

50/5 BUDGET 2015/2016**DATE : 20/05/2015****AGENDA : COUNCIL MEETING: 28/05/2015**

REPORT : CHIEF FINANCIAL OFFICER**1. PURPOSE**

The purpose of this item is to table the Budget for the financial year 2015/16 and to inform Council about the changes and adjustments that have been made during discussions and community meetings.

2. BACKGROUND

In terms of section 16 of the Municipal Finance Management Act 53 of 2003, the Council of a Municipality must for each financial year approve an annual budget for the Municipality before the start of that financial year. In order for a Municipality to comply with this section, the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year. This does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each financial year.

3. DISCUSSION

Attached is the Budget report outlining the budget process and highlights related to the Budget 2015/16.

In compiling the Budget the municipality has considered its own IDP, Circular no. 74 and 75 of the MFMA and the views of the local community and the Provincial Treasury.

The municipality has focused on the following as part of the overall National priorities:

- To explore opportunities to mainstream labour intensive approaches to delivering services;
- Participating fully in the Extended Public Works Programme Supporting labour intensive LED projects;
- To ensure timely delivery of capital programmes (eliminate under-spending of capital budgets);
- To review all by-laws and development approval processes with a view to remove any regulatory bottlenecks to investment and job creation;
- Ensuring that service delivery and capital projects use labour intensive methods wherever appropriate and
- Implementing intern's programs to provide young people with on-the-job training.

4. STAKEHOLDERS CONSULTED

Municipal Manager
Director Corporate Services

Director Economic and Community Services
 Director Technical Services
 Community participation meetings.

5. LEGAL IMPLICATIONS

Compliance with Municipal Finance Management Act 56 of 2003

6. STAFF IMPLICATION

As per the Organizational Structure – Staff compliment.

7. FINANCIAL IMPLICATIONS

Annual Budget for the 2015/16 financial year

8. RISK

If the budget is not tabled, approved and amended as suggested it might lead to votes overspending, with the effect that unauthorized expenditure will occur, leading to a qualification during the Audit process. The continuation of service delivery will be ceased with the inception of the budget period starting 1 July 2015.

9. ANNEXURES

Budget document for the year 2015/2016.

10. RECOMMENDATION

1. That the budget of the Municipality for the financial year 2015/2016 and indicative for the two projected outer years be approved and adopted as follows:

a. Main Tables

- a. Table A1: Summary
- b. Table A2: Budgeted Financial Performance (Revenue and Expenditure by Standard classification)
- c. Table A3: Budgeted Financial Performance (Revenue and Expenditure by Vote)
- d. Table A4: Budgeted Financial Performance
- e. Table A5: Budgeted Capital Expenditure by Vote, Standard classification and funding
- f. Table A6: Budgeted Financial Position
- g. Table A7: Budgeted Financial Position
- h. Table A10: Basic service delivery measurement

b. Supporting Tables

- a. Table SA2: Matrix Financial Performance Budget
- b. Table SA8: Performance indicators and benchmarks
- c. Table SA25: Budgeted monthly revenue and expenditure

- d. Table SA26: Budgeted monthly revenue and expenditure (Municipal vote)
- e. Table SA27: Budgeted monthly revenue and expenditure (Standard classification)
- f. Table SA30: Budgeted monthly cash flow
- g. That the tariff structure as reflected for the 2015/16 be approved

c. Supporting Policies

- a. Debt collection and Credit control policy
- b. Indigent Policy
- c. Rates Policy
- d. Tariff Policy
- e. Cash and Investment Policy
- f. Writing off of Bad Debt Policy

(FOR ADOPTION)

Council Meeting Minutes: 28 May 2015

The Mayor presented his Budget Speech as per the attached document whereafter all political parties represented were given the opportunity to make submissions.

Cllr Bester from Freedom Front firstly thanked management for the efforts to ensure Eksom Accounts are paid timeously which presents a positive picture for the Municipality. However in respect of the Budget she indicated that as Freedom Front, they are not in support of this budget making reference to the huge outstanding debts which are uncollectable as well as the unauthorized expenditure. She highlighted that the tariffs increase of 12 % and inflation being at 5% is an extra burden to consumers.

Cllr Mabeleng, an Independent Councillor raised a concern relating to the non-collection of outstanding debts. This would result in a burden to people who are already paying the increased tariffs and as a result he does not support the Budget 2015/2016.

Cllr Mohase from Cope reflected a concern in respect of the Free Basic Services which were not subsidized to all, as many people were not receiving their free electricity. He also highlighted that the municipality is faced with water shortages even though the municipality had the opportunity of controlling usage through installed meters but were not being read, resulting in water losses. Furthermore, he also raised a concern relating to the insufficient debt collection and on those basis Cope could not support the Budget 2015/2016.

Cllr Marwick from the DA raised his concern in respect of conflicting percentages within the Budget which reflected at 10% then at 12%. However, he highlighted that the water shortages is a continuing problem. The municipality reports monthly on huge water losses of up to 93% but no measures are implemented. In certain areas meters are read whereas in other areas not and this is a discrimination in charging for services. He urged the municipality to address this and charge people accordingly.

He also raised a concern on the increase in the personnel salary bill of the municipality as well as the amounts set aside for the ward committees even though Ward Committees were not functional and effective. Furthermore, he raised a concern relating to the increase in outstanding debt and non-appointment of debt collectors.

Thus, DA did not support the budget 2015/2016.

ClIr Makhalanyane from the ANC commented that the budget was dealing with the challenges of the community and was linked to address the back to basic programme of government. The budget addressed the needs of the people which is reflected in the achievements of this ANC led Municipality. The ANC was in full support of the budget and accepted it as progressive step to changing the lives of the people.

The Speaker then put the adoption of the budget to vote and divided the house.

Vote for acceptance of the Budget	:	19
Vote against the acceptance of the Budget	:	8

Members who voted against the budget were noted as Councillors from DA, Cope, Independent and Freedom Front.

Thus the matter was resolved then as follows:

RESOLVED:

1. That the budget of the Municipality for the financial year 2015/2016 and indicative for the two projected outer years be approved and adopted as follows:

A. Main Tables

- a. Table A1: Summary
- b. Table A2: Budgeted Financial Performance (Revenue and Expenditure by Standard classification)
- c. Table A3: Budgeted Financial Performance (Revenue and Expenditure by Vote)
- d. Table A4: Budgeted Financial Performance
- e. Table A5: Budgeted Capital Expenditure by Vote, Standard classification and funding
- f. Table A6: Budgeted Financial Position
- g. Table A7: Budgeted Financial Position
- h. Table A10: Basic service delivery measurement

B. Supporting Tables

- a. Table SA2: Matrix Financial Performance Budget
- b. Table SA8: Performance indicators and benchmark
- c. Table SA25: Budgeted monthly revenue and expenditure
- d. Table SA26: Budgeted monthly revenue and expenditure (Municipal vote)

- e. Table SA27: Budgeted monthly revenue and expenditure (Standard classification)
- f. Table SA30: Budgeted monthly cash flow
- g. That the tariff structure as reflected for the 2015/16 be approved

C. Supporting Policies

- a. Debt collection and Credit control policy
 - b. Indigent Policy
 - c. Rates Policy
 - d. Tariff Policy
 - e. Cash and Investment Policy
 - f. Writing off of Bad Debt Policy
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ANNUAL BUDGET 2015/16 OF
**SETSOTO LOCAL
MUNICIPALITY**



