

SETSOTO LOCAL MUNICIPALITY



2021/22 - ADJUSTMENT BUDGET

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1 Executive Summary

National Treasury's MFMA Circular No. 107 and 108 were used to guide the compilation of the 2021/22 adjustment budget. The mSCOA version 6.5 was also introduced with the circulars and thus the budget tables were compiled and reported in terms of the said circulars. The main challenges experienced during the compilation of the 2021/22 adjustment budget can be summarised as follows:

- The on-going difficulties in the national and local economy;
- Ageing and poorly maintained water, roads and electricity infrastructure;
- Vandalism of infrastructure (water, sewer and electricity network cables)
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- Continuous high tariff increases are not sustainable - as there will be a point where services will no-longer be affordable;
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2021/22 adjustment budget;

2 Adjustment budget process

The municipality's annual budget process started in August 2020, when the Municipal Council of the municipality approved budget timelines as required by legislation. Subsequently, 2021/22 annual budget was tabled to Council in May 2021 and approved in June 2021 after public consultations.

The adopted budget was then sent to National Treasury and Provincial Treasury as required by the MFMA and MBRR. National Treasury then wrote letters to the Accounting Officer advising him of the fact the adopted budget is not funded. National Treasury further had presentations which were done to the Senior Manager/Directors and Budget & Treasury officials to highlight aspects that needs to be addressed for the budget to be funded, at least in the next 3 financial years.

The Accounting Officer then performed the mid-year assessment for the 2021/22 financial year, to which the assessment results indicated the need for adjustment budget. Departments

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were then given their year-to-date spending so that they can adjust both the revenue and expenditure estimates in line with the mid-year outcome.

Consultation across the administrative departments, then ensued with the aim of producing a funded budget in line with the requirements of the MFMA. This process was further followed by consultation with Executive Mayor and Members of the Mayoral Committee, for a policy guidance/directive on the budget. In the view of the aforementioned, the summary of the adjustment budget is provided underneath.

2021/22 ADJUSTMENT BUDGET		
DESCRIPTION	ORIGINAL BUDGET R'000	ADJUSTMENT BUDGET R'000
Total operating revenue	R576 399	R577 265
Total operating expenditure	R634 746	R663 616
Total capital expenditure	R204 601	R202 915

3 Operating revenue

There is no significant adjustment in the revenue budgeted revenue increased with a mere R750 thousand. The revenue collections as budgeted is still going to be released due to implementation of the revenue enhancement strategy which will be pursued through the Executive Mayor's 100 Days Program. A provision for the uncollectable revenue based on the prevailing collection rates was also made.

4 Operating expenditure

Municipality budget for expenditure was informed by the following: balance budget constraints [the municipality must not budget for a cash deficit]; funding of the budget as based on section 18 and section 19 of Municipal Finance Management Act; Act 54 of 2003; National Treasury MFMA circulars; South African Local Government Bargaining Council collective agreement on salaries and average CPI. Furthermore, the municipality strive to implement cost containment measures with the view of spending on only essential items. Table underneath shows adjustment budget expenditure.

The adjusted operating expenditure is increasing with approximately R28.8 million from the original budget. The increase is as a result of the votes that were already overspend as at

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December 2021. Accordingly, at a minimum, expenditure allocations (as at the date of the original budget), had to be increased to at least the extent of the overspending realised on certain votes as at 31 December 2021. Furthermore, post the submission of the 2021 AFS, audited figures for the non-cash items had to be brought into the budget. Thus, majority of increase can be attributed to an increase in non-cash items.

5 Capital expenditure

There is no major adjustment in the capital expenditure budget considering that there was a mere R1.7 million reduction from the original budget. A provision has also been done to cater for the official vehicles of the office bearers in current financial year. The capital expenditure will be funded from government grants [R189.6 million]; external financing [R1.5 million] and internally generated funds [R11.2 million].

6 Recommendation

It is recommended that Council of Setsoto Local Municipality at the meeting to be held on 28 February 2022 -

- 1.1. Approves the adjustment of revenue and expenditure estimates for the current financial year;
- 1.2. Authorise the utilisation of projected savings in one vote towards the spending in another votes where there is over spending;
- 1.3. Approve the proposed adjustment budget and narrated report and the Attached B-Schedule;
- 1.4. Takes note of the cash flow shortfall;
- 1.5. That expenditure related to service delivery receives preference on procurement; and
- 1.6. That the budget deficit be approved based on the implementation of Circular 58 related to the depreciation accounting principle.
- 1.7. That the non-cash depreciation being funded from the accumulated surplus account and gradually faced out during the coming financial years.

