

REPORT: EXECUTIVE MAYOR

1. PURPOSE OF REPORT

The purpose of this report is to submit to Council of the municipality the proposed adjustments on the approved 2019/20 Adjustment Budget for approval and implementation in terms of the Municipal Finance Management Act and the Municipal Budget and Reporting Regulations.

2. BACKGROUND

In consideration of the magnitude and the severity of the COVID 19 pandemic, Cabinet in its special Cabinet meeting held on 15 March 2020, resolved to declare a National State of Disaster, which was duly declared under Government Gazette No 43096. This was followed by the National Address by the President of the Republic of South Africa, during which address the President announced extra ordinary measures to curb and contain the spread of the virus

In terms of Section 28 (1) of the Municipal Finance Management Act, a municipality may revise an approved budget through an adjustment budget.

Section 28 (2) further states that: 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

3. DISCUSSION

It is important to note that the proposed adjustment budget made in this report is because of COVID 19 pandemic. 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 shortfall. The basis of the approach to this 2019/20 adjustment budget can be clearly outlined using the following methodology and assumptions:

- (a) 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.
- (b) 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
Free State Provincial Treasury

5. LEGAL IMPLICATIONS

None

6. STAFF IMPLICATIONS

Staff capacitation

7. FINANCIAL IMPLICATIONS

Revised Annual budget

8. SERVICE DELIVERY IMPLICATIONS

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

9. RISKS

Should the adjustment budget not be approved the municipality might be in the risk of incurring unauthorized and irregular expenditures.

10. ANNEXURES

B Schedule

11. RECOMMENDATIONS:

1. That the sections 28, 69(2) and 72 of Municipal Finance Management Act and section 23 Municipal Budget and Reporting Regulations regarding the handling of Budget Adjustments.
2. That the adjustment budget was made as a result of the COVID 19 pandemic.
3. That the proposed budget adjustments as narrated in the report and contained in B Schedule of the report be approved.

(FOR RESOLUTION)

Minutes: Council Meeting 2020

The Executive Mayor, Cllr Koalane alluded to the Declaration of Disaster as announced on 15 March 2020 and then later the Lockdown was announced.

The Executive Mayor alluded to the expenditure that had to be incurred in efforts to put measures in place to protect against the Covid 19 Pandemic, such as procurement of sanitisers and other required equipment. This expenditure was not initially budgeted for and as a result National Treasury in Circular 99 provided guidance to Municipalities on how the municipalities should handle their financial responsibilities.

The Executive Mayor read an extract from the Circular which indicated that in response to Covid 19, Municipalities were required to reprioritize fund allocations for the 2019/2020 and 2020/2021 financial years towards projects that would assist in the combating of the virus.

The Executive Mayor further explained that as a result, in order to give effect to the Circulars a Second Adjustment Budget for the 2019/2020 financial year was required. He highlighted the affected areas within the adjustment budget that were revised namely, Property Rates, Service Charges, Investment Measures, also reflecting revised figures for own revenue.

After presenting the adjustments, the Executive Mayor proposed that the matter be resolved as follows and was seconded by MMC Hlakane.

RESOLVED:

1. That Council approves the second adjustment of revenue and expenditure estimates for the current financial year,
 2. That Council authorises the utilisation of projected savings in one vote towards the spending in another vote where there is over-spending,
 3. That Council approves the proposed second adjustment budget and narrated report and the Attached B-Schedule,
 4. That Council notes the cash flow shortfall,
 5. That expenditure related to service delivery and COVID-19 related expenditure receive preference on procurement; and
 6. That the budget deficit be approved based on the implementation of Circular 58 related to the depreciation accounting principle.
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Municipal adjustments budgets & supporting tables

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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mfma@treasury.gov.za

Data submission enquiries:
Elsabé Rossouw
National Treasury
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Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name: FS191 Setsoto

CFO Name:

Tel: F

E-Mail:

Date of Adjustments Budget
(dd/mm/yyyy):

MTREF: 2019

Budget Year: 2019/20

Does this municipality have Entities? No

If YES: Identify type of report: Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

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[Click to view](#)

[MFMA Return Forms](#)

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure	
Organisational Structure Votes	Organisational Structure Sub-Votes	Display Sub-Votes	
Vote 1 - Executive and council	Vote 1 Executive and council	VOTE1	Balance type CY CAB:YR1:PE Balance type PY BB:YR1:PER
Vote 2 - Municipal Manager	1.1 Mayor and Council: Council General (Dept 1)	1.1 - Mayor and Council: Council General (Dept 1) VOTE1.1	Balance type Consol CAB:YR0:M Balance type for SC9 BB:RND:
Vote 3 - Treasury	1.2 Mayor and Council: Mayor Support Office (Dept 3)	1.2 - Mayor and Council: Mayor Support Office (Dept 3) VOTE1.2	
Vote 4 - Corporate Services	1.3 Mayor and Council: Speaker Support Office (Dept 5)	1.3 - Mayor and Council: Speaker Support Office (Dept 5) VOTE1.3	
Vote 5 - Development Planning and Social Security	1.4 Default	VOTE99	
Vote 6 - Development Planning and Social Security	1.5 Default	VOTE99	
Vote 7 - Engineering Services	1.6 Default	VOTE99	
Vote 8 - Default	1.7 Default	VOTE99	
Vote 9 - Default	1.8 Default	VOTE99	
Vote 10 - Default	1.9 Default	VOTE99	
Vote 11 - Default	1.10 Default	VOTE99	
Vote 12 - Default	Vote 2 Municipal Manager	VOTE2	
Vote 13 - Default	2.1 Municipal Manager Town Secretary and Chief Executive: Office of the	2.1 - Municipal Manager Town Secretary and Chief Executive: VOTE2.1	
Vote 14 - Default	2.2 Governance Function: Internal Audit (Dept 105)	2.2 - Governance Function: Internal Audit (Dept 105) VOTE2.2	
Vote 15 - Default	2.3 Corporate Wide Strategic Planning (IDPs LEDs): IDP/PMS Office (Dept	2.3 - Corporate Wide Strategic Planning (IDPs LEDs): IDP/PMS VOTE2.3	
	2.4 Information Technology: Information Technology (Dept 107)	2.4 - Information Technology: Information Technology (Dept 10 VOTE2.4	
	2.5 Risk Management: Risk Management (Dept 102)	2.5 - Risk Management: Risk Management (Dept 102) VOTE2.5	
	2.6 Default	VOTE99	
	2.7 Default	VOTE99	
	2.8 Default	VOTE99	
	2.9 Default	VOTE99	
	2.10 Default	VOTE99	
	Vote 3 Treasury	VOTE3	
	3.1 Finance: Default	VOTE3.1	
	3.2 Budget and Treasury Office: Budget and Reporting (Dept 213)	3.2 - Budget and Treasury Office: Budget and Reporting (Dept VOTE3.2	
	3.3 Budget and Treasury Office: Budget and Treasury Office General (De	3.3 - Budget and Treasury Office: Budget and Treasury Office (VOTE3.3	
	3.4 Finance: Assessment Rates (Dept 230)	3.4 - Finance: Assessment Rates (Dept 230) VOTE3.4	
	3.5 Finance: Expenditure Management (Dept 211)	3.5 - Finance: Expenditure Management (Dept 211) VOTE3.5	
	3.6 Finance: Revenue Management (Dept 221)	3.6 - Finance: Revenue Management (Dept 221) VOTE3.6	
	3.7 Asset Management: Asset Management (Dept 223)	3.7 - Asset Management: Asset Management (Dept 223) VOTE3.7	
	3.8 Default	VOTE99	
	3.9 Default	VOTE99	
	3.10 Default	VOTE99	
	Vote 4 Corporate Services	VOTE4	
	4.1 Administrative and Corporate Support: Administration and Support (D	4.1 - Administrative and Corporate Support: Administration and VOTE4.1	
	4.2 Administrative and Corporate Support: Corporate Service Managemen	4.2 - Administrative and Corporate Support: Corporate Service VOTE4.2	
	4.3 Human Resources: Human Resource Development (Dept 307)	4.3 - Human Resources: Human Resource Development (Dept VOTE4.3	
	4.4 Human Resources: Human Resource Administration (Dept 303)	4.4 - Human Resources: Human Resource Administration (Dej VOTE4.4	
	4.5 Human Resources: Payroll Section (Dept 304)	4.5 - Human Resources: Payroll Section (Dept 304) VOTE4.5	
	4.6 Legal Services: Legal Service and Communication (Dept 305)	4.6 - Legal Services: Legal Service and Communication (Dept VOTE4.6	
	4.7 Default	VOTE99	
	4.8 Default	VOTE99	
	4.9 Default	VOTE99	
	4.10 Default	VOTE99	
	Vote 5 Development Planning and Social Security	VOTE5	
	5.1 Cemeteries Funeral Parlours and Crematoriums: Cemeteries (Dept 40	5.1 - Cemeteries Funeral Parlours and Crematoriums: Cemeteri VOTE5.1	
	5.2 Community Halls and Facilities: Halls (Dept 407)	5.2 - Community Halls and Facilities: Halls (Dept 407) VOTE5.2	
	5.3 Disaster Management: Disaster Management (Dept 436)	5.3 - Disaster Management: Disaster Management (Dept 436) VOTE5.3	
	5.4 Corporate Wide Strategic Planning (IDPs LEDs): LED and Tourism (D	5.4 - Corporate Wide Strategic Planning (IDPs LEDs): LED and VOTE5.4	
	5.5 Recreational Facilities: Caravan Park (Dept 421)	5.5 - Recreational Facilities: Caravan Park (Dept 421) VOTE5.5	
	5.6 Recreational Facilities: Swimming Pool (Dept 409)	5.6 - Recreational Facilities: Swimming Pool (Dept 409) VOTE5.6	
	5.7 Sports Grounds and Stadiums: Sport Grounds and Stadiums (Dept 4	5.7 - Sports Grounds and Stadiums: Sport Grounds and Stadium VOTE5.7	
	5.8 Property Services: Properties (Dept 411)	5.8 - Property Services: Properties (Dept 411) VOTE5.8	
	5.9 Libraries and Archives: Library (Dept 403)	5.9 - Libraries and Archives: Library (Dept 403) VOTE5.9	
	5.10 Default	VOTE99	
	Vote 6 Development Planning and Social Security	VOTE6	
	6.1 Fire Fighting and Protection: Fire Fighting (Dept 435)	6.1 - Fire Fighting and Protection: Fire Fighting (Dept 435) VOTE6.1	
	6.2 Police Forces Traffic and Street Parking Control: Security Services (D	6.2 - Police Forces Traffic and Street Parking Control: Security VOTE6.2	
	6.3 Police Forces Traffic and Street Parking Control: Traffic (Dept 431)	6.3 - Police Forces Traffic and Street Parking Control: Traffic (D VOTE6.3	
	6.4 Solid Waste Disposal (Landfill Sites): Waste Management (Dept 480	6.4 - Solid Waste Disposal (Landfill Sites): Waste Management VOTE6.4	
	6.5 Solid Waste Removal: Comm Serv Admin (Dept 401)	6.5 - Solid Waste Removal: Comm Serv Admin (Dept 401) VOTE6.5	
	6.6 Default	VOTE99	
	6.7 Default	VOTE99	
	6.8 Default	VOTE99	
	6.9 Default	VOTE99	
	6.10 Default	VOTE99	
	Vote 7 Engineering Services	VOTE7	
	7.1 Core Function: Electricity	7.1 - Core Function: Electricity VOTE7.1	
	7.2 Electricity: Electricity Distribution (Dept 530)	7.2 - Electricity: Electricity Distribution (Dept 530) VOTE7.2	
	7.3 Roads: Roads and Storm Water (Dept 521)	7.3 - Roads: Roads and Storm Water (Dept 521) VOTE7.3	
	7.4 Roads: Tech Serv Admin (Dept 501)	7.4 - Roads: Tech Serv Admin (Dept 501) VOTE7.4	
	7.5 Sewerage: Sewerage Services (Dept 550)	7.5 - Sewerage: Sewerage Services (Dept 550) VOTE7.5	
	7.6 Water Distribution: Water Distribution (540)	7.6 - Water Distribution: Water Distribution (540) VOTE7.6	
	7.7 Water TreatWater Treatment (Dept 540)	7.7 - Water TreatWater Treatment (Dept 540) VOTE7.7	
	7.8 Water Distribution	7.8 - Water Distribution VOTE7.8	
	7.9 Default	VOTE99	
	7.10 Default	VOTE99	
	Vote 8 Default	VOTE99	
	8.1 Default	8.1 - [Name of sub-vote] VOTE99	
	8.2 Default	VOTE99	
	8.3 Default	VOTE99	
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	8.10 Default	VOTE99	
	Vote 9 Default	VOTE99	
	9.1 Default	9.1 - [Name of sub-vote] VOTE99	
	9.2 Default	VOTE99	
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	9.10 Default	VOTE99	
	Vote 10 Default	VOTE99	
	10.1 Default	10.1 - [Name of sub-vote] VOTE99	
	10.2 Default	VOTE99	
	10.3 Default	VOTE99	
	10.4 Default	VOTE99	
	10.5 Default	VOTE99	
	10.6 Default	VOTE99	
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	10.9 Default	VOTE99	
	10.10 Default	VOTE99	
	Vote 11 Default	VOTE99	
	11.1 Default	11.1 - [Name of sub-vote] VOTE99	
	11.2 Default	VOTE99	
	11.3 Default	VOTE99	
	11.4 Default	VOTE99	
	11.5 Default	VOTE99	
	11.6 Default	VOTE99	
	11.7 Default	VOTE99	
	11.8 Default	VOTE99	
	11.9 Default	VOTE99	
	11.10 Default	VOTE99	
	Vote 12 Default	VOTE99	
	12.1 Default	12.1 - [Name of sub-vote] VOTE99	
	12.2 Default	VOTE99	
	12.3 Default	VOTE99	
	12.4 Default	VOTE99	
	12.5 Default	VOTE99	
	12.6 Default	VOTE99	
	12.7 Default	VOTE99	
	12.8 Default	VOTE99	
	12.9 Default	VOTE99	
	12.10 Default	VOTE99	
	Vote 13 Default	VOTE99	
	13.1 Default	13.1 - [Name of sub-vote] VOTE99	
	13.2 Default	VOTE99	
	13.3 Default	VOTE99	
	13.4 Default	VOTE99	
	13.5 Default	VOTE99	
	13.6 Default	VOTE99	
	13.7 Default	VOTE99	
	13.8 Default	VOTE99	
	13.9 Default	VOTE99	
	13.10 Default	VOTE99	
	Vote 14 Default	VOTE99	
	14.1 Default	14.1 - [Name of sub-vote] VOTE99	
	14.2 Default	VOTE99	
	14.3 Default	VOTE99	
	14.4 Default	VOTE99	
	14.5 Default	VOTE99	
	14.6 Default	VOTE99	
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	14.8 Default	VOTE99	
	14.9 Default	VOTE99	
	14.10 Default	VOTE99	
	Vote 15 Default	VOTE99	
	15.1 Default	15.1 - [Name of sub-vote] VOTE99	
	15.2 Default	VOTE99	
	15.3 Default	VOTE99	
	15.4 Default	VOTE99	
	15.5 Default	VOTE99	
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	15.8 Default	VOTE99	

