

**SCHEDULES IN TERMS OF MUNICIPAL BUDGET AND REPORTING
REGULATIONS**

PURPOSE OF REPORT

The purpose of this item is to table to Municipal Council the Special Adjustment for 2020/21 for consideration and approval in terms of the Municipal Finance Management Act and the Municipal Budget and Reporting Regulations.

DISCUSSION

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

For this item, focus should be purely on Column A1 – Column H. The original budget [Column A1] and two outer years [Budget year 2021/22 and 2022/23] should be

considered unchanged from the original budget approved in during June 2020 [for the 2020/21 financial year].

The performance during the first half of the financial year necessitate that the Original Budget needs to be adjusted upwards or downwards. The detail is reflected in the tables below.

REVENUE:

- Property Rates has been decreased with R2.604 million.
- Service charges has been increased with R1.721 million.
- Investment revenue to be decreased with R2.941 million.
- Transfers recognised to be increased with R33.703 million. (As indicated in the September 2020 adjustment budget)
- Other own revenue to be decreased with R11.21 million. (The main contributor is Interest on outstanding debt due to the decrease in the repo rate)

EXPENDITURE:

- Employee related cost has decrease with R3.526 million.
- Remuneration of Councillors decrease with R1.143 million.
- Finance Charges decrease with R485 000.
- Materials and Bulk Supplies decrease with R21.137 million.
- Transfer and Grants increased with R19.047 million.
- Other expenditure decreases with R3.18 million.

The net effect of the total operating budget result in a decrease in the deficit from R106,547 million to R77,628 million.

Based on above and in terms of National Treasury guidelines, the budget remains unfunded and will the funding plan previously tabled, still in tact and applicable.

FS191 Setsoto - Table B1 Adjustments Budget Summary - 2021/01/31

Description	Budget Year 2020/21									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
	1	2	3	4	5	6	7	8			
	A	A1	B	C	D	E	F	G	H		
R thousands											
Financial Performance											
Property rates	69,710	-	-	-	-	-	(2,604)	(2,604)	67,106	69,710	73,196
Service charges	220,195	-	-	-	-	-	1,721	1,721	221,917	220,195	231,205
Investment revenue	4,825	-	-	-	-	-	(2,941)	(2,941)	1,884	4,825	5,066
Transfers recognised - operational	210,246	-	-	-	-	-	33,703	33,703	243,949	210,246	220,759
Other own revenue	42,895	-	-	-	-	-	(11,221)	(11,221)	31,674	42,895	45,040
Total Revenue (excluding capital transfers and contributions)	547,871						18,659	18,659	566,530	547,871	575,265
Employee costs	211,287	-	-	-	-	-	(3,526)	(3,526)	207,761	211,287	221,851
Remuneration of councillors	14,154	-	-	-	-	-	(1,143)	(1,143)	13,011	14,154	14,862
Depreciation & asset impairment	126,156	-	-	-	-	-	-	-	126,156	126,156	132,463
Finance charges	7,663	-	-	-	-	-	(485)	(485)	7,178	7,663	8,046
Materials and bulk purchases	146,045	-	-	-	-	-	(21,137)	(21,137)	124,908	146,045	153,347
Transfers and grants	22,050	-	-	-	-	-	19,047	19,047	41,097	22,050	23,153
Other expenditure	127,064	-	-	-	-	-	(3,018)	(3,018)	124,046	127,064	133,417
Total Expenditure	654,419						(10,260)	(10,260)	644,159	654,419	687,140
Surplus/(Deficit)	(106,547)						28,919	28,919	(77,628)	(106,547)	(111,875)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	169,915	-	-	-	-	-	6,758	6,758	176,673	169,915	178,411
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	63,368						35,676	35,676	99,045	63,368	66,537
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	63,368						35,676	35,676	99,045	63,368	66,537
Capital expenditure & funds sources											
Capital expenditure	181,915	-	-	-	-	-	181,742	181,742	363,657	181,915	191,011
Transfers recognised - capital	166,715	-	-	-	-	-	-	-	166,715	166,715	175,051
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15,200	-	-	-	-	-	(1,706)	(1,706)	13,494	15,200	15,960
Total sources of capital funds	181,915						(1,706)	(1,706)	180,210	181,915	191,011
Financial position											
Total current assets	(118,547)	-	-	-	-	-	35,850	35,850	(82,697)	(118,547)	(124,475)
Total non current assets	181,915	-	-	-	-	-	(174)	(174)	181,742	181,915	191,011
Total current liabilities	-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	63,368						35,676	35,676	99,045	63,368	66,537
Cash flows											
Net cash from (used) operating	1,306,644	-	-	-	-	-	64,081	64,081	1,370,725	1,306,644	1,371,976
Net cash from (used) investing	(181,915)	-	-	-	-	-	174	174	(181,742)	(181,915)	(191,011)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	1,124,729						64,255	64,255	1,188,984	1,124,729	1,180,965
Cash backing/surplus reconciliation											
Cash and investments available	(118,547)	-	-	-	-	-	31,423	31,423	(87,124)	(118,547)	(124,475)
Application of cash and investments	-	-	-	-	-	-	-	-	-	-	-
Balance - surplus (shortfall)	(118,547)						31,423	31,423	(87,124)	(118,547)	(124,475)
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	126,156	-	-	-	-	-	-	-	126,156	126,156	132,463
Renewal and Upgrading of Existing Assets	178,401	-	-	-	-	-	(18,294)	(18,294)	160,107	178,401	187,321
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-
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/sew erage:	11	-	-	-	-	-	-	-	11	11	11
Energy:	3	-	-	-	-	-	-	-	3	3	3
Refuse:	15	-	-	-	-	-	-	-	15	15	15

