



Municipal adjustments budgets & supporting tables
Budget Year: 2026/27
mSCOA Version 6.9

Setsoto Local Municipality - Contact Information

Setsotho Local Municipality - Table B1 Adjustments Budget Summary - June

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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
Financial Performance												
Property rates		74 523	-	-	-	-	-	-	-	74 523	77 877	81 771
Service charges		293 065	-	-	-	-	-	19 451	19 451	312 516	306 252	321 565
Investment revenue		9 500	-	-	-	-	-	(960)	(960)	8 540	9 927	10 424
Transfer and subsidies - Operational		280 974	-	-	-	-	-	-	-	280 974	293 618	263 337
Other own revenue		115 027	-	-	-	-	-	(17 020)	(17 020)	98 007	120 203	126 214
Total revenue - excluding capital transfers and contributions		773 089	-	-	-	-	-	1 471	1 471	774 560	807 877	803 311
Employee costs		282 772	-	-	-	-	-	1 317	1 317	284 089	295 495	310 267
Remuneration of councillors		17 711	-	-	-	-	-	(45 753)	(999)	16 712	18 508	19 434
Depreciation and amortisation		141 822	-	-	-	-	-	3 327	3 327	145 149	148 204	155 613
Finance charges		1 200	-	-	-	-	-	511	511	1 711	1 254	1 317
Inventory consumed and bulk purchases		204 894	-	-	-	-	-	(20 100)	22 692	208 240	214 114	224 819
Transfer and subsidies		120	-	-	-	-	-	(36 654)	18 216	36 506	125	132
Other expenditure		246 155	-	-	-	-	-	(58 845)	(58 845)	187 310	257 231	270 091
Total expenditure		894 674	-	-	-	-	-	(156 197)	(13 781)	879 717	934 931	981 673
Surplus/(Deficit)		(121 585)	-	-	-	-	-	157 668	15 252	(105 157)	(127 054)	(178 362)
Transfers and subsidies - capital (monetary allocations)		259 881	-	-	-	-	-	-	-	259 881	271 576	285 154
Surplus/(Deficit) after capital transfers and contributions		138 296	-	-	-	-	-	157 668	15 252	154 724	144 522	106 792
Capital expenditure and funds sources												
Capital expenditure		287 595	-	-	-	-	-	2 444	2 444	290 039	300 537	315 562
Transfers recognised - capital		269 885	-	-	-	-	-	-	-	269 885	282 030	296 131

Financial position

Setso Local Municipality - Table B1 Adjustments Budget Summary - June

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
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
Total current assets	699 134	93 343	-	93 343	93 343	93 343	(849 403)	(569 374)	168 079	852 922	1 015 473
Total non current assets	2 707 286	-	-	-	-	-	(2 562 396)	(2 562 396)	290 734	2 848 281	2 997 055
Total current liabilities	552 121	-	-	-	-	-	(282 272)	(282 272)	269 849	824 997	1 112 870
Total non current liabilities	103 189	10 323	-	10 323	10 323	10 323	(41 292)	(10 323)	101 924	103 189	103 189
Community wealth/Equity	2 799 108	-	-	(15 272)	(14 741)	(14 741)	(2 499 817)	(2 645 560)	154 724	2 823 174	2 849 135
Cash flow											
Net cash from (used) operating	8 143	-	-	-	-	-	310 989	310 989	319 132	393 993	413 696
Net cash from (used) investing	(6 000)	-	-	-	-	-	(9 611)	(9 611)	(15 611)	(6 270)	(6 583)
Cash/cash equivalent at the year end	95 331	-	-	-	-	-	208 190	208 190	303 521	816 604	1 344 578
Cash backing/surplus reconciliation											
Cash and investments available	3 187 383	-	-	-	-	-	(2 799 866)	(2 799 866)	387 517	3 462 137	3 703 611
Cash and investments available	(394 078)	-	-	-	-	-	124 229	124 229	(269 849)	(666 954)	(954 827)
Balance - surplus (shortfall)	3 581 461	-	-	-	-	-	(2 924 095)	(2 924 095)	657 366	4 129 091	4 658 438
Asset management											
Asset register summary (WDV)	2 183 979	-	-	-	-	-	(2 308 974)	(2 308 974)	(124 995)	2 052 948	1 914 740
Depreciation	141 822	-	-	-	-	-	3 290	3 290	145 112	148 204	155 614
Renewal and upgrading of existing assets	245 199	-	-	-	-	-	(52 688)	(52 688)	192 511	256 232	269 046
Repairs and maintenance	28 114	-	-	-	-	-	5 567	5 567	33 681	29 378	30 849
Free services											
Cost of free basic services provided	44 650	-	-	-	-	-	-	-	44 650	46 659	48 991

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

Functional Classification Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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		8 013	-	-	-	-	-	799	799	8 812	8 374	8 792
Finance and administration		112 084	-	-	-	-	-	(12 195)	(12 195)	99 889	117 128	122 984
		120 097	-	-	-	-	-	(11 396)	(11 396)	108 701	125 502	131 776
Community and public safety												
Community and social services		54	-	-	-	-	-	1 182	1 182	1 236	56	59
Sport and recreation		7	-	-	-	-	-	20 028	20 028	20 035	7	7
Public safety		420	-	-	-	-	-	(183)	(183)	237	439	461
Housing		-	-	-	-	-	-	425	425	425	-	-
		481	-	-	-	-	-	21 452	21 452	21 933	502	527
Economic and environmental services												
Planning and development		171 141	-	-	-	-	-	(170 968)	(170 968)	173	178 842	187 785
Road transport		65 161	-	-	-	-	-	47 235	47 235	112 396	68 093	71 498
		236 302	-	-	-	-	-	(123 733)	(123 733)	112 569	246 935	259 283
Trading services												
Energy sources		197 611	-	-	-	-	-	(1 018)	(1 018)	196 593	206 503	216 828
Water management		290 403	-	-	-	-	-	70 205	70 205	360 608	303 472	318 645
Waste water management		102 135	-	-	-	-	-	39 270	39 270	141 405	106 731	112 068
Waste management		85 941	-	-	-	-	-	6 693	6 693	92 634	89 809	94 299
		676 090	-	-	-	-	-	115 150	115 150	791 240	706 515	741 840
Total Revenue - Functional		1 032 970	-	-	-	-	-	1 473	1 473	1 034 443	1 079 454	1 133 426