15.9
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Default
Default

VOTE99
VOTE99

FS191 Setsoto - Contact Information

A. GENERAL INFORMATION			
Municipality	FS191 Setsoto	Set name on 'Instructions' sheet	
Grade		3 1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	FS FREE STATE		
Web Address	www.setsoto.info		
e-mail Address	manager@setsoto.co.za		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	116		
City / Town	FICKSBURG		
Postal Code	9730		
Street address			
Building	Municipal Building		
Street No. & Name	27 Voortrekker Street		
City / Town	FICKSBURG		
Postal Code	9730		
General Contacts			
Telephone number	051 933 9345		
Fax number			
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number	6112285758089	ID Number	8502250877088
Title	Mr	Title	Miss
Name	Krog Mokhuoane	Name	Sellwane Sehola
Telephone number	051 933 9405	Telephone number	051 933 9426
Cell number	071 981 1557	Cell number	078 329 3722
Fax number	051 933 9397	Fax number	051 933 9397
E-mail address	mokhuoane@setsoto.co.za	E-mail address	secspeaker@setsoto.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	7009225362080
Title		Title	Mr
Name		Name	Thabang Mokoena
Telephone number		Telephone number	051 933 9395
Cell number		Cell number	083 592 7140
Fax number		Fax number	-
E-mail address		E-mail address	pamayor@setsoto.co.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	62032957773083	ID Number	7708140360083
Title	Mr	Title	Mrs
Name	Tshepiso Ramakarane	Name	Ntsekiseng Ramokgadi
Telephone number	051 933 9302	Telephone number	051 933 9302
Cell number	082 906 2015	Cell number	072 700 4088
Fax number	051 933 9363	Fax number	051 933 9363
E-mail address	tshepiso@setsoto.co.za	E-mail address	manager@setsoto.co.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	7803310336086
Title		Title	Miss
Name	Vacant	Name	Ester Makhalema
Telephone number	051 - 933 9301	Telephone number	051 - 933 9301
Cell number		Cell number	082 0970 673
Fax number	051 - 933 9343	Fax number	051 - 933 9343

E-mail address	cfo@setsoto.co.za	E-mail address	finance@setsoto.co.za
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FS191 Setsoto - Table B1 Adjustments Budget Summary -

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	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	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	62,336	-	-	-	-	-	3,428	3,428	65,764	68,725	72,849
Service charges	222,550	-	-	-	-	-	(14,793)	(14,793)	207,756	245,361	260,082
Investment revenue	1,600	-	-	-	-	-	2,564	2,564	4,164	4,825	1,764
Transfers recognised - operational	196,383	-	-	-	-	-	556	556	196,939	210,246	223,147
Other own revenue	38,905	-	-	-	-	-	1,704	1,704	40,609	45,594	43,293
Total Revenue (excluding capital transfers and contributions)	521,774	-	-	-	-	-	(6,540)	(6,540)	515,234	574,751	601,135
Employee costs	216,114	-	-	-	-	-	(16,587)	(16,587)	199,528	238,266	252,562
Remuneration of councillors	13,725	-	-	-	-	-	(1,153)	(1,153)	12,573	14,154	15,132
Depreciation & asset impairment	119,015	-	-	-	-	-	-	-	119,015	249,015	263,956
Finance charges	7,966	-	-	-	-	-	(176)	(176)	7,790	7,785	8,782
Materials and bulk purchases	114,193	-	-	-	-	-	(18,069)	(18,069)	96,124	148,850	130,989
Transfers and grants	17,314	-	-	-	-	-	11,566	11,566	28,879	22,327	18,617
Other expenditure	110,357	-	-	-	-	-	(7,886)	(7,886)	102,472	137,111	136,700
Total Expenditure	598,684	-	-	-	-	-	(32,304)	(32,304)	566,380	817,507	826,738
Surplus/(Deficit)	(76,910)	-	-	-	-	-	25,764	25,764	(51,146)	(242,756)	(225,603)
Transfers recognised - capital	144,924	-	-	-	-	-	-	-	144,924	169,915	164,616
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	4,500	4,500	4,500	-	-
Surplus/(Deficit) after capital transfers & contributions	68,014	-	-	-	-	-	30,264	30,264	98,278	(72,841)	(60,987)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	68,014	-	-	-	-	-	30,264	30,264	98,278	(72,841)	(60,987)
Capital expenditure & funds sources											
Capital expenditure	170,382	-	-	-	-	-	1,310	1,310	171,692	243,723	190,074
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-	-	-
Financial position											
Total current assets	(103,168)	-	-	-	-	-	7,541	7,541	(95,627)	(123,743)	(232,826)
Total non current assets	171,982	-	-	-	-	-	(245)	(245)	171,737	245,323	190,874
Total current liabilities	-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	68,014	-	-	-	-	-	30,264	30,264	98,278	39,481	(41,952)
Cash flows											
Net cash from (used) operating	172,081	-	-	-	-	-	67,073	67,073	239,155	207,063	219,487
Net cash from (used) investing	(167,459)	-	-	-	-	-	(3,972)	(3,972)	(171,431)	(189,274)	(200,678)
Net cash from (used) financing	(3,219)	-	-	-	-	-	3,219	3,219	-	-	-
Cash/cash equivalents at the year end	1,403	-	-	-	-	-	66,320	66,320	67,724	17,790	18,809
Cash backing/surplus reconciliation											
Cash and investments available	(103,168)	-	-	-	-	-	29,709	29,709	(73,459)	(123,743)	(232,826)
Application of cash and investments	-	-	-	-	-	-	21,253	21,253	21,253	-	-
Balance - surplus (shortfall)	(103,168)	-	-	-	-	-	8,456	8,456	(94,712)	(123,743)	(232,826)
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	117,728	-	-	-	-	-	-	-	117,728	124,792	247,728
Renewal and Upgrading of Existing Assets	47,193	-	-	-	-	-	(47,193)	(47,193)	-	22,793	45,938
Repairs and Maintenance	23,400	-	-	-	-	-	(23,400)	(23,400)	-	24,623	51,708
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	1	-	-	-	-	-	-	-	1	1	1
Sanitation/sewerage:	11	-	-	-	-	-	-	-	11	11	11
Energy:	3	-	-	-	-	-	-	-	3	3	3
Refuse:	19	-	-	-	-	-	-	-	19	19	19

References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
2. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not rec
3. Increases of funds approved under MFMA section 31
4. Adjustments approved in accordance with MFMA section 29
5. Adjustments to transfers from National or Provincial Government
6. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error corre
7. G = B + C + D + E + F
8. Adjusted Budget H = (A or A1/2 etc) + G

FS191 Setsoto - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		155,160	-	-	-	-	-	13,843	13,843	169,002	175,385	173,505
Executive and council		54,467	-	-	-	-	-	309	309	54,775	58,539	62,448
Finance and administration		100,693	-	-	-	-	-	13,534	13,534	114,227	116,846	111,056
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1,250	-	-	-	-	-	1,198	1,198	2,447	2,240	1,378
Community and social services		1,169	-	-	-	-	-	(363)	(363)	807	857	1,289
Sport and recreation		41	-	-	-	-	-	(17)	(17)	24	24	45
Public safety		23	-	-	-	-	-	899	899	922	970	25
Housing		17	-	-	-	-	-	678	678	694	388	18
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		102,267	-	-	-	-	-	3	3	102,270	126,495	114,838
Planning and development		70,161	-	-	-	-	-	3	3	70,164	92,154	80,045
Road transport		32,106	-	-	-	-	-	-	-	32,106	34,342	34,793
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		408,021	-	-	-	-	-	(17,083)	(17,083)	390,938	416,325	456,786
Energy sources		108,068	-	-	-	-	-	(8,359)	(8,359)	99,708	106,330	120,664
Water management		167,296	-	-	-	-	-	(6,602)	(6,602)	160,694	168,696	187,426
Waste water management		67,783	-	-	-	-	-	(2,415)	(2,415)	65,367	72,253	76,161
Waste management		64,875	-	-	-	-	-	294	294	65,169	69,046	72,535
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	666,698	-	-	-	-	-	(2,040)	(2,040)	664,658	720,444	746,506
Expenditure - Functional												
Governance and administration		169,815	-	-	-	-	-	(3,691)	(3,691)	166,124	178,962	178,985
Executive and council		54,029	-	-	-	-	-	1,184	1,184	55,213	54,607	52,902
Finance and administration		110,951	-	-	-	-	-	(4,104)	(4,104)	106,847	119,581	120,753
Internal audit		4,835	-	-	-	-	-	(771)	(771)	4,064	4,774	5,330
Community and public safety		46,677	-	-	-	-	-	(11,254)	(11,254)	35,423	56,500	51,139
Community and social services		11,344	-	-	-	-	-	(6,267)	(6,267)	5,077	8,222	12,438
Sport and recreation		9,516	-	-	-	-	-	(954)	(954)	8,561	9,266	10,491
Public safety		11,462	-	-	-	-	-	(2,438)	(2,438)	9,024	21,561	12,636
Housing		13,738	-	-	-	-	-	(1,594)	(1,594)	12,144	16,797	14,956
Health		618	-	-	-	-	-	-	-	618	655	618
Economic and environmental services		153,504	-	-	-	-	-	(13,309)	(13,309)	140,194	164,087	288,672
Planning and development		11,235	-	-	-	-	-	(314)	(314)	10,921	12,691	12,441
Road transport		142,269	-	-	-	-	-	(12,995)	(12,995)	129,274	151,396	276,231
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		228,689	-	-	-	-	-	(4,050)	(4,050)	224,638	281,415	269,662
Energy sources		95,002	-	-	-	-	-	(12,303)	(12,303)	82,699	111,194	104,737
Water management		54,506	-	-	-	-	-	12,863	12,863	67,369	77,968	77,051
Waste water management		43,994	-	-	-	-	-	(3,972)	(3,972)	40,022	53,044	48,155
Waste management		35,186	-	-	-	-	-	(638)	(638)	34,548	39,208	39,718
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	598,684	-	-	-	-	-	(32,304)	(32,304)	566,380	680,964	788,458
Surplus/ (Deficit) for the year		68,014	-	-	-	-	-	30,264	30,264	98,278	39,481	(41,952)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

FS191 Setsoto - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2019/20									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	Adjusted Budget
		5	6	7	8	9	10	11	12			
R thousand	1	A	A1	B	C	D	E	F	G	H		
Community Parks (including Nurseries)		-						-	-	-	-	-
Recreational Facilities		-						-	-	-	-	-
Sports Grounds and Stadiums		9,516						(954)	(954)	8,561	9,266	10,491

