

LETSEMENG LOCAL MUNICIPALITY

FS 161

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28 February 2020



ADJUSTMENT BUDGET 2019/2020—2021/2022

PREPARED IN ACCORDANCE WITH BUDGET REGULATIONS, MFMA CIRCULARS

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PART 1

1. Adjustment Budget Report by Cllr. Bahumi

2. Adjustment Budget Resolution

3. Executive summary

Following the mid-year performance review the following adjustments are to be made onto the municipal budget through the adjustment budget:

- (a) To adjust the operating revenue upwards by R 2 181 million
- (b) To adjust the operating expenditure upwards by R 2 062 million
- (c) The capital budget is adjusted by downwards by R 1 029 million

National Treasury MFMA circulars were used to guide in the compilation of the 2019/2020 adjustment budget.

The following budget principles and guidelines further informed the compilation of 2019/2020 adjustment budget:

- 2019/2020 Monthly expenditure / revenue reports
- 2019/2020 Budget

Below is a summary of the adjustment budget:

Table 1: Analysis of Revenue

<i>Description</i>	<i>2019/2020 Budget</i>	<i>Adjustment Budget</i>
Total Revenue (Including Operational and Capital Grants)	R 193 694 000	R 195 875 000
Total Operating Expenditure (Including Non-Cash Items)	R 182 318 000	R 184 380 000
Total Capital Budget	R 48 531 000	R 47 502 000

3.1. Operating revenue overview

Letsemeng Local Municipality has implemented revenue enhancement strategy. Free State Provincial Treasury has recommended to all Municipalities to establish Revenue Steering committee, amongst other functions that the committee is doing is to ensure that the Municipality collects maximum revenue that is due to it.

The following key components were used in terms of budgeted revenue of the municipality:

- National Treasury MFMA Circular 93 and 94
- Electricity Tariff increases as applied to National Electricity Regulator of South Africa
- Latest Valuation roll in terms of Municipal Property Rates Act, Act 6 of 2004
- Municipality's indigent policy

- Tariff Policy of the Municipality
- Tariff Increases for Water, Refuse and Sewerage

The table in the next page summarises the 2019/2020 adjusted revenue by source:

FS161 Letsemeng - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	20,826	-	-	-	-	-	1,666	1,666	22,493	21,951	22,012
Service charges - electricity revenue	2	22,386	-	-	-	-	-	(1,377)	(1,377)	21,010	23,595	23,660
Service charges - water revenue	2	9,326	-	-	-	-	-	(1,119)	(1,119)	8,207	9,830	9,857
Service charges - sanitation revenue	2	10,534	-	-	-	-	-	(632)	(632)	9,902	11,103	11,134
Service charges - refuse revenue	2	11,059	-	-	-	-	-	(885)	(885)	10,174	11,656	11,688
Rental of facilities and equipment		473	-	-	-	-	-	(189)	(189)	284	499	500
Interest earned - external investments		443	-	-	-	-	-	(53)	(53)	390	467	468
Interest earned - outstanding debtors		4,070	-	-	-	-	-	-	-	4,070	4,290	4,301
Dividends received		41	-	-	-	-	-	(31)	(31)	10	6	6
Fines, penalties and forfeits		19	-	-	-	-	-	13	13	32	20	20
Licences and permits		5	-	-	-	-	-	-	-	5	5	5
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		67,103	-	-	-	-	-	5,000	5,000	72,103	71,772	76,746
Other revenue	2	1,059	-	-	-	-	-	(212)	(212)	847	1,083	1,086
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		147,345	-	-	-	-	-	2,181	2,181	149,526	156,277	161,483

As it can be seen from the above table, revenue has increased and under cash flow statement we are anticipating that we will collect around 80% of the service charges.

Letsemeng LM depends on Grants for operation, 48% of our operating revenue budget is funded from the grants.

The table below shows the breakdown of Grant and Subsidies:

Table 2: Grants

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		67,103	–	–	–	(22,000)	(22,000)	45,103	71,019	76,246
Local Government Equitable Share		63,668				(22,000)	(22,000)	41,668	68,152	73,115
EPWP Incentive	3	1,000					–	1,000	–	–
Finance Management		2,435					–	2,435	2,867	3,131
							–	–		
							–	–		
Other transfers and grants [insert description]							–	–		
Provincial Government:		–	–	–	–	5,000	5,000	5,000	–	–
Provincial Treasury						5,000	5,000	5,000		
	4						–	–		
							–	–		
Other transfers and grants [insert description]	5						–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total Operating Transfers and Grants	6	67,103	–	–	–	(17,000)	(17,000)	50,103	71,019	76,246
<u>Capital Transfers and Grants</u>										
National Government:		46,349	–	–	–	–	–	46,349	47,011	49,668
Municipal Infrastructure Grant (MIG)		17,149					–	17,149	17,882	18,937
Water Services Infrastructure Grant (WSIG)		24,000					–	24,000	24,201	25,532
Integrated National Electrification Programme (INEP)		5,200					–	5,200	4,928	5,199
							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total Capital Transfers and Grants	6	46,349	–	–	–	–	–	46,349	47,011	49,668
TOTAL RECEIPTS OF TRANSFERS & GRANTS		113,452	–	–	–	(17,000)	(17,000)	96,452	118,030	125,914

We are going to lose R 22 000 000 to National Revenue Fund, this is due to unspent grants that are not cash backed. Provincial Treasury assisted the Municipality with a Municipal Support Program grant of R 5 million.