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FS191 Setsoto - Table B1 Adjustments Budget Summary -

Description	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	70,462	-	-	-	-	-	-	-	70,462	73,196	77,587
Service charges	241,013	-	-	-	-	-	1	1	241,014	231,205	245,077
Investment revenue	5,025	-	-	-	-	-	-	-	5,025	5,066	5,370
Transfers recognised - operational	216,708	-	-	-	-	-	-	-	216,708	220,759	234,004
Other own revenue	43,191	-	-	-	-	-	749	749	43,940	45,040	47,742
Total Revenue (excluding capital transfers and contributions)	576,399	-	-	-	-	-	750	750	577,149	575,265	609,781
Employee costs	250,302	-	-	-	-	-	(30,781)	(30,781)	219,521	221,851	235,162
Remuneration of councillors	14,355	-	-	-	-	-	(788)	(788)	13,567	14,862	15,754
Depreciation & asset impairment	120,865	-	-	-	-	-	-	-	120,865	132,463	140,411
Finance charges	4,000	-	-	-	-	-	56	56	4,056	8,046	8,529
Inventory consumed and bulk purchases	132,573	-	-	-	-	-	(14,322)	(14,322)	118,251	88,771	94,098
Transfers and grants	4,640	-	-	-	-	-	10,136	10,136	14,776	23,153	24,542
Other expenditure	108,010	-	-	-	-	-	64,569	64,569	172,580	133,417	141,422
Total Expenditure	634,746	-	-	-	-	-	28,870	28,870	663,616	622,564	659,918
Surplus/(Deficit)	(58,346)	-	-	-	-	-	(28,120)	(28,120)	(86,467)	(47,299)	(50,137)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	189,617	-	-	-	-	-	-	-	189,617	178,411	189,116

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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)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	131,271	-	-	-	-	-	(28,120)	(28,120)	103,150	131,113	138,979
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	131,271	-	-	-	-	-	(28,120)	(28,120)	103,150	131,113	138,979
<u>Capital expenditure & funds sources</u>											
Capital expenditure	204,601	-	-	-	-	-	(1,687)	(1,687)	202,915	191,011	202,472
Transfers recognised - capital	189,617	-	-	-	-	-	-	-	189,617	175,051	185,554
Borrowing	7,950	-	-	-	-	-	(6,479)	(6,479)	1,471	-	-
Internally generated funds	1,765	-	-	-	-	-	9,420	9,420	11,185	15,960	16,918
Total sources of capital funds	199,332	-	-	-	-	-	2,941	2,941	202,273	191,011	202,472
<u>Financial position</u>											
Total current assets	(73,330)	-	-	-	-	-	94,841	94,841	21,511	(124,475)	(131,943)
Total non current assets	204,601	-	-	-	-	-	(122,624)	(122,624)	81,978	191,011	202,472
Total current liabilities	-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	131,271	-	-	-	-	-	(28,120)	(28,120)	103,150	131,113	138,979
<u>Cash flows</u>											
Net cash from (used) operating	635,777	-	-	-	-	-	195,602	195,602	831,379	625,346	662,867
Net cash from (used) investing	(199,332)	-	-	-	-	-	(2,941)	(2,941)	(202,273)	(191,011)	(202,472)

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Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	436,445	-	-	-	-	-	192,661	192,661	629,106	434,335	460,395
<u>Cash backing/surplus reconciliation</u>											
Cash and investments available	(13,330)	-	-	-	-	-	(201,406)	(201,406)	(214,735)	(124,475)	(131,943)
Application of cash and investments	38,873	-	-	-	-	-	(321,652)	(321,652)	(282,778)	-	-
Balance - surplus (shortfall)	(52,203)	-	-	-	-	-	120,246	120,246	68,043	(124,475)	(131,943)
<u>Asset Management</u>											
Asset register summary (WDV)	14,984	-	-	-	-	-	(122,624)	(122,624)	(107,639)	15,960	16,918
Depreciation	120,865	-	-	-	-	-	-	-	120,865	132,463	140,411
Renewal and Upgrading of Existing Assets	194,386	-	-	-	-	-	(13,058)	(13,058)	181,328	187,321	198,560
Repairs and Maintenance	25,255	-	-	-	-	-	(8,132)	(8,132)	17,123	47,253	50,089
<u>Free services</u>											
Cost of Free Basic Services provided	42	-	-	-	-	-	-	-	42	45	45
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
<u>Households below minimum service level</u>											
Water:	1	-	-	-	-	-	-	-	1	1	1
Sanitation/sewerage:	11	-	-	-	-	-	-	-	11	11	11
Energy:	3	-	-	-	-	-	-	-	3	3	3
Refuse:	15	-	-	-	-	-	-	-	15	15	15

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The table above outlines the budgeted revenue by functional classification, whereby all functions revenue budget has increased except the trading services function. An increase in the governance and administration function is due to Grants received.

The revenue budget remains basically the with no changes to the budget and is it anticipated that the revenue will be realised as planned.

The expenditure budget increased with 4.5% from R634,7 million to R663,6 million, which is mainly attributed to the increase in debt impairment due to the low payment rate. In order to determine a realistic and credible budget the following calculation was made:

Total Revenue	R 557.149 million
Less Debt Impairment	R 120.000 million
Available Cash Revenue	<u>R 437.149</u> million
Total Expenditure	R 663.616 million
Less Debt Impairment	R 120.000 million
Less Depreciation	R 120.865 million
Cash Expenditure	<u>R 422.751</u> million
Surplus	<u>R 14 398</u> million

With the necessary financial discipline the municipality might maintain the basic service delivery.