FS191 Setsoto - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2019/20									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	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousand	1												
Public safety		11,462	-	-	-	-	-	(2,438)	(2,438)	9,024	21,561	12,636	
Civil Defence		-	-	-	-	-	-	-	-	-	-	-	
Cleansing		-	-	-	-	-	-	-	-	-	-	-	
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-	
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-	
Fire Fighting and Protection		1,312	-	-	-	-	-	(580)	(580)	732	971	1,447	
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	-	-	
Police Forces, Traffic and Street Parking Control		10,150	-	-	-	-	-	(1,858)	(1,858)	8,292	20,590	11,190	
Pounds		-	-	-	-	-	-	-	-	-	-	-	
Housing		13,738	-	-	-	-	-	(1,594)	(1,594)	12,144	16,797	14,956	
Housing		13,738	-	-	-	-	-	(1,594)	(1,594)	12,144	16,797	14,956	
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-	
Health		618	-	-	-	-	-	-	-	618	655	618	
Ambulance		-	-	-	-	-	-	-	-	-	-	-	
Health Services		618	-	-	-	-	-	-	-	618	655	618	
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-	
Food Control		-	-	-	-	-	-	-	-	-	-	-	
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-	-	-	
Vector Control		-	-	-	-	-	-	-	-	-	-	-	
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		153,504	-	-	-	-	-	(13,309)	(13,309)	140,194	164,087	288,672	
Planning and development		11,235	-	-	-	-	-	(314)	(314)	10,921	12,691	12,441	
Billboards		-	-	-	-	-	-	-	-	-	-	-	
Corporate Wide Strategic Planning (IDPs, LEDs)		7,924	-	-	-	-	-	(4,149)	(4,149)	3,775	8,612	8,792	
Central City Improvement District		-	-	-	-	-	-	-	-	-	-	-	
Development Facilitation		-	-	-	-	-	-	-	-	-	-	-	
Economic Development/Planning		-	-	-	-	-	-	-	-	-	-	-	
Regional Planning and Development		-	-	-	-	-	-	-	-	-	-	-	
Town Planning, Building Regulations and Enforcement, and City Engineer		-	-	-	-	-	-	-	-	-	-	-	
Project Management Unit		3,310	-	-	-	-	-	3,835	3,835	7,146	4,079	3,650	
Provincial Planning		-	-	-	-	-	-	-	-	-	-	-	
Support to Local Municipalities		-	-	-	-	-	-	-	-	-	-	-	
Road transport		142,269	-	-	-	-	-	(12,995)	(12,995)	129,274	151,396	276,231	
Public Transport		-	-	-	-	-	-	-	-	-	-	-	
Road and Traffic Regulation		142,269	-	-	-	-	-	(12,995)	(12,995)	129,274	151,396	276,231	
Roads		-	-	-	-	-	-	-	-	-	-	-	
Taxi Ranks		-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-	-	-	
Coastal Protection		-	-	-	-	-	-	-	-	-	-	-	
Indigenous Forests		-	-	-	-	-	-	-	-	-	-	-	
Nature Conservation		-	-	-	-	-	-	-	-	-	-	-	
Pollution Control		-	-	-	-	-	-	-	-	-	-	-	
Soil Conservation		-	-	-	-	-	-	-	-	-	-	-	
Trading services		228,689	-	-	-	-	-	(4,050)	(4,050)	224,638	281,415	269,662	
Energy sources		95,002	-	-	-	-	-	(12,303)	(12,303)	82,699	111,194	104,737	
Electricity		95,002	-	-	-	-	-	(12,303)	(12,303)	82,699	111,194	104,737	
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-	-	-	
Nonelectric Energy		-	-	-	-	-	-	-	-	-	-	-	
Water management		54,506	-	-	-	-	-	12,863	12,863	67,369	77,968	77,051	
Water Treatment		-	-	-	-	-	-	-	-	-	-	-	
Water Distribution		54,506	-	-	-	-	-	12,863	12,863	67,369	77,968	77,051	
Water Storage		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		43,994	-	-	-	-	-	(3,972)	(3,972)	40,022	53,044	48,155	
Public Toilets		-	-	-	-	-	-	-	-	-	-	-	
Sewerage		43,994	-	-	-	-	-	(3,972)	(3,972)	40,022	53,044	48,155	
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment		-	-	-	-	-	-	-	-	-	-	-	
Waste management		35,186	-	-	-	-	-	(638)	(638)	34,548	39,208	39,718	
Recycling		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)		1,242	-	-	-	-	-	-	-	1,242	1,317	1,242	
Solid Waste Removal		33,944	-	-	-	-	-	(638)	(638)	33,306	37,892	38,476	
Street Cleaning		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Air Transport		-	-	-	-	-	-	-	-	-	-	-	
Forestry		-	-	-	-	-	-	-	-	-	-	-	
Licensing and Regulation		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Tourism		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	598,684	-	-	-	-	-	(32,304)	(32,304)	566,380	680,964	788,458	
Surplus/ (Deficit) for the year		68,014	-	-	-	-	-	30,264	30,264	98,278	39,481	(41,952)	

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

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

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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		
Revenue by Vote	1											
Vote 1 - Executive and council		49,727	-	-	-	-	-	309	309	50,036	53,470	57,013
Vote 2 - Municipal Manager		4,739	-	-	-	-	-	-	-	4,739	5,069	5,435
Vote 3 - Treasury		99,107	-	-	-	-	-	13,572	13,572	112,679	114,942	109,308
Vote 4 - Corporate Services		171	-	-	-	-	-	303	303	474	493	189
Vote 5 - Development Planning and Social Security		2,666	-	-	-	-	-	(718)	(718)	1,948	2,337	2,939
Vote 6 - Development Planning and Social Security		64,898	-	-	-	-	-	1,193	1,193	66,091	70,016	72,560
Vote 7 - Engineering Services		445,389	-	-	-	-	-	(16,699)	(16,699)	428,690	474,117	499,063
Vote 8 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Default		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	666,698	-	-	-	-	-	(2,040)	(2,040)	664,658	720,444	746,506
Expenditure by Vote	1											
Vote 1 - Executive and council		47,535	-	-	-	-	-	(911)	(911)	46,624	45,407	45,743
Vote 2 - Municipal Manager		21,443	-	-	-	-	-	(2,130)	(2,130)	19,313	24,568	23,641
Vote 3 - Treasury		43,839	-	-	-	-	-	9,995	9,995	53,833	53,418	48,327
Vote 4 - Corporate Services		34,146	-	-	-	-	-	(6,194)	(6,194)	27,951	33,303	37,641
Vote 5 - Development Planning and Social Security		33,985	-	-	-	-	-	(8,851)	(8,851)	25,133	31,095	35,831
Vote 6 - Development Planning and Social Security		59,390	-	-	-	-	-	(6,346)	(6,346)	53,045	72,597	66,403
Vote 7 - Engineering Services		358,346	-	-	-	-	-	(17,867)	(17,867)	340,480	420,576	530,873
Vote 8 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Default		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	598,684	-	-	-	-	-	(32,304)	(32,304)	566,380	680,964	788,458
Surplus/ (Deficit) for the year	2	68,014	-	-	-	-	-	30,264	30,264	98,278	39,481	(41,952)

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

check revenue	-	-	-	-	-	-	-	-	-	-	(24,222)	(19,245)
check expenditure	-	-	-	-	-	-	-	-	-	-	(136,544)	(38,280)

FS191 Setsoto - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive and council		49,727	-	-	-	-	-	309	309	50,036	53,470	57,013
1.1 - Mayor and Council: Council General (Dept 1)		49,727						309	309	50,036	53,470	57,013
1.2 - Mayor and Council: Mayor Support Office (Dept 3)		-						-	-	-	-	-
1.3 - Mayor and Council: Speaker Support Office (Dept 5)		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 2 - Municipal Manager		4,739	-	-	-	-	-	-	-	4,739	5,069	5,435
2.1 - Municipal Manager Town Secretary and Chief Executive Officer (Dept 101)		4,739						-	-	4,739	5,069	5,435
2.2 - Governance Function: Internal Audit (Dept 105)		-						-	-	-	-	-
2.3 - Corporate Wide Strategic Planning (IDPs LEDs): IDPs		-						-	-	-	-	-
2.4 - Information Technology: Information Technology (Dept 102)		-						-	-	-	-	-
2.5 - Risk Management: Risk Management (Dept 102)		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 3 - Treasury		99,107	-	-	-	-	-	13,572	13,572	112,679	114,942	109,308
3.1 - Finance: Default		2,165						-	-	2,165	2,165	2,429
3.2 - Budget and Treasury Office: Budget and Reporting (Dept 230)		1,671						2,582	2,582	4,253	4,913	1,842
3.3 - Budget and Treasury Office: Budget and Treasury Office (Dept 230)		62,336						3,428	3,428	65,764	69,710	68,725
3.4 - Finance: Assessment Rates (Dept 230)		-						-	-	-	-	-
3.5 - Finance: Expenditure Management (Dept 211)		32,935						3,061	3,061	35,997	38,155	36,311
3.6 - Finance: Revenue Management (Dept 221)		-						4,500	4,500	4,500	-	-
3.7 - Asset Management: Asset Management (Dept 223)		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 4 - Corporate Services		171	-	-	-	-	-	303	303	474	493	189
4.1 - Administrative and Corporate Support: Administration (Dept 300)		171						(15)	(15)	156	156	189
4.2 - Administrative and Corporate Support: Corporate Services (Dept 300)		-						-	-	-	-	-
4.3 - Human Resources: Human Resource Development (Dept 300)		-						-	-	-	-	-
4.4 - Human Resources: Human Resource Administration (Dept 300)		-						318	318	318	337	-
4.5 - Human Resources: Payroll Section (Dept 304)		-						-	-	-	-	-
4.6 - Legal Services: Legal Service and Communication (Dept 300)		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 5 - Development Planning and Social Security		2,666	-	-	-	-	-	(718)	(718)	1,948	2,337	2,939
5.1 - Cemeteries Funeral Parlours and Crematoriums: Cemeteries (Dept 400)		-						1	1	1	-	-
5.2 - Community Halls and Facilities: Halls (Dept 407)		1,043						(310)	(310)	733	784	1,149
5.3 - Disaster Management: Disaster Management (Dept 400)		127						(54)	(54)	73	73	140
5.4 - Corporate Wide Strategic Planning (IDPs LEDs): LEDS		-						-	-	-	-	-
5.5 - Recreational Facilities: Caravan Park (Dept 421)		40						3	3	43	46	45
5.6 - Recreational Facilities: Swimming Pool (Dept 409)		-						-	-	-	-	-
5.7 - Sports Grounds and Stadiums: Sport Grounds and Stadiums (Dept 400)		41						(17)	(17)	24	24	45
5.8 - Property Services: Properties (Dept 411)		1,415						(341)	(341)	1,074	1,410	1,560
5.9 - Libraries and Archives: Library (Dept 403)		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 6 - Development Planning and Social Security		64,898	-	-	-	-	-	1,193	1,193	66,091	70,016	72,560
6.1 - Fire Fighting and Protection: Fire Fighting (Dept 435)		23						38	38	60	60	25
6.2 - Police Forces Traffic and Street Parking Control: Security (Dept 400)		-						-	-	-	-	-
6.3 - Police Forces Traffic and Street Parking Control: Traffic (Dept 400)		-						862	862	862	910	-
6.4 - Solid Waste Disposal (Landfill Sites): Waste Management (Dept 400)		64,875						294	294	65,169	69,046	72,535
6.5 - Solid Waste Removal: Comm Serv Admin (Dept 401)		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Vote 7 - Engineering Services		445,389	-	-	-	-	-	(16,699)	(16,699)	428,690	474,117	499,063
7.1 - Core Function: Electricity		-						-	-	-	-	-

FS191 Setsoto - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2019/20									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	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands													
Vote 14 - Default		-	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Default		-	-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	666,698	-	-	-	-	-	(2,040)	(2,040)	664,658	720,444	746,506	
Expenditure by Vote	1												
Vote 1 - Executive and council		47,535	-	-	-	-	-	(911)	(911)	46,624	45,407	45,743	
1.1 - Mayor and Council: Council General (Dept 1)		42,905						813	813	43,718	40,545	40,638	
1.2 - Mayor and Council: Mayor Support Office (Dept 3)		1,802						(754)	(754)	1,048	1,893	1,987	
1.3 - Mayor and Council: Speaker Support Office (Dept 5)		2,828						(970)	(970)	1,858	2,969	3,118	
		-						-	-	-	-	-	
		-						-	-	-	-	-	
		-						-	-	-	-	-	
		-						-	-	-	-	-	
		-						-	-	-	-	-	
		-						-	-	-	-	-	
		-						-	-	-	-	-	
Vote 2 - Municipal Manager		21,443	-	-	-	-	-	(2,130)	(2,130)	19,313	24,568	23,641	
2.1 - Municipal Manager Town Secretary and Chief Executive Officer		6,494						2,095	2,095	8,589	9,200	7,159	
2.2 - Governance Function: Internal Audit (Dept 105)		4,835						(771)	(771)	4,064	4,774	5,330	
2.3 - Corporate Wide Strategic Planning (IDPs LEDs): IDPs		3,640						(1,489)	(1,489)	2,151	4,689	4,013	
2.4 - Information Technology: Information Technology (Dept 304)		6,387						(1,877)	(1,877)	4,510	5,124	7,041	
2.5 - Risk Management: Risk Management (Dept 102)		88						(88)	(88)	-	781	97	
		-						-	-	-	-	-	
		-						-	-	-	-	-	
		-						-	-	-	-	-	
		-						-	-	-	-	-	
		-						-	-	-	-	-	
Vote 3 - Treasury		43,839	-	-	-	-	-	9,995	9,995	53,833	53,418	48,327	
3.1 - Finance: Default		5,773						2,133	2,133	7,905	8,127	6,364	
3.2 - Budget and Treasury Office: Budget and Reporting (Dept 220)		2,721						767	767	3,488	3,368	3,000	
3.3 - Budget and Treasury Office: Budget and Treasury Office (Dept 220)		2,548						6,004	6,004	8,552	9,056	2,809	
3.4 - Finance: Assessment Rates (Dept 230)		12,404						(1,604)	(1,604)	10,801	12,160	13,676	
3.5 - Finance: Expenditure Management (Dept 211)		13,337						2,331	2,331	15,668	13,415	14,704	
3.6 - Finance: Revenue Management (Dept 221)		1,741						2,745	2,745	4,486	3,003	1,915	
3.7 - Asset Management: Asset Management (Dept 223)		5,314						(2,380)	(2,380)	2,934	4,289	5,859	
		-						-	-	-	-	-	
		-						-	-	-	-	-	
		-						-	-	-	-	-	
Vote 4 - Corporate Services		34,146	-	-	-	-	-	(6,194)	(6,194)	27,951	33,303	37,641	
4.1 - Administrative and Corporate Support: Administration (Dept 304)		10,675						(1,022)	(1,022)	9,653	12,025	11,765	
4.2 - Administrative and Corporate Support: Corporate Services (Dept 304)		5,278						(2,061)	(2,061)	3,217	4,948	5,819	
4.3 - Human Resources: Human Resource Development (Dept 304)		5,198						(1,669)	(1,669)	3,529	3,541	5,730	
4.4 - Human Resources: Human Resource Administration (Dept 304)		7,093						(1,963)	(1,963)	5,130	6,900	7,820	
4.5 - Human Resources: Payroll Section (Dept 304)		3,146						(882)	(882)	2,264	2,766	3,469	