2015/16 TO 2017/18
MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

TABLE OF CONTENTS

PART 1: ANNUAL BUDGET	5
1.1 MAYOR'S REPORT	5
1.2 EXECUTIVE SUMMARY	11
1.3 RECOMMENDATION	12
1.4 SUMMARY OF OPERATING REVENUE AND EXPENDITURE	13
1.5 OPERATING REVENUE FRAMEWORK	14
1.6 SUMMARY OF OPERATING REVENUE BY SOURCE	15
1.7 SUMMARY OF OPERATING EXPENDITURE BY STANDARD CLASSIFICATION ITEM	16
1.7.1 FREE BASIC SERVICES: BASIC SOCIAL SERVICES PACKAGE	17
1.8 CAPITAL EXPENDITURE	18
1.9 LEGISLATION COMPLIANCE STATUS	19
1.10 FUNDING CREDIBILITY ON CASH FLOW	20
1.11 MUNICIPAL MANAGER'S QUALITY CERTIFICATE	22
2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS	23
2.3 OVERVIEW OF BUDGET RELATED-POLICIES	36
2.4 LIST OF TARIFFS	36

Abbreviations and Acronyms

AMR	Automated Meter Reading
ASGISA	Accelerated and Shared Growth Initiative
BPC	Budget Planning Committee
CBD	Central Business District
CFO	Chief Financial Officer
MM	Municipal Manager
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GDS	Gauteng Growth and Development Strategy
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
HSRC	Human Science Research Council
IDP	Integrated Development Strategy
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt
ℓ	litre
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
OP	Operational Plan
PBO	Public Benefit Organisations
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PTIS	Public Transport Infrastructure System
RG	Restructuring Grant
RSC	Regional Services Council
SALGA	South African Local Government Association
SAPS	South African Police Service
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

PART 1: Annual Budget

1.1 Mayor's Report

The Honourable Speaker- Cllr Mohlomi Molefi Pius
Members of the Executive Committee
Members of the Council
The Municipal Manager
All Directors
All Managers
Members of the Public
Representatives from the Media
Ladies and Gentlemen

Setsoto Local Municipality is confronted by extraordinary challenges that require us to come together as a community to reconfirm our priorities and define the municipality we want to be. These shared goals are expressed each year in our municipal Integrated Development Plan. The Integrated Development Plan spells our needs, the budget quantifies what we can afford, and sets in motion the initiatives and corrective measures that will keep us on a true course.

As a Mayor, I am committed to sustaining the important financial reforms that have allowed the municipality to weather the uncertainty of these troubled economic times. I will continue building a stable and sound fiscal management plan that maintain and enhance the municipality's bond rating.

Whatever the circumstances we face, be assured that I will run the municipality in a fiscally responsible way and keep my pact with the public to put their interests before all others. It is my goal to maintain a high level of service, purchase the necessary equipment and maintain an adequate reserve fund.

Honourable Speaker and Members, it is my pleasure to present for your consideration the Executive Committee's proposed budget for the Fiscal Year 2015/16. This proposed budget is the result of a thorough and consistent budget process that has been used for many years, but also in line with the National Treasury guidelines on Budgeted Reforms.

The budget process is spearheaded by the Treasury Department, under the direction of the budget team of the Accountant Budget, Manager Financial Control and the Chief Financial Officer. This process takes months of cost/revenue analysis, meeting with departmental heads to discuss the details of the department needs and goals and review the needs in relation to the municipality's Integrated Development Plan predetermined objectives. Upon conclusion of the

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

departmental meetings, the budget team reprioritise request based on the overall needs and resources of the municipality and made adjustments for funding of specific request.

It is important for me that this budget reflects the commitment to the Setsoto Local Municipality of a community where every person, family and business has a chance to grow. This budget provides the resources and direction that will help deliver on the following five Setsoto Local Municipality's Key Performance Areas as contained in the Integrated Development Plan:

1. Infrastructure and Services
2. Local Economic Development
3. Organisational Development and Transformation
4. Financial Viability and Management
5. Good Governance and Public Participation

In addition, I ask that we treat this budget process as another step of our internal transformation process to consider both short and long-term perspectives of how we function. As such the underlying principles that guided this budget were:

- The ongoing difficulties in the national and local economy
- Aging and poorly maintained water, sanitation, electricity and roads infrastructure
- The need to prioritise projects and expenditure within the existing resources envelope given cash flow realities and declining cash position of the municipality
- The increased cost of electricity due to Eskom's tariff increases
- The National Treasury guidelines not to effect any tariff increases this year
- Wage increases for municipal staff due to effecting parity within those positions on the same level and also the filling of those critical positions
- Measures that should be in place to be fully GRAP compliant

Honourable Speaker, I present this document, the municipality's Proposed Budget for Fiscal Year 2015/16, in a strong believe that it continues this process of sound financial management. It provides the surest path to overcoming the municipality's financial challenges, and that it respect both the interests of the taxpayer and our responsibility to future generations. Setsoto Local Municipality is moving in the right direction.

Mr. Speaker, our operational budget has increased. This is how this portion of the 2015/16 has been allocated per department.

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

Standard Classification Description	2015/16 Medium Term Revenue &	
R thousand	Budget Year 2015/16	%
Revenue - Standard		
<i>Governance and administration</i>	118,148	29%
<i>Community and public safety</i>	1,668	0%
<i>Economic and environmental services</i>	30,340	7%
<i>Trading services</i>	261,318	64%
Total Revenue - Standard	411,473	100%

As noted in the attached budget, revenue of the municipality is made out of the following revenue sources:

Description	2015/16 Medium Term Revenue & Expenditure Framework		
	Adjusted Budget	Budget Year 2015/16	%
R thousands			
Financial Performance			
Property rates	35,000	38,500	10%
Service charges	152,990	166,662	9%
Investment revenue	1,182	1,400	18%
Transfers recognised - operational	176,542	173,679	-2%
Other own revenue	25,288	31,232	24%
Total Revenue (excluding capital transfers and contributions)	391,002	411,473	5%

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

The total revenue from rates and service charges is an amount of R **205 162 000**, which is an increase of **9%**. This is how our revenue streams are made up:

- Property rates
- Service charges for electricity, water sanitation and refuse removal
- Increases in depreciation and debt impairment increased due to our efforts to address the audit queries and align our accounting systems to GRAP standards
- Small long-term investment at OVK, SANLAM and ABSA
- Investment on Municipal Infrastructure Grant
- Equitable Share
- Conditional Grants

The following are conditional grant:

Description	2015/16 Medium Term Revenue & Expenditure Framework
R thousand	Budget Year 2015/16
Local Government Equitable Share	166,309
Finance Management	1,600
Municipal Systems Improvement	930
EPWP Incentive	2,042
MIG Operating Grant	2,298
Municipal Infrastructure Grant (MIG)	43,655
Integrated National Energy Grant	1,500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	218,334

- Other revenue- the main increase is the increase in debt book. The bigger the debt book, the bigger the interest on the outstanding debts. The other income is from, fines, and licenses.