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

Functional Classification Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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		57 862	-	-	-	-	-	20 498	20 498	78 360	60 465	63 488
Finance and administration		157 774	-	-	-	-	-	17 840	17 840	175 614	164 872	173 114
Internal audit		4 854	-	-	-	-	-	68	68	4 922	5 072	5 326
		220 490	-	-	-	-	-	38 406	38 406	258 896	230 409	241 928
Community and public safety												
Community and social services		22 316	-	-	-	-	-	2 946	2 946	25 262	23 319	24 485
Sport and recreation		10 076	-	-	-	-	-	277	277	10 353	10 529	11 055
Public safety		10 509	-	-	-	-	-	36	36	10 545	10 981	11 530
Housing		18 647	-	-	-	-	-	2 108	2 108	20 755	19 486	20 461
		61 548	-	-	-	-	-	5 367	5 367	66 915	64 315	67 531
Economic and environmental services												
Planning and development		11 147	-	-	-	-	-	(686)	(686)	10 461	11 648	12 230
Road transport		100 189	-	-	-	-	-	6 439	6 439	106 628	104 697	109 931
		111 336	-	-	-	-	-	5 753	5 753	117 089	116 345	122 161
Trading services												
Energy sources		191 606	-	-	-	-	-	(4 114)	(4 114)	187 492	200 228	210 239
Water management		183 221	-	-	-	-	-	27 645	27 645	210 866	191 466	201 039
Waste water management		81 971	-	-	-	-	-	7 407	7 407	89 378	85 660	89 943
Waste management		92 503	-	-	-	-	-	(31 818)	(31 818)	60 685	96 666	101 499
		549 301	-	-	-	-	-	(880)	(880)	548 421	574 020	602 720
Total Expenditure - Functional		942 675	-	-	-	-	-	48 646	48 646	991 321	985 089	1 034 340
(Deficit)/Surplus for the year		90 295	-	-	-	-	-	(47 173)	(47 173)	43 122	94 365	99 086

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

Functional Classification		Ref		Budget Year 2025/26						Budget	Budget		
Description												Year +1	Year +2
												2026/27	2027/28
Figures in Rand thousand		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt.	Adjusts.	Adjusts.	Budget	Budget	Budget	
		A	A1	B	C	D	E	F	G	H			

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

Functional Classification Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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		8 013	-	-	-	-	-	799	799	8 812	8 374	8 792
Finance and administration												
Administrative and Corporate Support		-	-	-	-	-	-	225	225	225	-	-
Finance		112 021	-	-	-	-	-	(13 402)	(13 402)	98 619	117 062	122 915
Property Services		63	-	-	-	-	-	982	982	1 045	66	69
		112 084	-	-	-	-	-	(12 195)	(12 195)	99 889	117 128	122 984
Internal audit												
Total Municipal governance and administration		120 097	-	-	-	-	-	(11 396)	(11 396)	108 701	125 502	131 776
Community and public safety												
Community and social services												
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	1 193	1 193	1 193	-	-
Community Halls and Facilities		54	-	-	-	-	-	(11)	(11)	43	56	59
		54	-	-	-	-	-	1 182	1 182	1 236	56	59
Sport and recreation												
Sports Grounds and Stadiums		7	-	-	-	-	-	20 028	20 028	20 035	7	7
Public safety												
Fire Fighting and Protection		-	-	-	-	-	-	67	67	67	-	-
Police Forces, Traffic and Street Parking Control		420	-	-	-	-	-	(250)	(250)	170	439	461

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

Functional Classification Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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
		420	-	-	-	-	-	(183)	(183)	237	439	461
Housing		-	-	-	-	-	-	425	425	425	-	-
Health		481	-	-	-	-	-	21 452	21 452	21 933	502	527
Total Community and public safety												
Economic and environmental services												
Planning and development												
Corporate Wide Strategic Planning (IDPs, LEDs)		30	-	-	-	-	-	143	143	173	31	33
Project Management Unit		171 111	-	-	-	-	-	(171 111)	(171 111)	-	178 811	187 752
		171 141	-	-	-	-	-	(170 968)	(170 968)	173	178 842	187 785
Road transport												
Roads		65 161	-	-	-	-	-	47 235	47 235	112 396	68 093	71 498
Environmental protection												
Total Economic and environmental services		236 302	-	-	-	-	-	(123 733)	(123 733)	112 569	246 935	259 283
Trading services												
Energy sources												
Electricity		197 611	-	-	-	-	-	(1 018)	(1 018)	196 593	206 503	216 828
Water management												
Water Distribution		290 403	-	-	-	-	-	70 205	70 205	360 608	303 472	318 645
Waste water management												
Sewerage		102 135	-	-	-	-	-	39 270	39 270	141 405	106 731	112 068

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

Functional Classification Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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 management												
Solid Waste Removal		85 941	-	-	-	-	-	6 693	6 693	92 634	89 809	94 299
Total Trading services		676 090	-	-	-	-	-	115 150	115 150	791 240	706 515	741 840
Other												
Total revenue - functional		1 032 970	-	-	-	-	-	1 473	1 473	1 034 443	1 079 454	1 133 426

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

Functional Classification Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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		44 442	-	-	-	-	-	20 489	20 489	64 931	46 441	48 763
Municipal Manager, Town Secretary and Chief Executive		13 420	-	-	-	-	-	9	9	13 429	14 024	14 725
		57 862	-	-	-	-	-	20 498	20 498	78 360	60 465	63 488
Finance and administration												
Administrative and Corporate Support		27 002	-	-	-	-	-	(349)	(349)	26 653	28 216	29 627
Asset Management		5 786	-	-	-	-	-	236	236	6 022	6 047	6 349
Finance		56 354	-	-	-	-	-	9 581	9 581	65 935	58 889	61 833
Fleet Management		7 385	-	-	-	-	-	130	130	7 515	7 717	8 103
Human Resources		17 227	-	-	-	-	-	(1 359)	(1 359)	15 868	18 002	18 902
Information Technology		5 733	-	-	-	-	-	677	677	6 410	5 991	6 290
Legal Services		4 006	-	-	-	-	-	1 892	1 892	5 898	4 186	4 395
Property Services		1 715	-	-	-	-	-	2 342	2 342	4 057	1 793	1 882
Risk Management		255	-	-	-	-	-	200	200	455	266	280
Security Services		29 165	-	-	-	-	-	4 999	4 999	34 164	30 477	32 001
Supply Chain Management		3 146	-	-	-	-	-	(509)	(509)	2 637	3 288	3 452
		157 774	-	-	-	-	-	17 840	17 840	175 614	164 872	173 114
Internal audit												
Governance Function		4 854	-	-	-	-	-	68	68	4 922	5 072	5 326
Total municipal governance and administration		220 490	-	-	-	-	-	38 406	38 406	258 896	230 409	241 928