FS191 Setsoto - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	62,336	-	-	-	-	-	3,428	3,428	65,764	68,725	72,849
Service charges - electricity revenue	2	82,715	-	-	-	-	-	(8,359)	(8,359)	74,356	91,193	96,665
Service charges - water revenue	2	64,691	-	-	-	-	-	(6,602)	(6,602)	58,089	71,322	75,601
Service charges - sanitation revenue	2	33,021	-	-	-	-	-	112	112	33,134	36,406	38,590
Service charges - refuse revenue	2	42,122	-	-	-	-	-	56	56	42,178	46,440	49,226
Rental of facilities and equipment		175						324	324	498	498	193
Interest earned - external investments		1,600						2,564	2,564	4,164	4,825	1,764
Interest earned - outstanding debtors		32,573						2,546	2,546	35,119	37,450	35,912
Dividends received		71						17	17	88	88	78
Fines, penalties and forfeits		-						799	799	799	846	-
Licences and permits		40						3	3	43	46	45
Agency services		-						-	-	-	-	-
Transfers and subsidies		196,383						556	556	196,939	210,246	223,147
Other revenue	2	6,046	-	-	-	-	-	(2,290)	(2,290)	3,756	6,666	7,066
Gains on disposal of PPE		-						306	306	306	-	-
Total Revenue (excluding capital transfers and contributions)		521,774	-	-	-	-	-	(6,540)	(6,540)	515,234	574,751	601,135
Expenditure By Type												
Employee related costs		216,114	-	-	-	-	-	(16,587)	(16,587)	199,528	238,266	252,562
Remuneration of councillors		13,725						(1,153)	(1,153)	12,573	14,154	15,132
Debt impairment		50,673						3,233	3,233	53,906	71,253	66,892
Depreciation & asset impairment		119,015	-	-	-	-	-	-	-	119,015	249,015	263,956
Finance charges		7,966						(176)	(176)	7,790	7,785	8,782
Bulk purchases		76,974	-	-	-	-	-	(8,591)	(8,591)	68,382	84,863	89,955
Other materials		37,219						(9,478)	(9,478)	27,741	63,987	41,034
Contracted services		19,002	-	-	-	-	-	7,136	7,136	26,138	23,279	24,676
Transfers and subsidies		17,314						11,566	11,566	28,879	22,327	18,617
Other expenditure		40,683	-	-	-	-	-	(18,255)	(18,255)	22,428	42,578	45,133
Loss on disposal of PPE		-						-	-	-	-	-
Total Expenditure		598,684	-	-	-	-	-	(32,304)	(32,304)	566,380	817,507	826,738
Surplus/(Deficit)		(76,910)	-	-	-	-	-	25,764	25,764	(51,146)	(242,756)	(225,603)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		144,924						-	-	144,924	169,915	164,616
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-						-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-						4,500	4,500	4,500	-	-
Surplus/(Deficit) before taxation		68,014	-	-	-	-	-	30,264	30,264	98,278	(72,841)	(60,987)
Taxation		-						-	-	-	-	-
Surplus/(Deficit) after taxation		68,014	-	-	-	-	-	30,264	30,264	98,278	(72,841)	(60,987)
Attributable to minorities		-						-	-	-	-	-
Surplus/(Deficit) attributable to municipality		68,014	-	-	-	-	-	30,264	30,264	98,278	(72,841)	(60,987)
Share of surplus/ (deficit) of associate		-						-	-	-	-	-
Surplus/ (Deficit) for the year		68,014	-	-	-	-	-	30,264	30,264	98,278	(72,841)	(60,987)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

Revenue total	666,697,632	-	-	-	-	-	-	-2,039,992	-2,039,992	664,657,640	744,666,648	765,751,301
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FS191 Setsoto - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 1 - Executive and council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Development Planning and Social Security		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Development Planning and Social Security		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Default		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted												
Vote 1 - Executive and council	2	334	-	-	-	-	-	(318)	(318)	17	334	334
Vote 2 - Municipal Manager		629	-	-	-	-	-	(612)	(612)	17	629	629
Vote 3 - Treasury		179	-	-	-	-	-	(80)	(80)	99	179	179
Vote 4 - Corporate Services		739	-	-	-	-	-	(373)	(373)	366	739	739
Vote 5 - Development Planning and Social Security		4,643	-	-	-	-	-	11,560	11,560	16,202	7,807	5,418
Vote 6 - Development Planning and Social Security		49,425	-	-	-	-	-	(46,982)	(46,982)	2,443	51,972	55,637
Vote 7 - Engineering Services		114,433	-	-	-	-	-	38,117	38,117	152,550	182,063	127,137
Vote 8 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Default		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Default		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		170,382	-	-	-	-	-	1,310	1,310	171,692	243,723	190,074
Total Capital Expenditure - Vote		170,382	-	-	-	-	-	1,310	1,310	171,692	243,723	190,074
Capital Expenditure - Functional												
Governance and administration		4,189	-	-	-	-	-	(3,634)	(3,634)	555	4,189	3,389
Executive and council		391	-	-	-	-	-	(358)	(358)	34	391	391
Finance and administration		3,783	-	-	-	-	-	(3,261)	(3,261)	522	3,783	2,983
Internal audit		15	-	-	-	-	-	(15)	(15)	-	15	15
Community and public safety		4,595	-	-	-	-	-	11,654	11,654	16,249	7,759	5,371
Community and social services		-	-	-	-	-	-	4,888	4,888	4,888	314	-
Sport and recreation		3,765	-	-	-	-	-	7,549	7,549	11,314	6,615	4,541
Public safety		830	-	-	-	-	-	(824)	(824)	6	830	830
Housing		-	-	-	-	-	-	41	41	41	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1,481	-	-	-	-	-	(1,080)	(1,080)	400	32,943	1,481
Planning and development		918	-	-	-	-	-	(918)	(918)	-	918	918
Road transport		562	-	-	-	-	-	(162)	(162)	400	32,024	562
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		161,717	-	-	-	-	-	(7,185)	(7,185)	154,532	200,432	180,633
Energy sources		17,225	-	-	-	-	-	(300)	(300)	16,925	15,825	17,225
Water management		95,453	-	-	-	-	-	14,750	14,750	110,203	130,132	108,157
Waste water management		422	-	-	-	-	-	24,559	24,559	24,980	3,310	422
Waste management		48,617	-	-	-	-	-	(46,194)	(46,194)	2,424	51,164	54,830
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	171,982	-	-	-	-	-	(245)	(245)	171,737	245,323	190,874
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-
Total Capital Funding		-	-	-	-	-	-	-	-	-	-	-

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

check balance ##### - - -245,053 -245,053 171,736,775 245,323,248 -

FS191 Setsoto - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22	
		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			
Vote 14 - Default 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Default 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote	2												
Single-year expenditure appropriation													
Vote 1 - Executive and council		334	-	-	-	-	-	(318)	(318)	17	334	334	
1.1 - Mayor and Council: Council General (Dept 1)		-	-	-	-	-	-	-	-	-	-	-	
1.2 - Mayor and Council: Mayor Support Office (Dept 3)		125	-	-	-	-	-	(109)	(109)	16	125	125	
1.3 - Mayor and Council: Speaker Support Office (Dept 5)		209	-	-	-	-	-	(208)	(208)	1	209	209	
Vote 2 - Municipal Manager		629	-	-	-	-	-	(612)	(612)	17	629	629	
2.1 - Municipal Manager Town Secretary and Chief Executive Officer (Dept 101)		57	-	-	-	-	-	(40)	(40)	17	57	57	
2.2 - Governance Function: Internal Audit (Dept 105)		15	-	-	-	-	-	(15)	(15)	-	15	15	
2.3 - Corporate Wide Strategic Planning (IDPs LEDs): IDPs		57	-	-	-	-	-	(57)	(57)	-	57	57	
2.4 - Information Technology: Information Technology (Dept 102)		500	-	-	-	-	-	(500)	(500)	-	500	500	
2.5 - Risk Management: Risk Management (Dept 102)		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Treasury		179	-	-	-	-	-	(80)	(80)	99	179	179	
3.1 - Finance: Default		-	-	-	-	-	-	-	-	-	-	-	
3.2 - Budget and Treasury Office: Budget and Reporting (Dept 220)		90	-	-	-	-	-	(77)	(77)	13	90	90	
3.3 - Budget and Treasury Office: Budget and Treasury Office (Dept 220)		-	-	-	-	-	-	-	-	-	-	-	
3.4 - Finance: Assessment Rates (Dept 230)		50	-	-	-	-	-	(35)	(35)	15	50	50	
3.5 - Finance: Expenditure Management (Dept 211)		-	-	-	-	-	-	41	41	41	-	-	
3.6 - Finance: Revenue Management (Dept 221)		15	-	-	-	-	-	1	1	16	15	15	
3.7 - Asset Management: Asset Management (Dept 223)		24	-	-	-	-	-	(11)	(11)	13	24	24	
Vote 4 - Corporate Services		739	-	-	-	-	-	(373)	(373)	366	739	739	
4.1 - Administrative and Corporate Support: Administration (Dept 224)		27	-	-	-	-	-	(27)	(27)	-	27	27	
4.2 - Administrative and Corporate Support: Corporate Services (Dept 224)		562	-	-	-	-	-	(248)	(248)	314	562	562	

FS191 Setsoto - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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		
Vote 11 - Default 11.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Default 12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Default 13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Default 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Default 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		170,382	-	-	-	-	-	1,310	1,310	171,692	243,723	190,074
Total Capital Expenditure		170,382	-	-	-	-	-	1,310	1,310	171,692	243,723	190,074

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

FS191 Setsoto - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash		(103,168)						29,709	29,709	(73,459)	(123,743)	(232,826)
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	(22,168)	(22,168)	(22,168)	-	-
Other debtors		-						-	-	-	-	-
Current portion of long-term receivables		-						-	-	-	-	-
Inventory		-						-	-	-	-	-
Total current assets		(103,168)	-	-	-	-	-	7,541	7,541	(95,627)	(123,743)	(232,826)
Non current assets												
Long-term receivables		-						-	-	-	-	-
Investments		-						-	-	-	-	-
Investment property		-						-	-	-	-	-
Investment in Associate		-						-	-	-	-	-
Property, plant and equipment	1	170,382	-	-	-	-	-	1,310	1,310	171,692	243,723	190,074
Biological		-						-	-	-	-	-
Intangible		-						-	-	-	-	-
Other non-current assets		1,600						(1,555)	(1,555)	45	1,600	800
Total non current assets		171,982	-	-	-	-	-	(245)	(245)	171,737	245,323	190,874
TOTAL ASSETS		68,814	-	-	-	-	-	7,296	7,296	76,110	121,580	(41,952)
LIABILITIES												
Current liabilities												
Bank overdraft		-						-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-						-	-	-	-	-
Trade and other payables		-	-	-	-	-	-	-	-	-	-	-
Provisions		-						-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-	-	-
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-	-
NET ASSETS	2	68,814	-	-	-	-	-	7,296	7,296	76,110	121,580	(41,952)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		68,014	-	-	-	-	-	30,264	30,264	98,278	39,481	(41,952)
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		68,014	-	-	-	-	-	30,264	30,264	98,278	39,481	(41,952)

References

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

check balance	799,992	-	-	-	-	-	-	-22,968,054	-22,968,054	-22,168,062	82,099,200	-
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FS191 Setsoto - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		62,336						3,428	3,428	65,764	68,725	72,849
Service charges		150,024						79,901	79,901	229,924	245,361	260,082
Other revenue		3,646						1,450	1,450	5,096	6,903	7,317
Government - operating	1	196,383						556	556	196,939	223,147	236,536
Government - capital	1	144,924						4,500	4,500	149,424	164,616	174,493
Interest		34,244						5,039	5,039	39,283	37,676	39,936
Dividends		(0)						88	88	88	78	83
Payments												
Suppliers and employees		(403,712)						(6,984)	(6,984)	(410,696)	(512,044)	(542,767)
Finance charges		(7,966)						176	176	(7,790)	(8,782)	(9,309)
Transfers and Grants	1	(7,798)						(21,082)	(21,082)	(28,879)	(18,617)	(19,734)
NET CASH FROM/(USED) OPERATING ACTIVITIES		172,081	-	-	-	-	-	67,073	67,073	239,155	207,063	219,487
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-						306	306	306	-	-
Decrease (Increase) in non-current debtors		-						-	-	-	-	-
Decrease (increase) other non-current receivables		0						(45)	(45)	(45)	800	800
Decrease (increase) in non-current investments		3,723						(3,723)	(3,723)	-	-	-
Payments												
Capital assets		(171,182)						(510)	(510)	(171,692)	(190,074)	(201,478)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(167,459)	-	-	-	-	-	(3,972)	(3,972)	(171,431)	(189,274)	(200,678)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-						-	-	-	-	-
Borrowing long term/refinancing		-						-	-	-	-	-
Increase (decrease) in consumer deposits		(3,219)						3,219	3,219	-	-	-
Payments												
Repayment of borrowing		-						-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,219)	-	-	-	-	-	3,219	3,219	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		1,403	-	-	-	-	-	66,320	66,320	67,724	17,789	18,809
Cash/cash equivalents at the year begin:	2	-						-	-	-	0	0
Cash/cash equivalents at the year end:	2	1,403	-	-	-	-	-	66,320	66,320	67,724	17,790	18,809