FS191 Setsoto - Table B2 Adjustments Budget Financial Performance (functional classification) - 2021/01/31

Standard Description	Ref	Budget Year 2020/21									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget	
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Functional													
<i>Governance and administration</i>		175,382	-	-	-	-	-	(6,811)	(6,811)	168,570	175,382	184,151	
Executive and council		58,539	-	-	-	-	-	9,481	9,481	68,019	58,539	61,466	
Finance and administration		116,843	-	-	-	-	-	(16,292)	(16,292)	100,551	116,843	122,685	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		2,240	-	-	-	-	-	(587)	(587)	1,652	2,240	2,351	
Community and social services		857	-	-	-	-	-	425	425	1,282	857	900	
Sport and recreation		24	-	-	-	-	-	(20)	(20)	4	24	26	
Public safety		970	-	-	-	-	-	(629)	(629)	341	970	1,018	
Housing		388	-	-	-	-	-	(363)	(363)	25	388	408	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		126,495	-	-	-	-	-	16,554	16,554	143,049	126,495	132,820	
Planning and development		92,154	-	-	-	-	-	11,291	11,291	103,445	92,154	96,761	
Road transport		34,342	-	-	-	-	-	5,263	5,263	39,605	34,342	36,059	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		413,670	-	-	-	-	-	16,261	16,261	429,931	413,670	434,354	
Energy sources		106,328	-	-	-	-	-	5,276	5,276	111,603	106,328	111,644	
Water management		168,696	-	-	-	-	-	1,248	1,248	169,944	168,696	177,131	
Waste water management		69,600	-	-	-	-	-	5,632	5,632	75,232	69,600	73,080	
Waste management		69,046	-	-	-	-	-	4,105	4,105	73,151	69,046	72,498	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	717,787	-	-	-	-	-	25,416	25,416	743,203	717,787	753,676	
Expenditure - Functional													
<i>Governance and administration</i>		167,422	-	-	-	-	-	10,466	10,466	177,888	167,422	175,793	
Executive and council		49,148	-	-	-	-	-	12,877	12,877	62,025	49,148	51,605	
Finance and administration		113,581	-	-	-	-	-	(1,870)	(1,870)	111,711	113,581	119,260	
Internal audit		4,693	-	-	-	-	-	(541)	(541)	4,152	4,693	4,927	
<i>Community and public safety</i>		46,394	-	-	-	-	-	(4,498)	(4,498)	41,896	46,394	48,714	
Community and social services		7,868	-	-	-	-	-	(1,795)	(1,795)	6,073	7,868	8,261	
Sport and recreation		9,174	-	-	-	-	-	1,506	1,506	10,680	9,174	9,633	
Public safety		11,912	-	-	-	-	-	(2,619)	(2,619)	9,293	11,912	12,507	
Housing		16,785	-	-	-	-	-	(1,590)	(1,590)	15,195	16,785	17,624	
Health		655	-	-	-	-	-	-	-	655	655	688	
<i>Economic and environmental services</i>		161,214	-	-	-	-	-	(11,035)	(11,035)	150,179	161,214	169,274	
Planning and development		11,291	-	-	-	-	-	(2,848)	(2,848)	8,443	11,291	11,856	
Road transport		149,922	-	-	-	-	-	(8,187)	(8,187)	141,736	149,922	157,418	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		279,389	-	-	-	-	-	(5,194)	(5,194)	274,195	279,389	293,359	
Energy sources		111,178	-	-	-	-	-	(6,526)	(6,526)	104,652	111,178	116,737	
Water management		76,787	-	-	-	-	-	6,115	6,115	82,902	76,787	80,626	
Waste water management		52,818	-	-	-	-	-	(6,303)	(6,303)	46,515	52,818	55,459	
Waste management		38,606	-	-	-	-	-	1,520	1,520	40,126	38,606	40,537	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	654,419	-	-	-	-	-	(10,260)	(10,260)	644,159	654,419	687,140	
Surplus/ (Deficit) for the year		63,368	-	-	-	-	-	35,676	35,676	99,045	63,368	66,537	