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

Functional Classification Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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		21 278	-	-	-	-	-	2 303	2 303	23 581	22 235	23 347
Disaster Management		1 038	-	-	-	-	-	643	643	1 681	1 084	1 138
		22 316	-	-	-	-	-	2 946	2 946	25 262	23 319	24 485
Sport and recreation												
Sports Grounds and Stadiums		10 076	-	-	-	-	-	277	277	10 353	10 529	11 055
Public safety												
Fire Fighting and Protection		1 017	-	-	-	-	-	82	82	1 099	1 062	1 115
Police Forces, Traffic and Street Parking Control		9 492	-	-	-	-	-	(46)	(46)	9 446	9 919	10 415
		10 509	-	-	-	-	-	36	36	10 545	10 981	11 530
Housing												
Housing		18 647	-	-	-	-	-	2 108	2 108	20 755	19 486	20 461
Health												
Total community and public safety		61 548	-	-	-	-	-	5 367	5 367	66 915	64 315	67 531
Economic and environmental services												
Planning and development												
Corporate Wide Strategic Planning (IDPs, LEDs)		6 371	-	-	-	-	-	(776)	(776)	5 595	6 657	6 990
Project Management Unit		4 776	-	-	-	-	-	90	90	4 866	4 991	5 240
		11 147	-	-	-	-	-	(686)	(686)	10 461	11 648	12 230

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

Functional Classification Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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		100 189	-	-	-	-	-	6 439	6 439	106 628	104 697	109 931
Environmental protection												
Total economic and environmental services		111 336	-	-	-	-	-	5 753	5 753	117 089	116 345	122 161
Trading services												
Energy sources												
Electricity		191 606	-	-	-	-	-	(4 114)	(4 114)	187 492	200 228	210 239
Water management												
Water Distribution		183 221	-	-	-	-	-	27 645	27 645	210 866	191 466	201 039
Waste water management												
Sewerage		81 971	-	-	-	-	-	7 407	7 407	89 378	85 660	89 943
Waste management												
Solid Waste Disposal (Landfill Sites)		1 759	-	-	-	-	-	(261)	(261)	1 498	1 838	1 930
Solid Waste Removal		90 744	-	-	-	-	-	(31 557)	(31 557)	59 187	94 828	99 569
		92 503	-	-	-	-	-	(31 818)	(31 818)	60 685	96 666	101 499
Total trading services		549 301	-	-	-	-	-	(880)	(880)	548 421	574 020	602 720
Other												
Total expenditure - functional		942 675	-	-	-	-	-	48 646	48 646	991 321	985 089	1 034 340
(Deficit)/Surplus for the year		90 295	-	-	-	-	-	(47 173)	(47 173)	43 122	94 365	99 086

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

Vote Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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		8 013	-	-	-	-	-	799	799	8 812	8 374	8 792
Vote 2 - Municipal Manager		30	-	-	-	-	-	143	143	173	31	33
Vote 3 - Finance		112 021	-	-	-	-	-	(13 402)	(13 402)	98 619	117 062	122 915
Vote 4 - Administration and Support		-	-	-	-	-	-	225	225	225	-	-
Vote 5 - Development Planning Social Security		86 485	-	-	-	-	-	28 702	28 702	115 187	90 377	94 895
Vote 6 - Technical Services		826 421	-	-	-	-	-	(14 994)	(14 994)	811 427	863 610	906 791
Total Revenue by Vote		1 032 970	-	-	-	-	-	1 473	1 473	1 034 443	1 079 454	1 133 426
Expenditure by Vote												
Vote 1 - Executive and Council		44 442	-	-	-	-	-	20 489	20 489	64 931	46 441	48 763
Vote 2 - Municipal Manager		30 633	-	-	-	-	-	178	178	30 811	32 010	33 611
Vote 3 - Finance		65 286	-	-	-	-	-	9 308	9 308	74 594	68 224	71 634
Vote 4 - Administration and Support		48 235	-	-	-	-	-	184	184	48 419	50 404	52 924
Vote 5 - Development Planning Social Security		166 284	-	-	-	-	-	(21 218)	(21 218)	145 066	173 764	182 451
Vote 6 - Technical Services		587 795	-	-	-	-	-	39 705	39 705	627 500	614 245	644 956
Total Expenditure by Vote		942 675	-	-	-	-	-	48 646	48 646	991 321	985 088	1 034 339
(Deficit)/Surplus for the year		90 295	-	-	-	-	-	(47 173)	(47 173)	43 122	94 366	99 087

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

Vote Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
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

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

Vote Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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		8 013	-	-	-	-	-	799	799	8 812	8 374	8 792
Vote 2 - Municipal Manager												
2.3 - Strategic Planning		30	-	-	-	-	-	143	143	173	31	33
Vote 3 - Finance												
3.1 - Finance		112 021	-	-	-	-	-	(13 402)	(13 402)	98 619	117 062	122 915
Vote 4 - Administration and Support												
4.1 - Administration and Corporate Support		-	-	-	-	-	-	225	225	225	-	-
Vote 5 - Development Planning Social Security												
5.1 - Solid Waste Removal		85 941	-	-	-	-	-	6 693	6 693	92 634	89 809	94 299
5.2 - Property Services		63	-	-	-	-	-	982	982	1 045	66	69
5.3 - Cemeteries		-	-	-	-	-	-	1 193	1 193	1 193	-	-
5.4 - Sport Grounds		7	-	-	-	-	-	20 028	20 028	20 035	7	7
5.5 - Community Halls		54	-	-	-	-	-	(11)	(11)	43	56	59
5.6 - Police Forces and Traffic		420	-	-	-	-	-	(250)	(250)	170	439	461
5.7 - Fire Fighting and Protection		-	-	-	-	-	-	67	67	67	-	-
		86 485	-	-	-	-	-	28 702	28 702	115 187	90 377	94 895
Vote 6 - Technical Services												
6.1 - Electricity Services		197 611	-	-	-	-	-	(1 018)	(1 018)	196 593	206 503	216 828
6.2 - Water Distribution		290 403	-	-	-	-	-	70 205	70 205	360 608	303 472	318 645
6.3 - Sewer Services		102 135	-	-	-	-	-	39 270	39 270	141 405	106 731	112 068
6.4 - Roads		65 161	-	-	-	-	-	47 235	47 235	112 396	68 093	71 498
6.5 - Housing		-	-	-	-	-	-	425	425	425	-	-
6.6 - Project Management Unit		171 111	-	-	-	-	-	(171 111)	(171 111)	-	178 811	187 752

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

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
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
		826 421	-	-	-	-	-	(14 994)	(14 994)	811 427	863 610	906 791
Total revenue by vote		1 032 970	-	-	-	-	-	1 473	1 473	1 034 443	1 079 454	1 133 426

