)	(156)	1,296	1,374	1,442	
Information Technology	-	-	-	-	-	-	-	-	-	-	-	
Property Services	925	-	-	-	-	-	(317)	(317)	608	645	677	
Other Admin	2,277	-	-	-	-	-	71	71	2,348	2,489	2,614	
Community and public safety	1,290	-	-	-	-	-	302	302	1,592	1,200	1,260	
Community and social services	476	-	-	-	-	-	217	217	693	735	772	
Libraries and Archives	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-	-	-	
Community halls and Facilities	90	-	-	-	-	-	49	49	140	148	155	
Cemeteries & Crematoriums	342	-	-	-	-	-	184	184	526	557	585	
Child Care	-	-	-	-	-	-	-	-	-	-	-	
Aged Care	-	-	-	-	-	-	-	-	-	-	-	
Other Community	44	-	-	-	-	-	(15)	(15)	29	31	33	
Other Social	-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation	65	-	-	-	-	-	(12)	(12)	53	56	59	
Public safety	199	-	-	-	-	-	188	188	387	410	430	
Police	-	-	-	-	-	-	-	-	-	-	-	
Fire	-	-	-	-	-	-	-	-	-	-	-	
Civil Defence	-	-	-	-	-	-	-	-	-	-	-	
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	
Other	199	-	-	-	-	-	188	188	387	410	430	
Housing	550	-	-	-	-	-	(90)	(90)	460	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	
Clinics	-	-	-	-	-	-	-	-	-	-	-	
Ambulance	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services	27,312	-	-	-	-	-	(0)	(0)	27,312	28,951	30,398	
Planning and development	-	-	-	-	-	-	-	-	-	-	-	
Economic Development/Planning	-	-	-	-	-	-	-	-	-	-	-	
Town Planning/Building	-	-	-	-	-	-	-	-	-	-	-	
Licensing & Regulation	-	-	-	-	-	-	-	-	-	-	-	
Road transport	27,312	-	-	-	-	-	(0)	(0)	27,312	28,951	30,398	
Roads	27,312	-	-	-	-	-	(0)	(0)	27,312	28,951	30,398	
Public Buses	-	-	-	-	-	-	-	-	-	-	-	
Parking Garages	-	-	-	-	-	-	-	-	-	-	-	
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	
Pollution Control	-	-	-	-	-	-	-	-	-	-	-	
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Trading services	378,207	-	-	-	-	-	(39,155)	(39,155)	339,052	359,395	377,365	
Electricity	108,708	-	-	-	-	-	(16,038)	(16,038)	92,670	98,230	103,142	
Electricity Distribution	108,708	-	-	-	-	-	(16,038)	(16,038)	92,670	98,230	103,142	
Electricity Generation	-	-	-	-	-	-	-	-	-	-	-	
Water	178,929	-	-	-	-	-	(37,625)	(37,625)	141,305	149,783	157,272	
Water Distribution	178,929	-	-	-	-	-	(37,625)	(37,625)	141,305	149,783	157,272	
Water Storage	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	42,788	-	-	-	-	-	9,525	9,525	52,313	55,452	58,225	
Sewerage	42,788	-	-	-	-	-	9,525	9,525	52,313	55,452	58,225	
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-	
Public Toilets	-	-	-	-	-	-	-	-	-	-	-	
Waste management	47,782	-	-	-	-	-	4,982	4,982	52,764	55,930	58,726	
Solid Waste	47,782	-	-	-	-	-	4,982	4,982	52,764	55,930	58,726	
Other	-	-	-	-	-	-	-	-	-	-	-	
Air Transport	-	-	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	
Tourism	-	-	-	-	-	-	-	-	-	-	-	
Forestry	-	-	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue - Standard</b>	<b>530,203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(24,267)</b>	<b>(24,267)</b>	<b>505,936</b>	<b>535,805</b>	<b>562,595</b>	
<b>Expenditure - Standard</b>												
Municipal governance and administration	131,845	-	-	-	-	-	(11,376)	(11,376)	120,469	127,697	134,082	
Executive and council	38,572	-	-	-	-	-	2,454	2,454	41,026	43,488	45,662	

<i>Mayor and Council</i>	28,023						9,195	9,195	37,218	39,451	41,424
<i>Municipal Manager</i>	10,548						(6,740)	(6,740)	3,808	4,036	4,238
Budget and treasury office	38,847						12,301	12,301	51,148	54,217	56,927
Corporate services	54,426	-	-	-	-	-	(26,131)	(26,131)	28,295	29,992	31,492
<i>Human Resources</i>	13,916						(2,007)	(2,007)	11,909	12,624	13,255
<i>Information Technology</i>	5,934						(1,291)	(1,291)	4,643	4,922	5,168
<i>Property Services</i>	10,879						(6,089)	(6,089)	4,789	5,076	5,330
<i>Other Admin</i>	23,697						(16,744)	(16,744)	6,953	7,370	7,739
Community and public safety	63,013	-	-	-	-	-	(6,472)	(6,472)	56,541	59,934	62,930
Community and social services	14,225	-	-	-	-	-	(1,296)	(1,296)	12,929	13,704	14,390
<i>Libraries and Archives</i>	148						(148)	(148)	-	-	-
<i>Museums &amp; Art Galleries etc</i>	-						-	-	-	-	-
<i>Community halls and Facilities</i>	195						(17)	(17)	178	189	198
<i>Cemeteries &amp; Crematoriums</i>	4,197						114	114	4,311	4,570	4,798
<i>Child Care</i>	-						-	-	-	-	-
<i>Aged Care</i>	-						-	-	-	-	-
<i>Other Community</i>	9,685						(1,245)	(1,245)	8,439	8,946	9,393
<i>Other Social</i>	-						-	-	-	-	-
Sport and recreation	11,080						(1,955)	(1,955)	9,125	9,672	10,156
Public safety	22,911	-	-	-	-	-	(870)	(870)	22,040	23,363	24,531
<i>Police</i>	16,207						(351)	(351)	15,856	16,807	17,647
<i>Fire</i>	1,258						(396)	(396)	861	913	959
<i>Civil Defence</i>	-						-	-	-	-	-
<i>Street Lighting</i>	-						-	-	-	-	-
<i>Other</i>	5,447						(123)	(123)	5,323	5,643	5,925
Housing	14,798						(2,351)	(2,351)	12,447	13,194	13,854
Health	-	-	-	-	-	-	-	-	-	-	-
<i>Clinics</i>	-						-	-	-	-	-
<i>Ambulance</i>	-						-	-	-	-	-
<i>Other</i>	-						-	-	-	-	-
Economic and environmental services	38,576	-	-	-	-	-	(14,349)	(14,349)	24,226	25,680	26,964
Planning and development	-	-	-	-	-	-	-	-	-	-	-
<i>Economic Development/Planning</i>	-						-	-	-	-	-
<i>Town Planning/Building</i>	-						-	-	-	-	-
<i>Licensing &amp; Regulation</i>	-						-	-	-	-	-
Road transport	38,576	-	-	-	-	-	(14,349)	(14,349)	24,226	25,680	26,964
<i>Roads</i>	36,936						(14,032)	(14,032)	22,904	24,279	25,493
<i>Public Buses</i>	-						-	-	-	-	-
<i>Parking Garages</i>	-						-	-	-	-	-
<i>Vehicle Licensing and Testing</i>	-						-	-	-	-	-
<i>Other</i>	1,639						(317)	(317)	1,322	1,401	1,471
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>	-						-	-	-	-	-
<i>Biodiversity &amp; Landscape</i>	-						-	-	-	-	-
<i>Other</i>	-						-	-	-	-	-
Trading services	207,558	-	-	-	-	-	4,504	4,504	212,062	224,786	236,025
Electricity	94,731	-	-	-	-	-	(6,832)	(6,832)	87,899	93,173	97,832
<i>Electricity Distribution</i>	94,731						(6,832)	(6,832)	87,899	93,173	97,832
<i>Electricity Generation</i>	-						-	-	-	-	-
Water	43,436	-	-	-	-	-	9,188	9,188	52,624	55,782	58,571
<i>Water Distribution</i>	43,436						9,188	9,188	52,624	55,782	58,571
<i>Water Storage</i>	-						-	-	-	-	-
Waste water management	32,667	-	-	-	-	-	793	793	33,460	35,467	37,241
<i>Sewerage</i>	32,667						793	793	33,460	35,467	37,241
<i>Storm Water Management</i>	-						-	-	-	-	-
<i>Public Toilets</i>	-						-	-	-	-	-
Waste management	36,724	-	-	-	-	-	1,354	1,354	38,078	40,363	42,381
<i>Solid Waste</i>	36,724						1,354	1,354	38,078	40,363	42,381
Other	-	-	-	-	-	-	-	-	-	-	-
<i>Air Transport</i>	-						-	-	-	-	-
<i>Abattoirs</i>	-						-	-	-	-	-
<i>Tourism</i>	-						-	-	-	-	-
<i>Forestry</i>	-						-	-	-	-	-
<i>Markets</i>	-						-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>440,992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27,694)</b>	<b>(27,694)</b>	<b>413,298</b>	<b>438,096</b>	<b>460,001</b>
<b>Surplus/ (Deficit) for the year</b>	<b>89,210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,427</b>	<b>3,427</b>	<b>92,637</b>	<b>97,709</b>	<b>102,594</b>

