



Municipal adjustments budgets & supporting tables
Budget Year: 2023/24
mSCOA Version 6.7

Setsoto Local Municipality - Contact Information

Setso Local Municipality - Table B1 Adjustments Budget Summary - June

Description	Ref	Budget Year 2023/24								Budget	Budget	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	
Figures in Rand thousand		Budget	Adjusted	Funds	capital	Unavoid.	Govt.	Adjusts.	Adjusts.	Budget	Budget	Adjusted
		A	A1	B	C	D	E	F	G	H		Budget
Financial Performance												
Property rates		76 749	-	-	-	-	-	5 000	5 000	81 749	80 586	84 212
Service charges		273 867	-	-	-	-	-	5 478	5 478	279 345	287 561	300 501
Investment revenue		3 500	-	-	-	-	-	7 409	7 409	10 909	3 675	3 840
Transfer and subsidies - Operational		255 437	-	-	-	-	-	20	20	255 457	268 209	263 337
Other own revenue		49 012	-	-	-	-	-	17 283	17 283	66 295	51 463	53 780
Total revenue - excluding capital transfers and contributions		658 565	-	-	-	-	-	35 190	35 190	693 755	691 494	705 670
Employee costs		235 005	-	-	-	-	-	3 786	3 786	238 791	246 755	257 863
Remuneration of councillors		14 641	-	-	-	-	-	841	841	15 482	15 373	16 065
Depreciation and amortisation		110 734	-	-	-	-	-	59 898	59 898	170 632	116 272	121 504
Finance charges		2 502	-	-	-	-	-	(1 153)	(1 153)	1 349	2 627	2 745
Inventory consumed and bulk purchases		147 105	-	-	-	-	-	(162)	(162)	146 942	156 954	161 714
Transfer and subsidies		38 951	-	-	-	-	-	-	(8 341)	30 610	40 900	42 740
Other expenditure		109 563	-	-	-	-	-	121 583	121 583	231 146	115 788	121 001
Total expenditure		658 501	-	-	-	-	-	184 793	176 452	834 952	694 669	723 632
Surplus/(Deficit)		64	-	-	-	-	-	(149 603)	(141 262)	(141 197)	(3 175)	(17 962)
Transfers and subsidies - capital (monetary allocations)		220 198	-	-	-	-	-	(30 000)	(30 000)	190 198	231 208	241 612
Surplus/(Deficit) after capital transfers and contributions		220 262	-	-	-	-	-	(179 603)	(171 262)	49 001	228 033	223 650
Intercompany/Parent subsidiary transactions		65	-	-	-	-	-	(15)	(15)	50	68	71
Surplus/(Deficit) for the year		220 327	-	-	-	-	-	(179 618)	(171 277)	49 051	228 101	223 721
Capital expenditure and funds sources												
Capital expenditure		234 993	-	-	-	-	-	(140 750)	(140 750)	94 243	243 843	253 704

Setso Local Municipality - Table B1 Adjustments Budget Summary - June

Description	Ref	Budget Year 2023/24								Budget	Budget	
		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	Year +1 2024/25	Year +2 2025/26
Figures in Rand thousand												
Transfers recognised - capital		220 198	-	-	-	-	-	(40 977)	(40 977)	179 221	231 208	241 612
Financial position												
Total current assets		470 511	70 696	-	70 696	70 696	70 696	61 895	273 983	760 166	(14 078)	(12 413)
Total non current assets		2 796 506	-	-	-	-	-	(150 031)	(150 031)	5 209 323	243 843	253 704
Total current liabilities		281 426	-	-	-	-	-	221 071	221 071	502 497	-	-
Total non current liabilities		103 189	468	-	468	468	468	(102 531)	(101 127)	1 265	-	-
Community wealth/Equity		2 881 139	-	-	-	-	-	(171 277)	(171 277)	2 709 863	228 101	240 662
Cash flow												
Net cash from (used) operating		594 902	-	-	-	-	-	250 455	250 455	845 357	876 990	916 454
Net cash from (used) investing		(231 198)	-	-	-	-	-	255 264	255 264	24 066	(242 758)	(253 682)
Cash/cash equivalent at the year end		456 892	-	-	-	-	-	505 719	505 719	962 611	634 232	1 297 004
Cash backing/surplus reconciliation												
Cash and investments available		2 992 822	-	-	-	-	-	(72 617)	(72 617)	2 920 205	(14 078)	(12 413)
Cash and investments available		(123 383)	-	-	-	-	-	(221 070)	(221 070)	(344 453)	-	-
Balance - surplus (shortfall)		3 116 205	-	-	-	-	-	148 453	148 453	3 264 658	(14 078)	(12 413)
Asset management												
Asset register summary (WDV)		2 322 888	-	-	-	-	-	(109 054)	(109 054)	2 213 834	12 635	12 092
Depreciation		110 562	-	-	-	-	-	59 977	59 977	170 539	116 091	121 313
Renewal and upgrading of existing assets		216 818	-	-	-	-	-	(40 777)	(40 777)	176 041	227 759	237 219
Repairs and maintenance		16 788	-	-	-	-	-	3 469	3 469	20 257	17 627	16 120

Setso Local Municipality - Table B2 Adjustments Budget Financial Performance (Revenue and Expenditure by Functional Classification) - June

Functional Classification Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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
Revenue - Functional												
Governance and administration												
Executive and council		7 762	-	-	-	-	-	(22)	(22)	7 740	8 150	8 517
Finance and administration		124 674	-	-	-	-	-	28 609	28 609	153 283	130 907	136 799
		132 436	-	-	-	-	-	28 587	28 587	161 023	139 057	145 316
Community and public safety												
Community and social services		780	-	-	-	-	-	371	371	1 151	820	856
Sport and recreation		15	-	-	-	-	-	23	23	38	16	16
Public safety		80	-	-	-	-	-	306	306	386	84	88
Housing		5	-	-	-	-	-	190	190	195	5	5
		880	-	-	-	-	-	890	890	1 770	925	965
Economic and environmental services												
Planning and development		150 006	-	-	-	-	-	(29 880)	(29 880)	120 126	157 506	164 595
Road transport		59 875	-	-	-	-	-	3	3	59 878	62 869	65 698
		209 881	-	-	-	-	-	(29 877)	(29 877)	180 004	220 375	230 293
Trading services												
Energy sources		147 264	-	-	-	-	-	2 225	2 225	149 489	154 627	161 586
Water management		199 290	-	-	-	-	-	1 442	1 442	200 732	209 255	218 671
Waste water management		98 759	-	-	-	-	-	835	835	99 594	103 697	108 363
Waste management		90 253	-	-	-	-	-	1 086	1 086	91 339	94 766	99 031
		535 566	-	-	-	-	-	5 588	5 588	541 154	562 345	587 651
Total Revenue - Functional		878 763	-	-	-	-	-	5 188	5 188	883 951	922 702	964 225

Setso Local Municipality - Table B2 Adjustments Budget Financial Performance (Revenue and Expenditure by Functional Classification) - June

Functional Classification Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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
Expenditure - Functional												
Municipal governance and administration												
Executive and council		62 168	-	-	-	-	-	4 474	4 474	66 642	65 277	68 215
Finance and administration		119 611	-	-	-	-	-	688	688	120 299	125 595	131 248
Internal audit		4 213	-	-	-	-	-	284	284	4 497	4 424	4 623
		185 992	-	-	-	-	-	5 446	5 446	191 438	195 296	204 086
Community and public safety												
Community and social services		20 135	-	-	-	-	-	(1 078)	(1 078)	19 057	21 141	22 093
Sport and recreation		9 872	-	-	-	-	-	2 315	2 315	12 187	10 366	10 832
Public safety		11 687	-	-	-	-	-	(2 172)	(2 172)	9 515	12 272	12 827
Housing		17 243	-	-	-	-	-	60	60	17 303	18 105	18 920
		58 937	-	-	-	-	-	(875)	(875)	58 062	61 884	64 672
Economic and environmental services												
Planning and development		10 845	-	-	-	-	-	(2 367)	(2 367)	8 478	11 387	11 900
Road transport		89 891	-	-	-	-	-	51 790	51 790	141 681	94 386	98 634
		100 736	-	-	-	-	-	49 423	49 423	150 159	105 773	110 534
Trading services												
Energy sources		140 379	-	-	-	-	-	1 585	1 585	141 964	147 398	151 727
Water management		86 328	-	-	-	-	-	51 614	51 614	137 942	90 644	94 725
Waste water management		48 163	-	-	-	-	-	56 287	56 287	104 450	50 572	52 848
Waste management		40 984	-	-	-	-	-	9 996	9 996	50 980	43 034	44 971
		315 854	-	-	-	-	-	119 482	119 482	435 336	331 648	344 271
Total Expenditure - Functional		661 519	-	-	-	-	-	173 476	173 476	834 995	694 601	723 563
(Deficit)/Surplus for the year		217 244	-	-	-	-	-	(168 288)	(168 288)	48 956	228 101	240 662

Setsoto Local Municipality - Table B2 Adjustments Budget Financial Performance (Revenue and Expenditure by Functional Classification) - June

Functional Classification Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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

Setso Local Municipality - Table B2 Adjustments Budget Financial Performance (Revenue and Expenditure by Functional Classification) - June

Functional Classification Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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
Revenue - Functional												
Municipal governance and administration												
Executive and council												
Mayor and Council		7 762	-	-	-	-	-	(22)	(22)	7 740	8 150	8 517
Finance and administration												
Administrative and Corporate Support		400	-	-	-	-	-	(91)	(91)	309	420	439
Finance		123 033	-	-	-	-	-	28 214	28 214	151 247	129 184	134 998
Property Services		1 241	-	-	-	-	-	486	486	1 727	1 303	1 362
		124 674	-	-	-	-	-	28 609	28 609	153 283	130 907	136 799
Internal audit		132 436	-	-	-	-	-	28 587	28 587	161 023	139 057	145 316
Community and public safety												
Community and social services												
Cemeteries, Funeral Parlours and Crematoriums		750	-	-	-	-	-	368	368	1 118	788	823
Community Halls and Facilities		30	-	-	-	-	-	3	3	33	32	33
		780	-	-	-	-	-	371	371	1 151	820	856
Sport and recreation												
Recreational Facilities		-	-	-	-	-	-	3	3	3	-	-
Sports Grounds and Stadiums		15	-	-	-	-	-	20	20	35	16	16
		15	-	-	-	-	-	23	23	38	16	16
Public safety												
Fire Fighting and Protection		20	-	-	-	-	-	5	5	25	21	22