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

Vote Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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		44 442	-	-	-	-	-	20 489	20 489	64 931	46 441	48 763
Vote 2 - Municipal Manager												
2.1 - Municipal Manager		13 420	-	-	-	-	-	9	9	13 429	14 024	14 725
2.2 - Governance Internal Audit		4 854	-	-	-	-	-	68	68	4 922	5 072	5 326
2.3 - Strategic Planning		6 371	-	-	-	-	-	(776)	(776)	5 595	6 657	6 990
2.4 - Information Technology		5 733	-	-	-	-	-	677	677	6 410	5 991	6 290
2.5 - Risk Management		255	-	-	-	-	-	200	200	455	266	280
		30 633	-	-	-	-	-	178	178	30 811	32 010	33 611
Vote 3 - Finance												
3.1 - Finance		56 354	-	-	-	-	-	9 581	9 581	65 935	58 889	61 833
3.2 - Asset Management		5 786	-	-	-	-	-	236	236	6 022	6 047	6 349
3.3 - Supply Chain Management		3 146	-	-	-	-	-	(509)	(509)	2 637	3 288	3 452
		65 286	-	-	-	-	-	9 308	9 308	74 594	68 224	71 634
Vote 4 - Administration and Support												
4.1 - Administration and Corporate Support		27 002	-	-	-	-	-	(349)	(349)	26 653	28 216	29 627
4.2 - Human Resources		17 227	-	-	-	-	-	(1 359)	(1 359)	15 868	18 002	18 902
4.3 - Legal Services		4 006	-	-	-	-	-	1 892	1 892	5 898	4 186	4 395
		48 235	-	-	-	-	-	184	184	48 419	50 404	52 924
Vote 5 - Development Planning Social Security												
5.1 - Solid Waste Removal		92 503	-	-	-	-	-	(31 818)	(31 818)	60 685	96 665	101 498
5.2 - Property Services		1 715	-	-	-	-	-	2 342	2 342	4 057	1 793	1 882
5.3 - Cemeteries		21 278	-	-	-	-	-	2 303	2 303	23 581	22 235	23 347
5.4 - Sport Grounds		10 076	-	-	-	-	-	277	277	10 353	10 529	11 055

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

Vote Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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		9 492	-	-	-	-	-	(46)	(46)	9 446	9 919	10 415
5.7 - Fire Fighting and Protection		1 017	-	-	-	-	-	82	82	1 099	1 062	1 115
5.8 - Security Services		29 165	-	-	-	-	-	4 999	4 999	34 164	30 477	32 001
5.9 - Disaster Management		1 038	-	-	-	-	-	643	643	1 681	1 084	1 138
		166 284	-	-	-	-	-	(21 218)	(21 218)	145 066	173 764	182 451
Vote 6 - Technical Services												
6.1 - Electricity Services		191 606	-	-	-	-	-	(4 114)	(4 114)	187 492	200 228	210 239
6.2 - Water Distribution		183 221	-	-	-	-	-	27 645	27 645	210 866	191 466	201 039
6.3 - Sewer Services		81 971	-	-	-	-	-	7 407	7 407	89 378	85 660	89 943
6.4 - Roads		100 189	-	-	-	-	-	6 439	6 439	106 628	104 697	109 931
6.5 - Housing		18 647	-	-	-	-	-	2 108	2 108	20 755	19 486	20 461
6.6 - Project Management Unit		4 776	-	-	-	-	-	90	90	4 866	4 991	5 240
6.7 - Fleet Management		7 385	-	-	-	-	-	130	130	7 515	7 717	8 103
		587 795	-	-	-	-	-	39 705	39 705	627 500	614 245	644 956
Total expenditure by vote		942 675	-	-	-	-	-	48 646	48 646	991 321	985 088	1 034 339
(Deficit)/Surplus for the year		90 295	-	-	-	-	-	(47 173)	(47 173)	43 122	94 366	99 087

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

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
		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
Figures in Rand thousand											

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

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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												
Exchange revenue												
Service charges - Electricity		141 353	-	-	-	-	-	1 404	1 404	142 757	147 713	155 099
Service charges - Water		70 841	-	-	-	-	-	13 606	13 606	84 447	74 029	77 731
Service charges - Waste water management		32 641	-	-	-	-	-	2 622	2 622	35 263	34 110	35 815
Service charges - Waste management		48 230	-	-	-	-	-	1 819	1 819	50 049	50 400	52 920
Sale of goods and rendering of services		510	-	-	-	-	-	1 950	1 950	2 460	533	560
Interest earned from receivables		56 329	-	-	-	-	-	(20 444)	(20 444)	35 885	58 864	61 807
Interest earned from current and non current assets		9 500	-	-	-	-	-	(960)	(960)	8 540	9 927	10 424
Dividends		90	-	-	-	-	-	8	8	98	94	99
Rent on land		-	-	-	-	-	-	971	971	971	-	-
Rental from fixed assets		123	-	-	-	-	-	1	1	124	128	135
Operational revenue		550	-	-	-	-	-	(49)	(49)	501	575	603
		360 167	-	-	-	-	-	928	928	361 095	376 373	395 193
Non-exchange revenue												
Property rates		74 523	-	-	-	-	-	-	-	74 523	77 877	81 771
Fines, penalties and forfeits		120	-	-	-	-	-	-	-	120	125	132
Licences or permits		30	-	-	-	-	-	143	143	173	31	33
Transfer and subsidies - Operational		280 974	-	-	-	-	-	-	-	280 974	293 618	308 299
Interest		18 935	-	-	-	-	-	-	-	18 935	19 787	20 776
Operational revenue		6 340	-	-	-	-	-	-	-	6 340	6 626	6 957
Gains on disposal of assets		-	-	-	-	-	-	400	400	400	-	-
Other gains		32 000	-	-	-	-	-	-	-	32 000	33 440	35 112
		412 922	-	-	-	-	-	543	543	413 465	431 504	453 080