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

Mr. Speaker an amount of **R 405 999 000** for the 2015/16 has been budgeted for operating expenditure of which salaries, allowances and benefits equals to **R 159 569 000** or **39 %** of the expenditure budget and slightly above the normal average of **33%**. The expenditure by vote is made up of the following:

Description	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure	%
	Original Budget	Adjusted Budget	Budget Year 2015/16	
R thousands				
Employee costs	146,796	148,137	159,569	8%
Remuneration of councillors	9,536	9,536	10,354	9%
Depreciation & asset impairment	34,782	24,782	25,282	2%
Finance charges	997	892	3,227	262%
Materials and bulk purchases	58,242	58,242	67,561	16%
Transfers and grants	8,728	11,480	13,180	15%
Other expenditure	128,518	129,216	126,826	-2%
Total Expenditure	387,599	382,285	405,999	6%

The following cross-cutting measures need to be noted:

- Remuneration of Councillors is in line with the determination of upper limits for public representatives
- Repairs and maintenance has been increased by 20% of the current budget
- Contracted services have decreased by 16% due to organisational reengineering to enhance organisational internal capacity
- Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy as well as the GRAP standards. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years and is not expensed through the income statement as it relates mainly to the significant increase in the revaluation value of infrastructure assets. These expenses are directly accountant against the appropriation account.

In conclusion Mr. Speaker, I stand here today again grateful for the trust bestowed in us to lead this municipality by our communities. We have a duty to ensure that the values that they stood for, and particularly of the late first President of the democratic South Africa, Mr. Nelson Mandela, may his soul rest in peace,

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

remain at the centre of our work- and we dare not disappoint them. I irrrate my willingness to work together with all political parties, stakeholders and communities to find workable solutions for the diverse range of developmental challenges facing the municipality.

My sincere appreciation to my Executive Committee members, Chairperson of the Finance Committee, Councillor Koalane, council members, the Municipal Manager, Senior Management and the entire staff, for the support, dedication and effort to put this draft budget together.

We have developed a proposed budget that will control costs to residents while maintaining the expected high quality of services that makes this community a great place to live, learn, work, play and stay.

I thank you.

1.2 Executive Summary

The application of sound financial management principles for the compilation of the Municipality financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality business and service delivery priorities were reviewed as part of this year's planning and budget process. A critical review was also undertaken of expenditures on noncore and 'nice to have' items. Key areas where savings were realized were on telephone and internet usage, printing, workshops, accommodation, and catering.

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the Municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No. 74 and 75 were used to guide the compilation of the 2015/16 MTREF.

The main challenges experienced during the compilation of the 2015/16 MTREF can be summarised as follows:

- The on-going difficulties in the national and local economy;
- Aging and poorly maintained water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be a point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies and the implementation of the newly approved staff structure.
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2015/16 MTREF process; and

The following budget principles and guidelines directly informed the compilation of the 2015/16 MTREF:

- The 2014/15 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2015/16 annual budget;
- Intermediate service level standards were used to inform the measurable objectives.

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

- Tariff and property rate increases should be affordable, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of providing water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- The new Valuation Roll for the term 2014 till 2018 will also come into effect and will have a non-favourable impact on certain categories of users. The impact are limited as far as possible.
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

1.3 Recommendation

It is recommended that council at its meeting to be held on the 31 March 2015, consider the tabled draft budget 2015/16 and adopt the draft budget 2015/16 and approve the following recommendations: The Council of Setsoto Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

- 1.1. The annual budget of the municipality for the financial year 2015/16 and the multi-year and single-year capital appropriations as set out as follows:
- 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out below:
2. The Council of Setsoto Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2015:
 - 2.1. the tariffs for property rates – as set out in 2.4,
 - 2.2. the tariffs for electricity– as set out in 2.4
 - 2.3. the tariffs for the supply of water – as set out in 2.4
 - 2.4. the tariffs for sanitation services – as set out in 2.4
 - 2.5. the tariffs for solid waste services – as set out in 2.4
3. The Council of Setsoto Local Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2015 the tariffs for other services, as set out in paragraph 2.4 respectively.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2015/16 Medium-term Revenue and Expenditure Framework:

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

1.4 Summary of Operating Revenue and Expenditure

Total operating revenue has grown by **5.2 %** or **R20.4 million** for the 2015/16 financial year when compared to the 2013/14 Budget. For the two outer years, operational revenue will increase by **3.0 %** and **4.2 %** respectively.

Total operating expenditure for the 2015/16 financial year has been appropriated at **R405.999 million** and translates into a budgeted surplus of **R5.47 million** which include depreciation. The total surplus will be utilised for capital spending on infrastructure and movable asset acquisition.

FS191 Setsoto - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands									
Financial Performance									
Property rates	28,460	33,195	33,441	39,957	35,000	35,000	38,500	42,805	47,637
Service charges	101,681	101,730	110,346	130,738	152,990	152,990	166,662	184,159	203,519
Investment revenue	2,365	2,312	2,903	1,951	1,182	1,182	1,400	1,428	1,485
Transfers recognised - operational	158,221	186,157	168,448	180,030	176,542	176,542	173,679	162,688	155,016
Other own revenue	29,459	33,873	39,276	40,043	25,288	25,288	31,232	33,087	34,385
Total Revenue (excluding capital transfers a	320,186	357,266	354,415	392,719	391,002	391,002	411,473	424,167	442,041
Expenditure By Type									
Employee costs	96,729	128,148	133,615	146,796	148,137	148,137	159,569	169,143	179,292
Remuneration of councillors	8,020	11,082	9,405	9,536	9,536	9,536	10,354	10,975	11,634
Depreciation & asset impairment	202,372	213,475	263,680	34,782	24,782	24,782	25,282	22,000	29,000
Finance charges	1,879	1,265	1,041	997	892	892	3,227	3,162	3,099
Materials and bulk purchases	59,547	83,260	52,562	58,242	58,242	58,242	67,561	71,614	75,911
Transfers and grants	7,894	8,133	3,877	8,728	11,480	11,480	13,180	14,498	15,368
Other expenditure	100,617	114,118	151,807	128,518	129,216	129,216	126,826	119,057	113,984
Total Expenditure	477,059	559,480	615,987	387,599	382,285	382,285	405,999	410,450	428,288
Surplus/(Deficit)	(156,872)	(202,214)	(261,573)	5,120	8,717	8,717	5,473	13,717	13,753
Contributions recognised - capital & contributed assets	81,970	87,217	102,500	56,677	56,677	56,677	45,155	45,335	47,852
Surplus/(Deficit) after taxation	(74,903)	(114,997)	(159,072)	61,797	65,394	65,394	50,629	59,052	61,605

1.5 Operating Revenue Framework

For Setsoto Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macro-economic policy;
- Growth in the Municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 80 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Council.

The following table is a summary of the 2015/16 MTREF (classified by main revenue source):

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

1.6 Summary of Operating Revenue by source

Table 2 – Summary of Operating Revenue by source

FS191 Setsoto - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Financial Performance									
Property rates	28,460	33,195	33,441	39,957	35,000	35,000	38,500	42,805	47,637
Service charges	101,681	101,730	110,346	130,738	152,990	152,990	166,662	184,159	203,519
Investment revenue	2,365	2,312	2,903	1,951	1,182	1,182	1,400	1,428	1,485
Transfers recognised - operational	158,221	186,157	168,448	180,030	176,542	176,542	173,679	162,688	155,016
Other own revenue	29,459	33,873	39,276	40,043	25,288	25,288	31,232	33,087	34,385
Total Revenue (excluding capital transfers and contributions)	320,186	357,266	354,415	392,719	391,002	391,002	411,473	424,167	442,041

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the Municipality. Rates and service charge revenues comprise **49 %** of the total revenue mix. In the 2013/14 financial year, revenue from rates and services charges totalled **R187.9 million** or **43 %**. A notable trend is the increase in the total percentage revenue generated from rates and services charges which increases from **43 %** in 2013/14 to **49 %** in 2015/16. This incline can mainly attributed to the increased share that the sale of electricity contributes to the total revenue mix, which in turn is due to the percentage increased allowed by NERSA for electricity sales. The above table excludes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality.