FS191 Setsoto - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 2021/01/31

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive and Council		53,470	-	-	-	-	-	8,644	8,644	62,114	53,470	56,143
Vote 2 - Municipal Manager		5,115	-	-	-	-	-	836	836	5,951	5,115	5,370
Vote 3 - Treasury		114,942	-	-	-	-	-	(16,274)	(16,274)	98,668	114,942	120,689
Vote 4 - Corporate Services		493	-	-	-	-	-	44	44	537	493	518
Vote 5 - Development Planning and Social Security		72,305	-	-	-	-	-	3,819	3,819	76,124	72,305	75,920
Vote 6 - Engineering		471,462	-	-	-	-	-	28,347	28,347	499,809	471,462	495,035
Vote 7 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	717,787	-	-	-	-	-	25,416	25,416	743,203	717,787	753,676
Expenditure by Vote	1											
Vote 1 - Executive and Council		40,430	-	-	-	-	-	13,869	13,869	54,299	40,430	42,452
Vote 2 - Municipal Manager		25,847	-	-	-	-	-	(5,270)	(5,270)	20,576	25,847	27,139
Vote 3 - Treasury		50,096	-	-	-	-	-	1,531	1,531	51,627	50,096	52,601
Vote 4 - Corporate Services		33,514	-	-	-	-	-	(2,493)	(2,493)	31,021	33,514	35,190
Vote 5 - Development Planning and Social Security		87,474	-	-	-	-	-	(1,296)	(1,296)	86,178	87,474	91,848
Vote 6 - Engineering		417,058	-	-	-	-	-	(16,600)	(16,600)	400,458	417,058	437,911
Vote 7 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	654,419	-	-	-	-	-	(10,260)	(10,260)	644,159	654,419	687,140
Surplus/ (Deficit) for the year	2	63,368	-	-	-	-	-	35,676	35,676	99,045	63,368	66,537