FS191 Setsoto - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 2017/02/28

Vote Description  <i>[Insert departmental structure etc]</i>	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>											
<b>Revenue by Vote</b>											
Vote 1 - Council	38,165	-	-	-	-	-	3,382	3,382	41,547	44,040	46,242
Vote 2 - Corporate Services	1,475	-	-	-	-	-	(85)	(85)	1,390	1,474	1,548
Vote 3 - Municipal Manager	3,068	-	-	-	-	-	13,520	13,520	16,588	17,583	18,462
Vote 4 - Treasury Services	77,506	-	-	-	-	-	(1,915)	(1,915)	75,591	80,127	84,133
Vote 5 - Development Planning & Social Security	49,447	-	-	-	-	-	5,058	5,058	54,505	57,775	60,664
Vote 6 - Engineering Services	360,542	-	-	-	-	-	(44,228)	(44,228)	316,314	335,293	352,058
Vote 7 -	-	-	-	-	-	-	(3,551)	(3,551)	(3,551)	(3,764)	(3,952)
Vote 8 -	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>530,202</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27,818)</b>	<b>(27,818)</b>	<b>502,384</b>	<b>532,527</b>	<b>559,154</b>
<b>Expenditure by Vote</b>											
Vote 1 - Council	13,496	-	-	-	-	-	9,195	9,195	22,690	24,052	25,255
Vote 2 - Corporate Services	42,662	-	-	-	-	-	(12,996)	(12,996)	29,665	31,445	33,017
Vote 3 - Municipal Manager	25,076	-	-	-	-	-	(8,031)	(8,031)	17,045	18,068	18,971
Vote 4 - Treasury Services	38,847	-	-	-	-	-	12,301	12,301	51,147	54,216	56,927
Vote 5 - Development Planning & Social Security	96,704	-	-	-	-	-	(8,709)	(8,709)	87,995	93,275	97,939
Vote 6 - Engineering Services	224,207	-	-	-	-	-	(19,453)	(19,453)	204,754	217,039	227,891
Vote 7 -	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>440,992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27,694)</b>	<b>(27,694)</b>	<b>413,298</b>	<b>438,095</b>	<b>460,000</b>
<b>Surplus/ (Deficit) for the year</b>	<b>89,211</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(124)</b>	<b>(124)</b>	<b>89,086</b>	<b>94,432</b>	<b>99,153</b>



Total Revenue by Vote	530,202	-	-	-	-	-	(27,818)	(27,818)	502,384	532,527	559,154
<b>Expenditure by Vote</b>											
<b>Vote 1 - Council</b>	13,496	-	-	-	-	-	9,195	9,195	22,690	24,052	25,255
1.1 - 0001: Council/General Expenditure	7,643	-	-	-	-	-	11,061	11,061	18,704	19,826	20,817
1.2 - 0003: Mayor Support Office	3,540	-	-	-	-	-	(237)	(237)	3,303	3,501	3,676
1.3 - 0005: Speaker Support Office	2,313	-	-	-	-	-	(1,629)	(1,629)	684	725	761
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Corporate Services</b>	42,662	-	-	-	-	-	(12,996)	(12,996)	29,665	31,445	33,017
2.1 - 0301: Director Corporate	9,685	-	-	-	-	-	999	999	10,684	11,325	11,891
2.2 - 0303: Human Resource Management	8,819	-	-	-	-	-	(1,734)	(1,734)	7,085	7,510	7,885
2.3 - 0304: Payroll Administration	3,019	-	-	-	-	-	(693)	(693)	2,326	2,466	2,589
2.4 - 0305: Legal Services and Communication	6,599	-	-	-	-	-	(3,110)	(3,110)	3,489	3,699	3,884
2.5 - 0306: Director Corporate - Admin	12,113	-	-	-	-	-	(8,878)	(8,878)	3,235	3,429	3,600
2.6 - 0307: Human Resource Development	2,426	-	-	-	-	-	420	420	2,846	3,017	3,168
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Municipal Manager</b>	25,076	-	-	-	-	-	(8,031)	(8,031)	17,045	18,068	18,971
3.1 - 0101: Municipal Manager' Office	8,608	-	-	-	-	-	(2,651)	(2,651)	5,757	6,103	6,408
3.2 - 0102: Risk	10	-	-	-	-	-	(9)	(9)	1	1	1
3.3 - 0103: ID/PPMS Office	6,256	-	-	-	-	-	(3,189)	(3,189)	3,067	3,251	3,413
3.4 - 0105: Internal Audit	4,268	-	-	-	-	-	(691)	(691)	3,577	3,792	3,981
3.5 - 0107: Information Technology	5,934	-	-	-	-	-	(1,291)	(1,291)	4,643	4,922	5,168
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Treasury Services</b>	38,847	-	-	-	-	-	12,301	12,301	51,147	54,216	56,927
4.1 - 0201: Treasury Office	3,382	-	-	-	-	-	704	704	4,086	4,332	4,548
4.2 - 0211: Expenditure	5,592	-	-	-	-	-	393	393	5,984	6,343	6,661
4.3 - 0213: Budget & Reporting	4,753	-	-	-	-	-	(2,987)	(2,987)	1,765	1,871	1,965
4.4 - 0215: Supply Chain Management	5,179	-	-	-	-	-	(2,054)	(2,054)	3,125	3,312	3,478
4.5 - 0221: Revenue Management	13,693	-	-	-	-	-	1,705	1,705	15,398	16,322	17,138
4.6 - 0223: Assets Management	4,248	-	-	-	-	-	(1,350)	(1,350)	2,898	3,072	3,225
4.7 - 0230: Assessment Rates	2,000	-	-	-	-	-	15,890	15,890	17,890	18,964	19,912
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 5 - Development Planning &amp; Social Services</b>	96,704	-	-	-	-	-	(8,709)	(8,709)	87,995	93,275	97,939
5.1 - 0403: Libraries	-	-	-	-	-	-	-	-	-	-	-
5.2 - 0405: Cemeteries	4,197	-	-	-	-	-	114	114	4,311	4,570	4,798
5.3 - 0407: Community Halls	195	-	-	-	-	-	(17)	(17)	178	189	198
5.4 - 0411: Properties	10,853	-	-	-	-	-	(6,089)	(6,089)	4,763	5,049	5,302
5.5 - 0421: Parks and Recreations	11,080	-	-	-	-	-	(1,955)	(1,955)	9,125	9,672	10,156
5.6 - 0431: Traffic Services	6,091	-	-	-	-	-	(123)	(123)	5,968	6,326	6,643
5.7 - 0435: Fire Protection and Civil Defence	1,258	-	-	-	-	-	(396)	(396)	861	913	959
5.8 - 0437: Security Services	16,148	-	-	-	-	-	(351)	(351)	15,797	16,745	17,582
5.9 - 0480: Cleaning Services	36,724	-	-	-	-	-	1,354	1,354	38,078	40,363	42,381
5.10 - Other Community Services	10,159	-	-	-	-	-	(1,245)	(1,245)	8,913	9,448	9,921
<b>Vote 6 - Engineering Services</b>	224,207	-	-	-	-	-	(19,453)	(19,453)	204,754	217,039	227,891
6.1 - 0501: Technical Services - Admin	4,253	-	-	-	-	-	(4,914)	(4,914)	(661)	(701)	(738)
6.2 - 0311: Housing	14,798	-	-	-	-	-	(3,340)	(3,340)	11,458	12,146	12,753
6.3 - 0503: PMU	3,385	-	-	-	-	-	(317)	(317)	3,067	3,251	3,414
6.4 - 0521: Roads & Stormwater	30,939	-	-	-	-	-	(14,032)	(14,032)	16,907	17,921	18,817
6.5 - 0530: Electricity	94,731	-	-	-	-	-	(6,832)	(6,832)	87,899	93,173	97,832
6.6 - 0540: Water Services	43,436	-	-	-	-	-	9,188	9,188	52,624	55,782	58,571
6.7 - 0550: Sewerage	32,667	-	-	-	-	-	793	793	33,460	35,467	37,241
6.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	440,992	-	-	-	-	-	(27,694)	(27,694)	413,298	438,095	460,000
<b>Surplus/ (Deficit) for the year</b>	89,211	-	-	-	-	-	(124)	(124)	89,086	94,432	99,153