3.1.1. Electricity

Letsemeng Local Municipality target indigent households as per the approved indigent register for free basic electricity, all indigent households receives 50Kwh on a monthly basis. We sell both conventional and pre-paid electricity. Our assessment showed that around 1300 household have by-passed electricity meters, Municipality is in a process of meter audit exercise.

3.1.2. Water

There is inclining block tariff structure implemented for water services, all households receive the free 6kl per month of water.

3.1.3. Sanitation (Sewerage)

- Sanitation charges are charged at a flat rate, irrespective of the quantity of water used / consumed
- Free Sanitation is only provided to indigent households as per the council approved Indigent register
- There is no inclining tariff structure for sanitation consumption

3.1.4. Waste Removal

- Waste removal charges are charged at a flat rate, irrespective of litres of waste removed
- The increment will also cover the wear and tear off all the trucks and vehicles used to provide this service
- Waste removal is provided for free to all the households who are indigent
- All residents solid waste is removed once a week

3.1.5. Property rates

Property rates is a statutory tax charged on all property owners within the jurisdiction of the Municipality, it is imposed in accordance to section 229 of the Constitution of South Africa and Municipal Property rates act, act 6 of 2004 (MPRA). In terms of MPRA the municipality must prepare a valuation roll after every 5 financial year, Letsemeng Local Municipality implemented the valuation roll in accordance with MPRA prescripts on the 1st July 2018.

3.2. Operating Expenditure Framework

Municipality budget for expenditure was informed by the following:

- Balance budget constraints – the municipality must not budget for a deficit
- Funding of the budget as based on section 18 and section 19 of Municipal Finance Management act, act 54 of 2003
- National Treasury MFMA circular 93 and 94
- South African Local Government Bargaining Council collective agreement on salaries

The table below show the adjusted budget expenditure:

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		53,561	-	-	-	-	-	-	-	53,561	56,459	58,498
Remuneration of councillors		4,127	-	-	-	-	-	-	-	4,127	4,350	4,585
Debt impairment		22,998	-	-	-	-	-	-	-	22,998	24,240	25,549
Depreciation & asset impairment		38,649	-	-	-	-	-	-	-	38,649	37,410	39,430
Finance charges		600	-	-	-	-	-	1,400	1,400	2,000	631	665
Bulk purchases		21,000	-	-	-	-	-	12,000	12,000	33,000	22,096	23,289
Other materials		7,609	-	-	-	-	-	(2,909)	(2,909)	4,700	7,172	7,220
Contracted services		18,160	-	-	-	-	-	(6,317)	(6,317)	11,844	20,692	20,136
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		15,612	-	-	-	-	-	(2,112)	(2,112)	13,501	16,073	16,596
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		182,318	-	-	-	-	-	2,062	2,062	184,380	189,123	195,969

- Total Expenditure increased by R 2 million, Bulk Purchases increase by R 12 000 000, this includes the payment arrangement to both Eskom and Water Board, we have also increased interest by R 1 400 000, this is due to the fact that we do not pay our creditors on time as per the prescripts of MFMA. Other material was reduced by R2 909 000, contracted services was reduced by R6 317 000 and other expenditure was reduced by R2 112 000.

3.3. Analysis of Capital Budget

Capital budget from internally generated funds was reduced by R 1 029 000

4. Annual budget Table

Explanatory Notes to Table B1

Table B1 is a summary of the budget of Letsemeng Local Municipality that gives an overview of the of the budget, it includes, the following key aspects

Financial Performance: This is a summary of income statement of the Municipality

Capital Expenditure and funding sources: This gives a brief overview of the capital expenditure and its funding sources

Financial Position: This is the balance sheet of Letsemeng Local Municipality

Cash Flow: This gives a brief overview of the Cash flow of the Municipality

Asset Management: This is the overview of the total assets of the Municipality

Free Services: This section gives the total amount of free basic services as provided by the municipality.

This is the most important as it gives users of the budget a “snapshot” of what is going to follow in the next nine (9) main table

Explanatory Notes to Table B2

1. Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification.
2. Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table B4 as Table B4 exclude capital transfers

Explanatory Note to Table B3

1. Table B3 is an overview of the budgeted financial performance in relation to the revenue and expenditure per municipal vote.
2. Profits made on this services are used to subsidise non-trading services

Explanatory note on table B4

1. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the budgeted revenue of Letsemeng Local Municipality
2. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government.
3. Major component of expenditure relates to employee costs, which accounts for 42% of the total expenditure

Explanatory note on Table B5

1. Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.