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

FS191 Setsoto - Table B9 Asset Management -

Description	Ref	Budget Year 2019/20									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	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Zoo's, Marine and Non-biological Animals												
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		117,728	-	-	-	-	-	-	-	117,728	124,792	247,728
Repairs and Maintenance by asset class	3	23,400	-	-	-	-	-	(23,400)	(23,400)	-	24,623	51,708
Roads Infrastructure		4,000	-	-	-	-	-	(4,000)	(4,000)	-	4,200	8,820
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,750	-	-	-	-	-	(3,750)	(3,750)	-	3,938	8,269
Water Supply Infrastructure		2,740	-	-	-	-	-	(2,740)	(2,740)	-	2,877	6,043
Sanitation Infrastructure		1,213	-	-	-	-	-	(1,213)	(1,213)	-	1,274	2,676
Solid Waste Infrastructure		500	-	-	-	-	-	(500)	(500)	-	525	1,102
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		12,204	-	-	-	-	-	(12,204)	(12,204)	-	12,814	26,909
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2,190	-	-	-	-	-	(2,190)	(2,190)	-	2,300	4,829
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2,190	-	-	-	-	-	(2,190)	(2,190)	-	2,300	4,829
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		1,158	-	-	-	-	-	(1,158)	(1,158)	-	1,269	2,664
Machinery and Equipment		5,481	-	-	-	-	-	(5,481)	(5,481)	-	5,755	12,085
Transport Assets		2,367	-	-	-	-	-	(2,367)	(2,367)	-	2,486	5,220
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		141,129	-	-	-	-	-	(23,400)	(23,400)	117,728	149,415	299,437
Renewal and upgrading of Existing Assets as % of total capex		27.7%	0.0%							0.0%	11.6%	12.1%
Renewal and upgrading of Existing Assets as % of deprechn"		40.1%	0.0%							0.0%	18.3%	18.5%
R&M as a % of PPE		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal and upgrading and R&M as a % of PPE		0.0%	0.0%							0.0%	0.0%	0.0%

References

- Detail of new assets provided in Table SB18a
- Detail of renewal of existing assets provided in Table SB18b
- Detail of upgrading of existing assets provided in Table SB18e
- Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

Asset register balance check	170,382	-	-	-	-	-	-	1,310	1,310	171,692	243,723	190,074
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FS191 Setsoto - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2019/20									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	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		5693								6	5693	5693
Piped water inside yard (but not in dwelling)		27820								28	27820	27820
Using public tap (at least min.service level)	2	2222								2	2222	2222
Other water supply (at least min.service level)		830								1	1	1
Minimum Service Level and Above sub-total		37								37	37	37
Using public tap (< min.service level)	3	0									0	0
Other water supply (< min.service level)	3,4	823								1	823	823
No water supply		0									0	0
Below Minimum Service Level sub-total		1								1	1	1
Total number of households	5	37								37	37	37
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		23884								23,884	23884	23884
Flush toilet (with septic tank)		1881								1,881	1881	1881
Chemical toilet		51								51	51	51
Pit toilet (ventilated)		562								562	562	562
Other toilet provisions (> min.service level)		504								504	504	504
Minimum Service Level and Above sub-total		26,882								26,882	26,882	26,882
Bucket toilet		7815								7,815	7815	7815
Other toilet provisions (< min.service level)		2131								2,131	2131	2131
No toilet provisions		560								560	560	560
Below Minimum Service Level sub-total		10,506								10,506	10,506	10,506
Total number of households	5	37,388								37,388	37,388	37,388
Energy:												
Electricity (at least min. service level)		4302								4,302	4302	4302
Electricity - prepaid (> min.service level)		30401								30,401	30401	30401
Minimum Service Level and Above sub-total		34,703								34,703	34,703	34,703
Electricity (< min.service level)		0									0	0
Electricity - prepaid (< min. service level)		0									0	0
Other energy sources		2685								2,685	2685	2685
Below Minimum Service Level sub-total		2,685								2,685	2,685	2,685
Total number of households	5	37,388								37,388	37,388	37,388
Refuse:												
Removed at least once a week (min.service)		18534								18,534	18534	18534
Minimum Service Level and Above sub-total		18,534								18,534	18,534	18,534
Removed less frequently than once a week		841								841	841	841
Using communal refuse dump		4509								4,509	4509	4509
Using own refuse dump		10961								10,961	10961	10961
Other rubbish disposal		220								220	220	220
No rubbish disposal		2323								2,323	2323	2323
Below Minimum Service Level sub-total		18,854								18,854	18,854	18,854
Total number of households	5	37,388								37,388	37,388	37,388
Households receiving Free Basic Service	15											
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)		-								-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		-								-	-	-
Sanitation (free sanitation service to indigent households)		-								-	-	-
Electricity/other energy (50kwh per indigent household per month)		-								-	-	-
Refuse (removed once a week for indigent households)		-								-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-								-	-	-
Total cost of FBS provided		-								-	-	-
Highest level of free service provided												
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)		-								-	-	-
Revenue cost of free services provided (R'000)	17											
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		-								-	-	-
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	6	-								-	-	-
Total revenue cost of subsidised services provided		-								-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1/2 etc) + G

15. Show number of households receiving at least these levels of services completely free

16. Must reflect the cost to the municipality of providing the Free Basic Service

17. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

FS191 Setsoto - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2019/20									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	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		62,336						3,428	3,428	65,764	68,725	72,849
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		-						-	-	-	-	-
Net Property Rates		62,336	-	-	-	-	-	3,428	3,428	65,764	68,725	72,849
Service charges - electricity revenue												
Total Service charges - electricity revenue		82,715						(8,359)	(8,359)	74,356	91,193	96,665
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-						-	-	-	-	-
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-						-	-	-	-	-
Net Service charges - electricity revenue		82,715	-	-	-	-	-	(8,359)	(8,359)	74,356	91,193	96,665
Service charges - water revenue												
Total Service charges - water revenue		64,691						(6,602)	(6,602)	58,089	71,322	75,601
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-						-	-	-	-	-
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-						-	-	-	-	-
Net Service charges - water revenue		64,691	-	-	-	-	-	(6,602)	(6,602)	58,089	71,322	75,601
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		33,021						112	112	33,134	36,406	38,590
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		-						-	-	-	-	-
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-						-	-	-	-	-
Net Service charges - sanitation revenue		33,021	-	-	-	-	-	112	112	33,134	36,406	38,590
Service charges - refuse revenue												
Total refuse removal revenue		-						-	-	-	-	-
Total landfill revenue		42,122						56	56	42,178	46,440	49,226
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-						-	-	-	-	-
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>		-						-	-	-	-	-
Net Service charges - refuse revenue		42,122	-	-	-	-	-	56	56	42,178	46,440	49,226
Other Revenue By Source												
<i>List other revenue by source</i>		-						-	-	-	-	-
<i>Fuel levy</i>		-						-	-	-	-	-
<i>Other revenue</i>		-						-	-	-	-	-
		6,046						(2,290)	(2,290)	3,756	6,666	7,066
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Total 'Other' Revenue	1	6,046	-	-	-	-	-	(2,290)	(2,290)	3,756	6,666	7,066
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		164,202						(14,439)	(14,439)	149,764	181,033	191,895
Pension and UIF Contributions		1,334						(216)	(216)	1,118	1,471	1,560
Medical Aid Contributions		15,034						(2,043)	(2,043)	12,991	16,575	17,570
Overtime		7,690						725	725	8,415	8,478	8,987
Performance Bonus		10,861						(1,573)	(1,573)	9,289	11,975	12,693
Motor Vehicle Allowance		14,573						(1,354)	(1,354)	13,219	16,067	17,031
Cellphone Allowance		-						-	-	-	-	-
Housing Allowances		1,307						937	937	2,244	1,441	1,527
Other benefits and allowances		-						-	-	-	-	-
Payments in lieu of leave		-						1,973	1,973	1,973	-	-
Long service awards		1,112						(595)	(595)	516	1,226	1,299
Post-retirement benefit obligations		-						-	-	-	-	-
sub-total	4	216,114	-	-	-	-	-	(16,587)	(16,587)	199,528	238,266	252,562
<i>Less: Employees costs capitalised to PPE</i>		-						-	-	-	-	-
Total Employee related costs	1	216,114	-	-	-	-	-	(16,587)	(16,587)	199,528	238,266	252,562
Contributions recognised - capital												
<i>List contributions by contract</i>		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
		-						-	-	-	-	-
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		119,015						-	-	119,015	249,015	263,956
Lease amortisation		-						-	-	-	-	-
Capital asset impairment		-						-	-	-	-	-
Depreciation resulting from revaluation of PPE		-						-	-	-	-	-
Total Depreciation & asset impairment	1	119,015	-	-	-	-	-	-	-	119,015	249,015	263,956

13. *Adjusted Budget H = (A or A1/2 etc) + G*

14. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

15. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

FS191 Setsoto - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
Call investment deposits												
Call deposits		-						-	-	-	-	-
Other current investments		-						-	-	-	-	-
Total Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors												
Consumer debtors		-						(22,168)	(22,168)	(22,168)	-	-
Less: provision for debt impairment		-	-	-	-	-	-	-	-	-	-	-
Total Consumer debtors	1	-	-	-	-	-	-	(22,168)	(22,168)	(22,168)	-	-
Debt impairment provision												
Balance at the beginning of the year		-									-	-
Contributions to the provision		-									-	-
Bad debts written off		-									-	-
Balance at end of year		-	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		170,166						1,509	1,509	171,675	243,508	189,858
Leases recognised as PPE	2	216						(199)	(199)	17	216	216
Less: Accumulated depreciation		-						-	-	-	-	-
Total Property, plant & equipment	1	170,382	-	-	-	-	-	1,310	1,310	171,692	243,723	190,074
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		-									-	-
Current portion of long-term liabilities		-									-	-
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables												
Trade Payables	12	-									-	-
Other creditors		-									-	-
Unspent conditional grants and receipts		-									-	-
VAT		-									-	-
Total Trade and other payables	1	-	-	-	-	-	-	-	-	-	-	-
Non current liabilities - Borrowing												
Borrowing	3	-									-	-
Finance leases (including PPP asset element)		-									-	-
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-	-
Provisions - non current												
Retirement benefits		-									-	-
List other major items		-									-	-
Refuse landfill site rehabilitation		-									-	-
Other		-									-	-
Total Provisions - non current		-	-	-	-	-	-	-	-	-	-	-
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		-									-	-
Appropriations to Reserves		-						27,449	27,449	27,449	-	-
Transfers from Reserves		-									-	-
Depreciation offsets		-									-	-
Other adjustments		68,014						2,815	2,815	70,829	39,481	(41,952)
Accumulated Surplus/(Deficit)	1	68,014	-	-	-	-	-	30,264	30,264	98,278	39,481	(41,952)
Reserves												
Housing Development Fund		-									-	-
Capital replacement		-									-	-
Self-insurance		-									-	-
Other reserves (list)		-									-	-
Revaluation		-									-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	68,014	-	-	-	-	-	30,264	30,264	98,278	39,481	(41,952)
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services												
2010 World Cup												

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
10. G = B + C + D + E + F
11. Adjusted Budget H = (A or A1/2 etc) + G
12. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")
check

FS191 Setsoto - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description										-	-	-
Sub-function 2 - (name)												
Insert measure/s description										-	-	-
Sub-function 3 - (name)												
Insert measure/s description										-	-	-
And so on for the rest of the Votes												

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments $G = B + C + D + E + F$
5. Total Adjusted Budget targets $H = (A \text{ or } A1/2 \text{ etc}) + G$
6. NOTE - include adjustment by 'exception' (only where amended)

FS191 Setsoto - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Budget Year 2019/20			Budget Year +1 2020/21	Budget Year +2 2021/22
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.4%	1.0%	4.0%	1.3%	0.0%	1.4%	1.0%	1.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.3%	2.1%	4.7%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	79.3%	-4994394.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	163.0%	176.0%	300.9%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	163.0%	176.0%	300.9%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	1.6%	0.3%	51.8%	0.0	0.0	0.0	0.0	0.0
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	74.0%	64.3%	0.0%	63.2%		63.2%	0.0%	63.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		64.3%	50.9%	46.6%					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	53.0%	53.4%	96.9%	0.0%	0.0%	-4.3%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments		-1508.8%	29155.4%	2603.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	15.0%	15.0%	15.0%	11.0%	11.0%	11.0%	11.0%	11.0%
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)	48.4%	34.6%	32.8%	41.4%	0.0%	38.7%	41.5%	42.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	50.9%	37.4%						
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%		4.5%	0.0%	0.0%	4.3%	8.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	55.3%	40.5%	1.3%	24.3%	0.0%	24.6%	44.7%	45.4%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	9084.0%	907.6%	703.0%	4179.9%	0.0%	4088.7%	4150.4%	4303.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	95.4%	94.2%	194.2%	0.0%	0.0%	-4.3%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-22.1%	1.2%	14.1%	0.0	0.0	1.5	0.0	0.0

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days									
Debtors > 12 months recovered									
Monthly fixed operational expenditure	33,218	32,466	22,328	49,890		45,759			
Fixed operational expenditure % assumption				40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	13,182	24,026							
Borrowing		19,062							