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

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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
Total Revenue (excluding capital transfers and contributions)		773 089	-	-	-	-	-	1 471	1 471	774 560	807 877	848 273
Expenditure												
Employee related costs		282 772	-	-	-	-	-	1 317	1 317	284 089	295 495	310 267
Remuneration of councillors		17 711	-	-	15 272	14 741	14 741	(45 753)	(999)	16 712	18 508	19 434
Bulk purchases - electricity		150 284	-	-	-	-	-	(2 007)	(2 007)	148 277	157 047	164 899
Inventory consumed		54 610	-	-	-	-	-	(18 093)	24 699	59 963	57 067	59 920
Debt impairment		136 983	-	-	-	-	-	(67 982)	(67 982)	69 001	143 147	150 305
Depreciation and amortisation		141 822	-	-	-	-	-	-	3 327	145 149	148 204	155 613
Interest		1 200	-	-	-	-	-	511	511	1 711	1 254	1 317
Contracted services		48 344	-	-	-	-	-	16 202	16 202	64 546	50 520	53 045
Transfer and subsidies		120	-	-	-	-	-	(36 654)	18 216	36 506	125	132
Operational costs		60 828	-	-	-	-	-	(7 065)	(7 065)	53 763	63 564	66 741
Total Expenditure		894 674	-	-	15 272	14 741	14 741	(159 524)	(13 781)	879 717	934 931	981 673
(Deficit)/Surplus		(121 585)	-	-	(15 272)	(14 741)	(14 741)	160 995	15 252	(105 157)	(127 054)	(133 400)
Transfers and subsidies - capital (monetary allocations)		259 881	-	-	-	-	-	-	-	259 881	271 576	285 154
(Deficit)/Surplus for the year		138 296	-	-	(15 272)	(14 741)	(14 741)	160 995	15 252	154 724	144 522	151 754

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

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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 - Vote												
Single-year expenditure to be appropriated												
Vote 1 - Executive and Council	-	-	-	-	-	-	-	440	440	440	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	80	80	80	-	-
Vote 3 - Finance	345	-	-	-	-	-	-	561	561	906	361	378
Vote 4 - Administration and Support	90	-	-	-	-	-	-	245	245	335	94	98
Vote 5 - Development Planning Social Security	16 875	-	-	-	-	-	-	(3 220)	(3 220)	13 655	17 634	18 516
Vote 6 - Technical Services	270 285	-	-	-	-	-	-	4 338	4 338	274 623	282 448	296 569
Capital single-year expenditure sub-total	287 595	-	-	-	-	-	-	2 444	2 444	290 039	300 537	315 561
Capital Expenditure - Functional												
Governance and administration												
Executive and council	-	-	-	-	-	-	-	500	500	500	-	-
Finance and administration	3 935	-	-	-	-	-	-	(2 664)	(2 664)	1 271	4 112	4 317
Internal audit	-	-	-	-	-	-	-	20	20	20	-	-
	3 935	-	-	-	-	-	-	(2 144)	(2 144)	1 791	4 112	4 317
Community and public safety												
Sport and recreation	12 050	-	-	-	-	-	-	50	50	12 100	12 592	13 222
Public safety	-	-	-	-	-	-	-	200	200	200	-	-
Housing	-	-	-	-	-	-	-	440	440	440	-	-
	12 050	-	-	-	-	-	-	690	690	12 740	12 592	13 222
Economic and environmental services												
Planning and development	-	-	-	-	-	-	-	260	260	260	-	-
Road transport	25 250	-	-	-	-	-	-	18 098	18 098	43 348	26 386	27 705
	25 250	-	-	-	-	-	-	18 358	18 358	43 608	26 386	27 705

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

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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
Trading services												
Energy sources		7 150	-	-	-	-	-	3 655	3 655	10 805	7 472	7 845
Water management		237 885	-	-	-	-	-	(70 772)	(70 772)	167 113	248 590	261 019
Waste water management		-	-	-	-	-	-	52 657	52 657	52 657	-	-
Waste management		1 325	-	-	-	-	-	-	-	1 325	1 385	1 454
		246 360	-	-	-	-	-	(14 460)	(14 460)	231 900	257 447	270 318
Total Capital Expenditure - Functional		287 595	-	-	-	-	-	2 444	2 444	290 039	300 537	315 562
Funded by:												
National Government		269 885	-	-	-	-	-	-	-	269 885	282 030	296 131
Internally generated funds		6 000	-	-	-	-	-	10 011	10 011	16 011	6 270	6 583
Total capital funding		275 885	-	-	-	-	-	10 011	10 011	285 896	288 300	302 714

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

Vote Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
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

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

Vote Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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		-	-	-	-	-	-	440	440	440	-	-
Vote 2 - Municipal Manager												
2.1 - Municipal Manager		-	-	-	-	-	-	60	60	60	-	-
2.2 - Governance Internal Audit		-	-	-	-	-	-	20	20	20	-	-
		-	-	-	-	-	-	80	80	80	-	-
Vote 3 - Finance												
3.1 - Finance		175	-	-	-	-	-	217	217	392	183	192
3.2 - Asset Management		170	-	-	-	-	-	254	254	424	178	186
3.3 - Supply Chain Management		-	-	-	-	-	-	90	90	90	-	-
		345	-	-	-	-	-	561	561	906	361	378
Vote 4 - Administration and Support												
4.1 - Administration and Corporate Support		25	-	-	-	-	-	80	80	105	26	27
4.2 - Human Resources		65	-	-	-	-	-	135	135	200	68	71
4.3 - Legal Services		-	-	-	-	-	-	30	30	30	-	-
		90	-	-	-	-	-	245	245	335	94	98
Vote 5 - Development Planning Social Security												
5.1 - Solid Waste Removal		1 325	-	-	-	-	-	-	-	1 325	1 385	1 454
5.2 - Property Services		3 500	-	-	-	-	-	(3 500)	(3 500)	-	3 657	3 840
5.4 - Sport Grounds		12 050	-	-	-	-	-	50	50	12 100	12 592	13 222
5.6 - Police Forces and Traffic		-	-	-	-	-	-	200	200	200	-	-
5.8 - Security Services		-	-	-	-	-	-	30	30	30	-	-
		16 875	-	-	-	-	-	(3 220)	(3 220)	13 655	17 634	18 516

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

Vote Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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		7 150	-	-	-	-	-	3 655	3 655	10 805	7 472	7 845
6.2 - Water Distribution		237 885	-	-	-	-	-	(70 772)	(70 772)	167 113	248 590	261 019
6.3 - Sewer Services		-	-	-	-	-	-	52 657	52 657	52 657	-	-
6.4 - Roads		25 250	-	-	-	-	-	18 098	18 098	43 348	26 386	27 705
6.5 - Housing		-	-	-	-	-	-	440	440	440	-	-
6.6 - Project Management Unit		-	-	-	-	-	-	260	260	260	-	-
		270 285	-	-	-	-	-	4 338	4 338	274 623	282 448	296 569
Capital single-year expenditure sub-total		287 595	-	-	-	-	-	2 444	2 444	290 039	300 537	315 561