Explanatory Notes to Table B6

1. Table B6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

Explanatory note to Table B7

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

Explanatory note to table B8

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

5. PART 2 – Supporting Documentation

5.1. Adjustment budget assumptions

Municipal Financial Management Act (MFMA) mentions six (6) steps (i.e. Planning, Strategizing, Preparing, Tabling, Consulting and Finalising/ Adopting) that the municipality must follow in order to prepare the annual budget that is credible. The planning and strategizing processes started with the preparation of budget timelines as required by MFMA and IDP review process plan. Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the annual budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The adjustment budget was prepared based on realistically anticipated revenue and cost containment measures. Below are some of the key assumptions of the budget.

- Economic climate and indigent levels within the Municipality will remain the same / constant for major part of the financial year given the limited economic activities within the Municipality
- Cash flow projections will strictly be maintained to ensure that the municipality will meet its financial obligations
- Operating costs will be maintained at current levels or reduced as cost containment measures and where there is material decrease in revenue collection rate, expenditure will have to be reduced at the same proportion

5.2. Adjustment of the funding of the budget

MFMA section 18 states that the expenditure of the budget may only be funded from:

- Realistically anticipated revenue to be collected
- Cash-backed accumulated funds from Previous years' surpluses not committed for other purpose
- Borrowed funds, but only for capital budget referred to in section 17 (2)

Letsemeng Local Municipality adjusted operating budget is funded from:

- Grants
- Service Charges
- Other Revenue

The capital budget excluding internally generated funds of the Municipality is R 46 349 000, and is funded from

- MIG
- WSIG
- INEP

5.3. Adjustment to Expenditure on Allocations and Grant Programme

No adjustment has been made on expenditure on allocation. The grant programme is adjusted

with R 5 million of Municipal Support Program from Provincial Treasury.

The Municipality budgeted for the following operating grants:

- Financial Management Grant
- Expanded Public Works Programme
- Equitable Shares
- Municipal Support Program

5.4. Adjustment to Allocations made by the Municipality

Letsemeng Local Municipality uses equitable shares to subsidise indigent households,

Every Household is entitled to receive 6 kl of water and all indigent households receive 50 kw/h of Electricity, sanitation and refuse removal.

5.5. Adjustment to Councillors and Board Members allowance and Employees benefits

Municipal Systems Act requires the Municipal Manager to develop a Staff establishment for the Municipality within a policy framework determined by the municipal council and subject to any applicable legislation. The Municipal Manager Must Submit the staff establishment to council for consideration and approval. The Municipal Systems act further requires the Municipal Manager to provide a job description for each post on the staff establishment and to attach to those posts the remuneration and other conditions of service as may be determined in accordance with any applicable labour legislation. No adjustment was made on Employee benefits.

5.6. Adjustments to service delivery and budget implementation plan

The adjustment to the service delivery and budget implementation plan will be tabled to Council in March 2020

5.7. Adjustment to Capital Expenditure

Capital budget from internally generated funds was reduced by R 1 029 000, this is in line with cost containment measures as adopted by Municipality.

6. Quality Certificate

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MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, **Tshemedi Lucas Mkhwane**, the Municipal Manager of **LETSEMENG LOCAL MUNICIPALITY (FS 161)**, hereby certify that the adjustment Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act, and that the adjustment budget and supporting documents are consistent with the integrated development plan of the municipality.

Name : Tshemedi Lucas Mkhwane

Signature

A handwritten signature in black ink, appearing to be 'T. Mkhwane', written over a light blue grid background.