FS191 Setsoto - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Budget Year 2019/20	2019/20 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		STATSSA	123,000									
Females aged 5 - 14		STATSSA	28,000	28,000		11,738	11,738	11,738	11,738		11,738	
Males aged 5 - 14		STATSSA	12,000	12,000		11,602	11,602	11,602	11,602		11,602	
Females aged 15 - 34		STATSSA	59,000	59,000		23,243	23,243	23,243	23,243		23,243	
Males aged 15 - 34		STATSSA	25,000	25,000		22,569	22,569	22,569	22,569		22,569	
Unemployment		STATSSA										
Monthly Household income (no. of households)												
None	1, 12	STATSSA	4,159	4,159	4,159	4,159	4,159	4,159	4,159		4,159	
R1 - R1 600		STATSSA	2,259	2,259	2,259	2,259	2,259	2,259	2,259		2,259	
R1 601 - R3 200		STATSSA	3,807	3,807	3,807	3,807	3,807	3,807	3,807		3,807	
R3 201 - R6 400		STATSSA										
R6 401 - R12 800		STATSSA	8,388	8,388	8,388	8,388	8,388	8,388	8,388		8,388	
R12 801 - R25 600		STATSSA	7,479	7,479	7,479	7,479	7,479	7,479	7,479		7,479	
R25 601 - R51 200		STATSSA	3,301	3,301	3,301	3,301	3,301	3,301	3,301		3,301	
R52 201 - R102 400		STATSSA	1,954	1,954	1,954	1,954	1,954	1,954	1,954		1,954	
R102 401 - R204 800		STATSSA	1,415	1,415	1,415	1,415	1,415	1,415	1,415		1,415	
R204 801 - R409 600		STATSSA										
R409 601 - R819 200		STATSSA										
> R819 200		STATSSA	573	573	573	573	573	573	573		573	
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area		STATSSA	112,599	112,599	113	113	113	117	117		117	
Number of poor people in municipal area		STATSSA	24,040	24,040	24	24	24	24	24		24	
Number of households in municipal area		STATSSA	33,687	33,687	34	34	34	37	37		37	
Number of poor households in municipal area		STATSSA	24,040	24,040	24	24	24	24	24		24	
Definition of poor household (R per month)		STATSSA	2,300	2,300	2,300	2,300	2,300	2,300	2,300		2,300	
Housing statistics												
Formal	3	STATSSA	19,704	19,704	19,704	19,704	19,704	28,564	28,564		28,564	
Informal		STATSSA	13,983	13,983	13,983	13,983	13,983	8,824	8,824		8,824	
Total number of households			-	33,687	33,687	33,687	33,687	37,388	37,388		37,388	
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-		-	
Economic												
Inflation/inflation outlook (CPIX)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates												
Property tax/service charges	7				%	%	%	%	%		%	
Rental of facilities & equipment					%	%	%	%	%		%	
Interest - external investments					%	%	%	%	%		%	
Interest - debtors					%	%	%	%	%		%	
Revenue from agency services					%	%	%	%	%		%	

Detail of Free Basic Services (FBS) provided		Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22	
		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	
Electricity	Ref.	Location of households for each type of FBS											
List type of FBS service		Formal settlements - (50 kwh per indigent household per month R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements targeted for upgrading (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Living in informal backyard rental agreement (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Other (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-	-	-
Water	Ref.	Location of households for each type of FBS											
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements targeted for upgrading (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Living in informal backyard rental agreement (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Other (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-	-	-
Sanitation	Ref.	Location of households for each type of FBS											
List type of FBS service		Formal settlements - (free sanitation service to indigent households R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements targeted for upgrading (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Living in informal backyard rental agreement (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Other (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.	Location of households for each type of FBS											
List type of FBS service		Formal settlements - (removed once a week to indigent households R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements targeted for upgrading (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Living in informal backyard rental agreement (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Other (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area

12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire

13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

FS191 Setsoto - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2016/17	2017/18	2018/19	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				1,403	-	67,724	17,790	18,809
Cash + investments at the yr end less applications - R'000	2	18(1)b				(103,168)	-	(94,712)	(123,743)	(232,826)
Cash year end/monthly employee/supplier payments	3	18(1)b				0	-	0	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				68,014	-	98,278	(72,841)	(60,987)
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	8.8%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	66.7%	0.0%	95.9%	89.3%	90.5%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				17.8%	0.0%	19.7%	22.6%	20.1%
Capital payments % of capital expenditure	8	18(1)c;19				99.5%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-100.0%	0.0%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

Macro CPIX target

	6%	6%	6%	6%	6%
Total service charge revenue	284,885	-	273,521	314,086	332,931
Total service charge revenue - previous year				273,521	314,086
Provincial government gazetted allocations					
National government DoRA allocations					
Cash receipts from ratepayers	216,006	-	300,785	320,989	340,249
Ratepayer & Other revenue	323,720	-	313,735	359,592	376,146
Change in debtors				22,168	-

FS191 Setsoto - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2019/20						Budget Year +1 2020/21	Budget Year +2 2021/22	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		196,383	-	-	-	238	238	196,621	209,909	223,147
Local Government Equitable Share	3	192,449				238	238	192,687	205,852	220,718
		-				-	-	-	-	-
		-				-	-	-	-	-
		-				-	-	-	-	-
		-				-	-	-	-	-
Other transfers and grants [insert description]		3,934				-	-	3,934	4,057	2,429
Provincial Government:		-	-	-	-	-	-	-	-	-
		-				-	-	-	-	-
		-				-	-	-	-	-
Other transfers and grants [insert description]	4	-				-	-	-	-	-
		-				-	-	-	-	-
		-				-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]	5	-				-	-	-	-	-
		-				-	-	-	-	-
Other grant providers:		-	-	-	-	318	318	318	337	-
[insert description]		-				-	-	-	-	-
		-				318	318	318	337	-
Total Operating Transfers and Grants	6	196,383	-	-	-	556	556	196,939	210,246	223,147
Capital Transfers and Grants										
National Government:		142,324	-	-	-	(142,324)	(142,324)	-	-	-
Municipal Infrastructure Grant (MIG)		47,203				(47,203)	(47,203)	-	-	-
Regional Bulk Infrastructure		70,121				(70,121)	(70,121)	-	-	-
		-				-	-	-	-	-
		-				-	-	-	-	-
WSIG		25,000				(25,000)	(25,000)	-	-	-
Provincial Government:		2,600	-	-	-	(2,600)	(2,600)	-	-	-
Other capital transfers/grants [insert description]		2,600				(2,600)	(2,600)	-	-	-
		(0)				-	-	(0)	169,915	164,616
[insert description]		-				-	-	-	-	-
		(0)				-	-	(0)	169,915	164,616
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-				-	-	-	-	-
		-				-	-	-	-	-
Total Capital Transfers and Grants	6	144,924	-	-	-	(144,924)	(144,924)	(0)	169,915	164,616
TOTAL RECEIPTS OF TRANSFERS & GRANTS		341,307	-	-	-	(144,368)	(144,368)	196,939	380,162	387,763

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved
- $E = B + C + D$
- Adjusted Budget $F = (A \text{ or } A1/2 \text{ etc}) + E$

FS191 Setsoto - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2019/20						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		196,383	-	-	-	-	-	196,383	208,017	223,147
Local Government Equitable Share		192,449						192,449	205,852	220,718
Other transfers and grants [insert description]		3,934						3,934	2,165	2,429
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	318	318	318	-	-
[insert description]										
						318	318	318		
Total operating expenditure of Transfers and Grants:		196,383	-	-	-	318	318	196,701	208,017	223,147
Capital expenditure of Transfers and Grants										
National Government:		142,324	-	-	-	-	-	142,324	-	-
Municipal Infrastructure Grant (MIG)		47,203						47,203		
Regional Bulk Infrastructure		70,121						70,121		
WSIG		25,000						25,000		
Provincial Government:		2,600	-	-	-	-	-	2,600	-	-
Other capital transfers/grants [insert description]		2,600						2,600		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		144,924	-	-	-	-	-	144,924	-	-
Total capital expenditure of Transfers and Grants		341,307	-	-	-	318	318	341,625	208,017	223,147

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

FS191 Setsoto - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2019/20						Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	
R thousands									
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Provincial Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
District Municipality:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Other grant providers:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Provincial Government:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
District Municipality:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Other grant providers:									
Balance unspent at beginning of the year							-	-	
Current year receipts							-	-	
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-	
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

FS191 Setsoto - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2019/20									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	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Cash transfers to other municipalities												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
[insert description]	4								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-

Non-cash transfers to other municipalities												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations												
[insert description]	4								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State; e.g. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved in
7. Additional cash-backed accumulated funds/unspent funds (section
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA

10. Adjustments to funding allocations from National or Provincial Government

11. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

12. $G = B + C + D + E + F$

13. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

FS191 Setsoto - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2019/20								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H
R thousands										
Senior Managers of Entities										
Basic Salaries and Wages		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Pension and UIF Contributions		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Medical Aid Contributions		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Overtime		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Performance Bonus		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Motor Vehicle Allowance		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Cellphone Allowance		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Housing Allowances		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Other benefits and allowances		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Payments in lieu of leave		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Long service awards		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Post-retirement benefit obligations		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Sub Total - Senior Managers of Entities	5	#VALUE!	-	-	-	-	-	#VALUE!	#VALUE!	#VALUE!
% increase										
Other Staff of Entities										
Basic Salaries and Wages		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Pension and UIF Contributions		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Medical Aid Contributions		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Overtime		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Performance Bonus		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Motor Vehicle Allowance		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Cellphone Allowance		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Housing Allowances		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Other benefits and allowances		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Payments in lieu of leave		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Long service awards		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Post-retirement benefit obligations		#VALUE!						#VALUE!	#VALUE!	#VALUE!
Sub Total - Other Staff of Entities	5	#VALUE!	-	-	-	-	-	#VALUE!	#VALUE!	#VALUE!
% increase										
Total Municipal Entities		#VALUE!	-	-	-	-	-	#VALUE!	#VALUE!	#VALUE!
TOTAL SALARY, ALLOWANCES & BENEFITS		#VALUE!	-	-	-	-	-	#VALUE!	#VALUE!	#VALUE!
% increase										
TOTAL MANAGERS AND STAFF		#VALUE!	-	-	-	-	-	#VALUE!	#VALUE!	#VALUE!

References

1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. Must agree to the sub-total appearing on Table C1 (Employee costs)
5. Includes pension payments and employer contributions to medical aid

Column Definitions:

- A. The original budget approved by council for the current year
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspe not reasonably be have for
7. Increases of funds approved under section 31 MFMA
8. Adjustments approved in accordance with section 29 MFMA
9. Adjustments caused by changes in funding allocations from National or Provincial Government
10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (sect 28(2)(d)); error correction (sec
11. $G = B + C + D + E + F$
12. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

% change
#VALUE!
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FS191 Setsoto - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Executive and council		20,576	36	36	36	16,468	36	36	98	12,422	98	98	98	50,036	53,470	57,013
Vote 2 - Municipal Manager		1,975	-	-	-	1,580	-	-	-	1,185	-	-	-	4,739	5,069	5,435
Vote 3 - Treasury		8,259	8,259	8,259	8,259	8,259	8,259	8,259	10,073	10,073	10,073	12,323	12,323	112,679	114,942	109,308
Vote 4 - Corporate Services		14	14	14	14	14	14	14	75	75	75	75	75	474	493	189
Vote 5 - Development Planning and Social Security		222	222	222	222	222	222	222	79	79	79	79	79	1,948	2,337	2,939
Vote 6 - Development Planning and Social Security		12,992	3,512	3,512	3,512	11,096	3,512	3,512	3,703	9,391	3,703	3,822	3,822	66,091	70,016	72,560
Vote 7 - Engineering Services		75,669	27,477	27,477	27,477	66,031	27,477	27,477	24,076	52,991	24,076	24,076	24,383	428,690	474,117	499,063
Vote 8 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		119,708	39,521	39,521	39,521	103,670	39,521	39,521	38,104	86,216	38,104	40,473	40,779	664,658	720,444	746,506
Expenditure by Vote																
Vote 1 - Executive and council		3,961	3,961	3,961	3,961	3,961	3,961	3,961	2,324	2,324	2,324	5,962	5,962	46,624	45,407	45,743
Vote 2 - Municipal Manager		1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,361	1,361	1,361	1,361	1,361	19,313	24,568	23,641
Vote 3 - Treasury		3,653	3,653	3,653	3,653	3,653	3,653	3,653	5,452	5,452	5,452	5,952	5,952	53,833	53,418	48,327
Vote 4 - Corporate Services		2,845	2,845	2,845	2,845	2,845	2,845	2,845	1,407	1,407	1,407	1,907	1,907	27,951	33,303	37,641
Vote 5 - Development Planning and Social Security		2,832	2,832	2,852	2,852	2,852	2,852	2,852	1,042	1,042	1,042	1,042	1,042	25,133	31,095	35,831
Vote 6 - Development Planning and Social Security		4,949	4,949	4,929	4,929	4,929	4,929	4,929	3,600	3,600	3,600	3,850	3,850	53,045	72,597	66,403
Vote 7 - Engineering Services		29,862	29,862	29,862	29,862	29,862	29,862	29,862	24,789	24,789	24,789	28,539	28,539	340,480	420,576	530,873
Vote 8 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		49,890	49,890	49,890	49,890	49,890	49,890	49,890	39,975	39,975	39,975	48,612	48,612	566,380	680,964	788,458
Surplus/ (Deficit)		69,817	(10,370)	(10,370)	(10,370)	53,780	(10,370)	(10,370)	(1,871)	46,242	(1,871)	(8,139)	(7,833)	98,278	39,481	(41,952)