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

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
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
Assets											
Current assets											
Cash and cash equivalents	500 008	-	-	-	-	-	(173 400)	(173 400)	326 608	854 011	1 227 745
Trade and other receivables from exchange transactions	72 622	-	-	-	-	-	(185 113)	(185 113)	(112 491)	(70 526)	(221 515)
Receivables from non-exchange transactions	55 024	93 343	-	93 343	93 343	93 343	(359 447)	(79 418)	13 925	55 024	55 024
Current portion of non-current receivables	189	-	-	-	-	-	(189)	(189)	-	189	189
Inventory	(51 996)	-	-	-	-	-	(7 967)	(7 967)	(59 963)	(109 063)	(169 257)
VAT	113 929	-	-	-	-	-	(113 929)	(113 929)	-	113 929	113 929
Other current assets	9 358	-	-	-	-	-	(9 358)	(9 358)	-	9 358	9 358
Total current assets	699 134	93 343	-	93 343	93 343	93 343	(849 403)	(569 374)	168 079	852 922	1 015 473
Non current assets											
Investments	3 673	-	-	-	-	-	(3 673)	(3 673)	-	3 673	3 673
Investment property	73 301	-	-	-	-	-	(74 219)	(74 219)	(918)	72 728	72 123
Property, plant and equipment	2 614 753	-	-	-	-	-	(2 468 909)	(2 468 909)	145 844	2 756 321	2 905 700
Living and non-living resources	-	-	-	-	-	-	-	-	145 844	-	-
Heritage assets	15 386	-	-	-	-	-	(15 386)	(15 386)	-	15 386	15 386
Intangible assets	173	-	-	-	-	-	(209)	(209)	(36)	173	173
Total non current assets	2 707 286	-	-	-	-	-	(2 562 396)	(2 562 396)	290 734	2 848 281	2 997 055
Total assets	3 406 420	93 343	-	93 343	93 343	93 343	(3 411 799)	(3 131 770)	458 813	3 701 203	4 012 528

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

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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
Liabilities												
Current liabilities												
Financial liabilities		2 361	-	-	-	-	-	(2 361)	(2 361)	-	2 361	2 361
Consumer deposits		3 205	-	-	-	-	-	(3 205)	(3 205)	-	3 205	3 205
Trade and other payables from exchange transactions		394 078	-	-	-	-	-	(124 229)	(124 229)	269 849	666 954	954 827
Trade and other payables from non-exchange transactions		83 261	-	-	-	-	-	(83 261)	(83 261)	-	83 261	83 261
Provision		2 399	-	-	-	-	-	(2 399)	(2 399)	-	2 399	2 399
VAT		64 953	-	-	-	-	-	(64 953)	(64 953)	-	64 953	64 953
Other current liabilities		1 864	-	-	-	-	-	(1 864)	(1 864)	-	1 864	1 864
Total current liabilities		552 121	-	-	-	-	-	(282 272)	(282 272)	269 849	824 997	1 112 870
Non current liabilities												
Financial liabilities		1 265	10 323	-	10 323	10 323	10 323	(41 292)	(10 323)	-	1 265	1 265
Other non-current liabilities		101 924	-	-	-	-	-	-	-	101 924	101 924	101 924
Total non current liabilities		103 189	10 323	-	10 323	10 323	10 323	(41 292)	(10 323)	101 924	103 189	103 189
Total liabilities		655 310	10 323	-	10 323	10 323	10 323	(323 564)	(292 595)	371 773	928 186	1 216 059
Net assets		2 751 110	83 020	-	83 020	83 020	83 020	(3 088 235)	(2 839 175)	87 040	2 773 017	2 796 469
Community wealth/Equity												
Accumulated Surplus/(Deficit)		2 799 108	-	-	(15 272)	(14 741)	(14 741)	(2 499 817)	(2 645 560)	154 724	2 823 174	2 849 135

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

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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
Cash flow from operating activities												
Receipts												
Property rates		83 146	-	-	-	-	-	(4 773)	(4 773)	78 373	86 887	91 232
Service charges		12 640	-	-	-	-	-	382 482	382 482	395 122	398 689	418 624
Other revenue		10 333	-	-	-	-	-	(6 067)	(6 067)	4 266	10 798	11 338
Transfers and Subsidies - Operational		278 974	-	-	-	-	-	-	-	278 974	291 528	306 104
Transfers and Subsidies - Capital		192 649	-	-	-	-	-	-	-	192 649	201 318	211 384
Interest		-	-	-	-	-	-	(974)	(974)	(974)	-	-
Dividends		7 616	-	-	-	-	-	(3 353)	(3 353)	4 263	7 958	8 356
Payments												
Suppliers and employees		(574 015)	-	-	-	-	-	(55 815)	(55 815)	(629 830)	(599 841)	(629 830)
Finance charges		(1 200)	-	-	-	-	-	(511)	(511)	(1 711)	(1 254)	(1 317)
Transfers and subsidies		(2 000)	-	-	-	-	-	-	-	(2 000)	(2 090)	(2 195)
Net cash from/(used) operating activities		8 143	-	-	-	-	-	310 989	310 989	319 132	393 993	413 696
Cash flow from investing activities												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	400	400	400	-	-
Payments												
Capital assets		(6 000)	-	-	-	-	-	(10 011)	(10 011)	(16 011)	(6 270)	(6 583)
Net cash from/(used) investing activities		(6 000)	-	-	-	-	-	(9 611)	(9 611)	(15 611)	(6 270)	(6 583)
Cash flow from financing activities												

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

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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
Net Increase/ (Decrease) in cash held		2 143	-	-	-	-	-	301 378	301 378	303 521	387 723	407 113
Cash/cash equivalents at the year begin:		93 188	-	-	-	-	-	(93 188)	(93 188)	-	428 881	937 465
Cash/cash equivalents at the year end:		95 331	-	-	-	-	-	208 190	208 190	303 521	816 604	1 344 578

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

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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
Cash and investments available												
Cash/cash equivalents at the year end		95 331	-	-	-	-	-	208 190	208 190	303 521	816 604	1 344 578
Other current investments > 90 days		477 299	-	-	-	-	-	(393 303)	(393 303)	83 996	(33 119)	(338 348)
Investments - Property, plant and equipment		2 614 753	-	-	-	-	-	(2 614 753)	(2 614 753)	-	2 678 652	2 697 381
Cash and investments available:		3 187 383	-	-	-	-	-	(2 799 866)	(2 799 866)	387 517	3 462 137	3 703 611
Application of cash and investments												
Other working capital requirements		(394 078)	-	-	-	-	-	124 229	124 229	(269 849)	(666 954)	(954 827)
Surplus(shortfall)		3 581 461	-	-	-	-	-	(2 924 095)	(2 924 095)	657 366	4 129 091	4 658 438