Date : 28 February 2020

7. Annexures – Adjustment Budget Tables

FS161 Letsemeng - Table B1 Adjustments Budget Summary -

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	20,826	-	-	-	-	-	1,666	1,666	22,493	21,951	22,012
Service charges	40,825	-	-	-	-	-	(4,013)	(4,013)	36,813	43,328	43,310
Investment revenue	443	-	-	-	-	-	(53)	(53)	390	467	468
Transfers recognised - operational	67,103	-	-	-	-	-	5,000	5,000	72,103	71,772	76,746
Other own revenue	5,667	-	-	-	-	-	(420)	(420)	5,248	5,902	5,918
Total Revenue (excluding capital transfers and contributions)	134,865	-	-	-	-	-	2,181	2,181	137,046	143,421	148,454
Employee costs	53,561	-	-	-	-	-	-	-	53,561	56,459	58,498
Remuneration of councillors	4,127	-	-	-	-	-	-	-	4,127	4,350	4,585
Depreciation & asset impairment	38,649	-	-	-	-	-	-	-	38,649	37,410	39,430
Finance charges	600	-	-	-	-	-	1,400	1,400	2,000	631	665
Materials and bulk purchases	28,609	-	-	-	-	-	9,091	9,091	37,700	29,268	30,509
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	56,771	-	-	-	-	-	(8,429)	(8,429)	48,342	61,004	62,281
Total Expenditure	182,318	-	-	-	-	-	2,062	2,062	184,380	189,123	195,969
Surplus/(Deficit)	(47,453)	-	-	-	-	-	118	118	(47,334)	(45,702)	(47,515)
Transfers recognised - capital	46,349	-	-	-	-	-	-	-	46,349	48,299	48,690
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(1,104)	-	-	-	-	-	118	118	(985)	2,597	1,175
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(1,104)	-	-	-	-	-	118	118	(985)	2,597	1,175
Capital expenditure & funds sources											
Capital expenditure	48,532	-	-	-	-	-	(1,029)	(1,029)	47,503	-	-
Transfers recognised - capital	45,552	-	-	-	-	-	-	-	45,552	47,459	50,026
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2,980	-	-	-	-	-	(1,029)	(1,029)	1,952	4,257	4,241
Total sources of capital funds	48,532	-	-	-	-	-	(1,029)	(1,029)	47,503	51,715	54,267
Financial position											
Total current assets	38,809	-	-	-	-	-	-	-	38,809	45,544	54,174
Total non current assets	285,810	-	-	-	-	-	106,971	106,971	392,781	301,806	317,863
Total current liabilities	12,717	-	-	-	-	-	49,340	49,340	62,057	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	(748,728)	-	-	-	-	-	74,156	74,156	(674,572)	-	-
Cash flows											
Net cash from (used) operating	309,313	-	-	-	-	-	(6,702)	(6,702)	302,612	236,413	261,188
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	309,313	-	-	-	-	-	(6,702)	(6,702)	302,612	236,413	261,188
Cash backing/surplus reconciliation											
Cash and investments available	8,283	-	-	-	-	-	-	-	8,283	13,369	20,261
Application of cash and investments	(18,465)	-	-	-	-	-	(48,826)	(48,826)	(67,291)	(32,292)	(34,101)
Balance - surplus (shortfall)	26,748	-	-	-	-	-	48,826	48,826	75,574	45,661	54,363
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	38,649	-	-	-	-	-	-	-	38,649	37,410	39,430
Renewal and Upgrading of Existing Assets	37,755	-	-	-	-	-	(4,320)	(4,320)	33,435	30,979	32,394
Repairs and Maintenance	750	-	-	-	-	-	757	757	1,507	1,528	1,611
Free services											
Cost of Free Basic Services provided	12,480	-	-	-	-	-	-	-	12,480	12,856	13,029
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	3	-	-	-	-	-	-	-	3	3	3
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	17	-	-	-	-	-	-	-	17	17	17

FS161 Letsemeng - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		94,475	-	-	-	-	-	(230)	(230)	94,245	(101,643)	(88,574)
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		94,475	-	-	-	-	-	(230)	(230)	94,245	(101,643)	(88,574)
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1,000	-	-	-	-	-	-	-	1,000	-	(18,125)
Planning and development		1,000	-	-	-	-	-	-	-	1,000	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	(18,125)
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		98,219	-	-	-	-	-	2,410	2,410	100,630	(102,932)	(103,475)
Energy sources		29,740	-	-	-	-	-	3,623	3,623	33,363	(30,793)	(31,136)
Water management		44,254	-	-	-	-	-	(1,751)	(1,751)	42,503	(46,643)	(46,772)
Waste water management		12,234	-	-	-	-	-	1,423	1,423	13,657	(12,856)	(12,892)
Waste management		11,992	-	-	-	-	-	(885)	(885)	11,107	(12,639)	(12,674)
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	193,694	-	-	-	-	-	2,181	2,181	195,875	(204,576)	(210,173)
Expenditure - Functional												
Governance and administration		122,262	-	-	-	-	-	(6,744)	(6,744)	115,518	126,480	129,527
Executive and council		17,547	-	-	-	-	-	(2,537)	(2,537)	15,010	18,782	18,523
Finance and administration		103,204	-	-	-	-	-	(4,128)	(4,128)	99,075	106,105	109,326
Internal audit		1,511	-	-	-	-	-	(78)	(78)	1,433	1,593	1,679
Community and public safety		3,638	-	-	-	-	-	(641)	(641)	2,997	3,821	4,583
Community and social services		750	-	-	-	-	-	257	257	1,007	474	1,055
Sport and recreation		250	-	-	-	-	-	(198)	(198)	52	569	600
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		2,438	-	-	-	-	-	(600)	(600)	1,838	2,567	2,706
Health		200	-	-	-	-	-	(100)	(100)	100	210	222
Economic and environmental services		8,106	-	-	-	-	-	(856)	(856)	7,250	8,560	8,696
Planning and development		3,511	-	-	-	-	-	(486)	(486)	3,025	3,716	3,590
Road transport		4,596	-	-	-	-	-	(370)	(370)	4,226	4,844	5,106
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		48,311	-	-	-	-	-	10,303	10,303	58,615	50,261	53,164
Energy sources		23,773	-	-	-	-	-	10,703	10,703	34,476	24,492	25,992
Water management		15,721	-	-	-	-	-	(250)	(250)	15,471	16,612	16,458
Waste water management		5,740	-	-	-	-	-	(46)	(46)	5,695	5,914	7,295
Waste management		3,077	-	-	-	-	-	(104)	(104)	2,973	3,243	3,418
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	182,318	-	-	-	-	-	2,062	2,062	184,380	189,123	195,969
Surplus/ (Deficit) for the year		11,376	-	-	-	-	-	118	118	11,495	(393,698)	(406,143)