Operating grants and transfers totals **R176 million** in the 2014/15 financial year and decreases to **R173 million** by 2015/16.

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

1.7 Summary of operating expenditure by standard classification item

Table 8 Summary of operating expenditure by standard classification item

FS191 Setsoto - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands									
Expenditure By Type									
Employee costs	96,729	128,148	133,615	146,796	148,137	148,137	159,569	169,143	179,292
Remuneration of councillors	8,020	11,082	9,405	9,536	9,536	9,536	10,354	10,975	11,634
Depreciation & asset impairment	202,372	213,475	263,680	34,782	24,782	24,782	25,282	22,000	29,000
Finance charges	1,879	1,265	1,041	997	892	892	3,227	3,162	3,099
Materials and bulk purchases	59,547	83,260	52,562	58,242	58,242	58,242	67,561	71,614	75,911
Transfers and grants	7,894	8,133	3,877	8,728	11,480	11,480	13,180	14,498	15,368
Other expenditure	100,617	114,118	151,807	128,518	129,216	129,216	126,826	119,057	113,984
Total Expenditure	477,059	559,480	615,987	387,599	382,285	382,285	405,999	410,450	428,288
Surplus/(Deficit)	(237,456)	(298,392)	(413,567)	126,615	140,106	140,106	142,370	164,747	170,796
Contributions recognised - capital & contributed assets	(74,903)	(114,997)	(159,072)	61,797	65,394	65,394	50,629	59,052	61,605
Surplus/(Deficit) after taxation	(312,359)	(413,390)	(572,639)	188,412	205,500	205,500	192,999	223,798	232,400
	(312,359)	(413,390)	(572,639)	188,412	205,500	205,500	192,999	223,798	232,400

The budgeted allocation for employee related costs for the 2015/16 financial year totals R159 million, which equals 42 % of the total cash funded operating expenditure. Provision was made for the partial implementation of the Organisational structure that was adopted by Council as well as that the Library services has been transferred to the Provincial Government.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality budget.

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

The provision of debt impairment was determined based on an annual collection rate of 80 % and the Debt Write-off Policy of the Council. For the 2015/16 financial year this amount equates to R25 million. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy as well as the GRAP standards. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years and are not expensed through the income statement as it relates mainly to the significant increase in the revaluation value of infrastructure assets. These expenses are directly accountant against the appropriation account.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). An increased amount of R2.7 million has been taken into account in order to service the interest on a possible loan to be taken up for the amount of R30 million.

Bulk purchases are directly informed by the purchase of electricity from Eskom. An increase of 16 % are anticipated to realise.

1.7.1 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality Indigent Policy. The target is to register 8 000 or more indigent households during the 2015/16 financial year, a process reviewed annually.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

1.8 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Program/Project description	Project number	2015/16 Medium Term
		Budget Year 2015/16
Marquard/Moemeneng: Upgrading of Oxidation Ponds	MIG/FS0448/W/06/08	1,600
Ficksburg/Meqheleng: Construction of 3.0 km Paved Road and Storm Water Drainage	MIG/FS0869/R,ST/11/13	16,760
Matwabeng/Senekal: Construction of 3.0 km Paved Road and Storm Water Drainage	MIG/FS0870/R,ST/11/13	16,760
Ficksburg/Meqheleng Upgrading of Recreational and Sports Facilities	MIG/FS0873/CF/12/14	3,081
Clocolan/Hlohlowane: Development of New Solid Waste Disposal Sites	MIG/FS0877/SW/12/13	1,602
Senekal/Matwabeng: Construction of new indoor sports and recreational facility (MIS:227708)	MIG/FS1048/CF/15/17	3,853
		43,655

Table 9 – Summary of Capital Expenditure from own revenue

Breakdown of Capital Expenditure from own revenue		
Description	Section	Amount
SCOA System	Finance	R 500,000.00
Performance Management System	IDP/PMS	R 1,100,000.00
Refuse Bins	Refuse	R 2,112,000.00
Computer Equipment, Furniture and Fittings and Other	All Department	R 700,000.00
TOTAL AMOUNT		R 4,412,000.00

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

Table 10 – Summary of Capital Expenditure from Borrowings (Loans)

Breakdown of Capital Expenditure from Borrowings		
Description	Section	Amount
Construction of new sewer pump station in Meqheleng	Sewer	R 8,000,000.00
Refurbism: Electrical Infrastructure Phase 1 - Meqheleng	Electricity	R 6,100,000.00
Refurbism: Electrical Infrastructure Phase 2 - Meqheleng	Electricity	R 4,100,000.00
Upgrading of Sever Room	Info Tech	R 2,000,000.00
1 x New Grader	Roads	R 2,000,000.00
2 x Cherry Picker	Electricity	R 2,000,000.00
1 x Honey Sucker	Sewer	R 1,500,000.00
1 x Compactor Truck	Refuse	R 1,500,000.00
1 x TLB	Cemetries	R 1,000,000.00
4 x Single Drum Rollers	Roads	R 1,200,000.00
2 x Double Drum Rollers	Roads	R 600,000.00
TOTAL AMOUNT		R 30,000,000.00

1.9 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting
Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipality website.

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

2. Internship programme
The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department. Since the introduction of the Internship programme the Municipality has successfully employed and trained 7 interns through this programme and a majority of them were appointed either in the Municipality or other Institutions such as KPMG, Ernest & Young, SARS, Auditor General, and National Treasury.
3. Budget and Treasury Office
The Budget and Treasury Office has been established in accordance with the MFMA.
4. Audit Committee
An Audit Committee has been established and is fully functional.
5. Service Delivery and Implementation Plan
The detail SDBIP document is at a draft stage and will be finalised after approval of the 2015/16 MTREF in May 2014 directly aligned and informed by the 2015/16 MTREF.
6. Annual Report
Annual report is compiled in terms of the MFMA and National Treasury requirements.
7. MFMA Training
The MFMA training module in electronic format is presented at the Municipality internal centre and training is ongoing.
8. Policies
An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The ratios as prescribed in the Regulations have been complied with.

1.10 Funding credibility on cash flow

The following table illustrate that based on the collection rate of service charges the budget are cash funded. Although the budgeted deficit is reflected, it is attributed mainly as a result of the revaluation of infrastructure assets and the depreciation on the said assets. The Municipality had an unfunded surplus to the amount of R 2 billion due to the revaluation. The deficit will be appropriated against this unfunded surplus.