FS191 Setsoto - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2021/01/31

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
		3	4	5	6	7	8	9	10			
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	69,710	-	-	-	-	-	(2,604)	(2,604)	67,106	69,710	73,196
Service charges - electricity revenue	2	78,791	-	-	-	-	-	4,461	4,461	83,251	78,791	82,730
Service charges - water revenue	2	61,574	-	-	-	-	-	(2,774)	(2,774)	58,800	61,574	64,653
Service charges - sanitation revenue	2	35,122	-	-	-	-	-	(56)	(56)	35,066	35,122	36,878
Service charges - refuse revenue	2	44,709	-	-	-	-	-	91	91	44,799	44,709	46,944
Rental of facilities and equipment		498						(442)	(442)	56	498	523
Interest earned - external investments		4,825						(2,941)	(2,941)	1,884	4,825	5,066
Interest earned - outstanding debtors		37,450						(10,532)	(10,532)	26,918	37,450	39,323
Dividends received		88						41	41	129	88	92
Fines, penalties and forfeits		846						(661)	(661)	185	846	888
Licences and permits		46						-	-	46	46	48
Agency services		-						-	-	-	-	-
Transfers and subsidies		210,246						33,703	33,703	243,949	210,246	220,759
Other revenue	2	3,967	-	-	-	-	-	373	373	4,340	3,967	4,165
Gains		-						-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		547,871						18,659	18,659	566,530	547,871	575,265
Expenditure By Type												
Employee related costs		211,287	-	-	-	-	-	(3,526)	(3,526)	207,761	211,287	221,851
Remuneration of councillors		14,154						(1,143)	(1,143)	13,011	14,154	14,862
Debt impairment		71,253						-	-	71,253	71,253	74,816
Depreciation & asset impairment		126,156						-	-	126,156	126,156	132,463
Finance charges		7,663						(485)	(485)	7,178	7,663	8,046
Bulk purchases		84,544						540	540	85,084	84,544	88,771
Other materials		61,501						(21,677)	(21,677)	39,824	61,501	64,576
Contracted services		27,496						(102)	(102)	27,395	27,496	28,871
Transfers and subsidies		22,050						19,047	19,047	41,097	22,050	23,153
Other expenditure		28,314						(2,916)	(2,916)	25,398	28,314	29,730
Losses		-						-	-	-	-	-
Total Expenditure		654,419						(10,260)	(10,260)	644,159	654,419	687,140
Surplus/(Deficit)		(106,547)						28,919	28,919	(77,628)	(106,547)	(111,875)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		169,915						6,758	6,758	176,673	169,915	178,411
Transfers and subsidies - capital (in-kind - all)		-						-	-	-	-	-
Surplus/(Deficit) before taxation		63,368						35,676	35,676	99,045	63,368	66,537
Taxation		-						-	-	-	-	-
Surplus/(Deficit) after taxation		63,368						35,676	35,676	99,045	63,368	66,537
Attributable to minorities		-						-	-	-	-	-
Surplus/(Deficit) attributable to municipality		63,368						35,676	35,676	99,045	63,368	66,537
Share of surplus/ (deficit) of associate		-						-	-	-	-	-
Surplus/ (Deficit) for the year		63,368						35,676	35,676	99,045	63,368	66,537