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Figures in Rand thousand		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
Police Forces, Traffic and Street Parking Control		60	-	-	-	-	-	301	301	361	63	66
		80	-	-	-	-	-	306	306	386	84	88
Housing												
Housing		5	-	-	-	-	-	190	190	195	5	5
Health												
Total Community and public safety		880	-	-	-	-	-	890	890	1 770	925	965
Economic and environmental services												
Planning and development												
Corporate Wide Strategic Planning (IDPs, LEDs)		6	-	-	-	-	-	120	120	126	6	7
Project Management Unit		150 000	-	-	-	-	-	(30 000)	(30 000)	120 000	157 500	164 588
		150 006	-	-	-	-	-	(29 880)	(29 880)	120 126	157 506	164 595
Road transport												
Roads		59 875	-	-	-	-	-	3	3	59 878	62 869	65 698
Environmental protection												
Total Economic and environmental services		209 881	-	-	-	-	-	(29 877)	(29 877)	180 004	220 375	230 293
Trading services												
Energy sources												
Electricity		147 264	-	-	-	-	-	2 225	2 225	149 489	154 627	161 586
Water management												
Water Distribution		199 290	-	-	-	-	-	1 442	1 442	200 732	209 255	218 671

Setso Local Municipality - Table B2 Adjustments Budget Financial Performance (Revenue and Expenditure by Functional Classification) - June

Functional Classification Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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
Waste water management												
Sewerage		98 759	-	-	-	-	-	835	835	99 594	103 697	108 363
Waste management												
Solid Waste Removal		90 253	-	-	-	-	-	1 086	1 086	91 339	94 766	99 031
Total Trading services		535 566	-	-	-	-	-	5 588	5 588	541 154	562 345	587 651
Other												
Total revenue - functional		878 763	-	-	-	-	-	5 188	5 188	883 951	922 702	964 225

Setso Local Municipality - Table B2 Adjustments Budget Financial Performance (Revenue and Expenditure by Functional Classification) - June

Functional Classification Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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
Expenditure - Functional												
Municipal governance and administration												
Executive and council												
Mayor and Council		54 614	-	-	-	-	-	4 077	4 077	58 691	57 345	59 926
Municipal Manager, Town Secretary and Chief Executive		7 554	-	-	-	-	-	397	397	7 951	7 932	8 289
		62 168	-	-	-	-	-	4 474	4 474	66 642	65 277	68 215
Finance and administration												
Administrative and Corporate Support		21 998	-	-	-	-	-	(1 452)	(1 452)	20 546	23 098	24 138
Asset Management		5 033	-	-	-	-	-	(209)	(209)	4 824	5 285	5 522
Finance		48 968	-	-	-	-	-	386	386	49 354	51 417	53 732
Fleet Management		2 981	-	-	-	-	-	(1 246)	(1 246)	1 735	3 130	3 271
Human Resources		12 976	-	-	-	-	-	1 475	1 475	14 451	13 625	14 239
Information Technology		3 205	-	-	-	-	-	1 904	1 904	5 109	3 365	3 516
Legal Services		5 083	-	-	-	-	-	(1 703)	(1 703)	3 380	5 338	5 578
Property Services		750	-	-	-	-	-	601	601	1 351	788	824
Risk Management		-	-	-	-	-	-	80	80	80	-	-
Security Services		16 075	-	-	-	-	-	1 149	1 149	17 224	16 879	17 638
Supply Chain Management		2 542	-	-	-	-	-	(297)	(297)	2 245	2 670	2 790
		119 611	-	-	-	-	-	688	688	120 299	125 595	131 248
Internal audit												
Governance Function		4 213	-	-	-	-	-	284	284	4 497	4 424	4 623
Total municipal governance and administration		185 992	-	-	-	-	-	5 446	5 446	191 438	195 296	204 086

Setso Local Municipality - Table B2 Adjustments Budget Financial Performance (Revenue and Expenditure by Functional Classification) - June

Functional Classification Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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
Community and public safety												
Community and social services												
Cemeteries, Funeral Parlours and Crematoriums		19 007	-	-	-	-	-	(1 710)	(1 710)	17 297	19 957	20 855
Disaster Management		1 128	-	-	-	-	-	632	632	1 760	1 184	1 238
		20 135	-	-	-	-	-	(1 078)	(1 078)	19 057	21 141	22 093
Sport and recreation												
Sports Grounds and Stadiums		9 872	-	-	-	-	-	2 315	2 315	12 187	10 366	10 832
Public safety												
Fire Fighting and Protection		1 406	-	-	-	-	-	(1 229)	(1 229)	177	1 476	1 544
Police Forces, Traffic and Street Parking Control		10 281	-	-	-	-	-	(943)	(943)	9 338	10 796	11 283
		11 687	-	-	-	-	-	(2 172)	(2 172)	9 515	12 272	12 827
Housing												
Housing		17 243	-	-	-	-	-	60	60	17 303	18 105	18 920
Health												
Total community and public safety		58 937	-	-	-	-	-	(875)	(875)	58 062	61 884	64 672
Economic and environmental services												
Planning and development												
Corporate Wide Strategic Planning (IDPs, LEDs)		6 831	-	-	-	-	-	(2 650)	(2 650)	4 181	7 172	7 496
Project Management Unit		4 014	-	-	-	-	-	283	283	4 297	4 215	4 404
		10 845	-	-	-	-	-	(2 367)	(2 367)	8 478	11 387	11 900

Setso Local Municipality - Table B2 Adjustments Budget Financial Performance (Revenue and Expenditure by Functional Classification) - June

Functional Classification Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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
Road transport												
Roads		89 891	-	-	-	-	-	51 790	51 790	141 681	94 386	98 634
Environmental protection												
Total economic and environmental services		100 736	-	-	-	-	-	49 423	49 423	150 159	105 773	110 534
Trading services												
Energy sources												
Electricity		140 379	-	-	-	-	-	1 585	1 585	141 964	147 398	151 727
Water management												
Water Distribution		86 328	-	-	-	-	-	51 614	51 614	137 942	90 644	94 725
Waste water management												
Sewerage		48 163	-	-	-	-	-	56 287	56 287	104 450	50 572	52 848
Waste management												
Solid Waste Disposal (Landfill Sites)		1 788	-	-	-	-	-	(593)	(593)	1 195	1 878	1 962
Solid Waste Removal		39 196	-	-	-	-	-	10 589	10 589	49 785	41 156	43 009
		40 984	-	-	-	-	-	9 996	9 996	50 980	43 034	44 971
Total trading services		315 854	-	-	-	-	-	119 482	119 482	435 336	331 648	344 271
Other												
Total expenditure - functional		661 519	-	-	-	-	-	173 476	173 476	834 995	694 601	723 563
(Deficit)/Surplus for the year		217 244	-	-	-	-	-	(168 288)	(168 288)	48 956	228 101	240 662

Setso Local Municipality - Table B3 Adjustments Budget Financial Performance (Revenue and Expenditure by Municipal Vote) - June

Vote Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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
Revenue by Vote												
Vote 1 - Executive and Council		7 762	-	-	-	-	-	(22)	(22)	7 740	8 150	8 517
Vote 2 - Municipal Manager		6	-	-	-	-	-	120	120	126	6	7
Vote 3 - Finance		123 033	-	-	-	-	-	28 214	28 214	151 247	129 184	134 998
Vote 4 - Administration and Support		400	-	-	-	-	-	(91)	(91)	309	420	439
Vote 5 - Development Planning Social Security		92 369	-	-	-	-	-	2 272	2 272	94 641	96 989	101 353
Vote 6 - Technical Services		655 193	-	-	-	-	-	(25 305)	(25 305)	629 888	687 953	718 911
Total Revenue by Vote		878 763	-	-	-	-	-	5 188	5 188	883 951	922 702	964 225
Expenditure by Vote												
Vote 1 - Executive and Council		54 614	-	-	-	-	-	4 077	4 077	58 691	57 345	59 926
Vote 2 - Municipal Manager		21 803	-	-	-	-	-	15	15	21 818	22 893	23 924
Vote 3 - Finance		56 543	-	-	-	-	-	(120)	(120)	56 423	59 372	62 044
Vote 4 - Administration and Support		40 057	-	-	-	-	-	(1 680)	(1 680)	38 377	42 061	43 955
Vote 5 - Development Planning Social Security		99 504	-	-	-	-	-	10 810	10 810	110 314	104 480	109 185
Vote 6 - Technical Services		388 999	-	-	-	-	-	160 373	160 373	549 372	408 450	424 529
Total Expenditure by Vote		661 520	-	-	-	-	-	173 475	173 475	834 995	694 601	723 563
(Deficit)/Surplus for the year		217 243	-	-	-	-	-	(168 287)	(168 287)	48 956	228 101	240 662

Setsoto Local Municipality - Table B3 Adjustments Budget Financial Performance (Revenue and Expenditure by Municipal Vote) - June

Vote Description	Ref	Budget Year 2023/24								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	
Figures in Rand thousand		A	A1	B	C	D	E	F	G	H		

Setsotho Local Municipality - Table B3 Adjustments Budget Financial Performance (Revenue and Expenditure by Municipal Vote) - June