Setso Local Municipality - Table B9 Asset Management - June

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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												
New assets												
Water supply infrastructure		42 233	-	-	-	-	-	51 227	51 227	93 460	44 133	46 340
Computer equipment		162	-	-	-	-	-	1 193	1 193	1 355	170	178
Furniture and office equipment		-	-	-	-	-	-	215	215	215	-	-
Total new assets		42 395	-	-	-	-	-	52 635	52 635	95 030	44 303	46 518
Renewal of existing assets												
Roads infrastructure		3 000	-	-	-	-	-	13 240	13 240	16 240	3 135	3 292
Water supply infrastructure		22 700	-	-	-	-	-	(2 386)	(2 386)	20 314	23 721	24 907
Sanitation infrastructure		-	-	-	-	-	-	51 157	51 157	51 157	-	-
Infrastructure		25 700	-	-	-	-	-	62 011	62 011	87 711	26 856	28 199
Upgrading of existing assets												
Roads infrastructure		6 250	-	-	-	-	-	5 250	5 250	11 500	6 531	6 858
Storm water infrastructure		15 000	-	-	-	-	-	(451)	(451)	14 549	15 675	16 459
Electrical infrastructure		6 000	-	-	-	-	-	2 000	2 000	8 000	6 270	6 584
Water supply infrastructure		172 952	-	-	-	-	-	(119 672)	(119 672)	53 280	180 735	189 772
Sanitation infrastructure		-	-	-	-	-	-	1 500	1 500	1 500	-	-
Infrastructure		200 202	-	-	-	-	-	(111 373)	(111 373)	88 829	209 211	219 673
Community facilities		3 500	-	-	-	-	-	(3 500)	(3 500)	-	3 657	3 840
Sport and recreation facilities		12 000	-	-	-	-	-	100	100	12 100	12 540	13 167
Community assets		15 500	-	-	-	-	-	(3 400)	(3 400)	12 100	16 197	17 007
Furniture and office equipment		1 322	-	-	-	-	-	(76)	(76)	1 246	1 382	1 451
Transport assets		2 475	-	-	-	-	-	150	150	2 625	2 586	2 716
Total upgrading of existing assets		219 499	-	-	-	-	-	(114 699)	(114 699)	104 800	229 376	240 847

Capital expenditure

Setso Local Municipality - Table B9 Asset Management - June

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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
Roads infrastructure		9 250	-	-	-	-	-	18 490	18 490	27 740	9 666	10 150
Storm water infrastructure		15 000	-	-	-	-	-	(451)	(451)	14 549	15 675	16 459
Electrical infrastructure		6 000	-	-	-	-	-	2 000	2 000	8 000	6 270	6 584
Water supply infrastructure		237 885	-	-	-	-	-	(70 831)	(70 831)	167 054	248 589	261 019
Sanitation infrastructure		-	-	-	-	-	-	52 657	52 657	52 657	-	-
Infrastructure		268 135	-	-	-	-	-	1 865	1 865	270 000	280 200	294 212
Community facilities		3 500	-	-	-	-	-	(3 500)	(3 500)	-	3 657	3 840
Sport and recreation facilities		12 000	-	-	-	-	-	100	100	12 100	12 540	13 167
Community assets		15 500	-	-	-	-	-	(3 400)	(3 400)	12 100	16 197	17 007
Computer equipment		162	-	-	-	-	-	1 193	1 193	1 355	170	178
Furniture and office equipment		1 322	-	-	-	-	-	139	139	1 461	1 382	1 451
Transport assets		2 475	-	-	-	-	-	150	150	2 625	2 586	2 716
Total capital expenditure		287 594	-	-	-	-	-	(53)	(53)	287 541	300 535	315 564
Total capital expenditure - Asset class		287 594	-	-	-	-	-	(53)	(53)	287 541	300 535	315 564
Asset register summary - PPE (WDV)												
Roads Infrastructure		550 611	-	-	-	-	-	(603 220)	(603 220)	(52 609)	494 153	434 595
Storm water Infrastructure		(90)	-	-	-	-	-	(4 320)	(4 320)	(4 410)	(183)	(282)
Electrical Infrastructure		136 709	-	-	-	-	-	(137 175)	(137 175)	(466)	128 119	119 088
Water Supply Infrastructure		754 002	-	-	-	-	-	(790 350)	(790 350)	(36 348)	715 737	675 379
Sanitation Infrastructure		355 801	-	-	-	-	-	(373 375)	(373 375)	(17 574)	337 406	318 003
Solid Waste Infrastructure		24 392	-	-	-	-	-	(25 890)	(25 890)	(1 498)	22 555	20 616
Infrastructure		1 821 425	-	-	-	-	-	(1 934 330)	(1 934 330)	(112 905)	1 697 787	1 567 399
Community Assets		204 114	-	-	-	-	-	(218 845)	(218 845)	(14 731)	192 800	180 864
Heritage assets		15 386	-	-	-	-	-	(15 386)	(15 386)	-	15 386	15 386
Investment property		73 301	-	-	-	-	-	(74 219)	(74 219)	(918)	72 728	72 123
Other Assets		-	-	-	-	-	-	(654)	(654)	(654)	-	-
Intangible assets		173	-	-	-	-	-	(209)	(209)	(36)	173	173
Computer Equipment		1 557	-	-	-	-	-	(386)	(386)	1 171	1 569	1 581
Furniture and Office Equipment		1 816	-	-	-	-	-	(801)	(801)	1 015	4 108	6 521
Machinery and Equipment		419	-	-	-	-	-	1 852	1 852	2 271	167	(100)
Transport Assets		13 588	-	-	-	-	-	(13 796)	(13 796)	(208)	16 030	18 593
Land		52 200	-	-	-	-	-	(52 200)	(52 200)	-	52 200	52 200