Table 10 – Summary of Operating Revenue and Expenditure cash flow

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

FS191 Setsoto - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand																
Cash Receipts By Source																
Property rates	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	1	30,800	34,244	38,109
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5,760	5,520	5,487	5,247	5,167	4,896	4,853	4,499	4,666	5,160	5,217	8,328	64,800	72,576	81,285	81,285
Service charges - water revenue	2,240	2,320	2,360	2,160	2,399	2,480	3,913	3,113	2,640	2,560	2,633	2,779	31,600	34,504	37,673	37,673
Service charges - sanitation revenue	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	15,840	17,266	18,820	18,820
Service charges - refuse revenue	1,741	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	3,149	20,890	22,770	24,819	24,819
Service charges - other	17	17	17	17	17	17	17	17	17	17	17	17	200	212	218	218
Rental of facilities and equipment	84	84	84	84	84	84	84	84	84	84	84	312	1,239	1,363	1,444	1,444
Interest earned - external investments	93	93	93	93	93	93	93	93	93	93	93	373	1,400	1,428	1,485	1,485
Interest earned - outstanding debtors	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	450	20,250	21,465	22,324	22,324
Dividends received		35												35	42	42
Fines	8	10	10	14	9	-	10	-	7	-	17	13	101	120	125	125
Licences and permits	40												40	44	46	46
Agency services																
Transfer receipts - operational	67,292	1,745			55,993				48,648							
Other revenue																
Cash Receipts by Source	82,963	17,111	15,338	14,902	71,050	14,857	16,258	15,093	63,443	15,201	15,349	20,983	362,548	368,715	381,406	381,406
Other Cash Flows by Source																
Transfer receipts - capital	9,191				19,714				14,751			1,500	45,155	45,335	47,852	47,852
Contributions recognised - capital & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits						30,000							30,000	-	-	-
Decrease (Increase) in non-current debtors																
Decrease (increase) other non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source	92,153	17,111	15,338	14,902	90,764	44,857	16,258	15,093	78,194	15,201	15,349	22,483	437,704	414,050	429,257	429,257
Cash Payments by Type																
Employee related costs	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	159,569	169,143	179,292	179,292
Remuneration of councillors	863	863	863	863	863	953	953	953	953	953	953	323	10,354	10,975	11,634	11,634
Finance charges	269	269	269	269	269	269	269	269	269	269	269	269	3,227	3,162	3,099	3,099
Bulk purchases - Electricity	6,500	6,550	6,500	4,630	4,330	4,630	4,530	5,130	5,930	6,630	6,530	5,669	67,561	71,614	75,911	75,911
Bulk purchases - Water & Sewer																
Other materials																
Contracted services	3,307	2,907	2,506	2,207	2,107	1,906	1,807	1,707	1,607	1,507	1,307	4,757	27,629	18,574	13,574	13,574
Transfers and grants - other municipalities																
Transfers and grants - other	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	13,180	14,498	15,368	15,368
Other expenditure	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	5,842	55,198	55,733	57,897	57,897
Cash Payments by Type	29,821	29,471	29,021	26,851	26,451	26,641	26,441	26,941	27,641	28,241	27,941	31,255	336,717	343,700	356,775	356,775
Other Cash Flows/Payments by Type																
Capital assets	6,834	8,824	7,431	5,303	1,803	7,802	31,803	950	1,200	2,301	1,200	4,172	79,624	45,335	47,852	47,852
Repayment of borrowing						408						3,512	3,920	2,500	3,200	3,200
Other Cash Flows/Payments			863	4,530	5,130		953	2,480	3,113	2,640		341	20,050	17,644	10,939	10,939
Total Cash Payments by Type	36,656	38,296	37,315	36,684	33,384	34,851	59,196	30,371	28,841	33,655	31,781	39,280	440,311	409,180	418,766	418,766
NET INCREASE/(DECREASE) IN CASH HELD	55,498	(21,184)	(21,977)	(21,782)	57,380	10,006	(42,939)	(15,279)	49,353	(18,454)	(16,432)	(16,798)	(2,607)	4,871	10,491	10,491
Cash/cash equivalents at the month/year begin:	42,649	98,147	76,982	54,985	33,203	90,583	100,589	57,650	42,372	91,725	73,271	56,839	42,649	40,041	44,912	44,912
Cash/cash equivalents at the month/year end:	98,147	76,962	54,985	33,203	90,583	100,589	57,650	42,372	91,725	73,271	56,839	40,041	40,041	44,912	55,403	55,403

1.11 Municipal manager’s quality certificate

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

Print Name _ S T R RAMAKARANE _____

Municipal manager of Setsoto Municipality (FS191)

Signature _____

Date _____

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

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 budget.

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2010) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled the budget key timelines before Council meeting outlining the key activities to be undertaken with strict timeliness. There was however necessary deviations from the key dates set out in the Budget Time Schedule tabled in Council due to the non-availability of key personnel.

The municipality tabled the Draft Budget for 2015/16 in Council on 31 March 2015. All relevant documents as tabled in Council were placed on the municipality's website and municipal offices for community consultation. All documents in the appropriate format were provided to National Treasury and the Provincial Treasury for inputs and recommendations.

Community Participation was conducted from during April 2015 in all four towns of Setsoto municipality. Inputs received during public participation focused on Service Delivery issues and backlogs.

When finalising the budget the municipality took into account inputs received from Treasury Departments and the community.

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

FS191 Setsoto - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Financial Performance										
Property rates	28,460	33,195	33,441	39,957	35,000	35,000	-	38,500	42,805	47,637
Service charges	101,681	101,730	110,346	130,738	152,990	152,990	-	166,662	184,159	203,519
Investment revenue	2,365	2,312	2,903	1,951	1,182	1,182	-	1,400	1,428	1,485
Transfers recognised - operational	158,221	186,157	168,448	180,030	176,542	176,542	-	173,679	162,688	155,016
Other own revenue	29,459	33,873	39,276	40,043	25,288	25,288	-	31,232	33,087	34,385
Total Revenue (excluding capital transfers and contributions)	320,186	357,266	354,415	392,719	391,002	391,002	-	411,473	424,167	442,041
Employee costs	96,729	128,148	133,615	146,796	148,137	148,137	-	159,569	169,143	179,292
Remuneration of councillors	8,020	11,082	9,405	9,536	9,536	9,536	-	10,354	10,975	11,634
Depreciation & asset impairment	202,372	213,475	263,680	34,782	24,782	24,782	-	25,282	22,000	29,000
Finance charges	1,879	1,265	1,041	997	892	892	-	3,227	3,162	3,099
Materials and bulk purchases	59,547	83,260	52,562	58,242	58,242	58,242	-	67,561	71,614	75,911
Transfers and grants	7,894	8,133	3,877	8,728	11,480	11,480	-	13,180	14,498	15,368
Other expenditure	100,617	114,118	151,807	128,518	129,216	129,216	-	126,826	119,057	113,984
Total Expenditure	477,059	559,480	615,987	387,599	382,285	382,285	-	405,999	410,450	428,288
Surplus/(Deficit)	(156,872)	(202,214)	(261,573)	5,120	8,717	8,717	-	5,473	13,717	13,753
Transfers recognised - capital	81,970	87,217	102,500	56,677	56,677	56,677	-	45,155	45,335	47,852
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(74,903)	(114,997)	(159,072)	61,797	65,394	65,394	-	50,629	59,052	61,605
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(74,903)	(114,997)	(159,072)	61,797	65,394	65,394	-	50,629	59,052	61,605