FS191 Setsoto - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2017/02/28

Description	Budget Year 2016/17									Budget Year	Budget Year	
	Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjus.	Total Adjus.	Adjusted	Adjusted	Adjusted	
	Budget	3	4	5	6	7	8	9	10	Budget	Budget	
R thousands	A	A1	B	C	D	E	F	G	H			
<b>Revenue By Source</b>												
Property rates	44,250	-	-	-	-	-	-	-	44,250	45,837	48,695	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	87,234	-	-	-	-	-	(20,841)	(20,841)	66,393	94,872	98,016	
Service charges - water revenue	60,638	-	-	-	-	-	(13,864)	(13,864)	46,774	65,166	69,076	
Service charges - sanitation revenue	21,203	-	-	-	-	-	4,210	4,210	25,413	23,530	24,942	
Service charges - refuse revenue	27,902	-	-	-	-	-	958	958	28,859	31,029	32,891	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	1,561	-	-	-	-	-	(303)	(303)	1,257	1,333	1,413	
Interest earned - external investments	2,200	-	-	-	-	-	(445)	(445)	1,755	1,860	1,972	
Interest earned - outstanding debtors	28,568	-	-	-	-	-	(11,284)	(11,284)	17,284	18,321	19,421	
Dividends received	40	-	-	-	-	-	(0)	(0)	40	42	45	
Fines	111	-	-	-	-	-	233	233	344	364	386	
Licences and permits	44	-	-	-	-	-	(15)	(15)	29	31	33	
Agency services	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operating	164,563	-	-	-	-	-	14,999	14,999	179,562	190,336	201,756	
Other revenue	2,835	-	-	-	-	-	(98)	(98)	2,737	2,464	2,611	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>441,149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26,451)</b>	<b>(26,451)</b>	<b>414,698</b>	<b>475,185</b>	<b>501,256</b>	
<b>Expenditure By Type</b>												
Employee related costs	173,039	-	-	-	-	-	(1,067)	(1,067)	171,972	178,223	188,917	
Remuneration of councillors	10,714	-	-	-	-	-	427	427	11,141	11,809	12,518	
Debt impairment	28,000	-	-	-	-	-	33,512	33,512	61,512	65,203	69,115	
Depreciation & asset impairment	33,573	-	-	-	-	-	(21,284)	(21,284)	12,288	34,123	36,137	
Finance charges	1,745	-	-	-	-	-	312	312	2,057	2,181	2,312	
Bulk purchases	74,000	-	-	-	-	-	(821)	(821)	73,179	75,911	80,466	
Other materials	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	33,682	-	-	-	-	-	(12,006)	(12,006)	21,676	33,621	35,654	
Transfers and grants	2,763	-	-	-	-	-	4,683	4,683	7,446	7,893	8,366	
Other expenditure	83,477	-	-	-	-	-	(37,861)	(37,861)	45,617	74,755	79,235	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>	<b>440,992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(34,105)</b>	<b>(34,105)</b>	<b>406,887</b>	<b>483,720</b>	<b>512,720</b>	
<b>Surplus/(Deficit)</b>	<b>157</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,654</b>	<b>7,654</b>	<b>7,811</b>	<b>(8,535)</b>	<b>(11,464)</b>	
Transfers recognised - capital	79,552	-	-	-	-	-	2,255	2,255	81,807	86,715	91,051	
Contributions recognised - capital	9,500	-	-	-	-	-	(70)	(70)	9,430	9,996	10,496	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) before taxation</b>	<b>89,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,839</b>	<b>9,839</b>	<b>99,048</b>	<b>88,176</b>	<b>90,083</b>	
Taxation	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>89,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,839</b>	<b>9,839</b>	<b>99,048</b>	<b>88,176</b>	<b>90,083</b>	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	<b>89,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,839</b>	<b>9,839</b>	<b>99,048</b>	<b>88,176</b>	<b>90,083</b>	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>	<b>89,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,839</b>	<b>9,839</b>	<b>99,048</b>	<b>88,176</b>	<b>90,083</b>	