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

Standard Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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												
<i>Governance and administration</i>		140,874	-	-	-	-	-	(488)	(488)	140,386	184,151	195,200
Executive and council		21,070	-	-	-	-	-	(624)	(624)	20,445	61,466	65,154
Finance and administration		119,805	-	-	-	-	-	137	137	119,941	122,685	130,046
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		407	-	-	-	-	-	1,280	1,280	1,687	2,351	2,493
Community and social services		30	-	-	-	-	-	1,261	1,261	1,291	900	954
Sport and recreation		15	-	-	-	-	-	1	1	16	26	27
Public safety		335	-	-	-	-	-	40	40	375	1,018	1,080
Housing		26	-	-	-	-	-	(21)	(21)	5	408	432
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		154,312	-	-	-	-	-	(44)	(44)	154,267	132,820	140,789
Planning and development		110,075	-	-	-	-	-	(45)	(45)	110,030	96,761	102,567
Road transport		44,237	-	-	-	-	-	1	1	44,237	36,059	38,222
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		470,424	-	-	-	-	-	2	2	470,426	434,354	460,415
Energy sources		126,008	-	-	-	-	-	0	0	126,008	111,644	118,343

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Water management		184,525	-	-	-	-	-	0	0	184,525	177,131	187,759
Waste water management		78,437	-	-	-	-	-	1	1	78,437	73,080	77,465
Waste management		81,455	-	-	-	-	-	1	1	81,456	72,498	76,848
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	766,016	-	-	-	-	-	750	750	766,766	753,676	798,897
Expenditure - Functional	-											
Governance and administration		211,582	-	-	-	-	-	23,502	23,502	235,084	175,793	186,341
Executive and council		38,977	-	-	-	-	-	5,321	5,321	44,298	51,605	54,701
Finance and administration		167,776	-	-	-	-	-	18,354	18,354	186,130	119,260	126,416
Internal audit		4,829	-	-	-	-	-	(173)	(173)	4,656	4,927	5,223
Community and public safety		44,357	-	-	-	-	-	(6,700)	(6,700)	37,657	48,714	51,636
Community and social services		6,644	-	-	-	-	-	214	214	6,858	8,261	8,757
Sport and recreation		10,644	-	-	-	-	-	250	250	10,894	9,633	10,211
Public safety		11,174	-	-	-	-	-	(2,114)	(2,114)	9,060	12,507	13,258
Housing		15,896	-	-	-	-	-	(5,050)	(5,050)	10,845	17,624	18,682
Health		-	-	-	-	-	-	-	-	-	688	729
Economic and environmental services		147,444	-	-	-	-	-	(2,425)	(2,425)	145,018	169,274	179,431
Planning and development		9,007	-	-	-	-	-	(1,866)	(1,866)	7,141	11,856	12,567
Road transport		138,437	-	-	-	-	-	(560)	(560)	137,877	157,418	166,864
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		231,362	-	-	-	-	-	14,495	14,495	245,857	293,359	310,960
Energy sources		115,008	-	-	-	-	-	(1,574)	(1,574)	113,435	116,737	123,741
Water management		54,601	-	-	-	-	-	3,705	3,705	58,306	80,626	85,464
Waste water management		29,146	-	-	-	-	-	6,656	6,656	35,803	55,459	58,786

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Waste management		32,606	-	-	-	-	-	5,707	5,707	38,313	40,537	42,969
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	634,745	-	-	-	-	-	28,871	28,871	663,616	687,140	728,368
Surplus/ (Deficit) for the year		131,272	-	-	-	-	-	(28,121)	(28,121)	103,150	66,537	70,529

As it has been mentioned above that the budget has been prepared giving priority to service delivery, the above table gives evidence to that, approximately 63% of the expenditure budget is dedicated towards service delivery such as roads, electricity, water, waste water management and waste management.

6.1 Municipal manager’s quality certificate

I, S T R Ramakarane, Municipal Manager of Setsoto Local Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name S T R RAMAKARANE

Municipal manager of Setsoto Municipality (FS191)