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

FS191 Setsoto - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard	1									
<i>Governance and administration</i>		128,012	127,800	131,935	127,165	110,153	110,153	118,148	126,431	130,694
Executive and council		55,287	58,955	70,727	48,666	48,589	48,589	47,238	49,550	47,215
Budget and treasury office		63,301	67,145	57,486	77,047	59,819	59,819	69,308	74,514	80,971
Corporate services		9,425	1,699	3,721	1,452	1,746	1,746	1,602	2,367	2,509
<i>Community and public safety</i>		7,341	1,360	8,614	1,349	1,303	1,303	1,668	1,697	1,796
Community and social services		301	314	342	454	422	422	434	460	487
Sport and recreation		6,657	45	192	57	51	51	54	57	61
Public safety		378	823	2,163	292	281	281	180	120	125
Housing		4	178	5,917	546	550	550	1,000	1,060	1,124
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		47,302	24,825	25,753	31,540	30,748	30,748	30,340	26,005	24,848
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		47,302	24,825	25,753	31,540	30,748	30,748	30,340	26,005	24,848
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		219,501	290,498	291,350	289,342	244,995	244,995	261,318	270,033	284,703
Electricity		83,307	96,437	94,983	108,654	112,239	112,239	116,335	122,780	131,938
Water		57,907	55,973	135,588	114,351	62,002	62,002	65,520	66,749	69,420
Waste water management		51,377	111,112	27,057	28,568	30,852	30,852	33,346	33,874	35,145
Waste management		26,910	26,976	33,722	37,769	39,901	39,901	46,117	46,631	48,200
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	402,156	444,483	457,652	449,396	387,200	387,200	411,473	424,167	442,041
Expenditure - Standard										
<i>Governance and administration</i>		81,491	115,961	128,102	104,746	110,562	110,562	123,605	126,434	131,669
Executive and council		30,028	69,410	54,867	47,985	52,605	52,605	59,495	60,769	61,715
Budget and treasury office		23,887	18,779	45,248	31,555	32,093	32,093	34,158	34,716	36,818
Corporate services		27,576	27,772	27,987	25,206	25,864	25,864	29,951	30,949	33,136
<i>Community and public safety</i>		44,576	41,372	48,566	38,115	38,142	38,142	42,896	43,185	44,351
Community and social services		5,525	5,969	10,331	7,908	6,846	6,846	7,097	7,351	7,799
Sport and recreation		12,355	21,022	19,382	10,480	9,642	9,642	11,279	11,342	11,553
Public safety		6,096	8,249	11,942	12,416	14,455	14,455	14,892	15,137	15,780
Housing		20,600	6,132	6,911	7,311	7,200	7,200	9,628	9,355	9,219
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		161,709	14,367	12,451	27,438	28,584	28,584	35,039	35,592	36,898
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		161,194	14,367	12,451	27,438	28,584	28,584	35,039	35,592	36,898
Environmental protection		514	-	-	-	-	-	-	-	-
<i>Trading services</i>		189,283	387,781	365,846	217,299	204,997	204,997	204,459	205,240	215,369
Electricity		85,567	59,422	62,277	81,884	82,541	82,541	86,585	86,141	92,272
Water		48,993	249,399	220,257	50,575	45,148	45,148	45,174	45,433	48,182
Waste water management		34,440	35,212	44,052	41,711	36,664	36,664	36,584	36,744	37,718
Waste management		20,283	43,748	39,261	43,129	40,644	40,644	36,116	36,922	37,197
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	477,059	559,480	554,966	387,599	382,285	382,285	405,999	410,450	428,288
Surplus/(Deficit) for the year		(74,903)	(114,997)	(97,313)	61,797	4,915	4,915	5,473	13,717	13,753

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

FS191 Setsoto - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote										
Vote 1 - Council	1	54,497	58,155	69,337	45,842	45,765	45,765	43,958	46,913	44,593
Vote 2 - Corporate Services		9,359	1,688	3,434	726	902	902	921	976	1,035
Vote 3 - Municipal Manager		790	800	1,390	2,824	2,824	2,824	3,280	2,638	2,622
Vote 4 - Treasury Services		63,301	67,145	57,486	77,047	59,819	59,819	69,308	74,514	80,971
Vote 5 - Development Planning & Social Security		34,312	28,169	40,931	39,297	41,498	41,498	47,466	48,658	50,346
Vote 6 - Engineering Services		239,897	288,525	289,298	283,659	236,392	236,392	246,541	250,468	262,474
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	402,156	444,483	461,878	449,396	387,200	387,200	411,473	424,167	442,041
Expenditure by Vote to be appropriated										
Vote 1 - Council	1	23,456	31,378	40,243	38,607	39,801	39,801	45,419	46,490	46,451
Vote 2 - Corporate Services		14,309	20,955	24,243	20,948	23,195	23,195	26,992	27,941	29,942
Vote 3 - Municipal Manager		6,573	38,032	14,624	10,947	14,583	14,583	16,552	16,779	17,920
Vote 4 - Treasury Services		23,887	18,779	45,248	31,555	32,093	32,093	34,158	34,716	36,818
Vote 5 - Development Planning & Social Security		57,526	90,664	84,660	74,265	72,477	72,477	69,867	71,260	72,867
Vote 6 - Engineering Services		351,308	359,673	345,948	208,919	200,137	200,137	213,011	213,265	224,290
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	477,059	559,480	554,966	385,241	382,285	382,285	405,999	410,450	428,288
Surplus/(Deficit) for the year	2	(74,903)	(114,997)	(93,088)	64,155	4,915	4,915	5,473	13,717	13,753

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

FS191 Setsoto - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
Revenue By Source											
Property rates	2	28,460	33,195	33,441	39,957	35,000	35,000	–	38,500	42,805	47,637
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	45,332	53,457	53,965	64,046	74,973	74,973	–	81,000	90,720	101,606
Service charges - water revenue	2	27,262	20,536	24,679	30,172	37,520	37,520	–	39,500	43,130	47,091
Service charges - sanitation revenue	2	13,412	12,623	14,497	16,770	18,600	18,600	–	19,800	21,582	23,524
Service charges - refuse revenue	2	15,388	14,922	17,051	19,751	21,897	21,897	–	26,112	28,462	31,024
Service charges - other		287	192	154	–	–	–	–	250	265	273
Rental of facilities and equipment		131	88	701	822	1,421	1,421	–	1,264	1,390	1,474
Interest earned - external investments		2,365	2,312	2,903	1,951	1,182	1,182	–	1,400	1,428	1,485
Interest earned - outstanding debtors		27,280	28,484	19,389	32,440	22,000	22,000	–	27,000	28,620	29,765
Dividends received		–	28	30	35	35	35	–	35	36	42
Fines		379	470	1,428	292	155	155	–	101	120	125
Licences and permits		12	8	21	40	22	22	–	40	44	46
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		158,221	186,157	168,448	180,030	176,542	176,542	–	173,679	162,688	155,016
Other revenue	2	1,657	4,795	17,425	6,414	1,655	1,655	–	2,792	2,876	2,934
Gains on disposal of PPE		–	–	282	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		320,186	357,266	354,415	392,719	391,002	391,002	–	411,473	424,167	442,041
Expenditure By Type											
Employee related costs	2	96,729	128,148	133,615	146,796	148,137	148,137	–	159,569	169,143	179,292
Remuneration of councillors		8,020	11,082	9,405	9,536	9,536	9,536	–	10,354	10,975	11,634
Debt impairment	3	57,536	70,598	57,168	69,000	44,000	44,000	–	44,000	44,750	42,513
Depreciation & asset impairment	2	202,372	213,475	263,680	34,782	24,782	24,782	–	25,282	22,000	29,000
Finance charges		1,879	1,265	1,041	997	892	892	–	3,227	3,162	3,099
Bulk purchases	2	44,284	48,437	52,562	58,242	58,242	58,242	–	67,561	71,614	75,911
Other materials	8	15,263	34,823	–	–	–	–	–	–	–	–
Contracted services		727	–	7,259	17,162	30,535	30,535	–	27,629	18,574	13,574
Transfers and grants		7,894	8,133	3,877	8,728	11,480	11,480	–	13,180	14,498	15,368
Other expenditure	4, 5	42,354	43,520	81,710	42,356	54,681	54,681	–	55,198	55,733	57,897
Loss on disposal of PPE		–	–	5,670	–	–	–	–	–	–	–
Total Expenditure		477,059	559,480	615,987	387,599	382,285	382,285	–	405,999	410,450	428,288
Surplus/(Deficit)		(156,872)	(202,214)	(261,573)	5,120	8,717	8,717	–	405,999	410,450	428,288
Transfers recognised - capital		81,970	87,217	102,500	56,677	56,677	56,677	–	5,473	13,717	13,753
Contributions recognised - capital		–	–	–	–	–	–	–	45,155	45,335	47,852
Contributed assets		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(74,903)	(114,997)	(159,072)	61,797	65,394	65,394	–	50,629	59,052	61,605
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		(74,903)	(114,997)	(159,072)	61,797	65,394	65,394	–	50,629	59,052	61,605
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(74,903)	(114,997)	(159,072)	61,797	65,394	65,394	–	50,629	59,052	61,605
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		(74,903)	(114,997)	(159,072)	61,797	65,394	65,394	–	50,629	59,052	61,605