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

FS191 Setsoto - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		13,709	13,709	13,709	13,709	13,709	13,709	13,709	13,709	13,709	13,709	13,709	18,209	169,002	175,385	173,505
Executive and council		4,565	4,565	4,565	4,565	4,565	4,565	4,565	4,565	4,565	4,565	4,565	4,565	54,775	58,539	62,448
Finance and administration		9,144	9,144	9,144	9,144	9,144	9,144	9,144	9,144	9,144	9,144	9,144	13,644	114,227	116,846	111,056
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		200	200	200	200	200	200	200	200	200	200	200	242	2,447	2,240	1,378
Community and social services		67	67	67	67	67	67	67	67	67	67	67	67	807	857	1,289
Sport and recreation		2	2	2	2	2	2	2	2	2	2	2	2	24	24	45
Public safety		77	77	77	77	77	77	77	77	77	77	77	77	922	970	25
Housing		54	54	54	54	54	54	54	54	54	54	54	96	694	388	18
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		8,523	8,523	8,523	8,523	8,523	8,523	8,523	8,523	8,523	8,523	8,523	8,523	102,270	126,495	114,838
Planning and development		5,847	5,847	5,847	5,847	5,847	5,847	5,847	5,847	5,847	5,847	5,847	5,847	70,164	92,154	80,045
Road transport		2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	32,106	34,342	34,793
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		32,558	32,558	32,558	32,558	32,558	32,558	32,558	32,558	32,558	32,558	32,558	32,796	390,938	416,325	456,786
Energy sources		8,309	8,309	8,309	8,309	8,309	8,309	8,309	8,309	8,309	8,309	8,309	8,309	99,708	106,330	120,664
Water management		13,391	13,391	13,391	13,391	13,391	13,391	13,391	13,391	13,391	13,391	13,391	13,391	160,694	168,696	187,426
Waste water management		5,447	5,447	5,447	5,447	5,447	5,447	5,447	5,447	5,447	5,447	5,447	5,447	65,367	72,253	76,161
Waste management		5,411	5,411	5,411	5,411	5,411	5,411	5,411	5,411	5,411	5,411	5,411	5,649	65,169	69,046	72,535
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		54,990	54,990	54,990	54,990	54,990	54,990	54,990	54,990	54,990	54,990	54,990	59,770	664,658	720,444	746,506
Expenditure - Functional																
Governance and administration		13,071	13,071	13,071	13,071	13,071	13,071	13,071	13,071	13,071	13,071	13,071	22,346	166,124	178,962	178,985
Executive and council		3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	11,270	55,213	54,607	52,902
Finance and administration		8,737	8,737	8,737	8,737	8,737	8,737	8,737	8,737	8,737	8,737	8,737	10,737	106,847	119,581	120,753
Internal audit		339	339	339	339	339	339	339	339	339	339	339	339	4,064	4,774	5,330
Community and public safety		2,952	2,952	2,952	2,952	2,952	2,952	2,952	2,952	2,952	2,952	2,952	2,952	35,423	56,500	51,139
Community and social services		423	423	423	423	423	423	423	423	423	423	423	423	5,077	8,222	12,438
Sport and recreation		713	713	713	713	713	713	713	713	713	713	713	713	8,561	9,266	10,491
Public safety		752	752	752	752	752	752	752	752	752	752	752	752	9,024	21,561	12,636
Housing		1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012	12,144	16,797	14,956
Health		51	51	51	51	51	51	51	51	51	51	51	51	618	655	618
Economic and environmental services		11,683	11,683	11,683	11,683	11,683	11,683	11,683	11,683	11,683	11,683	11,683	11,683	140,194	164,087	288,672
Planning and development		910	910	910	910	910	910	910	910	910	910	910	910	10,921	12,691	12,441
Road transport		10,773	10,773	10,773	10,773	10,773	10,773	10,773	10,773	10,773	10,773	10,773	10,773	129,274	151,396	276,231
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		18,053	18,053	18,053	18,053	18,053	18,053	18,053	18,053	18,053	18,053	18,053	26,053	224,638	281,415	269,662
Energy sources		6,892	6,892	6,892	6,892	6,892	6,892	6,892	6,892	6,892	6,892	6,892	6,892	82,699	111,194	104,737
Water management		4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	4,989	12,489	67,369	77,968	77,051
Waste water management		3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	40,022	53,044	48,155
Waste management		2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	3,337	34,548	39,208	39,718
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		45,759	45,759	45,759	45,759	45,759	45,759	45,759	45,759	45,759	45,759	45,759	63,034	566,380	680,964	788,458
Surplus/ (Deficit) 1.		9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	9,231	(3,264)	98,278	39,481	(41,952)

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

FS191 Setsoto - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		5,195	5,195	5,195	5,195	5,195	5,195	5,195	5,880	5,880	5,880	5,880	5,880	65,764	68,725	72,849
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	74,356	74,356	91,193	96,665
Service charges - water revenue		6,893	6,893	6,893	6,893	6,893	6,893	6,893	5,221	5,221	5,221	5,221	(11,046)	58,089	71,322	75,601
Service charges - sanitation revenue		5,391	5,391	5,391	5,391	5,391	5,391	5,391	4,071	4,071	4,071	4,071	(20,885)	33,134	36,406	38,590
Service charges - refuse		2,752	2,752	2,752	2,752	2,752	2,752	2,752	2,774	2,774	2,774	2,774	11,819	42,178	46,440	49,226
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	498	498	498	193
Interest earned - external investments		15	15	15	15	15	15	15	79	79	79	79	3,745	4,164	4,825	1,764
Interest earned - outstanding debtors		133	133	133	133	133	133	133	646	646	646	646	31,601	35,119	37,450	35,912
Dividends received		2,714	2,714	2,714	2,714	2,714	2,714	2,714	3,224	3,224	3,224	3,224	(31,807)	88	88	78
Fines, penalties and forfeits		6	6	6	6	6	6	6	9	9	9	9	720	799	846	-
Licences and permits		-	-	-	-	-	-	-	160	160	160	160	(596)	43	46	45
Agency services		3	3	3	3	3	3	3	4	4	4	4	(39)	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	196,939	196,939	210,246	223,147
Other revenue		80,515	328	328	328	64,477	328	328	391	48,504	391	510	(192,673)	3,756	6,666	7,066
Gains on disposal of PPE		504	504	504	504	504	504	504	46	46	46	46	(3,404)	306	-	-
Total Revenue		104,121	23,934	23,934	23,934	88,083	23,934	23,934	22,506	70,618	22,506	22,625	65,109	515,234	574,751	601,135
Expenditure By Type																
Employee related costs		18,010	18,010	18,010	18,010	18,010	18,010	18,010	14,692	14,692	14,692	14,692	14,692	199,528	238,266	252,562
Remuneration of councillors		1,144	1,144	1,144	1,144	1,144	1,144	1,144	913	913	913	913	913	12,573	14,154	15,132
Debt impairment		4,223	4,223	4,223	4,223	4,223	4,223	4,223	3,969	3,969	3,969	6,219	6,219	53,906	71,253	66,892
Depreciation & asset impairment		9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	9,918	119,015	249,015	263,956
Finance charges		664	664	664	664	664	664	664	629	629	629	629	629	7,790	7,785	8,782
Bulk purchases		6,414	6,414	6,414	6,414	6,414	6,414	6,414	4,696	4,696	4,696	4,696	4,696	68,382	84,863	89,955
Other materials		3,102	3,102	3,077	3,071	3,071	3,107	3,164	1,140	1,098	1,098	1,356	1,356	27,741	63,987	41,034
Contracted services		1,755	1,755	1,790	1,796	1,822	1,858	1,831	2,410	2,461	2,461	3,099	3,099	26,138	23,279	24,676
Grants and subsidies		1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443	13,009	28,879	22,327	18,617
Other expenditure		3,218	3,218	3,208	3,208	3,182	3,111	3,080	51	41	41	34	34	22,428	42,578	45,133
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		49,890	49,890	49,890	49,890	49,890	49,890	49,890	39,861	39,861	39,861	42,999	54,564	566,380	817,507	826,738
Surplus/(Deficit)		54,230	(25,957)	(25,957)	(25,957)	38,193	(25,957)	(25,957)	(17,356)	30,756	(17,356)	(20,374)	10,544	(51,146)	(242,756)	(225,603)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12,077	12,077	12,077	12,077	12,077	12,077	12,077	12,077	12,077	12,077	12,077	12,077	144,924	169,915	164,616
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		90	90	90	90	90	90	90	90	90	90	90	(990)	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	2,250	2,250	4,500	-	-
Surplus/(Deficit) after capital transfers & contributions		66,397	(13,790)	(13,790)	(13,790)	50,360	(13,790)	(13,790)	(5,189)	42,923	(5,189)	(5,957)	23,881	98,278	(72,841)	(60,987)

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

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FS191 Setsoto - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2019/20											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source																
Property rates	1	5,331	5,403	5,462	5,596	5,394	5,608	5,569	3,436	5,421	5,399	-	-	52,619	69,710	68,725
Service charges - electricity revenue		8,696	3,242	6,557	5,931	6,467	6,482	5,994	6,341	6,210	5,586	-	-	61,505	78,792	91,193
Service charges - water revenue		5,012	3,643	5,012	4,983	5,129	5,032	5,074	4,876	4,821	5,006	-	-	48,588	61,574	71,322
Service charges - sanitation revenue		2,763	2,760	2,764	2,754	2,762	2,761	2,763	2,761	2,752	2,764	-	6	27,610	35,122	36,406
Service charges - refuse		3,516	3,510	3,518	3,510	3,516	3,517	3,519	3,517	3,516	3,520	-	-	35,157	44,709	46,440
Rental of facilities and equipment		11	14	9	14	10	226	8	10	6	3	-	-	311	498	193
Interest earned - external investments		116	29,623	(28,757)	368	350	497	411	4,956	5,492	(9,440)	-	-	3,617	4,825	1,764
Interest earned - outstanding debtors		2,854	2,907	2,920	2,793	2,972	3,028	3,011	3,003	2,814	2,607	-	-	28,911	37,450	35,912
Dividends received		44	-	-	44	-	-	-	-	-	-	-	-	88	88	78
Fines, penalties and forfeits		89	86	27	50	22	161	31	32	25	8	-	-	530	846	-
Licences and permits		1	-	-	3	12	3	7	7	2	1	-	-	35	46	45
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational		448	82,070	282	149	797	-	64,182	529	48,112	238	-	-	196,807	210,246	223,147
Other revenue		578	245	239	239	379	332	174	201	234	295	-	-	2,915	6,623	6,666
Cash Receipts by Source		29,459	133,502	(1,969)	26,434	27,810	27,646	90,743	29,668	79,405	15,988	-	6	458,692	550,529	581,890
Other Cash Flows by Source																
Transfers receipts - capital		12,077	12,077	12,077	12,077	12,077	12,077	12,077	12,077	12,077	12,077	-	28,654	149,424	164,616	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	53	53	53	-	148	306	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(67)	(67)	(67)	(67)	(67)	(67)	(67)	84	84	84	-	169	(45)	(800)	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		41,469	145,513	10,042	38,444	39,820	39,657	102,754	41,883	91,619	28,202	-	28,976	608,378	714,345	581,890
Cash Payments by Type																
Employee related costs		18,010	18,010	18,010	18,010	18,010	18,010	18,010	14,692	14,692	14,692	-	29,384	199,528	238,266	-
Remuneration of councillors		1,144	1,144	1,144	1,144	1,144	1,144	1,144	913	913	913	-	1,827	12,573	15,132	-
Finance charges		664	664	664	664	664	664	664	629	629	629	-	1,257	7,790	8,782	-
Bulk purchases - Electricity		6,414	6,414	6,414	6,414	6,414	6,414	6,414	4,696	4,696	4,696	-	9,392	68,382	84,863	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		3,102	3,102	3,077	3,071	3,071	3,107	3,164	1,140	1,098	1,098	-	2,712	27,741	41,034	-
Contracted services		1,755	1,755	1,790	1,796	1,822	1,858	1,831	2,410	2,461	2,461	-	6,198	26,138	23,279	-
Transfers and grants - other municipalities		1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,556	1,556	1,556	-	14,112	28,879	18,617	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		7,441	7,441	7,431	7,431	7,405	7,333	7,303	4,021	4,011	7,441	-	9,076	76,333	109,470	-
Cash Payments by Type		39,972	39,972	39,972	39,972	39,972	39,972	39,972	30,057	30,057	33,487	-	73,958	447,365	539,443	-
Other Cash Flows/Payments by Type																
Capital assets		14,198	14,198	14,198	14,198	14,198	14,198	14,198	13,561	13,561	13,561	-	31,621	171,692	190,074	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		54,171	54,171	54,171	54,171	54,171	54,171	54,171	43,617	43,617	47,048	-	105,579	619,057	729,517	-
NET INCREASE/(DECREASE) IN CASH HELD																
		(12,702)	91,342	(44,129)	(15,727)	(14,351)	(14,514)	48,583	(1,735)	48,002	(18,846)	-	(76,603)	(10,680)	(15,172)	581,890
Cash/cash equivalents at the month/year beginning:			(12,702)	78,640	34,510	18,784	4,433	(10,082)	38,501	36,767	84,768	65,923	65,923	-	(10,680)	(25,852)
Cash/cash equivalents at the month/year end:		(12,702)	78,640	34,510	18,784	4,433	(10,082)	38,501	36,767	84,768	65,923	65,923	(10,680)	(10,680)	(25,852)	556,038

References

1. Note that this section of Table SB15 is deliberately not linked to Table B4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure.