FS191 Setsoto - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2021/01/31

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	A	5	6	7	8	9	10	11	12			
		A1	B	C	D	E	F	G	H			
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
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 - Engineering		-	-	-	-	-	-	-	-	-	-	
Vote 7 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 8 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		-	-	-	-	-	742	742	742	-	-	
Vote 2 - Municipal Manager		-	-	-	-	-	66	66	66	-	-	
Vote 3 - Treasury		-	-	-	-	-	332	332	332	-	-	
Vote 4 - Corporate Services		-	-	-	-	-	63	63	63	-	-	
Vote 5 - Development Planning and Social Security		2,564	-	-	-	-	3,387	3,387	5,951	2,564	2,693	
Vote 6 - Engineering		179,351	-	-	-	-	177,153	177,153	356,504	179,351	188,319	
Vote 7 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 8 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 9 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 10 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		181,915	-	-	-	-	181,742	181,742	363,657	181,915	191,011	
Total Capital Expenditure - Vote		181,915	-	-	-	-	181,742	181,742	363,657	181,915	191,011	
Capital Expenditure - Functional												
Governance and administration		-	-	-	-	-	1,177	1,177	1,177	-	-	
Executive and council		-	-	-	-	-	761	761	761	-	-	
Finance and administration		-	-	-	-	-	416	416	416	-	-	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and public safety		2,564	-	-	-	-	753	753	3,317	2,564	2,693	
Community and social services		314	-	-	-	-	764	764	1,078	314	330	
Sport and recreation		2,250	-	-	-	-	(86)	(86)	2,164	2,250	2,363	
Public safety		-	-	-	-	-	75	75	75	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		31,462	-	-	-	-	(23,250)	(23,250)	8,212	31,462	33,035	
Planning and development		-	-	-	-	-	25	25	25	-	-	
Road transport		31,462	-	-	-	-	(23,275)	(23,275)	8,187	31,462	33,035	
Environmental protection		-	-	-	-	-	-	-	-	-	-	
Trading services		147,889	-	-	-	-	21,146	21,146	169,035	147,889	155,283	
Energy sources		15,200	-	-	-	-	11,866	11,866	27,066	15,200	15,960	
Water management		129,800	-	-	-	-	(7,128)	(7,128)	122,672	129,800	136,290	
Waste water management		2,889	-	-	-	-	16,338	16,338	19,227	2,889	3,033	
Waste management		-	-	-	-	-	70	70	70	-	-	
Other		-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional	3	181,915	-	-	-	-	(174)	(174)	181,742	181,915	191,011	
Funded by:												
National Government		166,715	-	-	-	-	-	-	166,715	166,715	175,051	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	4	166,715	-	-	-	-	-	-	166,715	166,715	175,051	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		15,200	-	-	-	-	(174)	(174)	15,026	15,200	15,960	
Total Capital Funding		181,915	-	-	-	-	(174)	(174)	181,742	181,915	191,011	

FS191 Setsoto - Table B6 Adjustments Budget Financial Position - 2021/01/31

Description	Ref	Budget Year 2020/21									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	+1 2021/22	+2 2022/23
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		(118,547)						31,423	31,423	(87,124)	(118,547)	(124,475)
Call investment deposits	1	-						-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-
Other debtors		-						-	-	-	-	-
Current portion of long-term receivables		-						-	-	-	-	-
Inventory		-						4,427	4,427	4,427	-	-
Total current assets		(118,547)	-	-	-	-	-	35,850	35,850	(82,697)	(118,547)	(124,475)
Non current assets												
Long-term receivables		-						-	-	-	-	-
Investments		-						-	-	-	-	-
Investment property		-						-	-	-	-	-
Investment in Associate		-						-	-	-	-	-
Property, plant and equipment	1	181,915	-	-	-	-	-	(174)	(174)	181,742	181,915	191,011
Biological		-						-	-	-	-	-
Intangible		-						-	-	-	-	-
Other non-current assets		-						-	-	-	-	-
Total non current assets		181,915	-	-	-	-	-	(174)	(174)	181,742	181,915	191,011
TOTAL ASSETS		63,368	-	-	-	-	-	35,676	35,676	99,045	63,368	66,537
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	63,368	-	-	-	-	-	35,676	35,676	99,045	63,368	66,537
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		63,368	-	-	-	-	-	35,676	35,676	99,045	63,368	66,537
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		63,368	-	-	-	-	-	35,676	35,676	99,045	63,368	66,537