Signature

Date 23 February 2022

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FS191 Setsoto - Table B1 Adjustments Budget Summary -											
Description	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjus. 6	Total Adjus. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
	A	A1	B	C	D	E	F	G	H		
R thousands											
Financial Performance											
Property rates	70,462	-	-	-	-	-	-	-	70,462	73,196	77,587
Service charges	241,013	-	-	-	-	-	1	1	241,014	231,205	245,077
Investment revenue	5,025	-	-	-	-	-	-	-	5,025	5,066	5,370
Transfers recognised - operational	216,708	-	-	-	-	-	-	-	216,708	220,759	234,004
Other own revenue	43,191	-	-	-	-	-	749	749	43,940	45,040	47,742
Total Revenue (excluding capital transfers and contributions)	576,399	-	-	-	-	-	750	750	577,149	575,265	609,781
Employee costs	250,302	-	-	-	-	-	(30,781)	(30,781)	219,521	221,851	235,162
Remuneration of councillors	14,355	-	-	-	-	-	(788)	(788)	13,567	14,862	15,754
Depreciation & asset impairment	120,865	-	-	-	-	-	-	-	120,865	132,463	140,411
Finance charges	4,000	-	-	-	-	-	56	56	4,056	8,046	8,529
Inventory consumed and bulk purchases	132,573	-	-	-	-	-	(14,322)	(14,322)	118,251	88,771	94,098
Transfers and grants	4,640	-	-	-	-	-	10,136	10,136	14,776	23,153	24,542
Other expenditure	108,010	-	-	-	-	-	64,569	64,569	172,580	133,417	141,422
Total Expenditure	634,746	-	-	-	-	-	28,870	28,870	663,616	622,564	659,918
Surplus/(Deficit)	(58,346)	-	-	-	-	-	-	-	(86,467)	(47,299)	(50,137)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	189,617	-	-	-	-	-	-	-	189,617	178,411	189,116
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)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	131,271	-	-	-	-	-	(28,120)	(28,120)	103,150	131,113	138,979
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	131,271	-	-	-	-	-	(28,120)	(28,120)	103,150	131,113	138,979
Capital expenditure & funds sources											
Capital expenditure	204,601	-	-	-	-	-	(1,687)	(1,687)	202,915	191,011	202,472
Transfers recognised - capital	189,617	-	-	-	-	-	-	-	189,617	175,051	185,554
Borrowing	7,950	-	-	-	-	-	(6,479)	(6,479)	1,471	-	-
Internally generated funds	1,765	-	-	-	-	-	9,420	9,420	11,185	15,960	16,918
Total sources of capital funds	199,332	-	-	-	-	-	2,941	2,941	202,273	191,011	202,472
Financial position											
Total current assets	(73,330)	-	-	-	-	-	94,841	94,841	21,511	(124,475)	(131,943)
Total non current assets	204,601	-	-	-	-	-	(122,624)	(122,624)	81,978	191,011	202,472
Total current liabilities	-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	131,271	-	-	-	-	-	(28,120)	(28,120)	103,150	131,113	138,979
Cash flows											
Net cash from (used) operating	635,777	-	-	-	-	-	195,602	195,602	831,379	625,346	662,867
Net cash from (used) investing	(199,332)	-	-	-	-	-	(2,941)	(2,941)	(202,273)	(191,011)	(202,472)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	436,445	-	-	-	-	-	192,661	192,661	629,106	434,335	460,395
Cash backing/surplus reconciliation											
Cash and investments available	(13,330)	-	-	-	-	-	(201,406)	(201,406)	(214,735)	(124,475)	(131,943)
Application of cash and investments	38,873	-	-	-	-	-	(321,652)	(321,652)	(282,778)	-	-
Balance - surplus (shortfall)	(52,203)	-	-	-	-	-	120,246	120,246	68,043	(124,475)	(131,943)
Asset Management											
Asset register summary (WDV)	14,984	-	-	-	-	-	(122,624)	(122,624)	(107,639)	15,960	16,918
Depreciation	120,865	-	-	-	-	-	-	-	120,865	132,463	140,411
Renewal and Upgrading of Existing Assets	194,386	-	-	-	-	-	(13,058)	(13,058)	181,328	187,321	198,560
Repairs and Maintenance	25,255	-	-	-	-	-	(8,132)	(8,132)	17,123	47,253	50,089
Free services											
Cost of Free Basic Services provided	42	-	-	-	-	-	-	-	42	45	45
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:	15	-	-	-	-	-	-	-	15	15	15