Vote Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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
Revenue by Vote												
Vote 1 - Executive and Council												
1.1 - Mayor and Council		7 762	-	-	-	-	-	(22)	(22)	7 740	8 150	8 517
Vote 2 - Municipal Manager												
2.3 - Strategic Planning		6	-	-	-	-	-	120	120	126	6	7
Vote 3 - Finance												
3.1 - Finance		123 033	-	-	-	-	-	28 214	28 214	151 247	129 184	134 998
Vote 4 - Administration and Support												
4.1 - Administration and Corporate Support		400	-	-	-	-	-	(91)	(91)	309	420	439
Vote 5 - Development Planning Social Security												
5.1 - Solid Waste Removal		90 253	-	-	-	-	-	1 086	1 086	91 339	94 766	99 031
5.2 - Property Services		1 241	-	-	-	-	-	486	486	1 727	1 303	1 362
5.3 - Cemeteries		750	-	-	-	-	-	368	368	1 118	788	823
5.4 - Sport Grounds		15	-	-	-	-	-	23	23	38	16	16
5.5 - Community Halls		30	-	-	-	-	-	3	3	33	32	33
5.6 - Police Forces and Traffic		60	-	-	-	-	-	301	301	361	63	66
5.7 - Fire Fighting and Protection		20	-	-	-	-	-	5	5	25	21	22
		92 369	-	-	-	-	-	2 272	2 272	94 641	96 989	101 353
Vote 6 - Technical Services												
6.1 - Electricity Services		147 264	-	-	-	-	-	2 225	2 225	149 489	154 627	161 586
6.2 - Water Distribution		199 290	-	-	-	-	-	1 442	1 442	200 732	209 255	218 671
6.3 - Sewer Services		98 759	-	-	-	-	-	835	835	99 594	103 697	108 363
6.4 - Roads		59 875	-	-	-	-	-	3	3	59 878	62 869	65 698
6.5 - Housing		5	-	-	-	-	-	190	190	195	5	5
6.6 - Project Management Unit		150 000	-	-	-	-	-	(30 000)	(30 000)	120 000	157 500	164 588

Setsoto Local Municipality - Table B3 Adjustments Budget Financial Performance (Revenue and Expenditure by Municipal Vote) - June

Vote Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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
		655 193	-	-	-	-	-	(25 305)	(25 305)	629 888	687 953	718 911
Total revenue by vote		878 763	-	-	-	-	-	5 188	5 188	883 951	922 702	964 225

Setso Local Municipality - Table B3 Adjustments Budget Financial Performance (Revenue and Expenditure by Municipal Vote) - June

Vote Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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
Expenditure by Vote												
Vote 1 - Executive and Council												
1.1 - Mayor and Council		54 614	-	-	-	-	-	4 077	4 077	58 691	57 345	59 926
Vote 2 - Municipal Manager												
2.1 - Municipal Manager		7 554	-	-	-	-	-	397	397	7 951	7 932	8 289
2.2 - Governance Internal Audit		4 213	-	-	-	-	-	284	284	4 497	4 424	4 623
2.3 - Strategic Planning		6 831	-	-	-	-	-	(2 650)	(2 650)	4 181	7 172	7 496
2.4 - Information Technology		3 205	-	-	-	-	-	1 904	1 904	5 109	3 365	3 516
2.5 - Risk Management		-	-	-	-	-	-	80	80	80	-	-
		21 803	-	-	-	-	-	15	15	21 818	22 893	23 924
Vote 3 - Finance												
3.1 - Finance		48 968	-	-	-	-	-	386	386	49 354	51 417	53 732
3.2 - Asset Management		5 033	-	-	-	-	-	(209)	(209)	4 824	5 285	5 522
3.3 - Supply Chain Management		2 542	-	-	-	-	-	(297)	(297)	2 245	2 670	2 790
		56 543	-	-	-	-	-	(120)	(120)	56 423	59 372	62 044
Vote 4 - Administration and Support												
4.1 - Administration and Corporate Support		21 998	-	-	-	-	-	(1 452)	(1 452)	20 546	23 098	24 138
4.2 - Human Resources		12 976	-	-	-	-	-	1 475	1 475	14 451	13 625	14 239
4.3 - Legal Services		5 083	-	-	-	-	-	(1 703)	(1 703)	3 380	5 338	5 578
		40 057	-	-	-	-	-	(1 680)	(1 680)	38 377	42 061	43 955
Vote 5 - Development Planning Social Security												
5.1 - Solid Waste Removal		40 985	-	-	-	-	-	9 995	9 995	50 980	43 034	44 971
5.2 - Property Services		750	-	-	-	-	-	601	601	1 351	788	824
5.3 - Cemeteries		19 007	-	-	-	-	-	(1 710)	(1 710)	17 297	19 957	20 855
5.4 - Sport Grounds		9 872	-	-	-	-	-	2 315	2 315	12 187	10 366	10 832

Setso Local Municipality - Table B3 Adjustments Budget Financial Performance (Revenue and Expenditure by Municipal Vote) - June

Vote Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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
5.6 - Police Forces and Traffic		10 281	-	-	-	-	-	(943)	(943)	9 338	10 796	11 283
5.7 - Fire Fighting and Protection		1 406	-	-	-	-	-	(1 229)	(1 229)	177	1 476	1 544
5.8 - Security Services		16 075	-	-	-	-	-	1 149	1 149	17 224	16 879	17 638
5.9 - Disaster Management		1 128	-	-	-	-	-	632	632	1 760	1 184	1 238
		99 504	-	-	-	-	-	10 810	10 810	110 314	104 480	109 185
Vote 6 - Technical Services												
6.1 - Electricity Services		140 379	-	-	-	-	-	1 585	1 585	141 964	147 398	151 727
6.2 - Water Distribution		86 328	-	-	-	-	-	51 614	51 614	137 942	90 644	94 725
6.3 - Sewer Services		48 163	-	-	-	-	-	56 287	56 287	104 450	50 572	52 848
6.4 - Roads		89 891	-	-	-	-	-	51 790	51 790	141 681	94 386	98 634
6.5 - Housing		17 243	-	-	-	-	-	60	60	17 303	18 105	18 920
6.6 - Project Management Unit		4 014	-	-	-	-	-	283	283	4 297	4 215	4 404
6.7 - Fleet Management		2 981	-	-	-	-	-	(1 246)	(1 246)	1 735	3 130	3 271
		388 999	-	-	-	-	-	160 373	160 373	549 372	408 450	424 529
Total expenditure by vote		661 520	-	-	-	-	-	173 475	173 475	834 995	694 601	723 563
(Deficit)/Surplus for the year		217 243	-	-	-	-	-	(168 287)	(168 287)	48 956	228 101	240 662

Setsoto Local Municipality - Table B4 Adjustments Budget Financial Performance (Revenue and Expenditure) - June

Description	Ref	Budget Year 2023/24								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	
Figures in Rand thousand		A	A1	B	C	D	E	F	G	H		

Setsotho Local Municipality - Table B4 Adjustments Budget Financial Performance (Revenue and Expenditure) - June

Description	Ref	Budget Year 2023/24								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	
Figures in Rand thousand		A	A1	B	C	D	E	F	G	H		
Revenue												
Exchange revenue												
Service charges - Electricity		109 264	-	-	-	-	-	2 185	2 185	111 449	114 727	119 890
Service charges - Water		70 092	-	-	-	-	-	1 402	1 402	71 494	73 597	76 908
Service charges - Waste water management		40 258	-	-	-	-	-	805	805	41 063	42 271	44 173
Service charges - Waste management		54 253	-	-	-	-	-	1 086	1 086	55 339	56 966	59 530
Sale of goods and rendering of services		1 765	-	-	-	-	-	275	275	2 040	1 853	1 937
Interest earned from receivables		40 000	-	-	-	-	-	15 647	15 647	55 647	42 000	43 890
Interest earned from current and non current assets		3 500	-	-	-	-	-	7 409	7 409	10 909	3 675	3 840
Dividends		80	-	-	-	-	-	1	1	81	84	88
Rent on land		1 201	-	-	-	-	-	469	469	1 670	1 261	1 318
Rental from fixed assets		75	-	-	-	-	-	34	34	109	79	82
Operational revenue		375	-	-	-	-	-	161	161	536	394	412
		320 863	-	-	-	-	-	29 474	29 474	350 337	336 907	352 068
Non-exchange revenue												
Property rates		76 749	-	-	-	-	-	5 000	5 000	81 749	80 586	84 212
Fines, penalties and forfeits		10	-	-	-	-	-	290	290	300	11	11
Licences or permits		6	-	-	-	-	-	120	120	126	6	7
Transfer and subsidies - Operational		255 437	-	-	-	-	-	20	20	255 457	268 209	280 278
Operational revenue		5 500	-	-	-	-	-	110	110	5 610	5 775	6 035
Gains on disposal of assets		-	-	-	-	-	-	176	176	176	-	-
		337 702	-	-	-	-	-	5 716	5 716	343 418	354 587	370 543
Total Revenue (excluding capital transfers and contributions)		658 565	-	-	-	-	-	35 190	35 190	693 755	691 494	722 611

Setsotho Local Municipality - Table B4 Adjustments Budget Financial Performance (Revenue and Expenditure) - June

Description	Ref	Budget Year 2023/24								Budget Year +1	Budget Year +2	
		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
Figures in Rand thousand												
Expenditure												
Employee related costs		235 005	-	-	-	-	-	3 786	3 786	238 791	246 755	257 863
Remuneration of councillors		14 641	-	-	-	-	-	841	841	15 482	15 373	16 065
Bulk purchases - electricity		123 272	-	-	-	-	-	(2 074)	(2 074)	121 198	129 436	135 260
Inventory consumed		23 833	-	-	-	-	-	1 912	1 912	25 744	27 518	26 454
Debt impairment		32 469	-	-	-	-	-	21 000	21 000	53 469	34 092	35 627
Depreciation and amortisation		110 734	-	-	-	-	-	59 898	59 898	170 632	116 272	121 504
Interest		2 502	-	-	-	-	-	(1 153)	(1 153)	1 349	2 627	2 745
Contracted services		25 949	-	-	-	-	-	6 536	6 536	32 485	27 678	28 924
Transfer and subsidies		38 951	-	-	-	-	-	(8 341)	(8 341)	30 610	40 900	42 740
Irrecoverable debts written off		20 182	-	-	-	-	-	65 251	65 251	85 433	21 191	22 144
Operational costs		30 963	-	-	-	-	-	28 796	28 796	59 759	32 827	34 306
Total Expenditure		658 501	-	-	-	-	-	176 452	176 452	834 952	694 669	723 632
(Deficit)/Surplus		64	-	-	-	-	-	(141 262)	(141 262)	(141 197)	(3 175)	(1 021)
Transfers and subsidies - capital (monetary allocations)		220 198	-	-	-	-	-	(30 000)	(30 000)	190 198	231 208	241 612
(Deficit)/Surplus after capital transfers and contributions		220 262	-	-	-	-	-	(171 262)	(171 262)	49 001	228 033	240 591
Intercompany/Parent subsidiary transactions		65	-	-	-	-	-	(15)	(15)	50	68	71
(Deficit)/Surplus for the year		220 327	-	-	-	-	-	(171 277)	(171 277)	49 051	228 101	240 662