FS161 Letsemeng - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Finance & Admin		12,336	-	-	-	-	-	(126)	(126)	12,209	10,435	13,038
Vote 2 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Water Management		44,254	-	-	-	-	-	(1,751)	(1,751)	42,503	46,643	46,772
Vote 6 - Waste Water Management		12,234	-	-	-	-	-	1,423	1,423	13,657	12,856	12,892
Vote 7 - Waste Management		11,992	-	-	-	-	-	(885)	(885)	11,107	12,639	12,674
Vote 8 - Energy Sources		29,740	-	-	-	-	-	3,623	3,623	33,363	30,793	31,136
Vote 9 - Planning and Development		1,000	-	-	-	-	-	-	-	1,000	-	-
Vote 10 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Road Transport		-	-	-	-	-	-	-	-	-	-	18,125
Vote 12 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing.		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance & Admin 2		82,139	-	-	-	-	-	(103)	(103)	82,036	91,208	75,536
Total Revenue by Vote	2	193,694	-	-	-	-	-	2,181	2,181	195,875	204,576	210,173
Expenditure by Vote	1											
Vote 1 - Finance & Admin		73,036	-	-	-	-	-	(4,723)	(4,723)	68,313	76,501	74,774
Vote 2 - Executive & Council		17,547	-	-	-	-	-	(2,537)	(2,537)	15,010	18,782	18,523
Vote 3 - Community and Social Services		500	-	-	-	-	-	157	157	657	-	555
Vote 4 - Internal Audit		1,511	-	-	-	-	-	(78)	(78)	1,433	1,593	1,679
Vote 5 - Water Management		15,721	-	-	-	-	-	(250)	(250)	15,471	16,612	16,458
Vote 6 - Waste Water Management		5,740	-	-	-	-	-	(46)	(46)	5,695	5,914	7,295
Vote 7 - Waste Management		3,077	-	-	-	-	-	(104)	(104)	2,973	3,243	3,418
Vote 8 - Energy Sources		23,773	-	-	-	-	-	10,703	10,703	34,476	24,492	25,992
Vote 9 - Planning and Development		3,511	-	-	-	-	-	(486)	(486)	3,025	3,716	3,590
Vote 10 - Sports & Recreation		250	-	-	-	-	-	(198)	(198)	52	569	600
Vote 11 - Road Transport		4,596	-	-	-	-	-	(370)	(370)	4,226	4,844	5,106
Vote 12 - Health		200	-	-	-	-	-	(100)	(100)	100	210	222
Vote 13 - Housing.		2,438	-	-	-	-	-	(600)	(600)	1,838	2,567	2,706
Vote 14 - Public Safety		250	-	-	-	-	-	100	100	350	474	500
Vote 15 - Finance & Admin 2		30,168	-	-	-	-	-	594	594	30,762	29,604	34,552
Total Expenditure by Vote	2	182,318	-	-	-	-	-	2,062	2,062	184,380	189,123	195,969
Surplus/ (Deficit) for the year	2	11,376	-	-	-	-	-	118	118	11,495	15,453	14,204