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FS191 Setsoto - Table B2 Adjustments Budget Financial Performance (functional classification) -												
Standard Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjsts. 10	Total Adjsts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands	1, 4											
Revenue - Functional												
<i>Governance and administration</i>		140,874	-	-	-	-	-	(488)	(488)	140,386	184,151	195,200
Executive and council		21,070	-	-	-	-	-	(624)	(624)	20,445	61,466	65,154
Finance and administration		119,805	-	-	-	-	-	137	137	119,941	122,685	130,046
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		407	-	-	-	-	-	1,280	1,280	1,687	2,351	2,493
Community and social services		30	-	-	-	-	-	1,261	1,261	1,291	900	954
Sport and recreation		15	-	-	-	-	-	1	1	16	26	27
Public safety		335	-	-	-	-	-	40	40	375	1,018	1,080
Housing		26	-	-	-	-	-	(21)	(21)	5	408	432
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		154,312	-	-	-	-	-	(44)	(44)	154,267	132,820	140,789
Planning and development		110,075	-	-	-	-	-	(45)	(45)	110,030	96,761	102,567
Road transport		44,237	-	-	-	-	-	1	1	44,237	36,059	38,222
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		470,424	-	-	-	-	-	2	2	470,426	434,354	460,415
Energy sources		126,008	-	-	-	-	-	0	0	126,008	111,644	118,343
Water management		184,525	-	-	-	-	-	0	0	184,525	177,131	187,759
Waste water management		78,437	-	-	-	-	-	1	1	78,437	73,080	77,465
Waste management		81,455	-	-	-	-	-	1	1	81,456	72,498	76,848
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	766,016	-	-	-	-	-	750	750	766,766	753,676	798,897
Expenditure - Functional												
<i>Governance and administration</i>		211,582	-	-	-	-	-	23,502	23,502	235,084	175,793	186,341
Executive and council		38,977	-	-	-	-	-	5,321	5,321	44,298	51,605	54,701
Finance and administration		167,776	-	-	-	-	-	18,354	18,354	186,130	119,260	126,416
Internal audit		4,829	-	-	-	-	-	(173)	(173)	4,656	4,927	5,223
<i>Community and public safety</i>		44,357	-	-	-	-	-	(6,700)	(6,700)	37,657	48,714	51,636
Community and social services		6,644	-	-	-	-	-	214	214	6,858	8,261	8,757
Sport and recreation		10,644	-	-	-	-	-	250	250	10,894	9,633	10,211
Public safety		11,174	-	-	-	-	-	(2,114)	(2,114)	9,060	12,507	13,258
Housing		15,896	-	-	-	-	-	(5,050)	(5,050)	10,845	17,624	18,682
Health		-	-	-	-	-	-	-	-	-	688	729
<i>Economic and environmental services</i>		147,444	-	-	-	-	-	(2,425)	(2,425)	145,018	169,274	179,431
Planning and development		9,007	-	-	-	-	-	(1,866)	(1,866)	7,141	11,856	12,567
Road transport		138,437	-	-	-	-	-	(560)	(560)	137,877	157,418	166,864
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		231,362	-	-	-	-	-	14,495	14,495	245,857	293,359	310,960
Energy sources		115,008	-	-	-	-	-	(1,574)	(1,574)	113,435	116,737	123,741
Water management		54,601	-	-	-	-	-	3,705	3,705	58,306	80,626	85,464
Waste water management		29,146	-	-	-	-	-	6,656	6,656	35,803	55,459	58,786
Waste management		32,606	-	-	-	-	-	5,707	5,707	38,313	40,537	42,969
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	634,745	-	-	-	-	-	28,871	28,871	663,616	687,140	728,368
Surplus/ (Deficit) for the year		131,272	-	-	-	-	-	(28,121)	(28,121)	103,150	66,537	70,529

Setsoto Local Municipality – Adjustment Budget 2021/22

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 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive and Council		8,084	-	-	-	-	-	(624)	(624)	7,460	56,143	59,512
Vote 2 - Municipal Manager		13,061	-	-	-	-	-	(45)	(45)	13,016	5,370	5,693
Vote 3 - Treasury		117,936	-	-	-	-	-	176	176	118,113	120,689	127,931
Vote 4 - Corporate Services		457	-	-	-	-	-	(42)	(42)	415	518	549
Vote 5 - Development Planning and Social Security		83,247	-	-	-	-	-	1,304	1,304	84,551	75,920	80,475
Vote 6 - Engineering		543,232	-	-	-	-	-	(20)	(20)	543,212	495,035	524,738
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	766,016	-	-	-	-	-	750	750	766,766	753,676	798,897
Expenditure by Vote	1											
Vote 1 - Executive and Council		30,909	-	-	-	-	-	5,271	5,271	36,179	42,452	44,999
Vote 2 - Municipal Manager		23,513	-	-	-	-	-	(2,885)	(2,885)	20,628	27,139	28,767
Vote 3 - Treasury		102,033	-	-	-	-	-	26,624	26,624	128,657	52,601	55,757
Vote 4 - Corporate Services		37,204	-	-	-	-	-	(5,234)	(5,234)	31,970	35,190	37,301
Vote 5 - Development Planning and Social Security		83,527	-	-	-	-	-	1,518	1,518	85,045	91,848	97,359
Vote 6 - Engineering		357,558	-	-	-	-	-	3,577	3,577	361,135	437,911	464,185
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	634,745	-	-	-	-	-	28,871	28,871	663,616	687,140	728,368
Surplus/ (Deficit) for the year	2	131,272	-	-	-	-	-	(28,121)	(28,121)	103,150	66,537	70,529