FS191 Setsoto - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2017/02/28

Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be adjusted</b>											
Vote 1 - Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Treasury Services	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Development Planning & Social Security	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Engineering Services	-	-	-	-	-	-	-	-	-	-	-
Vote 7 -	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>											
Vote 1 - Council	-	-	-	-	-	-	1,500	1,500	1,500	-	-
Vote 2 - Corporate Services	9,500	-	-	-	-	-	(9,445)	(9,445)	55	58	61
Vote 3 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Treasury Services	-	-	-	-	-	-	9,595	9,595	9,595	10,126	10,632
Vote 5 - Development Planning & Social Security	21,679	-	-	-	-	-	(2,920)	(2,920)	18,759	19,884	20,878
Vote 6 - Engineering Services	57,874	-	-	-	-	-	1,200	1,200	59,074	62,618	65,749
Vote 7 -	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	89,052	-	-	-	-	-	(70)	(70)	88,983	92,687	97,321
<b>Total Capital Expenditure - Vote</b>	89,052	-	-	-	-	-	(70)	(70)	88,983	92,687	97,321
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>	9,500	-	-	-	-	-	1,650	1,650	11,150	300	210
Executive and council	-	-	-	-	-	-	1,500	1,500	1,500	-	-
Budget and treasury office	-	-	-	-	-	-	9,595	9,595	9,595	200	200
Corporate services	9,500	-	-	-	-	-	(9,445)	(9,445)	55	100	10
<b>Community and public safety</b>	7,049	-	-	-	-	-	(1,420)	(1,420)	5,629	5,967	2,983
Community and social services	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	7,049	-	-	-	-	-	(1,420)	(1,420)	5,629	5,967	2,983
Public safety	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	7,424	-	-	-	-	-	-	-	7,424	7,869	8,342
Planning and development	-	-	-	-	-	-	-	-	-	-	-
Road transport	7,424	-	-	-	-	-	-	-	7,424	7,869	8,342
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	65,079	-	-	-	-	-	(300)	(300)	64,780	68,666	72,786
Electricity	6,000	-	-	-	-	-	(800)	(800)	5,200	5,512	5,843
Water	30,716	-	-	-	-	-	2,000	2,000	32,716	34,679	36,760
Waste water management	13,734	-	-	-	-	-	0	0	13,734	14,558	15,432
Waste management	14,630	-	-	-	-	-	(1,500)	(1,500)	13,130	13,917	14,752
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	89,052	-	-	-	-	-	(70)	(70)	88,983	82,803	84,321
<b>Funded by:</b>											
National Government	79,552	-	-	-	-	-	-	-	79,552	74,633	81,128
Provincial Government	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital transfers recognised</b>	79,552	-	-	-	-	-	-	-	79,552	74,633	81,128
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	9,500	-	-	-	-	-	(9,500)	(9,500)	-	-	-
Internally generated funds	-	-	-	-	-	-	9,430	9,430	9,430	8,170	3,193
<b>Total Capital Funding</b>	89,052	-	-	-	-	-	(70)	(70)	88,982	82,803	84,321



FS191 Setsoto - Table B6 Adjustments Budget Financial Position - 2017/02/28

Description	Budget Year 2016/17									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other Adjus.	Total Adjus.	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Govt			Budget	Budget	Budget
	3	4	5	6	7	8	9	10			
R thousands	A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>											
<b>Current assets</b>											
Cash	4,035						(18,545)	(18,545)	(14,510)	(15,381)	(16,150)
Call investment deposits	3,107	-	-	-	-	-	(1,500)	(1,500)	1,607	1,703	1,789
Consumer debtors	292,000	-	-	-	-	-	(27,623)	(27,623)	264,377	224,240	178,892
Other debtors	70,600						2,898	2,898	73,498	77,908	81,803
Current portion of long-term receivables	-						-	-	-	-	-
Inventory	4,100						651	651	4,751	5,036	5,288
<b>Total current assets</b>	<b>373,842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(44,119)</b>	<b>(44,119)</b>	<b>329,723</b>	<b>293,506</b>	<b>251,622</b>
<b>Non current assets</b>											
Long-term receivables	-						-	-	-	-	-
Investments	2,000						520	520	2,520	2,671	2,805
Investment property	83,281						-	-	83,281	88,278	92,692
Investment in Associate	-						-	-	-	-	-
Property, plant and equipment	3,263,384	-	-	-	-	-	-	-	3,263,384	3,459,187	3,632,147
Agricultural	-						-	-	-	-	-
Biological	-						-	-	-	-	-
Intangible	3,394						(321)	(321)	3,073	3,257	3,420
Other non-current assets	14,507						-	-	14,507	15,377	16,146
<b>Total non current assets</b>	<b>3,366,566</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>199</b>	<b>199</b>	<b>3,366,765</b>	<b>3,568,771</b>	<b>3,747,210</b>
<b>TOTAL ASSETS</b>	<b>3,740,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(43,920)</b>	<b>(43,920)</b>	<b>3,696,488</b>	<b>3,862,278</b>	<b>3,998,832</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	-						-	-	-	-	-
Borrowing	2,871	-	-	-	-	-	-	-	2,871	3,044	3,196
Consumer deposits	3,000						-	-	3,000	3,180	3,339
Trade and other payables	31,077	-	-	-	-	-	-	-	31,077	32,942	34,589
Provisions	3,807						-	-	3,807	4,035	4,237
<b>Total current liabilities</b>	<b>40,755</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,755</b>	<b>43,201</b>	<b>45,361</b>
<b>Non current liabilities</b>											
Borrowing	11,633	-	-	-	-	-	-	-	11,633	12,331	12,948
Provisions	70,954	-	-	-	-	-	-	-	70,954	75,211	78,972
<b>Total non current liabilities</b>	<b>82,587</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,587</b>	<b>87,542</b>	<b>91,919</b>
<b>TOTAL LIABILITIES</b>	<b>123,342</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123,342</b>	<b>130,743</b>	<b>137,280</b>
<b>NET ASSETS</b>	<b>3,617,066</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(43,920)</b>	<b>(43,920)</b>	<b>3,573,146</b>	<b>3,731,535</b>	<b>3,861,552</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)	3,617,066	-	-	-	-	-	(43,920)	(43,920)	3,573,146	3,787,535	3,976,912
Reserves	-	-	-	-	-	-	-	-	-	-	-
Minorities' interests	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3,617,066</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(43,920)</b>	<b>(43,920)</b>	<b>3,573,146</b>	<b>3,787,535</b>	<b>3,976,912</b>

FS191 Setsoto - Table B7 Adjustments Budget Cash Flows - 2017/02/28

Description	Budget Year 2016/17									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.		Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges	33,188						(15,390)	(15,390)	17,798	18,866	19,809
Service charges	147,733						(15,576)	(15,576)	132,157	140,087	147,091
Other revenue	4,551						(146)	(146)	4,405	4,670	4,903
Government - operating	164,563						15,000	15,000	179,563	190,336	199,853
Government - capital	79,552						2,255	2,255	81,807	86,716	91,052
Interest	15,341						(11,729)	(11,729)	3,613	3,829	4,021
Dividends	40						(0)	(0)	40	42	44
<b>Payments</b>											
Suppliers and employees	(353,175)						16,937	16,937	(336,238)	(356,412)	(374,233)
Finance charges	(1,745)						(312)	(312)	(2,057)	(2,180)	(2,289)
Transfers and Grants	(2,763)						(4,683)	(4,683)	(7,446)	(7,893)	(8,287)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>87,286</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(13,644)</b>	<b>(13,644)</b>	<b>73,642</b>	<b>78,061</b>	<b>81,964</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE	--						--	--	--	--	--
Decrease (Increase) in non-current debtors	--						--	--	--	--	--
Decrease (increase) other non-current receivables	--						--	--	--	--	--
Decrease (increase) in non-current investments	--						--	--	--	--	--
<b>Payments</b>											
Capital assets	(89,052)						70	70	(88,982)	(94,321)	(99,037)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(89,052)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>70</b>	<b>70</b>	<b>(88,982)</b>	<b>(94,321)</b>	<b>(99,037)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans	--						--	--	--	--	--
Borrowing long term/refinancing	--						--	--	--	--	--
Increase (decrease) in consumer deposits	--						--	--	--	--	--
<b>Payments</b>											
Repayment of borrowing	(2,871)						--	--	(2,871)	(3,044)	(3,196)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(2,871)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(2,871)</b>	<b>(3,044)</b>	<b>(3,196)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(4,638)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(13,574)</b>	<b>(13,574)</b>	<b>(18,212)</b>	<b>(19,304)</b>	<b>(20,270)</b>
Cash/cash equivalents at the year begin:	3,702						--	--	3,702	--	--
Cash/cash equivalents at the year end:	(936)						(13,574)	(13,574)	(14,510)	(19,304)	(20,270)