FS161 Letsemeng - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	20,826	-	-	-	-	-	1,666	1,666	22,493	21,951	22,012
Service charges - electricity revenue	2	19,886	-	-	-	-	-	(1,377)	(1,377)	18,510	21,045	21,060
Service charges - water revenue	2	5,346	-	-	-	-	-	(1,119)	(1,119)	4,227	5,830	5,807
Service charges - sanitation revenue	2	8,534	-	-	-	-	-	(632)	(632)	7,902	9,053	9,055
Service charges - refuse revenue	2	7,059	-	-	-	-	-	(885)	(885)	6,174	7,400	7,388
Rental of facilities and equipment		473	-	-	-	-	-	(189)	(189)	284	499	500
Interest earned - external investments		443	-	-	-	-	-	(53)	(53)	390	467	468
Interest earned - outstanding debtors		4,070	-	-	-	-	-	-	-	4,070	4,290	4,301
Dividends received		41	-	-	-	-	-	(31)	(31)	10	6	6
Fines, penalties and forfeits		19	-	-	-	-	-	13	13	32	20	20
Licences and permits		5	-	-	-	-	-	-	-	5	5	5
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		67,103	-	-	-	-	-	5,000	5,000	72,103	71,772	76,746
Other revenue	2	1,059	-	-	-	-	-	(212)	(212)	847	1,083	1,086
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		134,865	-	-	-	-	-	2,181	2,181	137,046	143,421	148,454
Expenditure By Type												
Employee related costs		53,561	-	-	-	-	-	-	-	53,561	56,459	58,498
Remuneration of councillors		4,127	-	-	-	-	-	-	-	4,127	4,350	4,585
Debt impairment		22,998	-	-	-	-	-	-	-	22,998	24,240	25,549
Depreciation & asset impairment		38,649	-	-	-	-	-	-	-	38,649	37,410	39,430
Finance charges		600	-	-	-	-	-	1,400	1,400	2,000	631	665
Bulk purchases		21,000	-	-	-	-	-	12,000	12,000	33,000	22,096	23,289
Other materials		7,609	-	-	-	-	-	(2,909)	(2,909)	4,700	7,172	7,220
Contracted services		18,160	-	-	-	-	-	(6,317)	(6,317)	11,844	20,692	20,136
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		15,612	-	-	-	-	-	(2,112)	(2,112)	13,501	16,073	16,596
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		182,318	-	-	-	-	-	2,062	2,062	184,380	189,123	195,969
Surplus/(Deficit)		(47,453)	-	-	-	-	-	118	118	(47,334)	(45,702)	(47,515)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46,349	-	-	-	-	-	-	-	46,349	48,299	48,690
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		(1,104)	-	-	-	-	-	118	118	(985)	2,597	1,175
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(1,104)	-	-	-	-	-	118	118	(985)	2,597	1,175
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(1,104)	-	-	-	-	-	118	118	(985)	2,597	1,175
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(1,104)	-	-	-	-	-	118	118	(985)	2,597	1,175

FS161 Letsemeng - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Single-year expenditure to be adjusted	2											
Vote 1 - Finance & Admin		1,225	-	-	-	-	-	(980)	(980)	245	-	-
Vote 2 - Executive & Council		818	-	-	-	-	-	(60)	(60)	758	-	-
Vote 3 - Community and Social Services		3,325	-	-	-	-	-	789	789	4,114	-	-
Vote 4 - Internal Audit		85	-	-	-	-	-	(35)	(35)	50	-	-
Vote 5 - Water Management		27,502	-	-	-	-	-	4,775	4,775	32,277	-	-
Vote 6 - Waste Water Management		498	-	-	-	-	-	1,765	1,765	2,263	-	-
Vote 7 - Waste Management		7,693	-	-	-	-	-	(7,693)	(7,693)	-	-	-
Vote 8 - Energy Sources		5,200	-	-	-	-	-	-	-	5,200	-	-
Vote 9 - Planning and Development		507	-	-	-	-	-	(297)	(297)	210	-	-
Vote 10 - Sports & Recreation		976	-	-	-	-	-	722	722	1,698	-	-
Vote 11 - Road Transport		300	-	-	-	-	-	(200)	(200)	100	-	-
Vote 12 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance & Admin 2		403	-	-	-	-	-	185	185	588	-	-
Capital single-year expenditure sub-total		48,532	-	-	-	-	-	(1,029)	(1,029)	47,503	-	-
Total Capital Expenditure - Vote		48,532	-	-	-	-	-	(1,029)	(1,029)	47,503	-	-
Capital Expenditure - Functional												
Governance and administration		2,530	-	-	-	-	-	(890)	(890)	1,641	2,728	2,688
Executive and council		818	-	-	-	-	-	(60)	(60)	758	926	800
Finance and administration		1,627	-	-	-	-	-	(795)	(795)	833	1,713	1,794
Internal audit		85	-	-	-	-	-	(35)	(35)	50	90	94
Community and public safety		4,302	-	-	-	-	-	1,510	1,510	5,812	1,029	1,085
Community and social services		3,325	-	-	-	-	-	789	789	4,114	-	-
Sport and recreation		976	-	-	-	-	-	722	722	1,698	1,029	1,085
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		807	-	-	-	-	-	(497)	(497)	310	853	840
Planning and development		507	-	-	-	-	-	(297)	(297)	210	537	508
Road transport		300	-	-	-	-	-	(200)	(200)	100	316	333
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		40,893	-	-	-	-	-	(1,152)	(1,152)	39,740	47,105	49,654
Energy sources		5,200	-	-	-	-	-	-	-	5,200	5,980	6,308
Water management		27,502	-	-	-	-	-	4,775	4,775	32,277	37,667	42,397
Waste water management		498	-	-	-	-	-	1,765	1,765	2,263	524	553
Waste management		7,693	-	-	-	-	-	(7,693)	(7,693)	-	2,934	396
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	48,532	-	-	-	-	-	(1,029)	(1,029)	47,503	51,715	54,267
Funded by:												
National Government		45,552	-	-	-	-	-	-	-	45,552	47,459	50,026
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	45,552	-	-	-	-	-	-	-	45,552	47,459	50,026
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2,980	-	-	-	-	-	(1,029)	(1,029)	1,952	4,257	4,241
Total Capital Funding		48,532	-	-	-	-	-	(1,029)	(1,029)	47,503	51,715	54,267