Setsoto Local Municipality - Annual Budget & MTREF 2015/16

FS191 Setsoto - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
Capital expenditure - Vote	2										
Multi-year expenditure to be appropriated											
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 4 - Treasury Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Development Planning & Social Security		-	-	-	-	-	-	-	-	-	-
Vote 6 - Engineering Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Council		1,765	-	38	16	10	10	-	50	-	-
Vote 2 - Corporate Services		-	361	9,641	556	230	230	-	830	-	-
Vote 3 - Municipal Manager		-	-	49	98	129	129	-	2,050	-	-
Vote 4 - Treasury Services		1,265	509	2,047	2,328	1,750	1,750	-	1,276	-	-
Vote 5 - Development Planning & Social Security		5,819	20,775	31,745	26,057	22,509	22,509	-	13,178	22,710	1,499
Vote 6 - Engineering Services		63,177	49,572	44,549	32,322	39,412	39,412	-	62,239	22,625	46,353
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		72,026	71,217	88,070	61,377	64,040	64,040	-	79,624	45,335	47,852
Total Capital Expenditure - Vote		72,026	71,217	88,070	61,377	64,040	64,040	-	79,624	45,335	47,852
Capital Expenditure - Standard											
Governance and administration		3,030	870	11,775	2,997	2,119	2,119	-	4,206	-	-
Executive and council		1,765	-	87	113	139	139	-	2,100	-	-
Budget and treasury office		1,265	509	2,047	2,328	1,750	1,750	-	1,276	-	-
Corporate services		-	361	9,641	556	230	230	-	830	-	-
Community and public safety		5,819	18,449	15,528	23,833	19,697	19,697	-	7,949	9,649	711
Community and social services		-	696	15,288	2,810	4,310	4,310	-	1,000	9,649	711
Sport and recreation		5,819	17,753	-	20,923	15,306	15,306	-	6,949	-	-
Public safety		-	-	9	63	-	-	-	-	-	-
Housing		-	-	231	38	80	80	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		19,921	2,134	1,105	30,966	7,293	7,293	-	37,319	5,098	45,433
Planning and development		19,921	2,134	1,105	30,966	7,293	7,293	-	37,319	5,098	45,433
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		43,256	49,764	59,662	3,580	34,931	34,931	-	30,129	30,588	1,708
Electricity		1,070	2,671	1,588	357	1,066	1,066	-	13,800	8,664	456
Water		20,750	35,772	25,512	944	4,275	4,275	-	11,100	8,863	464
Waste water management		21,436	8,994	16,113	17	26,699	26,699	-	5,229	13,061	788
Waste management		-	2,326	16,449	2,262	2,892	2,892	-	20	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	72,026	71,217	88,070	61,377	64,040	64,040	-	79,624	45,335	47,852
Funded by:											
National Government		72,026	71,217	78,332	56,677	56,677	56,677	-	45,155	45,335	47,852
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	72,026	71,217	78,332	56,677	56,677	56,677	-	45,155	45,335	47,852
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	9,738	4,700	7,363	7,363	-	30,000	-	-
Total Capital Funding	7	72,026	71,217	88,070	61,377	64,040	64,040	-	79,624	45,335	47,852

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

FS191 Setsoto - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		79,541	100,330	29,361	109,985	87,988	87,988		30,800	34,244	38,109
Service charges				85,433		-	-		133,330	147,327	162,815
Other revenue						-	-		3,055	1,527	1,615
Government - operating	1	238,547	186,947	271	180,030	180,030	180,030		173,679	162,688	155,016
Government - capital	1	-	87,217		56,677	56,677	56,677		45,155	45,335	47,852
Interest		29,645	2,312	2,903	21,415	17,132	17,132		21,650	22,893	23,809
Dividends		-	28	30	35	35	35		35	36	42
Payments											
Suppliers and employees		(241,594)	(263,902)	(316,157)	(274,092)	(274,092)	(274,092)		(340,360)	(343,684)	(349,248)
Finance charges		(1,879)	(1,265)	(1,041)	(997)	(997)	(997)		(3,227)	(3,162)	(3,099)
Transfers and Grants	1	-	(8,133)	(3,877)	(8,728)	(8,728)	(8,728)		(13,180)	(14,498)	(15,368)
NET CASH FROM/(USED) OPERATING ACTIVITIES		104,260	103,533	(203,076)	84,325	58,045	58,045	-	50,936	52,706	61,543
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-		6,379	-	-	-		-	-	-
Decrease (Increase) in non-current debtors				-	-	-	-		-	-	-
Decrease (increase) other non-current receivables	4			-	-	-	-		-	-	-
Decrease (increase) in non-current investments		9,182		(5,670)	-	-	-		-	-	-
Payments											
Capital assets		(72,122)	(91,343)	(95,211)	(61,377)	(63,306)	(63,306)		(79,624)	(45,335)	(47,852)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(62,936)	(91,343)	(94,502)	(61,377)	(63,306)	(63,306)	-	(79,624)	(45,335)	(47,852)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-		-	-		-	-	-
Borrowing long term/refinancing		-	-	-		-	-		30,000	-	-
Increase (decrease) in consumer deposits		-	-	-	1	1	1		-	-	-
Payments											
Repayment of borrowing		(7,591)	(2,093)	(1,123)	(1,200)	(1,580)	(1,580)		(3,920)	(2,500)	(3,200)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(7,591)	(2,093)	(1,123)	(1,199)	(1,579)	(1,579)	-	26,080	(2,500)	(3,200)
NET INCREASE/ (DECREASE) IN CASH HELD		33,733	10,096	(298,701)	21,749	(6,840)	(6,840)	-	(2,607)	4,871	10,491
Cash/cash equivalents at the year begin:	2	(26,941)	6,791	16,887	49,489	49,489	49,489		42,649	40,041	44,912
Cash/cash equivalents at the year end:	2	6,791	16,887	(281,814)	71,238	42,649	42,649		40,041	44,912	55,403