Setsoto Local Municipality – Adjustment Budget 2021/22

FS191 Setsoto - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -												
Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		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
	1	A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue By Source												
Property rates	2	70,462	-	-	-	-	-	-	-	70,462	73,196	77,587
Service charges - electricity revenue	2	90,967	-	-	-	-	-	0	0	90,967	82,730	87,694
Service charges - water revenue	2	64,591	-	-	-	-	-	-	-	64,591	64,653	68,532
Service charges - sanitation revenue	2	37,170	-	-	-	-	-	-	-	37,170	36,878	39,090
Service charges - refuse revenue	2	48,285	-	-	-	-	-	1	1	48,286	46,944	49,761
Rental of facilities and equipment		76						(6)	(6)	70	523	555
Interest earned - external investments		5,025						-	-	5,025	5,066	5,370
Interest earned - outstanding debtors		39,697						-	-	39,697	39,323	41,682
Dividends received		50						5	5	55	92	98
Fines, penalties and forfeits		195						25	25	220	888	941
Licences and permits		75						(45)	(45)	30	48	51
Agency services		-						-	-	-	-	-
Transfers and subsidies		216,708						-	-	216,708	220,759	234,004
Other revenue	2	3,098	-	-	-	-	-	770	770	3,867	4,165	4,415
Gains		-						-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		576,399						750	750	577,149	575,265	609,781
Expenditure By Type												
Employee related costs		250,302	-	-	-	-	-	(30,781)	(30,781)	219,521	221,851	235,162
Remuneration of councillors		14,355						(788)	(788)	13,567	14,862	15,754
Debt impairment		60,000						60,000	60,000	120,000	74,816	79,305
Depreciation & asset impairment		120,865	-	-	-	-	-	-	-	120,865	132,463	140,411
Finance charges		4,000						56	56	4,056	8,046	8,529
Bulk purchases - electricity		96,900	-	-	-	-	-	-	-	96,900	88,771	94,098
Inventory consumed		35,673	-	-	-	-	-	(14,322)	(14,322)	21,351	-	-
Contracted services		25,922	-	-	-	-	-	(2,871)	(2,871)	23,051	28,871	30,604
Transfers and subsidies		4,640	-	-	-	-	-	10,136	10,136	14,776	23,153	24,542
Other expenditure		22,088	-	-	-	-	-	7,440	7,440	29,529	29,730	31,514
Losses		-						-	-	-	-	-
Total Expenditure		634,746						28,870	28,870	663,616	622,564	659,918
Surplus/(Deficit)		(58,346)						(28,120)	(28,120)	(86,467)	(47,299)	(50,137)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		189,617						-	-	189,617	178,411	189,116
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)		-						-	-	-	-	-
Surplus/(Deficit) before taxation		131,271						(28,120)	(28,120)	103,150	131,113	138,979
Taxation		-						-	-	-	-	-
Surplus/(Deficit) after taxation		131,271						(28,120)	(28,120)	103,150	131,113	138,979
Attributable to minorities		-						-	-	-	-	-
Surplus/(Deficit) attributable to municipality		131,271						(28,120)	(28,120)	103,150	131,113	138,979
Share of surplus/ (deficit) of associate		-						-	-	-	-	-
Surplus/ (Deficit) for the year		131,271						(28,120)	(28,120)	103,150	131,113	138,979

Setsoto Local Municipality – Adjustment Budget 2021/22

FS191 Setsoto - Table B5 Adjustments Capital Expenditure Budget by vote and funding -												
Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjuts. 10 F	Total Adjuts. 11 G	Adjusted Budget 12 H	+1 2022/23 Adjusted Budget	+2 2023/24 Adjusted Budget
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 - 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												
Vote 1 - Executive and Council	2	--	--	--	--	--	--	1,540	1,540	1,540	--	
Vote 2 - Municipal Manager		1,767	--	--	--	--	--	(1,711)	(1,711)	56	--	
Vote 3 - Treasury		250	--	--	--	--	--	5	5	255	--	
Vote 4 - Corporate Services		165	--	--	--	--	--	(32)	(32)	133	--	
Vote 5 - Development Planning and Social Security		3,082	--	--	--	--	--	(752)	(752)	2,330	2,854	
Vote 6 - Engineering		199,337	--	--	--	--	--	(737)	(737)	198,600	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	2	204,601	--	--	--	--	--	(1,687)	(1,687)	202,915	191,011	
Total Capital Expenditure - Vote		204,601	--	--	--	--	--	(1,687)	(1,687)	202,915	191,011	
Capital Expenditure - Functional												
Governance and administration												
Executive and council		2,047	--	--	--	--	--	(83)	(83)	1,964	--	
Finance and administration		32	--	--	--	--	--	1,544	1,544	1,576	--	
Internal audit		2,015	--	--	--	--	--	(1,627)	(1,627)	388	--	
Community and public safety		1,980	--	--	--	--	--	413	413	2,393	2,693	
Sport and recreation		800	--	--	--	--	--	40	40	330	350	
Housing		1,000	--	--	--	--	--	(995)	(995)	5	--	
Economic and environmental services		180	--	--	--	--	--	(85)	(85)	95	--	
Planning and development		135	--	--	--	--	--	(115)	(115)	20	33,035	
Environmental protection		135	--	--	--	--	--	(115)	(115)	20	35,017	
Trading services		200,439	--	--	--	--	--	(1,902)	(1,902)	198,537	155,283	
Energy sources		11,240	--	--	--	--	--	10,980	10,980	22,220	16,918	
Waste management		137,975	--	--	--	--	--	19,970	19,970	157,945	144,468	
Other		49,942	--	--	--	--	--	(31,602)	(31,602)	18,340	3,215	
Total Capital Expenditure - Functional	3	204,601	--	--	--	--	--	(1,687)	(1,687)	202,915	191,011	
Funded by:												
National Government		189,617	--	--	--	--	--	--	--	189,617	175,051	
Provincial Government		--	--	--	--	--	--	--	--	--	--	
District Municipality		--	--	--	--	--	--	--	--	--	--	
Transfers and subsidies - capital (monetary allocations)		--	--	--	--	--	--	--	--	--	--	
(National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		--	--	--	--	--	--	--	--	--	--	
Transfers recognised - capital	4	189,617	--	--	--	--	--	--	--	189,617	175,051	
Borrowing		7,950	--	--	--	--	--	(6,479)	(6,479)	1,471	185,554	
Internally generated funds		1,765	--	--	--	--	--	9,420	9,420	11,185	16,918	
Total Capital Funding		199,332	--	--	--	--	--	2,941	2,941	202,273	191,011	