FS191 Setsoto - Table B7 Adjustments Budget Cash Flows - 2021/01/31

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		69,710						(2,604)	(2,604)	67,106	69,710	73,196
Service charges		140,466						1,701	1,701	142,168	140,466	147,490
Other revenue		721,849						24,857	24,857	746,706	721,849	757,942
Transfers and Subsidies - Operational	1	209,909						33,703	33,703	243,612	209,909	220,404
Transfers and Subsidies - Capital	1	169,915						6,758	6,758	176,673	169,915	178,411
Interest		(5,206)						(334)	(334)	(5,540)	(5,206)	(5,466)
Dividends		-						-	-	-	-	-
Payments												
Suppliers and employees		(498,550)						28,823	28,823	(469,727)	(498,550)	(523,478)
Finance charges		(7,663)						485	485	(7,178)	(7,663)	(8,046)
Transfers and Grants	1	(22,050)						(19,047)	(19,047)	(41,097)	(22,050)	(23,153)
NET CASH FROM/(USED) OPERATING ACTIVITIES		778,381	-	-	-	-	-	74,341	74,341	852,722	778,381	817,300
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-						-	-	-	-	-
Decrease (increase) in non-current receivables		-						-	-	-	-	-
Decrease (increase) in non-current investments		-						-	-	-	-	-
Payments												
Capital assets		(181,915)						174	174	(181,742)	(181,915)	(191,011)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(181,915)	-	-	-	-	-	174	174	(181,742)	(181,915)	(191,011)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-						-	-	-	-	-
Borrowing long term/refinancing		-						-	-	-	-	-
Increase (decrease) in consumer deposits		-						-	-	-	-	-
Payments												
Repayment of borrowing		-						-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		596,466	-	-	-	-	-	74,515	74,515	670,981	596,466	626,289
Cash/cash equivalents at the year begin:	2	-						-	-	-	-	-
Cash/cash equivalents at the year end:	2	596,466						74,515	74,515	670,981	596,466	626,289

FS191 Setsoto - Table B8 Cash backed reserves/accumulated surplus reconciliation - 2021/01/31

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	596,466	-	-	-	-	-	74,515	74,515	670,981	596,466	626,289
Other current investments > 90 days		(715,013)	-	-	-	-	-	(43,092)	(43,092)	(758,105)	(715,013)	(750,764)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		(118,547)	-	-	-	-	-	31,423	31,423	(87,124)	(118,547)	(124,475)
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	-	-	-	-	-	-	-	-	-	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		-	-	-	-	-	-	-	-	-	-	-
Surplus(shortfall)		(118,547)	-	-	-	-	-	31,423	31,423	(87,124)	(118,547)	(124,475)

FS191 Setsoto - Table B9 Asset Management - 2021/01/31

Description	Ref	Budget Year 2020/21										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore-	Nat. or	Other	Total	Adjusted	Adjusted	+1 2021/22	+2 2022/23
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget		
	A	A1	B	C	D	E	F	G	H				
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	3,514	-	-	-	-	-	18,120	18,120	21,634	3,514	3,690	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,200	-	-	-	-	-	10,695	10,695	13,896	3,200	3,360	
Water Supply Infrastructure		-	-	-	-	-	-	487	487	487	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	5,417	5,417	5,417	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		3,200	-	-	-	-	-	16,598	16,598	19,798	3,200	3,360	
Community Facilities		314	-	-	-	-	-	764	764	1,078	314	330	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Community Assets		314	-	-	-	-	-	764	764	1,078	314	330	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	758	758	758	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	10,510	10,510	10,510	-	-	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	2,042	2,042	2,042	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	8,468	8,468	8,468	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	10,510	10,510	10,510	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	178,401	-	-	-	-	-	(28,804)	(28,804)	149,597	178,401	187,321	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		31,462	-	-	-	-	-	(23,403)	(23,403)	8,059	31,462	33,035	
Electrical Infrastructure		12,000	-	-	-	-	-	1,057	1,057	13,057	12,000	12,600	
Water Supply Infrastructure		129,800	-	-	-	-	-	(9,739)	(9,739)	120,061	129,800	136,290	
Sanitation Infrastructure		2,889	-	-	-	-	-	2,397	2,397	5,285	2,889	3,033	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		176,151	-	-	-	-	-	(29,688)	(29,688)	146,463	176,151	184,959	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2,250	-	-	-	-	-	(126)	(126)	2,124	2,250	2,363	
Community Assets		2,250	-	-	-	-	-	(126)	(126)	2,124	2,250	2,363	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	72	72	72	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	939	939	939	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	181,915	-	-	-	-	-	(174)	(174)	181,742	181,915	191,011	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		31,462	-	-	-	-	-	(23,403)	(23,403)	8,059	31,462	33,035	
Electrical Infrastructure		15,200	-	-	-	-	-	11,752	11,752	26,952	15,200	15,960	
Water Supply Infrastructure		129,800	-	-	-	-	-	(7,210)	(7,210)	122,590	129,800	136,290	
Sanitation Infrastructure		2,889	-	-	-	-	-	16,281	16,281	19,170	2,889	3,033	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		179,351	-	-	-	-	-	(2,580)	(2,580)	176,771	179,351	188,319	
Community Facilities		314	-	-	-	-	-	764	764	1,078	314	330	
Sport and Recreation Facilities		2,250	-	-	-	-	-	(126)	(126)	2,124	2,250	2,363	
Community Assets		2,564	-	-	-	-	-	638	638	3,202	2,564	2,693	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-								