FS191 Setsoto - Table B8 Cash backed reserves/accumulated surplus reconciliation - 2017/02/28

Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
<b>R thousands</b>												
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	(936)	-	-	-	-	-	(13,574)	(13,574)	(14,510)	(19,304)	(20,270)	
Other current investments > 90 days	8,078	-	-	-	-	-	(6,471)	(6,471)	1,607	5,627	5,909	
Non current assets - Investments	2,000	-	-	-	-	-	520	520	2,520	2,671	2,805	
<b>Cash and investments available:</b>	<b>9,142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(19,525)</b>	<b>(19,525)</b>	<b>(10,383)</b>	<b>(11,006)</b>	<b>(11,556)</b>	
<b>Applications of cash and investments</b>												
Unspent conditional transfers	-	-	-	-	-	-	-	-	-	-	-	
Unspent borrowing	-	-	-	-	-	-	-	-	-	-	-	
Statutory requirements	-	-	-	-	-	-	-	-	-	-	-	
Other working capital requirements	19,646	-	-	-	-	-	18,093	18,093	37,739	47,175	53,327	
Other provisions	-	-	-	-	-	-	-	-	-	-	-	
Long term investments committed	-	-	-	-	-	-	-	-	-	-	-	
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Application of cash and investments:</b>	<b>19,646</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,093</b>	<b>18,093</b>	<b>37,739</b>	<b>47,175</b>	<b>53,327</b>	
<b>Surplus(shortfall)</b>	<b>(10,504)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(37,618)</b>	<b>(37,618)</b>	<b>(48,122)</b>	<b>(58,181)</b>	<b>(64,884)</b>	

Description	Budget Year 2016/17									Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands											
<b>CAPITAL EXPENDITURE</b>											
<b>Total New Assets to be adjusted</b>	89,052	-	-	-	-	-	(70)	(70)	88,983	-	-
Infrastructure - Road transport	7,424	-	-	-	-	-	-	-	7,424	-	-
Infrastructure - Electricity	6,000	-	-	-	-	-	(800)	(800)	5,200	-	-
Infrastructure - Water	30,716	-	-	-	-	-	2,000	2,000	32,716	-	-
Infrastructure - Sanitation	13,734	-	-	-	-	-	0	0	13,734	-	-
Infrastructure - Other	14,630	-	-	-	-	-	(1,500)	(1,500)	13,130	-	-
Infrastructure	72,503	-	-	-	-	-	(300)	(300)	72,204	-	-
Community	7,049	-	-	-	-	-	(1,420)	(1,420)	5,629	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	9,500	-	-	-	-	-	1,650	1,650	11,150	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	7,424	-	-	-	-	-	-	-	7,424	-	-
Infrastructure - Road transport	7,424	-	-	-	-	-	-	-	7,424	-	-
Infrastructure - Electricity	6,000	-	-	-	-	-	(800)	(800)	5,200	-	-
Infrastructure - Water	30,716	-	-	-	-	-	2,000	2,000	32,716	-	-
Infrastructure - Sanitation	13,734	-	-	-	-	-	0	0	13,734	-	-
Infrastructure - Other	14,630	-	-	-	-	-	(1,500)	(1,500)	13,130	-	-
Infrastructure	72,503	-	-	-	-	-	(300)	(300)	72,204	-	-
Community	7,049	-	-	-	-	-	(1,420)	(1,420)	5,629	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	9,500	-	-	-	-	-	1,650	1,650	11,150	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	89,052	-	-	-	-	-	(70)	(70)	88,983	-	-
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>											
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	83,281	-	-	-	-	-	-	-	83,281	88,278	92,692
Other assets	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	3,394	-	-	-	-	-	(321)	(321)	3,073	3,257	3,420
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	86,675	-	-	-	-	-	(321)	(321)	86,354	91,535	96,112
<b>EXPENDITURE OTHER ITEMS</b>											
Depreciation & asset impairment	33,573	-	-	-	-	-	(21,284)	(21,284)	12,288	34,123	36,137
Repairs and Maintenance by asset class	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>	33,573	-	-	-	-	-	(21,284)	(21,284)	12,288	34,123	36,137
Renewal of Existing Assets as % of total capex	0.0%	0.0%							0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn	0.0%	0.0%							0.0%	0.0%	0.0%
R&M as a % of PPE	0.0%	0.0%							0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE	0.0%	0.0%							0.0%	0.0%	0.0%

FS191 Setsoto - Table B10 Basic service delivery measurement - 2017/02/28

Description	Budget Year 2016/17										Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
<b>Household service targets</b>												
<b>Water:</b>												
Piped water inside dwelling	3655								4	3655	3655	
Piped water inside yard (but not in dwelling)	9138								9	9138	9138	
Using public tap (at least min.service level)	8224								8	8224	8224	
Other water supply (at least min.service level)	0								-			
<i>Minimum Service Level and Above sub-total</i>	21	-	-	-	-	-	-	-	21	21	21	
Using public tap (< min.service level)	4567								5	4567	4567	
Other water supply (< min.service level)	0								-	0	0	
No water supply	916								1	916	916	
<i>Below Minimum Service Level sub-total</i>	5	-	-	-	-	-	-	-	5	5	5	
<b>Total number of households</b>	<b>27</b>								<b>27</b>	<b>27</b>	<b>27</b>	
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)	9710								9,710	9710	9710	
Flush toilet (with septic tank)	0								-	0	0	
Chemical toilet	0								-	0	0	
Pit toilet (ventilated)	0								-	0	0	
Other toilet provisions (> min.service level)	1316								1,316	1316	1316	
<i>Minimum Service Level and Above sub-total</i>	11,026	-	-	-	-	-	-	-	11,026	11,026	11,026	
Bucket toilet	10526								10,526	10526	10526	
Other toilet provisions (< min.service level)	0								-	0	0	
No toilet provisions	3948								3,948	3948	3948	
<i>Below Minimum Service Level sub-total</i>	14,474	-	-	-	-	-	-	-	14,474	14,474	14,474	
<b>Total number of households</b>	<b>25,500</b>								<b>25,500</b>	<b>25,500</b>	<b>25,500</b>	
<b>Energy:</b>												
Electricity (at least min. service level)	4300								4,300	4300	4300	
Electricity - prepaid (> min.service level)	20000								20,000	20000	20000	
<i>Minimum Service Level and Above sub-total</i>	24,300	-	-	-	-	-	-	-	24,300	24,300	24,300	
Electricity (< min.service level)									-			
Electricity - prepaid (< min. service level)									-			
Other energy sources									-			
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-	-	
<b>Total number of households</b>	<b>24,300</b>								<b>24,300</b>	<b>24,300</b>	<b>24,300</b>	
<b>Refuse:</b>												
Removed at least once a week (min.service)									-			
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-			
Removed less frequently than once a week	27000								27,000	27000	27000	
Using communal refuse dump									-			
Using own refuse dump									-			
Other rubbish disposal									-			
No rubbish disposal									-			
<i>Below Minimum Service Level sub-total</i>	27,000	-	-	-	-	-	-	-	27,000	27,000	27,000	
<b>Total number of households</b>	<b>27,000</b>								<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	
<b>Households receiving Free Basic Service</b>												
Water (6 kilolitres per household per month)									-			
Sanitation (free minimum level service)									-			
Electricity/other energy (50kwh per household per month)									-			
Refuse (removed at least once a week)									-			
<b>Cost of Free Basic Services provided (R'000)</b>												
Water (6 kilolitres per household per month)									-	839	890	
Sanitation (free sanitation service)									-	582	617	
Electricity/other energy (50kwh per household per month)									-	2,268	2,404	
Refuse (removed once a week)									-	677	718	
<b>Total cost of FBS provided (minimum social package)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,366</b>	<b>4,628</b>	
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)									-			
Water (kilolitres per household per month)									-			
Sanitation (kilolitres per household per month)									-			
Sanitation (Rand per household per month)									-			
Electricity (kw per household per month)									-			
Refuse (average litres per week)									-			
<b>Revenue cost of free services provided (R'000)</b>												
Property rates (R15 000 threshold rebate)									-			
Property rates (other exemptions, reductions and rebates)									-	1,800	1,800	
Water	12,000								12,000			
Sanitation	2,500								2,500			
Electricity/other energy									-			
Refuse									-			
Municipal Housing - rental rebates									-			
Housing - top structure subsidies									-			
Other									-			
<b>Total revenue cost of free services provided (total so</b>	<b>14,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,500</b>	<b>1,800</b>	<b>1,800</b>	