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 reasonably be explained).
- Increase of funds approved under MFMA section 31.
- Adjustments approved in accordance with MFMA section 29.
- Adjustments to transfers from National or Provincial Government.
- Adjuts. = "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

Setsoto Local Municipality – Adjustment Budget 2021/22

FS191 Setsoto - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2021/22									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 2022/23 Adjusted Budget	+2 2023/24 Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash		(13,330)						(201,406)	(201,406)	(214,735)	(124,475)	(131,943)
Call investment deposits	1	-						-	-	-	-	-
Consumer debtors	1	(60,000)	-	-	-	-	-	296,247	296,247	236,247	-	-
Other debtors		-						-	-	-	-	-
Current portion of long-term receivables		-						-	-	-	-	-
Inventory		-	-	-	-	-	-	-	-	-	-	-
Total current assets		(73,330)	-	-	-	-	-	94,841	94,841	21,511	(124,475)	(131,943)
Non current assets												
Long-term receivables		-						-	-	-	-	-
Investments		-						-	-	-	-	-
Investment property		-						-	-	-	-	-
Investment in Associate		-						-	-	-	-	-
Property, plant and equipment	1	203,001	-	-	-	-	-	(121,024)	(121,024)	81,978	191,011	202,472
Biological		-						-	-	-	-	-
Intangible		1,600						(1,600)	(1,600)	-	-	-
Other non-current assets		-						-	-	-	-	-
Total non current assets		204,601	-	-	-	-	-	(122,624)	(122,624)	81,978	191,011	202,472
TOTAL ASSETS		131,272	-	-	-	-	-	(27,783)	(27,783)	103,489	66,537	70,529
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	131,272	-	-	-	-	-	(27,783)	(27,783)	103,489	66,537	70,529
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		131,271	-	-	-	-	-	(28,120)	(28,120)	103,150	131,113	138,979
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		131,271	-	-	-	-	-	(28,120)	(28,120)	103,150	131,113	138,979

Setsoto Local Municipality – Adjustment Budget 2021/22

FS191 Setsoto - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		70,462						70,462	70,462	140,924	73,196	77,587
Service charges		155,678						124,377	124,377	280,055	147,490	156,339
Other revenue		3,612						763	763	4,375	5,845	6,196
Transfers and Subsidies - Operational	1	216,408						-	-	216,408	220,404	233,629
Transfers and Subsidies - Capital	1	189,617						-	-	189,617	178,411	189,116
Interest		-						-	-	-	-	-
Dividends		-						-	-	-	-	-
Payments												
Suppliers and employees		-						-	-	(420,979)	-	-
Finance charges		-						-	-	-	-	-
Transfers and Grants	1	-						-	-	(189,617)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		635,777	-	-	-	-	-	195,602	195,602	220,782	625,346	662,867
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		(199,332)						(2,941)	(2,941)	(202,273)	(191,011)	(202,472)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(199,332)	-	-	-	-	-	(2,941)	(2,941)	(202,273)	(191,011)	(202,472)
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		436,445	-	-	-	-	-	192,661	192,661	18,510	434,335	460,395
Cash/cash equivalents at the year begin:	2	-						-	-	-	-	-
Cash/cash equivalents at the year end:	2	436,445	-	-	-	-	-	192,661	192,661	18,510	434,335	460,395

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

Description	Ref	Budget Year 2021/22									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
		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	436,445	-	-	-	-	-	192,661	192,661	629,106	434,335	460,395
Other current investments > 90 days		(449,774)	-	-	-	-	-	(394,067)	(394,067)	(843,841)	(558,810)	(592,338)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		(13,330)	-	-	-	-	-	(201,406)	(201,406)	(214,735)	(124,475)	(131,943)
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	38,873	-	-	-	-	-	(321,652)	(321,652)	(282,778)	-	-
Other provisions												
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		38,873	-	-	-	-	-	(321,652)	(321,652)	(282,778)	-	-
Surplus(shortfall)		(52,203)	-	-	-	-	-	120,246	120,246	68,043	(124,475)	(131,943)

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FS191 Setsoto - Table B9 Asset Management -