Setsotho Local Municipality - Table B5 Adjustments Budget Capital Expenditure by Vote, Functional Classification and Funding - June

Description	Ref	Budget Year 2023/24								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	
Figures in Rand thousand		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Single-year expenditure to be appropriated												
Vote 1 - Executive and Council		-	-	-	-	-	-	39	39	39	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	236	236	236	-	-
Vote 3 - Finance		-	-	-	-	-	-	372	372	372	-	-
Vote 4 - Administration and Support		-	-	-	-	-	-	611	611	611	-	-
Vote 5 - Development Planning Social Security		22 020	-	-	-	-	-	(36 055)	(36 055)	(14 035)	23 121	24 162
Vote 6 - Technical Services		212 973	-	-	-	-	-	(105 953)	(105 953)	107 020	220 722	229 542
Capital single-year expenditure sub-total		234 993	-	-	-	-	-	(140 750)	(140 750)	94 243	243 843	253 704
Capital Expenditure - Functional												
Governance and administration												
Executive and council		-	-	-	-	-	-	14	14	14	-	-
Finance and administration		-	-	-	-	-	-	515	515	515	-	-
		-	-	-	-	-	-	529	529	529	-	-
Community and public safety												
Community and social services		-	-	-	-	-	-	(12 667)	(12 667)	(12 667)	-	-
Sport and recreation		11 000	-	-	-	-	-	(9 897)	(9 897)	1 103	11 550	12 070
		11 000	-	-	-	-	-	(22 564)	(22 564)	(11 564)	11 550	12 070
Economic and environmental services												
Planning and development		-	-	-	-	-	-	47	47	47	-	-
Road transport		5 000	-	-	-	-	-	(19 376)	(19 376)	(14 376)	5 250	5 486
		5 000	-	-	-	-	-	(19 329)	(19 329)	(14 329)	5 250	5 486
Trading services												
Energy sources		11 775	-	-	-	-	-	(7 813)	(7 813)	3 962	9 464	8 778
Water management		184 173	-	-	-	-	-	(90 635)	(90 635)	93 538	193 382	202 084

Setsoto Local Municipality - Table B5 Adjustments Budget Capital Expenditure by Vote, Functional Classification and Funding - June

Description	Ref	Budget Year 2023/24								Budget	Budget	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
Figures in Rand thousand		A	A1	B	C	D	E	F	G	H	2024/25	2025/26
Waste water management		12 025	-	-	-	-	-	11 824	11 824	23 849	12 626	13 194
Waste management		11 020	-	-	-	-	-	(12 762)	(12 762)	(1 742)	11 571	12 092
		218 993	-	-	-	-	-	(99 386)	(99 386)	119 607	227 043	236 148
Total Capital Expenditure - Functional		234 993	-	-	-	-	-	(140 750)	(140 750)	94 243	243 843	253 704
Funded by:												
National Government		220 198	-	-	-	-	-	(40 977)	(40 977)	179 221	231 208	241 612
Borrowing		14 775	-	-	-	-	-	1 258	1 258	16 033	12 614	12 070
Internally generated funds		-	-	-	-	-	-	878	878	878	-	-
		14 775	-	-	-	-	-	2 136	2 136	16 911	12 614	12 070
Total capital funding		234 973	-	-	-	-	-	(38 841)	(38 841)	196 132	243 822	253 682

Setsoto Local Municipality - Table B5 Adjustments Budget Capital Expenditure by Vote, Functional Classification and Funding - June

Vote Description	Ref	Budget Year 2023/24								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	
Figures in Rand thousand		A	A1	B	C	D	E	F	G	H		

Setsotho Local Municipality - Table B5 Adjustments Budget Capital Expenditure by Vote, Functional Classification and Funding - June

Vote Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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
Capital expenditure - Municipal vote												
Single-year expenditure appropriation												
Vote 1 - Executive and Council												
1.1 - Mayor and Council		-	-	-	-	-	-	39	39	39	-	-
Vote 2 - Municipal Manager												
2.1 - Municipal Manager		-	-	-	-	-	-	(25)	(25)	(25)	-	-
2.4 - Information Technology		-	-	-	-	-	-	261	261	261	-	-
		-	-	-	-	-	-	236	236	236	-	-
Vote 3 - Finance												
3.1 - Finance		-	-	-	-	-	-	366	366	366	-	-
3.2 - Asset Management		-	-	-	-	-	-	(124)	(124)	(124)	-	-
3.3 - Supply Chain Management		-	-	-	-	-	-	130	130	130	-	-
		-	-	-	-	-	-	372	372	372	-	-
Vote 4 - Administration and Support												
4.1 - Administration and Corporate Support		-	-	-	-	-	-	366	366	366	-	-
4.2 - Human Resources		-	-	-	-	-	-	210	210	210	-	-
4.3 - Legal Services		-	-	-	-	-	-	35	35	35	-	-
		-	-	-	-	-	-	611	611	611	-	-
Vote 5 - Development Planning Social Security												
5.1 - Solid Waste Removal		11 020	-	-	-	-	-	(12 762)	(12 762)	(1 742)	11 571	12 092
5.2 - Property Services		-	-	-	-	-	-	(769)	(769)	(769)	-	-
5.3 - Cemeteries		-	-	-	-	-	-	(12 667)	(12 667)	(12 667)	-	-
5.4 - Sport Grounds		11 000	-	-	-	-	-	(9 897)	(9 897)	1 103	11 550	12 070
5.8 - Security Services		-	-	-	-	-	-	40	40	40	-	-
		22 020	-	-	-	-	-	(36 055)	(36 055)	(14 035)	23 121	24 162

Setsotho Local Municipality - Table B5 Adjustments Budget Capital Expenditure by Vote, Functional Classification and Funding - June

Vote Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
Figures in Rand thousand		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 6 - Technical Services												
6.1 - Electricity Services		11 775	-	-	-	-	-	(7 813)	(7 813)	3 962	9 464	8 778
6.2 - Water Distribution		184 173	-	-	-	-	-	(90 635)	(90 635)	93 538	193 382	202 084
6.3 - Sewer Services		12 025	-	-	-	-	-	11 824	11 824	23 849	12 626	13 194
6.4 - Roads		5 000	-	-	-	-	-	(19 376)	(19 376)	(14 376)	5 250	5 486
6.6 - Project Management Unit		-	-	-	-	-	-	47	47	47	-	-
		212 973	-	-	-	-	-	(105 953)	(105 953)	107 020	220 722	229 542
Capital single-year expenditure sub-total		234 993	-	-	-	-	-	(140 750)	(140 750)	94 243	243 843	253 704

Setso Local Municipality - Table B6 Adjustments Budget Financial Position - June

Description	Ref	Budget Year 2023/24								Budget	Budget	
		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	Year +1 2024/25	Year +2 2025/26
Figures in Rand thousand												
Assets												
Current assets												
Cash and cash equivalents		79 793	-	-	-	-	-	327 583	327 583	407 376	(14 078)	(12 413)
Trade and other receivables from exchange transactions		209 604	-	-	-	-	-	(30 004)	(30 004)	179 600	-	-
Receivables from non-exchange transactions		55 024	70 696	-	70 696	70 696	70 696	(230 160)	(18 072)	52 624	-	-
Current portion of non-current receivables		189	-	-	-	-	-	-	-	189	-	-
Inventory		2 614	-	-	-	-	-	(5 524)	(5 524)	(2 910)	-	-
VAT		113 929	-	-	-	-	-	-	-	113 929	-	-
Other current assets		9 358	-	-	-	-	-	-	-	9 358	-	-
Total current assets		470 511	70 696	-	70 696	70 696	70 696	61 895	273 983	760 166	(14 078)	(12 413)
Non current assets												
Investments		3 673	-	-	-	-	-	-	-	3 673	-	-
Investment property		73 849	-	-	-	-	-	(9 281)	(9 281)	64 568	-	-
Property, plant and equipment		2 703 425	-	-	-	-	-	(140 577)	(140 577)	2 562 848	243 843	253 704
Living and non-living resources		-	-	-	-	-	-	-	-	2 562 848	-	-
Heritage assets		15 386	-	-	-	-	-	-	-	15 386	-	-
Intangible assets		173	-	-	-	-	-	(173)	(173)	-	-	-
Total non current assets		2 796 506	-	-	-	-	-	(150 031)	(150 031)	5 209 323	243 843	253 704
Total assets		3 267 017	70 696	-	70 696	70 696	70 696	(88 136)	123 952	5 969 489	229 765	241 291

Setso Local Municipality - Table B6 Adjustments Budget Financial Position - June

Description	Ref	Budget Year 2023/24								Budget	Budget	
		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	Year +1 2024/25	Year +2 2025/26
Figures in Rand thousand												
Liabilities												
Current liabilities												
Financial liabilities		2 361	-	-	-	-	-	-	-	2 361	-	-
Consumer deposits		3 205	-	-	-	-	-	-	-	3 205	-	-
Trade and other payables from exchange transactions		123 383	-	-	-	-	-	221 070	221 070	344 453	-	-
Trade and other payables from non-exchange transactions		83 261	-	-	-	-	-	1	1	83 262	-	-
Provision		2 399	-	-	-	-	-	-	-	2 399	-	-
VAT		64 953	-	-	-	-	-	-	-	64 953	-	-
Other current liabilities		1 864	-	-	-	-	-	-	-	1 864	-	-
Total current liabilities		281 426	-	-	-	-	-	221 071	221 071	502 497	-	-
Non current liabilities												
Financial liabilities		1 265	468	-	468	468	468	(607)	797	1 265	-	-
Other non-current liabilities		101 924	-	-	-	-	-	(101 924)	(101 924)	-	-	-
Total non current liabilities		103 189	468	-	468	468	468	(102 531)	(101 127)	1 265	-	-
Total liabilities		384 615	468	-	468	468	468	118 540	119 944	503 762	-	-
Net assets		2 882 402	70 228	-	70 228	70 228	70 228	(206 676)	4 008	5 465 727	229 765	241 291
Community wealth/Equity												
Accumulated Surplus/(Deficit)		2 881 139	-	-	-	-	-	(171 277)	(171 277)	2 709 863	228 101	240 662