Setso Local Municipality - Table B9 Asset Management - June

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
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
Total asset register summary - ppe (wdv)		2 183 979	-	-	-	-	-	(2 308 974)	(2 308 974)	(124 995)	2 052 948	1 914 740
Expenditure other items												
Depreciation		141 822	-	-	-	-	-	3 290	3 290	145 112	148 204	155 614
Repairs and maintenance by asset class												
Roads infrastructure		4 000	-	-	-	-	-	-	-	4 000	4 180	4 389
Electrical infrastructure		2 550	-	-	-	-	-	1 200	1 200	3 750	2 665	2 798
Water supply infrastructure		5 500	-	-	-	-	-	3 000	3 000	8 500	5 747	6 035
Sanitation infrastructure		1 200	-	-	-	-	-	1 000	1 000	2 200	1 254	1 317
Solid waste infrastructure		150	-	-	-	-	-	-	-	150	157	165
Infrastructure		13 400	-	-	-	-	-	5 200	5 200	18 600	14 003	14 704
Operational buildings		2 055	-	-	-	-	-	1 910	1 910	3 965	2 147	2 255
Furniture and office equipment		91	-	-	-	-	-	(80)	(80)	11	95	100
Machinery and equipment		7 160	-	-	-	-	-	(2 308)	(2 308)	4 852	7 482	7 856
Transport assets		5 408	-	-	-	-	-	845	845	6 253	5 651	5 934
Total repairs and maintenance by asset class		28 114	-	-	-	-	-	5 567	5 567	33 681	29 378	30 849
Total expenditure other items		169 936	-	-	-	-	-	8 857	8 857	178 793	177 582	186 463
Renewal and upgrading of Existing Assets as % of total capex		85,3 %	- %							67,0 %	85,3 %	85,3 %
Renewal and upgrading of Existing Assets as % of deprecn		172,9 %	- %							132,7 %	172,9 %	172,9 %
R&M as a % of PPE		1,1 %	- %							23,1 %	1,1 %	1,1 %
Renewal and upgrading and R&M as a % of PPE		12,5 %	- %							(181,0)%	13,9 %	15,7 %

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

Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
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		
Water (6 kilolitres per indigent household per month)	15 550	-	-	-	-	-	-	-	15 550	16 250	17 062
Sanitation (free sanitation service to indigent households)	12 200	-	-	-	-	-	-	-	12 200	12 749	13 386
Electricity/other energy (50kwh per indigent household per month)	4 700	-	-	-	-	-	-	-	4 700	4 911	5 157
Refuse (removed once a week for indigent households)	12 200	-	-	-	-	-	-	-	12 200	12 749	13 386
	44 650	-	-	-	-	-	-	-	44 650	46 659	48 991

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

Description of financial indicator	Basis of calculation	2023/24	2024/25	2025/26	Budget Year 2026/27		Budget Year 2027/28	Budget Year 2027/28
Figures in Rand thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget
Borrowing management								
Capital charges to operating expenditure	Interest and principal paid /operating expenditure	- %	- %	- %	0,2 %	- %	0,1 %	0,2 %
Capital charges to own revenue	Finance charges and repayment of borrowing /own revenue	- %	- %	- %	1,3 %	- %	1,0 %	1,3 %
Liquidity								
Current ratio	Current assets/current liabilities	- %	- %	- %	126,6 %	- %	62,3 %	103,4 %
Current ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	- %	- %	- %	126,6 %	- %	62,3 %	103,4 %
Liquidity ratio	Monetary assets/current liabilities	-	-	-	0,3	-	0,1	-
Revenue management								
Outstanding debtors to revenue	Total outstanding debtors to annual revenue	- %	- %	- %	122,5 %	- %	15,9 %	117,2 %
Creditors management								
Creditors to cash and investments		- %	- %	- %	413,4 %	- %	88,9 %	81,7 %
Other indicators								

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

Description of financial indicator	Basis of calculation	2023/24	2024/25	2024/25	Budget Year 2026/27			Budget Year 2027/28	Budget Year 2027/28
Figures in Rand thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Employee costs	Employee costs/(Total Revenue - capital revenue)	- %	- %	- %	78,5 %	- %	78,7 %	78,5 %	78,5 %
Remuneration	Total remuneration/(Total Revenue - capital revenue)	- %	- %	- %	228,0 %	- %	227,6 %	%	- %
Repairs and maintenance	R&M/(Total Revenue excluding capital revenue)	- %	- %	- %	7,8 %	- %	9,3 %	7,8 %	7,8 %
Finance charges and depreciation	FC&D/(Total revenue - capital revenue)	- %	- %	- %	39,8 %	- %	40,5 %	39,8 %	39,8 %
IDP regulation financial viability indicators									
i. Debt coverage	(Total operating revenue - Operating grants)/debt service payments due within financial year)	- %	- %	- %	DIV/0 %	- %	(125,5)%	DIV/0 %	DIV/0 %
ii.O/S service debtors to revenue	Total outstanding service debtors/annual revenue received for services	- %	- %	- %	119,0 %	- %	14,8 %	113,9 %	108,5 %
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	-	-	-	-	(50,5)	111,0

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

Description	MFMA section	Ref	2023/24	2024/25	2025/26	2026/27	Medium Term Revenue and Expenditure Framework			
Figures in Rand thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year 2027/28	Budget Year 2028/29
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b		-	-	-	95 331	-	303 521	816 604	1 344 578
Cash + investments at the yr end less applications - R'000	18(1)b		-	-	-	3 581 461	-	657 366	4 129 091	4 658 438
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)		-	-	-	138 296	-	154 724	144 522	151 754
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)		-	-	-	27,0 %	- %	115,1 %	120,7 %	120,7 %
Debt impairment expense as a % of total billable revenue	18(1)a,(2)		-	-	-	20,4 %	- %	16,0 %	20,5 %	20,5 %
Capital payments % of capital expenditure	18(1)c;19		-	-	-	2,1 %	- %	5,5 %	2,1 %	2,1 %
Current consumer debtors % change - incr(decr)	18(1)a		-	-	-	- %	- %	- %	(586,9)%	(82,2)%
R&M % of property plant & equipment	20(1)(vi)		-	-	-	- %	- %	- %	(0,2)%	(0,2)%
Asset renewal % of capital budget	20(1)(vi)		-	-	-	- %	- %	- %	2 537,3 %	2 537,3 %

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

Description	Ref	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28
Figures in Rand thousand		Original Budget A	Prior Adjusted A1	Multi-year capital B	Nat. or Prov. Govt. C	Other Adjusts. D	Total Adjusts. E	Adjusted Budget F	Adjusted Budget
Receipts:									
Operating transfers and grants									
National Government:									
Equitable Share - Allocations In-kind		277 095	-	-	-	-	-	277 095	289 564
Expanded Public Works Programme Integrated Grant		1 879	-	-	-	-	-	1 879	1 964
Local Government Financial Management Grant		2 000	-	-	-	-	-	2 000	2 090
		280 974	-	-	-	-	-	280 974	293 618
Capital transfers and grants									
National Government:									
Municipal Infrastructure Grant		67 232	-	-	-	-	-	67 232	70 257
Water Services Infrastructure Grant		21 538	-	-	-	-	-	21 538	22 507
Regional Bulk Infrastructure Grant		171 111	-	-	-	-	-	171 111	178 811
		259 881	-	-	-	-	-	259 881	271 575
Total receipts of transfer and grants		270 428	-	-	-	-	-	270 428	282 597