## FS191 Setsoto - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 2017/02/28

Description	Budget Year 2016/17							Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	164,562	-	-	-	(0)	(0)	164,562	172,413	181,034
Local Government Equitable Share	158,775				-	-	158,775	168,302	176,717
Finance Management	1,625				-	-	1,625	1,723	1,809
Municipal Infrastructure Grant (MIG)	2,254				(0)	(0)	2,254	2,389	2,509
EPWP Incentive	1,908				-	-	1,908	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
Other transfers and grants [insert description]	-				-	-	-	-	-
<b>Provincial Government:</b>	-	-	-	-	15,000	15,000	15,000	-	-
FS Treasury	-				10,000	10,000	10,000	-	-
FS COGTA	-				5,000	5,000	5,000	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
Other transfers and grants [insert description]	-				-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
[insert description]	-				-	-	-	-	-
	-				-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
[insert description]	-				-	-	-	-	-
	-				-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	164,562	-	-	-	15,000	15,000	179,562	172,413	181,034
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	79,553	-	-	-	-	-	79,553	45,407	47,678
Municipal Infrastructure Grant (MIG)	42,837				-	-	42,837	45,407	47,678
Regional Bulk Infrastructure	30,716				-	-	30,716	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
Other capital transfers INEG	6,000				-	-	6,000	-	-
<b>Provincial Government:</b>	-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]	-				-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
[insert description]	-				-	-	-	-	-
	-				-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
[insert description]	-				-	-	-	-	-
	-				-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	79,553	-	-	-	-	-	79,553	45,407	47,678
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	244,115	-	-	-	15,000	15,000	259,115	217,820	228,711

## FS191 Setsoto - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 2017/02/28

Description	Budget Year 2016/17							Budget Year +1 2017/18	Budget Year +2 2018/19
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands									
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	164,562	-	-	-	-	-	164,562	172,413	181,034
Local Government Equitable Share	158,775						158,775	168,302	176,717
Finance Management	1,625						1,625	1,723	1,809
Municipal Infrastructure Grant (MIG)	2,254						2,254	2,389	2,509
EPWP Incentive	1,908						1,908		
Other transfers and grants [insert description]									
<b>Provincial Government:</b>	-	-	-	-	15,000	15,000	15,000	-	-
FS Treasury	-				10,000	10,000	10,000		
FS COGTA	-				5,000	5,000	5,000		
Other transfers and grants [insert description]									
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
[insert description]									
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
[insert description]									
<b>Total operating expenditure of Transfers and Grants:</b>	164,562	-	-	-	15,000	15,000	179,562	172,413	181,034
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	79,553	-	-	-	-	-	79,553	45,407	47,678
Municipal Infrastructure Grant (MIG)	42,837						42,837	45,407	47,678
Regional Bulk Infrastructure	30,716						30,716		
Other capital transfers INEG	6,000						6,000		
<b>Provincial Government:</b>	-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]									
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
[insert description]									
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-	-
[insert description]									
<b>Total capital expenditure of Transfers and Grants</b>	79,553	-	-	-	-	-	79,553	45,407	47,678
<b>Total capital expenditure of Transfers and Grants</b>	244,115	-	-	-	15,000	15,000	259,115	217,820	228,711