FS161 Letsemeng - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash		8,283	-	-	-	-	-	-	-	8,283	13,369	20,261
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	88,629	-	-	-	-	-	-	-	88,629	93,415	98,459
Other debtors		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		2,677	-	-	-	-	-	-	-	2,677	2,822	2,974
Total current assets		99,589	-	-	-	-	-	-	-	99,589	109,605	121,694
Non current assets												
Long-term receivables		-	-	-	-	-	-	108,000	108,000	108,000	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		237,278	-	-	-	-	-	-	-	237,278	250,091	263,596
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	48,392	-	-	-	-	-	(1,029)	(1,029)	47,364	51,569	54,113
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		140	-	-	-	-	-	-	-	140	146	154
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		285,810	-	-	-	-	-	106,971	106,971	392,781	301,806	317,863
TOTAL ASSETS		385,398	-	-	-	-	-	106,971	106,971	492,370	411,411	439,557
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		57	-	-	-	-	-	-	-	57	-	-
Trade and other payables		12,660	-	-	-	-	-	49,340	49,340	62,000	-	-
Provisions		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		12,717	-	-	-	-	-	49,340	49,340	62,057	-	-
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	8,500	-	-	-	-	-	-	-	8,500	8,658	8,700
Total non current liabilities		8,500	-	-	-	-	-	-	-	8,500	8,658	8,700
TOTAL LIABILITIES		21,217	-	-	-	-	-	49,340	49,340	70,557	8,658	8,700
NET ASSETS	2	364,181	-	-	-	-	-	57,631	57,631	421,812	402,753	430,857
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		364,218	-	-	-	-	-	57,594	57,594	421,812	402,753	430,857
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		364,218	-	-	-	-	-	57,594	57,594	421,812	402,753	430,857

FS161 Letsemeng - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		20,826	-	-	-	-	-	(2,832)	(2,832)	17,994	21,951	22,012
Service charges		53,305	-	-	-	-	-	(10,720)	(10,720)	42,586	56,184	56,339
Other revenue		1,059	-	-	-	-	-	(212)	(212)	847	166	167
Government - operating	1	67,103	-	-	-	-	-	5,000	5,000	72,103	415	2,990
Government - capital	1	46,349	-	-	-	-	-	-	-	46,349	30,224	48,690
Interest		-	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		120,070	-	-	-	-	-	662	662	120,733	126,841	130,325
Finance charges		600	-	-	-	-	-	1,400	1,400	2,000	631	665
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		309,313	-	-	-	-	-	(6,702)	(6,702)	302,612	236,413	261,188
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		309,313	-	-	-	-	-	(6,702)	(6,702)	302,612	236,413	261,188
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	2	309,313	-	-	-	-	-	(6,702)	(6,702)	302,612	236,413	261,188

FS161 Letsemeng - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	309,313	-	-	-	-	-	(6,702)	(6,702)	302,612	236,413	261,188
Other current investments > 90 days		(301,031)	-	-	-	-	-	6,702	6,702	(294,329)	(223,044)	(240,926)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		8,283	-	-	-	-	-	-	-	8,283	13,369	20,261
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(86,394)	-	-	-	-	-	(38,743)	(38,743)	(125,136)	(102,767)	(108,525)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(86,394)	-	-	-	-	-	(38,743)	(38,743)	(125,136)	(102,767)	(108,525)
Surplus(shortfall)		94,676	-	-	-	-	-	38,743	38,743	133,419	116,136	128,787