Setso Local Municipality - Table B7 Adjustments Budget Cash Flow - June

Description	Ref	Budget Year 2023/24								Budget	Budget	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	
Figures in Rand thousand		Budget	Adjusted	Funds	capital	Unavoid.	Govt.	Adjusts.	Adjusts.	Budget	Budget	
		A	A1	B	C	D	E	F	G	H		
Cash flow from operating activities												
Receipts												
Property rates		76 749	-	-	-	-	-	5 000	5 000	81 749	80 586	84 212
Service charges		39 107	-	-	-	-	-	245 833	245 833	284 940	293 405	306 609
Other revenue		3 411	-	-	-	-	-	1 344	1 344	4 755	3 582	3 743
Transfers and Subsidies - Operational		255 437	-	-	-	-	-	59 005	59 005	314 442	268 209	280 278
Transfers and Subsidies - Capital		220 198	-	-	-	-	-	(56 025)	(56 025)	164 173	231 208	241 612
Payments												
Finance charges		-	-	-	-	-	-	(2 502)	(2 502)	(2 502)	-	-
Transfers and subsidies		-	-	-	-	-	-	(2 200)	(2 200)	(2 200)	-	-
Net cash from/(used) operating activities		594 902	-	-	-	-	-	250 455	250 455	845 357	876 990	916 454
Cash flow from investing activities												
Receipts												
Payments												
Capital assets		(231 198)	-	-	-	-	-	255 264	255 264	24 066	(242 758)	(253 682)
Cash flow from financing activities												
Net Increase/ (Decrease) in cash held		363 704	-	-	-	-	-	505 719	505 719	869 423	634 232	662 772
Cash/cash equivalents at the year begin:		93 188	-	-	-	-	-	-	-	93 188	-	634 232
Cash/cash equivalents at the year end:		456 892	-	-	-	-	-	505 719	505 719	962 611	634 232	1 297 004

Setso Local Municipality - Table B8 Cash Backed Reserves/Accumulated Surplus Reconciliation - June

Description	Ref	Budget Year 2023/24								Budget	Budget	
		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	Year +1 2024/25	Year +2 2025/26
Figures in Rand thousand												
Cash and investments available												
Cash/cash equivalents at the year end		456 892	-	-	-	-	-	505 719	505 719	962 611	634 232	1 297 004
Other current investments > 90 days		(167 495)	-	-	-	-	-	(535 723)	(535 723)	(703 218)	(648 310)	(1 309 417)
Investments - Property, plant and equipment		2 703 425	-	-	-	-	-	(42 613)	(42 613)	2 660 812	-	-
Cash and investments available:		2 992 822	-	-	-	-	-	(72 617)	(72 617)	2 920 205	(14 078)	(12 413)
Application of cash and investments												
Other working capital requirements		(123 383)	-	-	-	-	-	(221 070)	(221 070)	(344 453)	-	-
Surplus(shortfall)		3 116 205	-	-	-	-	-	148 453	148 453	3 264 658	(14 078)	(12 413)

Setso Local Municipality - Table B9 Asset Management - June

Description	Ref	Budget Year 2023/24								Budget	Budget	
		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
Figures in Rand thousand												
Capital expenditure												
New assets												
Electrical infrastructure		9 150	-	-	-	-	-	(3 978)	(3 978)	5 172	6 608	6 584
Water supply infrastructure		-	-	-	-	-	-	604	604	604	-	-
Sanitation infrastructure		2 025	-	-	-	-	-	19 123	19 123	21 148	2 126	2 222
Solid waste infrastructure		7 000	-	-	-	-	-	(6 985)	(6 985)	15	7 350	7 681
Infrastructure		18 175	-	-	-	-	-	8 764	8 764	26 939	16 084	16 487
Community facilities		-	-	-	-	-	-	60	60	60	-	-
Computer equipment		-	-	-	-	-	-	476	476	476	-	-
Total new assets		18 175	-	-	-	-	-	9 300	9 300	27 475	16 084	16 487
Renewal of existing assets												
Roads infrastructure		-	-	-	-	-	-	26 900	26 900	26 900	-	-
Water supply infrastructure		30 000	-	-	-	-	-	(21 675)	(21 675)	8 325	31 500	32 918
Sanitation infrastructure		-	-	-	-	-	-	3 000	3 000	3 000	-	-
Infrastructure		30 000	-	-	-	-	-	8 225	8 225	38 225	31 500	32 918
Upgrading of existing assets												
Roads infrastructure		-	-	-	-	-	-	2 612	2 612	2 612	-	-
Storm water infrastructure		-	-	-	-	-	-	1 900	1 900	1 900	-	-
Water supply infrastructure		154 173	-	-	-	-	-	(49 000)	(49 000)	105 173	161 882	169 166
Sanitation infrastructure		10 000	-	-	-	-	-	-	-	10 000	10 500	10 973
Infrastructure		164 173	-	-	-	-	-	(44 488)	(44 488)	119 685	172 382	180 139
Sport and recreation facilities		11 000	-	-	-	-	-	(9 900)	(9 900)	1 100	11 550	12 070
Furniture and office equipment		20	-	-	-	-	-	1 550	1 550	1 570	21	22
Transport assets		11 625	-	-	-	-	-	3 836	3 836	15 461	12 306	12 070
Total upgrading of existing assets		186 818	-	-	-	-	-	(49 002)	(49 002)	137 816	196 259	204 301
Capital expenditure												

Setso Local Municipality - Table B9 Asset Management - June

Description	Ref	Budget Year 2023/24								Budget	Budget	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
Figures in Rand thousand		A	A1	B	C	D	E	F	G	H	2024/25	2025/26
Roads infrastructure		-	-	-	-	-	-	29 512	29 512	29 512	-	-
Storm water infrastructure		-	-	-	-	-	-	1 900	1 900	1 900	-	-
Electrical infrastructure		9 150	-	-	-	-	-	(3 978)	(3 978)	5 172	6 608	6 584
Water supply infrastructure		184 173	-	-	-	-	-	(70 071)	(70 071)	114 102	193 382	202 084
Sanitation infrastructure		12 025	-	-	-	-	-	22 123	22 123	34 148	12 626	13 195
Solid waste infrastructure		7 000	-	-	-	-	-	(6 985)	(6 985)	15	7 350	7 681
Infrastructure		212 348	-	-	-	-	-	(27 499)	(27 499)	184 849	219 966	229 544
Community facilities		-	-	-	-	-	-	60	60	60	-	-
Sport and recreation facilities		11 000	-	-	-	-	-	(9 900)	(9 900)	1 100	11 550	12 070
Community assets		11 000	-	-	-	-	-	(9 840)	(9 840)	1 160	11 550	12 070
Computer equipment		-	-	-	-	-	-	476	476	476	-	-
Furniture and office equipment		20	-	-	-	-	-	1 550	1 550	1 570	21	22
Transport assets		11 625	-	-	-	-	-	3 836	3 836	15 461	12 306	12 070
Total capital expenditure		234 993	-	-	-	-	-	(31 477)	(31 477)	203 516	243 843	253 706
Total capital expenditure - Asset class		234 993	-	-	-	-	-	(31 477)	(31 477)	203 516	243 843	253 706
Asset register summary - PPE (WDV)												
Roads Infrastructure		605 835	-	-	-	-	-	2 612	2 612	608 447	-	-
Storm water Infrastructure		-	-	-	-	-	-	(58 143)	(58 143)	(58 143)	-	-
Electrical Infrastructure		142 338	-	-	-	-	-	(4 817)	(4 817)	137 521	308	-
Water Supply Infrastructure		789 664	-	-	-	-	-	(18 135)	(18 135)	771 529	-	-
Sanitation Infrastructure		373 404	-	-	-	-	-	(10 299)	(10 299)	363 105	-	-
Solid Waste Infrastructure		26 151	-	-	-	-	-	(1 773)	(1 773)	24 378	-	-
Infrastructure		1 937 392	-	-	-	-	-	(90 555)	(90 555)	1 846 837	308	-

Setso Local Municipality - Table B9 Asset Management - June

Description	Ref	Budget Year 2023/24								Budget	Budget	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
Figures in Rand thousand		A	A1	B	C	D	E	F	G	H	2024/25	2025/26
Community Assets		215 240	-	-	-	-	-	(12 949)	(12 949)	202 291	-	-
Heritage assets		15 386	-	-	-	-	-	-	-	15 386	-	-
Investment property		73 849	-	-	-	-	-	(9 281)	(9 281)	64 568	-	-
Other Assets		-	-	-	-	-	-	(173)	(173)	(173)	-	-
Intangible assets		173	-	-	-	-	-	(173)	(173)	-	-	-
Computer Equipment		1 701	-	-	-	-	-	192	192	1 893	-	-
Furniture and Office Equipment		707	-	-	-	-	-	1 396	1 396	2 103	21	22
Machinery and Equipment		661	-	-	-	-	-	(121)	(121)	540	-	-
Transport Assets		25 579	-	-	-	-	-	2 610	2 610	28 189	12 306	12 070
Land		52 200	-	-	-	-	-	-	-	52 200	-	-
Total asset register summary - ppe (wdv)		2 322 888	-	-	-	-	-	(109 054)	(109 054)	2 213 834	12 635	12 092
Expenditure other items												
Depreciation		110 562	-	-	-	-	-	59 977	59 977	170 539	116 091	121 313
Repairs and maintenance by asset class												
Roads infrastructure		5 400	-	-	-	-	-	(2 840)	(2 840)	2 560	5 670	5 925
Electrical infrastructure		2 267	-	-	-	-	-	(197)	(197)	2 070	2 380	183
Water supply infrastructure		582	-	-	-	-	-	4 078	4 078	4 660	612	641
Sanitation infrastructure		500	-	-	-	-	-	100	100	600	525	549
Solid waste infrastructure		505	-	-	-	-	-	(260)	(260)	245	530	554
Infrastructure		9 254	-	-	-	-	-	881	881	10 135	9 717	7 852
Operational buildings		357	-	-	-	-	-	229	229	586	375	392
Furniture and office equipment		143	-	-	-	-	-	(45)	(45)	98	150	157
Machinery and equipment		4 705	-	-	-	-	-	(733)	(733)	3 972	4 940	5 164
Transport assets		2 329	-	-	-	-	-	3 137	3 137	5 466	2 445	2 555
Total repairs and maintenance by asset class		16 788	-	-	-	-	-	3 469	3 469	20 257	17 627	16 120
Total expenditure other items		127 350	-	-	-	-	-	63 446	63 446	190 796	133 718	137 433