FS191 Setsoto - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 2017/02/28

Description - Standard classification	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																
<b>Revenue - Standard</b>																
<i>Governance and administration</i>	72,067	7,957	5,876	6,364	5,623	5,480	10,220	(1,982)	10,220	10,220	10,220	(4,087)	137,979	146,258	153,571	
Executive and council	66,156	2	100	14	56	5	3,575	7,140	3,575	3,575	3,575	(29,639)	58,135	61,623	64,704	
Budget and treasury office	5,814	7,401	5,509	6,215	5,490	5,398	6,459	(9,074)	6,459	6,459	6,459	23,003	75,591	80,127	84,133	
Corporate services	97	554	67	135	78	77	186	(48)	186	186	186	2,549	4,253	4,508	4,733	
<i>Community and public safety</i>	123	171	100	116	141	104	108	410	108	108	108	(9)	1,592	1,200	1,250	
Community and social services	52	56	52	47	66	47	40	257	40	40	40	(43)	693	735	772	
Sport and recreation	1	2	3	2	16	1	5	(5)	5	5	5	10	53	56	59	
Public safety	17	54	18	41	24	26	17	202	17	17	17	(62)	387	410	430	
Housing	53	59	27	26	36	30	46	(45)	46	46	46	91	460	—	—	
Health	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
<i>Economic and environmental services</i>	15,358	477	(15,358)	—	—	858	2,464	2,464	2,464	2,464	2,464	13,658	27,312	28,951	30,398	
Planning and development	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Road transport	15,358	477	(15,358)	—	—	858	2,464	2,464	2,464	2,464	2,464	13,658	27,312	28,951	30,398	
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
<i>Trading services</i>	29,422	16,671	31,432	23,282	14,835	55,689	23,887	85,428	23,887	23,887	23,887	(23,256)	339,052	359,395	377,365	
Electricity	8,462	7,005	7,212	5,101	5,799	4,625	8,868	(4,875)	8,868	8,868	8,868	23,851	92,670	99,230	103,142	
Water	16,065	4,764	19,329	13,239	4,048	56,850	7,089	72,467	7,089	7,089	7,089	(73,851)	141,305	149,783	157,272	
Waste water management	2,084	2,105	2,109	2,124	2,117	2,117	4,018	8,120	4,018	4,018	4,018	15,464	52,313	55,452	58,225	
Waste management	2,761	2,776	2,781	2,833	2,863	2,098	3,913	9,717	3,913	3,913	3,913	11,281	52,764	55,930	58,725	
<i>Other</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
<b>Total Revenue - Standard</b>	<b>116,971</b>	<b>25,275</b>	<b>21,849</b>	<b>29,762</b>	<b>20,599</b>	<b>72,131</b>	<b>36,679</b>	<b>86,319</b>	<b>36,679</b>	<b>36,679</b>	<b>36,679</b>	<b>(13,888)</b>	<b>505,936</b>	<b>534,805</b>	<b>562,595</b>	
<b>Expenditure - Standard</b>																
<i>Governance and administration</i>	8,662	8,363	8,473	7,243	8,150	19,411	11,273	(14,564)	11,273	11,273	11,273	29,639	120,469	127,697	134,082	
Executive and council	4,460	2,296	2,981	2,777	3,372	4,767	3,538	(5,690)	3,538	3,538	3,538	11,918	41,026	43,488	45,662	
Budget and treasury office	1,864	3,535	2,608	2,022	2,632	5,975	3,036	(572)	3,036	3,036	3,036	20,921	51,148	54,217	58,927	
Corporate services	2,337	2,542	2,884	2,444	2,146	8,669	4,699	(8,323)	4,699	4,699	4,699	(3,200)	28,295	29,992	31,492	
<i>Community and public safety</i>	2,680	3,134	2,913	3,154	3,111	5,883	4,949	(1,364)	4,949	4,949	4,949	17,237	56,541	59,934	62,930	
Community and social services	450	713	471	584	584	813	901	(679)	901	901	901	6,390	12,929	13,704	14,390	
Sport and recreation	622	709	694	751	660	2,059	878	(924)	878	878	878	1,039	9,672	9,672	10,156	
Public safety	1,211	1,344	1,337	1,387	1,233	1,663	2,199	1,097	2,199	2,199	2,199	3,973	22,040	23,363	24,531	
Housing	397	367	410	433	533	1,087	971	(1,360)	971	971	971	6,617	12,447	13,194	13,854	
Health	—	—	—	—	—	261	—	522	—	—	—	(783)	—	—	—	
<i>Economic and environmental services</i>	2,120	2,540	2,552	2,152	2,136	100,384	18,549	12,276	18,549	18,549	18,549	(174,128)	24,226	25,880	26,984	
Planning and development	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Road transport	2,120	2,540	2,552	2,152	2,136	100,384	18,549	12,276	18,549	18,549	18,549	(174,128)	24,226	25,880	26,984	
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
<i>Trading services</i>	9,765	15,820	13,970	9,800	10,274	44,966	18,025	(24,799)	18,025	18,025	18,025	80,164	212,062	224,786	236,025	
Electricity	3,371	9,287	7,473	4,424	5,055	8,802	8,525	(13,937)	8,525	8,525	8,525	29,325	87,899	93,173	97,832	
Water	1,970	2,083	3,155	2,273	2,087	17,579	4,393	(15,013)	4,393	4,393	4,393	20,920	52,624	55,782	58,571	
Waste water management	2,740	2,691	1,493	1,333	1,345	8,404	2,653	(8,005)	2,653	2,653	2,653	12,849	33,460	35,467	37,241	
Waste management	1,684	1,759	1,849	1,771	1,787	10,182	2,455	(12,156)	2,455	2,455	2,455	(2,929)	38,078	40,363	42,381	
<i>Other</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
<b>Total Expenditure - Standard</b>	<b>23,247</b>	<b>29,857</b>	<b>27,907</b>	<b>22,350</b>	<b>23,670</b>	<b>170,644</b>	<b>52,796</b>	<b>(28,472)</b>	<b>52,796</b>	<b>52,796</b>	<b>52,796</b>	<b>(67,088)</b>	<b>413,298</b>	<b>438,096</b>	<b>460,001</b>	
<b>Surplus/(Deficit) 1.</b>	<b>93,724</b>	<b>(4,581)</b>	<b>(6,058)</b>	<b>7,412</b>	<b>(3,071)</b>	<b>(98,513)</b>	<b>(16,116)</b>	<b>114,791</b>	<b>(16,116)</b>	<b>(16,116)</b>	<b>(16,116)</b>	<b>53,399</b>	<b>92,637</b>	<b>97,709</b>	<b>102,594</b>	

FS191 Setsoto - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 2017/02/28

Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>															
<b>Revenue By Source</b>															
Property rates	3,810	3,862	4,001	4,057	4,116	3,690	3,688	13,862	3,688	3,688	3,688	(7,919)	44,250	45,837	48,695
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8,482	5,952	5,659	4,171	4,799	4,625	7,270	(13,572)	7,270	7,270	7,270	17,199	66,393	94,872	98,016
Service charges - water revenue	4,860	4,784	3,971	4,024	4,048	3,925	4,972	(7,914)	4,972	4,972	4,972	9,190	46,774	65,166	69,076
Service charges - sanitation revenue	2,094	2,105	2,109	2,110	2,124	2,117	1,768	5,967	1,768	1,768	1,768	(285)	25,413	23,630	24,942
Service charges - refuse	2,761	2,776	2,781	2,833	2,863	2,098	2,326	3,278	2,326	2,326	2,326	167	28,859	31,029	32,891
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143	158	107	124	132	108	132	(196)	132	132	132	152	1,257	1,333	1,413
Interest earned - external investments	145	158	145	78	1,341	147	183	(262)	183	183	183	(730)	1,755	1,860	1,972
Interest earned - outstanding debtors	1,850	1,704	1,330	2,049	-	1,535	2,381	(8,903)	2,381	2,381	2,381	8,196	17,284	18,321	19,421
Dividends received	-	40	-	-	-	-	3	3	3	3	3	(17)	40	42	45
Fines	14	50	14	39	20	23	9	241	9	9	9	(95)	344	364	386
Licences and permits	-	1	-	-	9	2	4	(11)	4	4	4	14	29	31	33
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	66,156	3,155	(15,358)	-	-	53,783	13,714	28,713	13,714	13,714	13,714	(11,742)	179,562	190,336	201,756
Other revenue	72	529	179	133	147	79	231	196	231	231	231	478	2,737	2,464	2,611
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>90,388</b>	<b>25,275</b>	<b>4,938</b>	<b>19,617</b>	<b>19,599</b>	<b>72,131</b>	<b>36,679</b>	<b>21,423</b>	<b>36,679</b>	<b>36,679</b>	<b>36,679</b>	<b>14,609</b>	<b>414,698</b>	<b>475,185</b>	<b>501,256</b>
<b>Expenditure By Type</b>															
Employee related costs	13,662	15,389	14,569	13,835	13,856	14,681	14,673	13,570	14,673	14,673	14,673	13,719	171,972	178,223	188,917
Remuneration of councillors	864	779	850	800	786	961	668	(1,477)	668	668	668	4,944	11,141	11,809	12,518
Debt impairment	-	-	-	-	-	29,756	2,333	35,846	2,333	2,333	2,333	(13,423)	61,512	65,203	69,115
Depreciation & asset impairment	-	-	-	-	-	109,906	21,355	(22,619)	21,355	21,355	21,355	(160,420)	12,288	34,123	36,137
Finance charges	0	0	0	17	146	863	145	458	145	145	145	(8)	2,057	2,181	2,312
Bulk purchases	2,784	8,589	7,198	4,070	4,220	4,217	6,167	5,345	6,167	6,167	6,167	12,089	73,179	75,911	80,466
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	255	629	1,319	937	1,556	3,410	2,859	(9,534)	2,859	2,859	2,859	11,667	21,676	33,621	35,654
Grants and subsidies	39	42	299	4	6	9	230	230	230	230	230	5,895	7,446	7,893	8,366
Other expenditure	5,643	4,422	3,672	2,688	3,099	6,842	6,821	(29,695)	6,821	6,821	6,821	21,661	45,617	74,755	79,235
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>23,247</b>	<b>29,850</b>	<b>27,907</b>	<b>22,350</b>	<b>23,670</b>	<b>170,644</b>	<b>55,243</b>	<b>(7,876)</b>	<b>55,243</b>	<b>55,243</b>	<b>55,243</b>	<b>(103,875)</b>	<b>406,887</b>	<b>483,720</b>	<b>512,720</b>
<b>Surplus/(Deficit)</b>	<b>67,141</b>	<b>(4,575)</b>	<b>(22,969)</b>	<b>(2,733)</b>	<b>(4,071)</b>	<b>(98,513)</b>	<b>(18,563)</b>	<b>29,299</b>	<b>(18,563)</b>	<b>(18,563)</b>	<b>(18,563)</b>	<b>118,485</b>	<b>7,811</b>	<b>(6,535)</b>	<b>(11,464)</b>
Transfers recognised - capital	26,583	(7)	16,911	10,145	1,000	-	-	81,807	-	-	-	(54,639)	81,807	86,715	91,051
Contributions	-	-	-	-	-	-	-	-	-	-	-	9,437	9,430	9,996	10,496
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>93,724</b>	<b>(4,581)</b>	<b>(6,058)</b>	<b>7,412</b>	<b>(3,071)</b>	<b>(98,513)</b>	<b>(18,563)</b>	<b>111,106</b>	<b>(18,563)</b>	<b>(18,563)</b>	<b>(18,563)</b>	<b>73,283</b>	<b>99,048</b>	<b>88,176</b>	<b>90,083</b>