FS161 Letsemeng - Table B9 Asset Management -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	10,777	–	–	–	–	–	3,291	3,291	14,068	20,736	21,874
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	1,297	1,297	1,297	–	–
Sanitation Infrastructure		415	–	–	–	–	–	1,765	1,765	2,181	438	461
Solid Waste Infrastructure		2,943	–	–	–	–	–	(2,943)	(2,943)	–	2,684	396
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		3,358	–	–	–	–	–	119	119	3,477	3,121	858
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		976	–	–	–	–	–	722	722	1,698	1,029	1,085
Community Assets		976	–	–	–	–	–	722	722	1,698	1,029	1,085
Licences and Rights		140	–	–	–	–	–	–	–	140	146	154
Intangible Assets		140	–	–	–	–	–	–	–	140	146	154
Computer Equipment		975	–	–	–	–	–	(630)	(630)	345	1,027	1,083
Furniture and Office Equipment		418	–	–	–	–	–	(49)	(49)	369	506	464
Machinery and Equipment		4,060	–	–	–	–	–	3,479	3,479	7,539	14,011	17,287
Transport Assets		850	–	–	–	–	–	(350)	(350)	500	895	944
Total Upgrading of Existing Assets to be adjusted	2a	37,755	–	–	–	–	–	(4,320)	(4,320)	33,435	30,979	32,394
Roads Infrastructure		397	–	–	–	–	–	(358)	(358)	39	419	441
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5,200	–	–	–	–	–	–	–	5,200	4,928	5,199
Water Supply Infrastructure		24,082	–	–	–	–	–	–	–	24,082	25,383	26,753
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		4,750	–	–	–	–	–	(4,750)	(4,750)	–	250	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		34,429	–	–	–	–	–	(5,108)	(5,108)	29,321	30,979	32,394
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		3,325	–	–	–	–	–	789	789	4,114	–	–
Community Assets		3,325	–	–	–	–	–	789	789	4,114	–	–
Total Capital Expenditure to be adjusted	4	48,532	–	–	–	–	–	(1,029)	(1,029)	47,503	51,715	54,267
Roads Infrastructure		397	–	–	–	–	–	(358)	(358)	39	419	441
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5,200	–	–	–	–	–	–	–	5,200	4,928	5,199
Water Supply Infrastructure		24,082	–	–	–	–	–	1,297	1,297	25,379	25,383	26,753
Sanitation Infrastructure		415	–	–	–	–	–	1,765	1,765	2,181	438	461
Solid Waste Infrastructure		7,693	–	–	–	–	–	(7,693)	(7,693)	–	2,934	396
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		37,788	–	–	–	–	–	(4,989)	(4,989)	32,799	34,101	33,251
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		4,302	–	–	–	–	–	1,510	1,510	5,812	1,029	1,085
Community Assets		4,302	–	–	–	–	–	1,510	1,510	5,812	1,029	1,085
Licences and Rights		140	–	–	–	–	–	–	–	140	146	154
Intangible Assets		140	–	–	–	–	–	–	–	140	146	154
Computer Equipment		975	–	–	–	–	–	(630)	(630)	345	1,027	1,083
Furniture and Office Equipment		418	–	–	–	–	–	(49)	(49)	369	506	464
Machinery and Equipment		4,060	–	–	–	–	–	3,479	3,479	7,539	14,011	17,287
Transport Assets		850	–	–	–	–	–	(350)	(350)	500	895	944
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE to be adjusted	4	48,532	–	–	–	–	–	(1,029)	(1,029)	47,503	51,715	54,267

FS161 Letsemeng - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		11208							-	11	11208	11208
Piped water inside yard (but not in dwelling)		10588							-	11	10588	10588
Using public tap (at least min.service level)	2	682							-	1	682	682
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total		22	-	-	-	-	-	-	-	22	22	22
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	22	-	-	-	-	-	-	-	22	22	22
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		16376							-	16,376	16376	16376
Flush toilet (with septic tank)		608							-	608	608	608
Chemical toilet		102							-	102	102	102
Pit toilet (ventilated)		2370							-	2,370	2370	2370
Other toilet provisions (> min.service level)									-	-		
Minimum Service Level and Above sub-total		19,456	-	-	-	-	-	-	-	19,456	19,456	19,456
Bucket toilet		512							-	512	512	512
Other toilet provisions (< min.service level)		1382							-	1,382	1382	1382
No toilet provisions		1134							-	1,134	1134	1134
Below Minimum Service Level sub-total		3,028	-	-	-	-	-	-	-	3,028	3,028	3,028
Total number of households	5	22,484	-	-	-	-	-	-	-	22,484	22,484	22,484
Energy:												
Electricity (at least min. service level)		2000							-	2,000	2000	2000
Electricity - prepaid (> min.service level)		18000							-	18,000	18000	18000
Minimum Service Level and Above sub-total		20,000	-	-	-	-	-	-	-	20,000	20,000	20,000
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	20,000	-	-	-	-	-	-	-	20,000	20,000	20,000
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		15292							-	15,292	15292	15292
Using communal refuse dump		204							-	204	204	204
Using own refuse dump		966							-	966	966	966
Other rubbish disposal		156							-	156	156	156
No rubbish disposal		312							-	312	312	312
Below Minimum Service Level sub-total		16,930	-	-	-	-	-	-	-	16,930	16,930	16,930
Total number of households	5	16,930	-	-	-	-	-	-	-	16,930	16,930	16,930
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		15	-	-	-	-	-	-	-	15	15	15
Sanitation (free minimum level service)		15	-	-	-	-	-	-	-	15	15	15
Electricity/other energy (50kwh per household per month)		15	-	-	-	-	-	-	-	15	15	15
Refuse (removed at least once a week)		15	-	-	-	-	-	-	-	15	15	15
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		3,980	-	-	-	-	-	-	-	3,980	4,000	4,050
Sanitation (free sanitation service to indigent households)		2,000	-	-	-	-	-	-	-	2,000	2,050	2,079
Electricity/other energy (50kwh per indigent household)		2,500	-	-	-	-	-	-	-	2,500	2,550	2,600
Refuse (removed once a week for indigent households)		4,000	-	-	-	-	-	-	-	4,000	4,256	4,300
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		12,480	-	-	-	-	-	-	-	12,480	12,856	13,029
Highest level of free service provided												
Property rates (R'000 value threshold)		6							-	6	6	6
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)		50							-	50	50	50
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		