Setsoto Local Municipality - Table B9 Asset Management - June

Description	Ref	Budget Year 2023/24							Budget	Budget		
		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	Year +1 2024/25	Year +2 2025/26	
Figures in Rand thousand												
Renewal and upgrading of Existing Assets as % of total capex		92,3 %	- %							86,5 %	93,4 %	93,5 %
Renewal and upgrading of Existing Assets as % of deprecn		196,1 %	- %							103,2 %	196,2 %	195,5 %
R&M as a % of PPE		0,6 %	- %							0,8 %	7,2 %	6,4 %
Renewal and upgrading and R&M as a % of PPE		10,1 %	- %							8,9 %	1 942,1 %	2 095,1 %

Setso Local Municipality - Table B10 Basic Service Delivery Measurement - June

Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
Figures in Rand thousand	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	A1	B	C	D	E	F	G	H		
Household service targets (R'000)											
Water:											
Piped water inside dwelling	3 655	3 655	5 693	5 693	-	-	5 693	5 693	5 693	-	-
Piped water inside yard (but not in dwelling)	9 138	9 138	27 820	27 820	-	-	27 820	27 820	27 820	-	-
Using public tap (at least min.service level)	8 224	8 224	2 222	2 222	-	-	2 222	2 222	2 222	-	-
Other water supply (< min.service level)	-	-	830	830	-	-	830	830	830	-	-
Minimum service level and above sub-total	21 017	21 017	36 565	36 565	-	-	36 565	36 565	36 565	-	-
Using public tap (< min.service level)	4 567	4 567	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	823	823	-	-	823	823	823	-	-
No water supply	916	916	-	-	-	-	-	-	-	-	-
Below minimum service level sub-total	5 483	5 483	823	823	-	-	823	823	823	-	-
Total number of households	26 500	26 500	37 388	37 388	-	-	37 388	37 388	37 388	-	-
Sanitation/sewerage:											
Flush toilet (connected to sewerage)	9 710	9 710	23 884	23 884	-	-	23 884	23 884	23 884	-	-
Flush toilet (with septic tank)	-	-	1 881	1 881	-	-	1 881	1 881	1 881	-	-
Chemical toilet	-	-	51	51	-	-	51	51	51	-	-
Pit toilet (ventilated)	-	-	562	562	-	-	562	562	562	-	-
Other toilet provisions (> min.service level)	1 316	1 316	504	504	-	-	504	504	504	-	-
Minimum service level and above sub-total	11 026	11 026	26 882	26 882	-	-	26 882	26 882	26 882	-	-

Setso Local Municipality - Table B10 Basic Service Delivery Measurement - June

Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
Figures in Rand thousand	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	A1	B	C	D	E	F	G	H		
Bucket toilet	10 526	10 526	7 815	7 815	-	-	7 815	7 815	7 815	-	-
Other toilet provisions (< min.service level)	-	-	2 131	2 131	-	-	2 131	2 131	2 131	-	-
No toilet provisions	3 948	3 948	560	560	-	-	560	560	560	-	-
Below minimum service level sub-total	14 474	14 474	10 506	10 506	-	-	10 506	10 506	10 506	-	-
Total number of households	25 500	25 500	37 388	37 388	-	-	37 388	37 388	37 388	-	-
Energy:											
Electricity (at least min.service level)	4 300	4 300	4 302	4 302	-	-	4 302	4 302	4 302	-	-
Electricity - prepaid (min.service level)	20 000	20 000	30 401	30 401	-	-	30 401	30 401	30 401	-	-
Minimum service level and above sub-total	24 300	24 300	34 703	34 703	-	-	34 703	34 703	34 703	-	-
Other energy sources	-	-	2 685	2 685	-	-	2 685	2 685	2 685	-	-
Refuse:											
Removed at least once a week	27 000	27 000	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	-	-	10 961	10 961	-	-	10 961	10 961	10 961	-	-
Other rubbish disposal	-	-	220	220	-	-	220	220	220	-	-
No rubbish disposal	-	-	2 323	2 323	-	-	2 323	2 323	2 323	-	-
Below minimum service level sub-total	-	-	15 153	15 153	-	-	15 153	15 153	15 153	-	-
Total number of households	27 000	27 000	33 687	33 687	-	-	33 687	33 687	33 687	-	-

Setsoto Local Municipality - Supporting Table SB4 Adjustments to Budgeted Performance Indicators and Benchmarks - June

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Budget Year 2024/25			Budget Year 2025/26	Budget Year 2025/26
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Figures in Rand thousand									
Borrowing management									
Capital charges to operating expenditure	Interest and principal paid /operating expenditure	- %	- %	- %	0,2 %	- %	0,1 %	0,2 %	0,2 %
Capital charges to own revenue	Finance charges and repayment of borrowing /own revenue	- %	- %	- %	1,9 %	- %	1,1 %	1,9 %	1,9 %
Liquidity									
Current ratio	Current assets/current liabilities	- %	- %	- %	167,2 %	- %	151,3 %	- %	- %
Current ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	- %	- %	- %	167,2 %	- %	151,3 %	- %	- %
Liquidity ratio	Monetary assets/current liabilities	-	-	-	0,5	-	0,1	-	-
Revenue management									
Outstanding debtors to revenue	Total outstanding debtors to annual revenue	- %	- %	- %	137,5 %	- %	154,8 %	- %	- %
Creditors management									
Creditors to cash and investments		- %	- %	- %	27,0 %	- %	35,8 %	- %	- %
Other indicators									

Setsoto Local Municipality - Supporting Table SB4 Adjustments to Budgeted Performance Indicators and Benchmarks - June

Description of financial indicator	Basis of calculation	2021/22	2022/23	2022/23	Budget Year 2024/25			Budget Year 2025/26	Budget Year 2025/26
Figures in Rand thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Electricity distribution losses (2)	Total volume losses (kW)	-	-	3 582	3 582	-	3 582	-	-
	Total cost of losses (Rand '000)	-	-	7 437	7 600	-	7 600	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	7	7	-	7	-	-
Water distribution losses (2)	Total volume losses (kl)	-	-	3 828	3 828	-	3 828	-	-
	Total cost of losses (Rand '000)	-	-	13 783	13 783	-	13 783	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	43	43	-	43	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	- %	- %	- %	73,2 %	- %	68,2 %	73,2 %	73,2 %
Remuneration	Total remuneration/(Total Revenue - capital revenue)	- %	- %	- %	209,7 %	- %	196,1 %	%	- %
Repairs and maintenance	R&M/(Total Revenue excluding capital revenue)	- %	- %	- %	5,2 %	- %	5,8 %	5,2 %	4,6 %
Finance charges and depreciation	FC&D/(Total revenue - capital revenue)	- %	- %	- %	35,0 %	- %	49,0 %	35,0 %	35,0 %

IDP regulation financial viability indicators

Setsoto Local Municipality - Supporting Table SB4 Adjustments to Budgeted Performance Indicators and Benchmarks - June

Description of financial indicator	Basis of calculation	2021/22	2022/23	2022/23	Budget Year 2024/25			Budget Year 2025/26	Budget Year 2025/26
Figures in Rand thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
ii.O/S service debtors to revenue	Total outstanding service debtors/annual revenue received for services	- %	- %	- %	124,8 %	- %	149,1 %	- %	- %
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	-	-	-	-	(314,7)	308,4

Setso Local Municipality - Supporting Table SB6 Adjustments Budget - Funding Measurement - June

Description	MFMA section	Ref	2021/22	2022/23	2023/24	2024/25 Medium Term Revenue and Expenditure Framework				
Figures in Rand thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year 2025/26	Budget Year 2026/27
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b		-	-	-	456 892	-	962 611	634 232	1 297 004
Cash + investments at the yr end less applications - R'000	18(1)b		-	-	-	3 116 205	-	3 264 658	(14 078)	(12 413)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)		-	-	-	220 262	-	49 001	228 033	240 591
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)		-	-	-	(6,0)%	(6,0)%	(6,0)%	(6,0)%	(6,0)%
Cash receipts % of ratepayer and other revenue	18(1)a,(2)		-	-	-	33,3 %	- %	100,6 %	100,5 %	100,5 %
Debt impairment expense as a % of total billable revenue	18(1)a,(2)		-	-	-	21,4 %	- %	17,1 %	21,4 %	21,5 %
Capital payments % of capital expenditure	18(1)c;19		-	-	-	98,4 %	- %	(25,5)%	99,6 %	100,0 %
Current consumer debtors % change - incr(decr)	18(1)a		-	-	-	- %	- %	- %	(476,9)%	(106,1)%
R&M % of property plant & equipment	20(1)(vi)		-	-	-	- %	- %	- %	(2,5)%	(2,5)%
Asset renewal % of capital budget	20(1)(vi)		-	-	-	- %	- %	- %	(5,8)%	(5,8)%

Setso Local Municipality - Supporting Table SB7 Adjustments Budget - Transfers and Grants Receipts - June