FS191 Setsoto - Table B10 Basic service delivery measurement - 2021/01/31

Description	Ref	Budget Year 2020/21									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	A1	B	C	D	E	F	G	H				
Household service targets	1											
Water:												
Piped water inside dwelling		5693							5693	5693	5693	5693
Piped water inside yard (but not in dwelling)		27820							27820	27820	27820	27820
Using public tap (at least min.service level)	2	2222							2222	2222	2222	2222
Other water supply (at least min.service level)		830							830	830	830	830
Minimum Service Level and Above sub-total		36565							36565	36565	36565	36565
Using public tap (< min.service level)	3	0							-	0	0	0
Other water supply (< min.service level)	3,4	823							823	823	823	823
No water supply		0							-	0	0	0
Below Minimum Service Level sub-total		823							823	823	823	823
Total number of households	5	37388							37388	37388	37388	37388
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		23884							23,884	23884	23884	23884
Flush toilet (with septic tank)		1881							1,881	1881	1881	1881
Chemical toilet		51							51	51	51	51
Pit toilet (ventilated)		562							562	562	562	562
Other toilet provisions (> min.service level)		504							504	504	504	504
Minimum Service Level and Above sub-total		26,882							26,882	26,882	26,882	26,882
Bucket toilet		7815							7,815	7815	7815	7815
Other toilet provisions (< min.service level)		2131							2,131	2131	2131	2131
No toilet provisions		560							560	560	560	560
Below Minimum Service Level sub-total		10,506							10,506	10,506	10,506	10,506
Total number of households	5	37,388							37,388	37,388	37,388	37,388
Energy:												
Electricity (at least min. service level)		4302							4,302	4302	4302	4302
Electricity - prepaid (> min.service level)		30401							30,401	30401	30401	30401
Minimum Service Level and Above sub-total		34,703							34,703	34,703	34,703	34,703
Electricity (< min.service level)									-			
Electricity - prepaid (< min. service level)									-			
Other energy sources		2685							2,685	2685	2685	2685
Below Minimum Service Level sub-total		2,685							2,685	2,685	2,685	2,685
Total number of households	5	37,388							37,388	37,388	37,388	37,388
Refuse:												
Removed at least once a week (min.service)		18534							18,534	18534	18534	18534
Minimum Service Level and Above sub-total		18,534							18,534	18,534	18,534	18,534
Removed less frequently than once a week		841							841	841	841	841
Using communal refuse dump		808							808	808	808	808
Using own refuse dump		10961							10,961	10961	10961	10961
Other rubbish disposal		220							220	220	220	220
No rubbish disposal		2323							2,323	2323	2323	2323
Below Minimum Service Level sub-total		15,153							15,153	15,153	15,153	15,153
Total number of households	5	33,687							33,687	33,687	33,687	33,687