FS191 Setsoto - Supporting Table SB15 Adjustments Budget - monthly cash flow - 2017/02/28

Monthly cash flows	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Cash Receipts By Source</b>															
Property rates	95	894	892	2,225	3,291	2,332	1,082	1,284	2,332	4,825	5,369	(7,003)	17,798	18,666	19,809
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3,760	5,059	5,252	4,559	5,056	4,615	4,606	3,299	3,425	4,823	4,425	10,592	59,471	63,039	66,191
Service charges - water revenue	461	689	652	677	674	657	718	1,566	1,068	1,865	1,756	2,413	13,216	14,009	14,709
Service charges - sanitation revenue	242	327	331	367	328	339	340	340	2	978	1,026	2,458	26,431	28,017	29,418
Service charges - refuse	291	387	387	431	404	423	434	3,425	2	2	2	2,493	10,680	11,321	11,887
Service charges - other	1,355	1,393	1,564	3,299	2,268	-	-	-	-	-	-	5,980	15,859	16,810	17,651
Rental of facilities and equipment	143	158	107	124	108	108	130	121	108	130	147	419	1,321	1,401	1,471
Interest earned - external investments	121	387	543	66	121	147	71	147	147	147	147	435	1,880	2,004	2,104
Interest earned - outstanding debtors	119	177	131	243	161	189	1,407	1,407	1,407	1,407	1,407	(204)	2,223	2,356	2,474
Dividends received	-	40	-	-	-	-	-	-	-	-	-	0	40	42	45
Fines	14	50	14	39	20	23	49	881	934	981	24	671	44	47	49
Licences and permits	-	1	-	-	9	-	11	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	66,156	3,155	500	930	1,858	52,925	1,700	12,644	39,694	12,644	39,694	0	179,563	190,336	199,853
Other revenue	72	192	23,672	5,463	6,177	-	539	-	-	-	-	(14,958)	21,158	22,428	23,549
<b>Cash Receipts by Source</b>	<b>72,829</b>	<b>13,009</b>	<b>34,144</b>	<b>18,423</b>	<b>20,500</b>	<b>81,756</b>	<b>11,088</b>	<b>22,218</b>	<b>48,521</b>	<b>12,492</b>	<b>12,576</b>	<b>25,021</b>	<b>350,575</b>	<b>371,810</b>	<b>390,190</b>
<b>Other Cash Flows by Source</b>															
Transfers receipts - capital	26,583	-	-	9,215	-	16,560	-	917	17,306	17,306	17,306	11,226	81,807	86,716	91,052
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(39)	-	8	(6)	6	-	-	-	-	-	-	(0)	(32)	(34)	(36)
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>99,373</b>	<b>13,009</b>	<b>34,153</b>	<b>27,631</b>	<b>20,506</b>	<b>78,316</b>	<b>11,086</b>	<b>23,135</b>	<b>63,827</b>	<b>12,492</b>	<b>12,576</b>	<b>36,247</b>	<b>432,351</b>	<b>458,292</b>	<b>481,206</b>
<b>Cash Payments by Type</b>															
Employee related costs	13,979	15,389	14,589	13,835	13,856	14,681	14,019	11,826	14,250	13,586	14,582	17,026	171,578	181,873	190,966
Remuneration of councillors	864	779	850	800	786	961	913	976	927	930	951	1,405	11,141	11,809	12,399
Finance charges	0	0	0	17	146	863	52	-	-	-	-	979	2,057	2,180	2,289
Bulk purchases - Electricity	2,784	8,589	7,198	4,070	4,220	4,217	4,113	3,231	3,425	4,823	4,425	2,080	53,174	56,365	59,183
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	448	629	1,319	937	1,556	5,410	552	662	826	200	826	322	13,676	14,497	15,221
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	39	42	299	4	6	9	2	978	1,026	1,653	2,256	1,132	7,446	7,893	8,287
Other expenditure	17,629	13,597	3,586	2,710	3,978	6,842	2,225	4,070	3,299	4,113	2,710	27,660	92,438	97,984	102,883
<b>Cash Payments by Type</b>	<b>35,743</b>	<b>39,025</b>	<b>27,821</b>	<b>22,372</b>	<b>24,549</b>	<b>32,882</b>	<b>21,875</b>	<b>21,732</b>	<b>23,753</b>	<b>25,304</b>	<b>25,730</b>	<b>50,623</b>	<b>351,510</b>	<b>372,600</b>	<b>391,230</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	6,582	954	10,179	5,339	8,524	9,824	799	8,956	5,987	6,290	8,523	17,027	88,982	94,321	99,037
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	2,871	2,871	3,043	3,195
Other Cash Flows/Payments	-	-	-	-	-	19,059	-	-	-	-	-	(19,059)	-	-	-
<b>Total Cash Payments by Type</b>	<b>42,325</b>	<b>39,979</b>	<b>38,000</b>	<b>27,711</b>	<b>33,073</b>	<b>81,866</b>	<b>22,674</b>	<b>30,888</b>	<b>29,739</b>	<b>31,584</b>	<b>34,253</b>	<b>51,461</b>	<b>443,353</b>	<b>489,955</b>	<b>493,463</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>57,048</b>	<b>(26,970)</b>	<b>(3,848)</b>	<b>(79)</b>	<b>(12,566)</b>	<b>16,451</b>	<b>(11,588)</b>	<b>(7,553)</b>	<b>34,088</b>	<b>(19,102)</b>	<b>(21,677)</b>	<b>(15,214)</b>	<b>(11,013)</b>	<b>(11,673)</b>	<b>(12,257)</b>
Cash/cash equivalents at the monthly/year beginning:	(3,498)	53,550	26,580	22,733	22,653	10,087	26,538	14,949	7,396	41,483	22,381	704	(3,498)	(14,510)	(26,184)
Cash/cash equivalents at the monthly/year end:	53,550	26,580	22,733	22,653	10,087	26,538	14,949	7,396	41,483	22,381	704	(3,498)	(14,510)	(26,184)	(38,441)