Description	Ref	Budget Year 2023/24						Budget	Budget	
		Original Budget A	Prior Adjusted A1	Multi-year capital B	Nat. or Prov. Govt. C	Other Adjusts. D	Total Adjusts. E	Year +1 2024/25	Year +2 2025/26	
Figures in Rand thousand										
Receipts:										
Operating transfers and grants										
National Government:										
Equitable Share - Allocations In-kind		251 487	-	-	-	-	-	251 487	264 061	275 944
Expanded Public Works Programme Integrated Grant		1 750	-	-	-	-	-	1 750	1 838	1 920
Local Government Financial Management Grant		2 200	-	-	-	-	-	2 200	2 310	2 414
		255 437	-	-	-	-	-	255 437	268 209	280 278
Other grant providers:										
Non-profit Institutions		-	-	-	-	20	20	20	-	-
Total operating transfers and grants		255 437	-	-	-	20	20	255 457	268 209	280 278
Capital transfers and grants										
National Government:										
Municipal Infrastructure Grant		56 025	-	-	-	-	-	56 025	58 826	61 473
Water Services Infrastructure Grant		14 173	-	-	-	-	-	14 173	14 882	15 551
Regional Bulk Infrastructure Grant		150 000	-	-	-	(30 000)	(30 000)	120 000	157 500	164 588
		220 198	-	-	-	(30 000)	(30 000)	190 198	231 208	241 612
Total receipts of transfer and grants		475 635	-	-	-	(29 980)	(29 980)	445 655	499 417	521 890

Setso Local Municipality - Supporting Table SB12 Adjustments Budget - Monthly Revenue and Expenditure (Municipal Vote) - June

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by vote															
Vote 1 - Executive and Council	2 487	33	33	33	33	2 487	33	33	(4)	2 492	38	42	7 740	8 150	8 517
Vote 2 - Municipal Manager	1	1	1	1	1	1	1	1	31	31	31	25	126	6	7
Vote 3 - Finance	10 253	10 253	10 253	10 253	10 253	10 253	10 253	10 253	17 306	17 307	17 307	17 303	151 247	129 184	134 998
Vote 4 - Administration and Support	33	33	33	33	33	33	33	33	(58)	34	34	35	309	420	439
Vote 5 - Development Planning Social Security	16 697	4 697	4 697	4 697	4 697	16 697	4 697	4 697	5 264	17 266	5 266	5 269	94 641	96 989	101 353
Vote 6 - Technical Services	106 631	37 256	37 256	37 256	37 256	106 631	37 256	37 256	38 561	97 761	28 386	28 382	629 888	687 953	718 911
Total revenue by vote	136 102	52 273	52 273	52 273	52 273	136 102	52 273	52 273	61 100	134 891	51 062	51 056	883 951	922 702	964 225

Expenditure by vote

Setso Local Municipality - Supporting Table SB12 Adjustments Budget - Monthly Revenue and Expenditure (Municipal Vote) - June

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Figures in Rand thousand	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Vote 1 - Executive and Council	4 551	4 551	4 551	4 551	4 551	4 551	4 551	4 551	(682)	7 655	7 655	7 655	58 691	57 345	59 926
Vote 2 - Municipal Manager	1 809	1 809	1 809	1 731	1 725	1 725	1 713	1 713	(760)	2 848	2 848	2 848	21 818	22 893	23 924
Vote 3 - Finance	4 712	4 712	4 712	4 712	4 712	4 712	4 712	4 712	(2 775)	7 167	7 167	7 168	56 423	59 372	62 044
Vote 4 - Administration and Support	3 338	3 338	3 338	3 338	3 338	3 338	3 338	3 338	(2 096)	4 589	4 589	4 591	38 377	42 061	43 955
Vote 5 - Development Planning Social Security	8 240	8 240	8 240	8 318	8 324	8 324	8 328	8 328	(15 405)	19 793	19 793	19 791	110 314	104 480	109 185
Vote 6 - Technical Services	32 220	32 220	32 220	32 220	32 220	32 220	32 227	32 227	29 239	87 453	87 453	87 453	549 372	408 450	424 529
Total expenditure by vote	54 870	54 870	54 870	54 870	54 870	54 870	54 869	54 869	7 521	129 505	129 505	129 506	834 995	694 601	723 563
(Deficit)/Surplus before assoc.	81 232	(2 597)	(2 597)	(2 597)	(2 597)	81 232	(2 596)	(2 596)	53 579	5 386	(78 443)	(78 450)	48 956	228 101	240 662
(Deficit)/Surplus	81 232	(2 597)	(2 597)	(2 597)	(2 597)	81 232	(2 596)	(2 596)	53 579	5 386	(78 443)	(78 450)	48 956	228 101	240 662

Setso Local Municipality - Supporting Table SB13 Adjustments Budget - Monthly Revenue and Expenditure (Functional Classification) - June

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue - Functional																
Governance and administration																
Executive and council	2 487	33	33	33	33	2 487	33	33	(4)	2 492	38	42	7 740	8 150	8 517	
Finance and administration	10 389	10 389	10 389	10 389	10 389	10 389	10 389	10 389	17 471	17 565	17 565	17 570	153 283	130 907	136 799	
	12 876	10 422	10 422	10 422	10 422	12 876	10 422	10 422	17 467	20 057	17 603	17 612	161 023	139 057	145 316	
Community and public safety																
Community and social services	65	65	65	65	65	65	65	65	157	158	158	158	1 151	820	856	
Sport and recreation	1	1	1	1	1	1	1	1	7	7	7	9	38	16	16	
Public safety	7	7	7	7	7	7	7	7	83	83	83	81	386	84	88	
Housing	-	-	-	-	-	-	-	-	180	4	4	7	195	5	5	
	73	73	73	73	73	73	73	73	427	252	252	255	1 770	925	965	
Economic and environmental services																
Planning and development	12 501	12 501	12 501	12 501	12 501	12 501	12 501	12 501	12 531	2 531	2 531	2 525	120 126	157 506	164 595	
Road transport	19 521	146	146	146	146	19 521	146	146	147	19 522	147	144	59 878	62 869	65 698	
	32 022	12 647	12 647	12 647	12 647	32 022	12 647	12 647	12 678	22 053	2 678	2 669	180 004	220 375	230 293	
Trading services																

Setso Local Municipality - Supporting Table SB13 Adjustments Budget - Monthly Revenue and Expenditure (Functional Classification) - June

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Figures in Rand thousand	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Energy sources	21 272	9 272	9 272	9 272	9 272	21 272	9 272	9 272	9 828	21 828	9 828	9 829	149 489	154 627	161 586
Water management	30 858	11 858	11 858	11 858	11 858	30 858	11 858	11 858	12 218	31 218	12 218	12 214	200 732	209 255	218 671
Waste water management	22 480	3 480	3 480	3 480	3 480	22 480	3 480	3 480	3 688	22 689	3 689	3 688	99 594	103 697	108 363
Waste management	16 521	4 521	4 521	4 521	4 521	16 521	4 521	4 521	4 792	16 792	4 792	4 795	91 339	94 766	99 031
	91 131	29 131	29 131	29 131	29 131	91 131	29 131	29 131	30 526	92 527	30 527	30 526	541 154	562 345	587 651
Total Revenue - Functional	136 102	52 273	52 273	52 273	52 273	136 102	52 273	52 273	61 098	134 889	51 060	51 062	883 951	922 702	964 225

Expenditure - Functional

Governance and administration

Executive and council	5 181	5 181	5 180	5 180	5 180	5 180	5 180	5 180	(586)	8 595	8 595	8 596	66 642	65 277	68 215
Finance and administration	9 963	9 963	9 964	9 964	9 964	9 964	9 968	9 968	(5 722)	15 434	15 434	15 435	120 299	125 595	131 248
Internal audit	351	351	351	351	351	351	351	351	326	454	454	455	4 497	4 424	4 623
	15 495	15 495	15 495	15 495	15 495	15 495	15 499	15 499	(5 982)	24 483	24 483	24 486	191 438	195 296	204 086

Community and public safety

Community and social services	1 678	1 678	1 678	1 678	1 678	1 678	1 678	1 678	(11 555)	5 730	5 730	5 728	19 057	21 141	22 093
Sport and recreation	823	823	823	823	829	829	829	829	(3 304)	2 961	2 961	2 961	12 187	10 366	10 832
Public safety	931	931	931	931	931	931	931	931	(1 092)	1 053	1 053	1 053	9 515	12 272	12 827
Housing	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	(3 487)	3 098	3 098	3 098	17 303	18 105	18 920
	4 869	4 869	4 869	4 869	4 875	4 875	4 875	4 875	(19 438)	12 842	12 842	12 840	58 062	61 884	64 672

Economic and environmental services

Setso Local Municipality - Supporting Table SB13 Adjustments Budget - Monthly Revenue and Expenditure (Functional Classification) - June

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Figures in Rand thousand	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Planning and development	895	895	895	818	811	811	803	803	(1 542)	1 096	1 096	1 097	8 478	11 387	11 900
Road transport	7 491	7 491	7 491	7 491	7 491	7 491	7 495	7 495	13 173	22 858	22 858	22 856	141 681	94 386	98 634
	8 386	8 386	8 386	8 309	8 302	8 302	8 298	8 298	11 631	23 954	23 954	23 953	150 159	105 773	110 534
Trading services															
Energy sources	11 523	11 523	11 523	11 523	11 523	11 523	11 523	11 523	10 654	13 041	13 041	13 044	141 964	147 398	151 727
Water management	7 172	7 172	7 172	7 172	7 172	7 172	7 172	7 172	1 408	26 385	26 385	26 388	137 942	90 644	94 725
Waste water management	4 014	4 014	4 014	4 014	4 014	4 014	4 014	4 014	8 601	21 247	21 247	21 243	104 450	50 572	52 848
Waste management	3 410	3 410	3 410	3 488	3 488	3 488	3 488	3 488	647	7 554	7 554	7 555	50 980	43 034	44 971
	26 119	26 119	26 119	26 197	26 197	26 197	26 197	26 197	21 310	68 227	68 227	68 230	435 336	331 648	344 271
Total Expenditure - Functional	54 869	54 869	54 869	54 870	54 869	54 869	54 869	54 869	7 521	129 506	129 506	129 509	834 995	694 601	723 563
(Deficit)/Surplus before assoc.	81 233	(2 596)	(2 596)	(2 597)	(2 596)	81 233	(2 596)	(2 596)	53 577	5 383	(78 446)	(78 447)	48 956	228 101	240 662