39,972 39,972 39,972 39,972 30,057 30,057 33,487 73,958 447,365 539,443
(15,727) (14,351) (14,514) 48,583 (1,735) 48,002 (18,846) (76,603) (10,680) (15,172) 581,890

FS191 Setsoto - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Development Planning and Social Security		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Development Planning and Social Security		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - Executive and council		28	28	28	28	28	28	28	(36)	(36)	(36)	(36)	(36)	17	334	334
Vote 2 - Municipal Manager		52	52	52	52	52	52	52	(70)	(70)	(70)	(70)	(70)	17	629	629
Vote 3 - Treasury		15	15	15	15	15	15	15	(1)	(1)	(1)	(1)	(1)	99	179	179
Vote 4 - Corporate Services		62	62	62	62	62	62	62	(13)	(13)	(13)	(13)	(13)	366	739	739
Vote 5 - Development Planning and Social Security		387	1,622	1,622	1,622	1,622	1,622	1,622	1,216	1,216	1,216	1,216	1,216	16,202	7,807	5,418
Vote 6 - Development Planning and Social Security		4,119	563	(10)	(10)	(10)	(10)	(10)	(438)	(438)	(438)	(438)	(438)	2,443	51,972	55,637
Vote 7 - Engineering Services		9,536	11,856	12,429	12,429	12,429	12,429	12,429	12,902	12,902	12,902	15,152	15,152	152,550	182,063	127,137
Vote 8 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Default		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	14,198	14,198	14,198	14,198	14,198	14,198	14,198	13,561	13,561	13,561	15,811	15,811	171,692	243,723	190,074
Total Capital Expenditure	2	14,198	14,198	14,198	14,198	14,198	14,198	14,198	13,561	13,561	13,561	15,811	15,811	171,692	243,723	190,074

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

check

- - -

FS191 Setsoto - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		282	282	282	282	282	282	(284)	(284)	(284)	(284)	(284)	555	4,189	3,389	
Executive and council		33	33	33	33	33	33	(39)	(39)	(39)	(39)	(39)	34	391	391	
Finance and administration		249	249	249	249	249	249	(244)	(244)	(244)	(244)	(244)	522	3,783	2,983	
Internal audit		1	1	1	1	1	1	(2)	(2)	(2)	(2)	(2)	-	15	15	
Community and public safety		383	1,618	1,618	1,618	1,618	1,618	1,231	1,231	1,231	1,231	1,231	16,249	7,759	5,371	
Community and social services		-	444	444	444	444	444	444	444	444	444	444	4,888	314	-	
Sport and recreation		314	1,105	1,105	1,105	1,105	1,105	874	874	874	874	874	11,314	6,615	4,541	
Public safety		69	69	69	69	69	69	(96)	(96)	(96)	(96)	(96)	6	830	830	
Housing		-	-	-	-	-	-	8	8	8	8	8	41	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		123	129	212	212	212	212	(182)	(182)	(182)	(182)	(182)	400	32,943	1,481	
Planning and development		77	77	77	77	77	77	(107)	(107)	(107)	(107)	(107)	-	918	918	
Road transport		47	52	135	135	135	135	(75)	(75)	(75)	(75)	(75)	400	32,024	562	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		13,476	12,236	12,153	12,153	12,153	12,153	12,711	12,711	12,711	14,961	14,961	154,532	200,432	180,633	
Energy sources		1,435	1,435	1,435	1,435	1,435	1,435	1,375	1,375	1,375	1,375	1,375	16,925	15,825	17,225	
Water management		7,954	7,999	8,488	8,488	8,488	8,488	9,462	9,462	9,462	11,712	11,712	110,203	130,132	108,157	
Waste water management		35	2,306	2,306	2,306	2,306	2,306	2,222	2,222	2,222	2,222	2,222	24,980	3,310	422	
Waste management		4,051	496	(77)	(77)	(77)	(77)	(347)	(347)	(347)	(347)	(347)	2,424	51,164	54,830	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional		14,265	14,265	14,265	14,265	14,265	14,265	13,476	13,476	13,476	15,726	15,726	171,737	245,323	190,874	

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

check

- - -

FS191 Setsoto - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2019/20									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	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
<i>Theatres</i>		-										
<i>Libraries</i>		-										
<i>Cemeteries/Crematoria</i>		-										
<i>Police</i>		-										
<i>PurIs</i>		-										
<i>Public Open Space</i>		-										
<i>Nature Reserves</i>		-										
<i>Public Ablution Facilities</i>		-										
<i>Markets</i>		-										
<i>Stalls</i>		-										
<i>Abattoirs</i>		-										
<i>Airports</i>		-										
<i>Taxi Ranks/Bus Terminals</i>		-										
<i>Capital Spares</i>		-										
<i>Sport and Recreation Facilities</i>		-										
<i>Indoor Facilities</i>		-										
<i>Outdoor Facilities</i>		-										
<i>Capital Spares</i>		-										
Heritage assets		-										
<i>Monuments</i>		-										
<i>Historic Buildings</i>		-										
<i>Works of Art</i>		-										
<i>Conservation Areas</i>		-										
<i>Other Heritage</i>		-										
Investment properties		-										
<i>Revenue Generating</i>		-										
<i>Improved Property</i>		-										
<i>Unimproved Property</i>		-										
<i>Non-revenue Generating</i>		-										
<i>Improved Property</i>		-										
<i>Unimproved Property</i>		-										
Other assets		-										
<i>Operational Buildings</i>		-										
<i>Municipal Offices</i>		-										
<i>Pay/Enquiry Points</i>		-										
<i>Building Plan Offices</i>		-										
<i>Workshops</i>		-										
<i>Yards</i>		-										
<i>Stores</i>		-										
<i>Laboratories</i>		-										
<i>Training Centres</i>		-										
<i>Manufacturing Plant</i>		-										
<i>Depots</i>		-										
<i>Capital Spares</i>		-										
<i>Housing</i>		-										
<i>Staff Housing</i>		-										
<i>Social Housing</i>		-										
<i>Capital Spares</i>		-										
Biological or Cultivated Assets		-										
<i>Biological or Cultivated Assets</i>		-										
Intangible Assets		-										
<i>Servitudes</i>		-										
<i>Licences and Rights</i>		-										
<i>Water Rights</i>		-										
<i>Effluent Licenses</i>		-										
<i>Solid Waste Licenses</i>		-										
<i>Computer Software and Applications</i>		-										
<i>Load Settlement Software Applications</i>		-										
<i>Unspecified</i>		-										
Computer Equipment		-										
<i>Computer Equipment</i>		-										
Furniture and Office Equipment		215						(215)	(215)		215	430
<i>Furniture and Office Equipment</i>		215						(215)	(215)		215	430
Machinery and Equipment		-										
<i>Machinery and Equipment</i>		-										
Transport Assets		-										
<i>Transport Assets</i>		-										
Land		-										
<i>Land</i>		-										
Zoo's, Marine and Non-biological Animals		-										
<i>Zoo's, Marine and Non-biological Animals</i>		-										
Total Capital Expenditure on new assets to be adjusted	1	123,189						(123,189)	(123,189)		174,098	334,210

References

- Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note:)
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error

FS191 Setsoto - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		

13. $G = B + C + D + E + F$

14. Adjusted Budget H = (A or A1/2 etc) + G

check balance -1,599,984

-48,432,444 189,273,828

FS191 Setsoto - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2019/20									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	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	-	-	-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

check balance -1,599,984

-48,432,444 189,273,828

FS191 Setsoto - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	+1 2020/21	+2 2021/22
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Libraries		-											
Cemeteries/Crematoria		-											
Police		-											
Purls		-											
Public Open Space		-											
Nature Reserves		-											
Public Ablution Facilities		-											
Markets		-											
Stalls		-											
Abattoirs		-											
Airports		-											
Taxi Ranks/Bus Terminals		-											
Capital Spares		-											
Sport and Recreation Facilities		-											
Indoor Facilities		-											
Outdoor Facilities		-											
Capital Spares		-											
Heritage assets													
Monuments		-											
Historic Buildings		-											
Works of Art		-											
Conservation Areas		-											
Other Heritage		-											
Investment properties													
Revenue Generating		-											
Improved Property		-											
Unimproved Property		-											
Non-revenue Generating		-											
Improved Property		-											
Unimproved Property		-											
Other assets		2,190	-	-	-	-	-	(2,190)	(2,190)	-	2,300	4,829	
Operational Buildings		2,190	-	-	-	-	-	(2,190)	(2,190)	-	2,300	4,829	
Municipal Offices		2,190	-	-	-	-	-	(2,190)	(2,190)	-	2,300	4,829	
Pay/Enquiry Points		-											
Building Plan Offices		-											
Workshops		-											
Yards		-											
Stores		-											
Laboratories		-											
Training Centres		-											
Manufacturing Plant		-											
Depots		-											
Capital Spares		-											
Housing		-											
Staff Housing		-											
Social Housing		-											
Capital Spares		-											
Biological or Cultivated Assets													
Biological or Cultivated Assets		-											
Intangible Assets													
Servitudes		-											
Licences and Rights		-											
Water Rights		-											
Effluent Licenses		-											
Solid Waste Licenses		-											
Computer Software and Applications		-											
Load Settlement Software Applications		-											
Unspecified		-											
Computer Equipment													
Computer Equipment		-											
Furniture and Office Equipment		1,158	-	-	-	-	-	(1,158)	(1,158)	-	1,269	2,664	
Furniture and Office Equipment		1,158	-	-	-	-	-	(1,158)	(1,158)	-	1,269	2,664	
Machinery and Equipment		5,481	-	-	-	-	-	(5,481)	(5,481)	-	5,755	12,085	
Machinery and Equipment		5,481	-	-	-	-	-	(5,481)	(5,481)	-	5,755	12,085	
Transport Assets		2,367	-	-	-	-	-	(2,367)	(2,367)	-	2,486	5,220	
Transport Assets		2,367	-	-	-	-	-	(2,367)	(2,367)	-	2,486	5,220	
Land													
Land		-											
Zoo's, Marine and Non-biological Animals													
Zoo's, Marine and Non-biological Animals		-											
Total Repairs and Maintenance Expenditure to be	1	23,400	-	-	-	-	-	(23,400)	(23,400)	-	24,623	51,708	

References

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note:)
- Increases of funds approved under section 31 MFMA

FS191 Setsoto - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		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
		7	8	9	10	11	12	13	14			
R thousands		A	A1	B	C	D	E	F	G	H		

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error

13. $G = B + C + D + E + F$

14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

check balance

FS191 Setsoto - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2019/20									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	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		1,858	-	-	-	-	-	-	-	1,858	1,969	1,858
Revenue Generating		1,858	-	-	-	-	-	-	-	1,858	1,969	1,858
Improved Property		1,858	-	-	-	-	-	-	-	1,858	1,969	1,858
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		4,238	-	-	-	-	-	-	-	4,238	4,492	4,238
Operational Buildings		4,238	-	-	-	-	-	-	-	4,238	4,492	4,238
Municipal Offices		4,238	-	-	-	-	-	-	-	4,238	4,492	4,238
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		799	-	-	-	-	-	-	-	799	847	799
Computer Equipment		799	-	-	-	-	-	-	-	799	847	799
Furniture and Office Equipment		42	-	-	-	-	-	-	-	42	44	42
Furniture and Office Equipment		42	-	-	-	-	-	-	-	42	44	42
Machinery and Equipment		34	-	-	-	-	-	-	-	34	36	34
Machinery and Equipment		34	-	-	-	-	-	-	-	34	36	34
Transport Assets		498	-	-	-	-	-	-	-	498	528	498
Transport Assets		498	-	-	-	-	-	-	-	498	528	498
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	117,728	-	-	-	-	-	-	-	117,728	124,792	247,728

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

check balance -1,286,436

-124,222,740 -16,227,322

FS191 Setsoto - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2019/20									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	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Sport and Recreation Facilities		27,600	-	-	-	-	-	(27,600)	(27,600)	-	3,200	6,752
Indoor Facilities		25,000	-	-	-	-	-	(25,000)	(25,000)	-	-	-
Outdoor Facilities		2,600	-	-	-	-	-	(2,600)	(2,600)	-	3,200	6,752
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		2,122	-	-	-	-	-	(2,122)	(2,122)	-	2,122	4,244
Furniture and Office Equipment		2,122	-	-	-	-	-	(2,122)	(2,122)	-	2,122	4,244
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		5,471	-	-	-	-	-	(5,471)	(5,471)	-	5,471	10,942
Transport Assets		5,471	-	-	-	-	-	(5,471)	(5,471)	-	5,471	10,942
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	47,193	-	-	-	-	-	(47,193)	(47,193)	-	22,793	45,938

References

- Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending)
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

check balance -1,599,984

-48,432,444 189,273,828

FS191 Setsoto - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework					
												Budget Year 2019/20		Budget Year +1 2020/21		Budget Year +2 2021/22	
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands																	
Parent municipality: <i>List all capital projects grouped by Function</i>																	
Entities: <i>List all capital projects grouped by Municipal Entity</i>																	
Entity Name <i>Project name</i>																	

References
 List all projects where approved budgets have been adjusted
 Refer MFMA s30
 Asset class as per table B9 and asset sub-class as per table SB18
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
 Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

FS191 Setsoto - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2019/20									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	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H		
R thousands												
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. $H = B + C + D + E + F + G$
11. Adjusted Budget (I) = (A or A1/2 etc) + H