Description	Ref	Budget Year 2021/22									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 2022/23	+2 2023/24
		A	A1	B	C	D	E	F	G	H	Adjusted Budget	Adjusted Budget
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	8,615	-	-	-	-	-	12,972	12,972	21,587	3,690	3,911
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,350	-	-	-	-	-	2,835	2,835	9,185	3,360	3,562
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	12,004	12,004	12,004	-	-
Solid Waste Infrastructure	5	-	-	-	-	-	-	(5)	(5)	-	-	-
Infrastructure		6,355	-	-	-	-	-	14,834	14,834	21,189	3,360	3,562
Community Facilities		-	-	-	-	-	-	40	40	40	330	350
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	40	40	40	330	350
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		160	-	-	-	-	-	198	198	358	-	-
Transport Assets		2,100	-	-	-	-	-	(2,100)	(2,100)	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	1,957	1,957	1,957	-	-
Water Supply Infrastructure		-	-	-	-	-	-	289	289	289	-	-
Sanitation Infrastructure		-	-	-	-	-	-	1,668	1,668	1,668	-	-
Infrastructure		-	-	-	-	-	-	1,957	1,957	1,957	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	194,386	-	-	-	-	-	(15,015)	(15,015)	179,371	187,321	198,560
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	33,035	35,017
Electrical Infrastructure		2,000	-	-	-	-	-	11,000	11,000	13,000	12,600	13,356
Water Supply Infrastructure		137,825	-	-	-	-	-	19,815	19,815	157,640	136,290	144,468
Sanitation Infrastructure		49,792	-	-	-	-	-	(45,124)	(45,124)	4,668	3,033	3,215
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		189,617	-	-	-	-	-	(14,308)	(14,308)	175,309	184,959	196,056
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	2,233	2,233	2,233	2,363	2,504
Community Assets		-	-	-	-	-	-	2,233	2,233	2,233	2,363	2,504
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1,669	-	-	-	-	-	(1,245)	(1,245)	424	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		3,100	-	-	-	-	-	(1,695)	(1,695)	1,405	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	203,001	-	-	-	-	-	(87)	(87)	202,915	191,011	202,472
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	33,035	35,017
Electrical Infrastructure		8,350	-	-	-	-	-	13,835	13,835	22,185	15,960	16,918
Water Supply Infrastructure		137,825	-	-	-	-	-	20,104	20,104	157,929	136,290	144,468
Sanitation Infrastructure		49,792	-	-	-	-	-	(31,452)	(31,452)	18,340	3,033	3,215
Solid Waste Infrastructure	5	-	-	-	-	-	-	(5)	(5)	-	-	-
Infrastructure		195,972	-	-	-	-	-	2,482	2,482	198,454	188,319	199,618
Community Facilities		-	-	-	-	-	-	40	40	40	330	350
Sport and Recreation Facilities		-	-	-	-	-	-	2,233	2,233	2,233	2,363	2,504
Community Assets		-	-	-	-	-	-	2,273	2,273	2,273	2,693	2,854
Computer Equipment		160	-	-	-	-	-	198	198	358	-	-
Furniture and Office Equipment		1,669	-	-	-	-	-	(1,245)	(1,245)	424	-	-
Machinery and Equipment		3,100	-	-	-	-	-	(1,695)	(1,695)	1,405	-	-
Transport Assets		5,200	-	-	-	-	-	(3,795)	(3,795)	1,405	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	203,001	-	-	-	-	-	(87)	(87)	202,915	191,011	202,472
ASSET REGISTER SUMMARY - PPE (WDV)	5	14,984	-	-	-	-	-	(122,624)	(122,624)	(107,639)	15,960	16,918
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	(1,676)	(1,676)	-	-	-
Electrical Infrastructure		6,350	-	-	-	-	-	4,721	4,721	11,071	15,960	16,918
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	(111,217)	(111,217)	(111,217)	-	-
Solid Waste Infrastructure	5	-	-	-	-	-	-	(1,322)	(1,322)	(1,317)	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		6,355	-	-	-	-	-	(109,494)	(109,494)	(103,139)	15,960	16,918
Community Assets		-	-	-	-	-	-	(709)	(709)	(709)	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	(4,492)	(4,492)	(4,492)	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		1,600	-	-	-	-	-	(1,600)	(1,600)	-	-	-
Computer Equipment		240	-	-	-	-	-	(679)	(679)	(439)	-	-
Furniture and Office Equipment		1,589	-	-	-	-	-	(1,290)	(1,290)	299	-	-
Machinery and Equipment		-	-	-	-	-	-	(36)	(36)	(36)	-	-
Transport Assets		5,200	-	-	-	-	-	(4,323)	(4,323)	877	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	14,984	-	-	-	-	-	(122,624)	(122,624)	(107,639)	15,960	16,918
EXPENDITURE OTHER ITEMS												

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FS191 Setsoto - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24	
		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	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	830	830	
<i>Minimum Service Level and Above sub-total</i>		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	
<i>Below Minimum Service Level sub-total</i>	1	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	
<i>Minimum Service Level and Above sub-total</i>		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	
<i>Below Minimum Service Level sub-total</i>		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	
<i>Minimum Service Level and Above sub-total</i>		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	
<i>Below Minimum Service Level sub-total</i>		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	
<i>Minimum Service Level and Above sub-total</i>		18,534								18,534	18,534	18,534	
Removed less frequently than once a week		841								841	841	841	
Using communal refuse dump		808								808	808	808	
Using own refuse dump		10961								10,961	10961	10961	
Other rubbish disposal		220								220	220	220	
No rubbish disposal		2323								2,323	2323	2323	
<i>Below Minimum Service Level sub-total</i>		15,153								15,153	15,153	15,153	
Total number of households	5	33,687								33,687	33,687	33,687	
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)		0								0	0	0	
Sanitation (free minimum level service)		0								0	0	0	
Electricity/other energy (50kwh per household per month)		0								0	0	0	
Refuse (removed at least once a week)		0								0	0	0	
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)		42								42	45	45	
Total cost of FBS provided		42								42	45	45	