Setso Local Municipality - Supporting Table SB14 Adjustments Budget - Monthly Revenue and Expenditure - June

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Figures in Rand thousand	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue															
Exchange revenue															
Service charges - Electricity	9 105	9 105	9 105	9 105	9 105	9 105	9 105	9 105	9 652	9 652	9 652	9 653	111 449	114 727	119 890
Service charges - Water	5 841	5 841	5 841	5 841	5 841	5 841	5 841	5 841	6 191	6 191	6 191	6 193	71 494	73 597	76 908
Service charges - Waste Water Management	3 355	3 355	3 355	3 355	3 355	3 355	3 355	3 355	3 556	3 556	3 556	3 555	41 063	42 271	44 173
Service charges - Waste Management	4 521	4 521	4 521	4 521	4 521	4 521	4 521	4 521	4 792	4 792	4 792	4 795	55 339	56 966	59 530
Sale of goods and rendering of services	147	147	147	147	147	147	147	147	115	249	249	251	2 040	1 853	1 937
Interest earned from receivables	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	7 245	7 245	7 245	7 248	55 647	42 000	43 890
Interest earned from current and non current assets	292	292	292	292	292	292	292	292	2 144	2 144	2 144	2 141	10 909	3 675	3 840
Dividends	7	7	7	7	7	7	7	7	7	7	7	4	81	84	88
Rent on land	100	100	100	100	100	100	100	100	217	218	218	217	1 670	1 261	1 318
Rental from fixed assets	6	6	6	6	6	6	6	6	14	15	15	17	109	79	82
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	(93)	(93)	2	-
Operational revenue	31	31	31	31	31	31	31	31	70	72	72	74	536	394	412
	26 738	26 738	26 738	26 738	26 738	26 738	26 738	26 738	34 003	34 141	34 141	34 055	350 244	336 909	352 068

Non-exchange revenue

Setso Local Municipality - Supporting Table SB14 Adjustments Budget - Monthly Revenue and Expenditure - June

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Figures in Rand thousand	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Property rates	6 396	6 396	6 396	6 396	6 396	6 396	6 396	6 396	7 646	7 646	7 646	(69 106)	5 000	81 749	84 212
Fines, penalties and forfeits	1	1	1	1	1	1	1	1	73	73	73	73	300	11	11
Licences or permits	1	1	1	1	1	1	1	1	31	31	31	25	126	6	7
Transfer and subsidies - Operational	84 158	329	329	329	329	84 158	329	329	334	84 163	334	336	255 457	268 209	280 278
Operational revenue	458	458	458	458	458	458	458	458	486	486	486	488	5 610	5 775	6 035
Gains on disposal of assets	-	-	-	-	-	-	-	-	176	-	-	-	176	-	-
	91 014	7 185	7 185	7 185	7 185	91 014	7 185	7 185	8 746	92 399	8 570	(68 184)	266 669	355 750	370 543
Total revenue (excluding capital transfers and contributions)	117 752	33 923	33 923	33 923	33 923	117 752	33 923	33 923	42 749	126 540	42 711	(34 129)	616 913	692 659	722 611

Expenditure

Setso Local Municipality - Supporting Table SB14 Adjustments Budget - Monthly Revenue and Expenditure - June

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Figures in Rand thousand	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Employee related costs	19 584	19 584	19 584	19 584	19 584	19 584	19 584	19 584	(18 622)	33 609	33 609	33 523	238 791	246 755	257 863
Remuneration of councillors	1 220	1 220	1 220	1 220	1 220	1 220	1 220	1 220	1 095	1 545	1 545	1 546	15 491	15 373	16 065
Bulk purchases - Electricity	10 273	10 273	10 273	10 273	10 273	10 273	10 053	10 053	9 295	10 053	10 053	10 053	121 198	129 436	135 260
Inventory consumed	1 986	1 949	1 914	1 915	1 804	1 804	2 007	2 007	(534)	3 631	3 631	148 518	170 632	116 272	121 504
Debt impairment	2 706	2 706	2 706	2 706	2 706	2 706	2 706	2 706	1 956	9 956	9 956	9 953	53 469	34 092	35 627
Depreciation and amortisation	9 228	9 228	9 228	9 228	9 228	9 228	9 228	9 228	(6 913)	34 574	34 574	(14 861)	121 198	129 436	135 260
Interest	208	208	208	208	208	208	208	208	(945)	208	208	24 609	25 744	27 518	26 454
Contracted services	2 162	2 154	2 170	2 182	2 328	2 328	2 343	2 344	1 573	4 301	4 301	4 299	32 485	27 678	28 924
Transfers and grants	3 246	3 246	3 246	3 168	3 162	3 162	3 151	3 151	(4 742)	3 273	3 273	3 274	30 610	40 900	42 740
Irrecoverable debts written off	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	17 995	17 995	17 995	(7 682)	59 759	32 827	34 306
Operational costs	2 580	2 626	2 646	2 710	2 682	2 682	2 693	2 692	7 354	10 365	10 365	10 364	59 759	32 827	34 306
Total Expenditure	54 875	54 876	54 877	54 876	54 877	54 877	54 875	54 875	7 512	129 510	129 510	223 596	929 136	833 114	868 309
(Deficit)/Surplus	(28 137)	(28 138)	(28 139)	(28 138)	(28 139)	(28 139)	(28 137)	(28 137)	26 491	(95 369)	(95 369)	(189 541)	(578 892)	(496 205)	(516 241)
(Deficit)/Surplus	(28 137)	(28 138)	(28 139)	(28 138)	(28 139)	(28 139)	(28 137)	(28 137)	26 491	(95 369)	(95 369)	(189 541)	(578 892)	(496 205)	(516 241)

Setso Local Municipality - Supporting Table SB15 Adjustments Budget - Budgeted Monthly Cash Flow - June

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Figures in Rand thousand	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash receipts by source															
Property rates	6 396	6 396	6 396	6 396	6 396	6 396	6 396	6 396	7 646	7 646	7 646	7 643	81 749	80 586	84 212
Service charges - electricity revenue	9 272	9 272	9 272	9 272	9 272	9 272	9 272	9 272	9 828	9 828	9 828	9 829	113 489	116 827	122 085
Service charges - water revenue	6 008	6 008	6 008	6 008	6 008	6 008	6 008	6 008	6 353	6 368	6 368	6 366	73 519	75 765	79 174
Service charges - sanitation revenue	3 480	3 480	3 480	3 480	3 480	3 480	3 480	3 480	3 688	3 689	3 689	3 688	42 594	43 847	45 820
Service charges - refuse revenue	4 521	4 521	4 521	4 521	4 521	4 521	4 521	4 521	4 792	4 792	4 792	4 795	55 339	56 966	59 530
Rental of facilities and equipment	107	107	107	107	107	107	107	107	233	235	235	236	1 795	1 350	1 411
Fines, penalties and forfeits	1	1	1	1	1	1	1	1	73	73	73	73	300	11	11
Licences and permits	34	34	34	34	34	34	34	34	(28)	64	64	62	434	426	446
Transfers and Subsidies - Operational	83 975	146	146	146	146	83 975	146	146	15 447	99 276	15 447	15 446	314 442	268 209	280 278
Other revenue	142	142	142	142	142	142	142	142	239	282	282	287	2 226	1 795	1 875
	113 936	30 107	30 107	30 107	30 107	113 936	30 107	30 107	48 271	132 253	48 424	48 425	685 887	645 782	674 842
Other cash flows by source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	13 681	13 681	13 681	13 681	13 681	13 681	13 681	13 681	13 681	13 681	13 681	13 682	164 173	231 208	241 612
Total cash receipts by source	127 617	43 788	43 788	43 788	43 788	127 617	43 788	43 788	61 952	145 934	62 105	62 107	850 060	876 990	916 454

Setso Local Municipality - Supporting Table SB15 Adjustments Budget - Budgeted Monthly Cash Flow - June

Description	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Figures in Rand thousand	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash payments by type															
Employee related costs	20 747	20 747	20 747	20 747	20 747	20 747	20 747	20 747	20 747	20 747	20 747	20 744	248 961	-	-
Finance charges	208	208	208	208	208	208	208	208	208	208	208	214	2 502	-	-
Bulk purchases - electricity	10 273	10 273	10 273	10 273	10 273	10 273	10 273	10 273	10 273	10 273	10 273	10 269	123 272	-	-
Contracted services	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 167	25 949	-	-
Transfers and grants - other	183	183	183	183	183	183	183	183	183	183	183	187	2 200	-	-
Other expenditure	25	943	943	943	943	943	943	25	25	25	25	(5 479)	304	-	-
Cash payments by type	33 598	34 516	34 516	34 516	34 516	34 516	34 516	33 598	33 598	33 598	33 598	28 102	403 188	-	-
Other cash flows/payments by type															
Capital assets	917	917	917	917	917	917	917	917	(52 485)	7 029	7 029	7 025	(24 066)	242 758	253 682
Total Cash payments by type	34 515	35 433	35 433	35 433	35 433	35 433	35 433	34 515	(18 887)	40 627	40 627	35 127	379 122	242 758	253 682
Net increase/ (Decrease) in cash held	93 102	8 355	8 355	8 355	8 355	92 184	8 355	9 273	80 839	105 307	21 478	26 980	470 938	634 232	662 772
Cash/cash equivalents at the month/year begin:	93 188	186 290	194 645	203 000	211 355	219 710	311 894	320 249	329 522	410 361	515 668	(2 902 694)	93 188	-	634 232
Cash/cash equivalents at the month/year end:	186 290	194 645	203 000	211 355	219 710	311 894	320 249	329 522	410 361	515 668	537 146	(2 875 714)	564 126	634 232	1 297 004