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

FS191 Setsoto - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets	1									
Water:										
Piped water inside dwelling		3,655	3,655	3,655	3,655			10,578	10,578	10,578
Piped water inside yard (but not in dwelling)		9,138	9,138	9,138	9,138			20,010	20,010	20,010
Using public tap (at least min.service level)	2	8,224	8,224	8,224	8,224			8,224	8,224	8,224
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		21,017	21,017	21,017	21,017			38,812	38,812	38,812
Using public tap (< min.service level)	3	4,567	4,567	4,567	4,567					
Other water supply (< min.service level)	4									
No water supply		916	916	916	916			640	640	640
<i>Below Minimum Service Level sub-total</i>		5,483	5,483	5,483	5,483			640	640	640
Total number of households	5	26,500	26,500	26,500	26,500			39,452	39,452	39,452
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		9,710	9,710	9,710	9,710			19,067	19,067	19,067
Flush toilet (with septic tank)								1,482	1,482	1,482
Chemical toilet								168	168	168
Pit toilet (ventilated)		1,316	1,316	1,316	1,316			1,550	1,550	1,550
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		11,026	11,026	11,026	11,026			22,267	22,267	22,267
Bucket toilet		10,526	10,526	10,526	10,526			7,849	7,849	7,849
Other toilet provisions (< min.service level)										
No toilet provisions		3,948	3,948	3,948	3,948			1,381	1,381	1,381
<i>Below Minimum Service Level sub-total</i>		14,474	14,474	14,474	14,474			9,230	9,230	9,230
Total number of households	5	25,500	25,500	25,500	25,500			31,497	31,497	31,497
Energy:										
Electricity (at least min.service level)		24,300	24,300	24,300	24,300			25,515	26,791	28,130
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		24,300	24,300	24,300	24,300			25,515	26,791	28,130
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	24,300	24,300	24,300	24,300			25,515	26,791	28,130
Refuse:										
Removed at least once a week		7,000	7,000	7,000	7,000			18,528	18,528	18,528
<i>Minimum Service Level and Above sub-total</i>		7,000	7,000	7,000	7,000			18,528	18,528	18,528
Removed less frequently than once a week		20,000	20,000	20,000	20,000			842	842	842
Using communal refuse dump								808	808	808
Using own refuse dump								10,948	10,948	10,948
Other rubbish disposal								236	236	236
No rubbish disposal								2,324	2,324	2,324
<i>Below Minimum Service Level sub-total</i>		20,000	20,000	20,000	20,000			15,158	15,158	15,158
Total number of households	5	27,000	27,000	27,000	27,000			33,686	33,686	33,686

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

FS191 Setsoto - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Council	Vote 2 - Corporate Services	Vote 3 - Municipal Manager	Vote 4 - Treasury Services	Vote 5 - Development Planning & Social Security	Vote 6 - Engineering Services	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates					38,500												38,500
Property rates - penalties & collection charges																	-
Service charges - electricity revenue							81,000										81,000
Service charges - water revenue							39,500										39,500
Service charges - sanitation revenue							19,800										19,800
Service charges - refuse revenue						26,112											26,112
Service charges - other							250										250
Rental of facilities and equipment						764	500										1,264
Interest earned - external investments					1,400												1,400
Interest earned - outstanding debtors					27,000												27,000
Dividends received					35												35
Fines						101											101
Licences and permits						40											40
Agency services																	-
Other revenue		30	921		773	449	620										-
Transfers recognised - operational		43,928		3,280	1,600	20,000	104,871										2,792
Gains on disposal of PPE																	173,679
Total Revenue (excluding capital transfers and contributions)		43,958	921	3,280	69,308	47,466	246,541	-	-	-	-	-	-	-	-	-	411,473
Expenditure By Type																	
Employee related costs		10,542	14,946	10,330	20,320	44,877	58,554										159,569
Remuneration of councillors		10,354															10,354
Debt impairment					2,000	12,000	30,000										44,000
Depreciation & asset impairment		33	1,494	291	709	3,206	19,549										25,282
Finance charges		2,500	145	280	82		220										3,227
Bulk purchases							67,561										67,561
Other materials																	-
Contracted services		4,442	5,840	1,762	7,829	1,936	4,669										26,479
Transfers and grants		12,000	120			60	1,000										13,180
Other expenditure		5,547	4,447	3,889	3,217	7,788	28,954										53,842
Loss on disposal of PPE																	-
Total Expenditure		45,419	26,992	16,552	34,158	69,867	210,506	-	-	-	-	-	-	-	-	-	403,494
Surplus/(Deficit)																	
Transfers recognised - capital		(1,461)	(26,071)	(13,272)	35,149	(22,402)	36,035										7,979
Contributions recognised - capital							43,665										43,665
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(1,461)	(26,071)	(13,272)	35,149	(22,402)	79,700	-	-	-	-	-	-	-	-	-	51,644

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

FS191 Setsoto - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
		R thousand															
Revenue By Source																	
Property rates		3,208	3,208	3,208	3,208	3,208	3,208	3,208	3,208	3,208	3,208	3,208	3,208	38,500	42,805	47,637	
Property rates - penalties & collection charges														-	-	-	
Service charges - electricity revenue		7,200	6,900	6,858	6,558	6,458	6,120	6,066	5,623	5,833	6,450	6,522	10,410	81,000	90,720	101,606	
Service charges - water revenue		2,800	2,900	2,950	2,700	2,999	3,100	4,892	3,892	3,300	3,200	3,292	3,474	39,500	43,130	47,091	
Service charges - sanitation revenue		1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	19,800	21,582	23,524	
Service charges - refuse revenue		2,176	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	3,936	26,112	28,462	31,024	
Service charges - other		21	21	21	21	21	21	21	21	21	21	21	21	250	265	273	
Rental of facilities and equipment		105	105	105	105	105	105	105	105	105	105	105	105	1,264	1,390	1,474	
Interest earned - external investments		117	117	117	117	117	117	117	117	117	117	117	117	1,400	1,428	1,485	
Interest earned - outstanding debtors		2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000	28,620	29,765	
Dividends received			35											35	36	42	
Fines		8	10	10	14	9	-	10	-	7	-						
Licences and permits		40										17	13	101	120	125	
Agency services														40	44	46	
Transfers recognised - operational		67,292	1,745			55,993											
Other revenue		233	233	233	233	233	233	233	233	48,648				173,679	162,688	155,016	
Gains on disposal of PPE										233	233	233	233	2,792	2,876	2,934	
Total Revenue (excluding capital transfers and contributions)		87,101	21,174	19,403	18,857	75,044	18,804	20,552	19,099	67,373	19,234	19,415	25,417	411,473	424,167	442,041	
Expenditure By Type																	
Employee related costs		13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	159,569	169,143	179,292	
Remuneration of councillors		863	863	863	863	863	953	953	953	953	953	953	323	10,354	10,975	11,634	
Debt impairment		3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	44,000	44,750	42,513	
Depreciation & asset impairment		2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	25,282	22,000	29,000	
Finance charges		269	269	269	269	269	269	269	269	269	269	269	269	3,227	3,162	3,099	
Bulk purchases		6,500	6,550	6,500	4,630	4,330	4,630	4,530	5,130	5,930	6,630	6,530	5,669	67,561	71,614	75,911	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		3,307	2,907	2,506	2,207	2,107	1,906	1,807	1,707	1,607	1,507	1,307	4,757	27,629	18,574	13,574	
Transfers and grants		1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	13,180	14,498	15,368	
Other expenditure		4,600	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	5,729	55,198	55,733	57,897	
Loss on disposal of PPE														-	-	-	
Total Expenditure		35,708	35,245	34,795	32,625	32,225	32,414	32,215	32,715	33,415	34,015	33,715	36,916	405,999	410,450	428,288	
Surplus/(Deficit)		51,393	(14,071)	(15,392)	(13,768)	42,820	(13,610)	(11,662)	(13,616)	33,958	(14,780)	(14,300)	(11,499)	5,473	13,717	13,753	
Transfers recognised - capital		9,191				19,714				14,751				5,473	13,717	13,753	
Contributions recognised - capital													1,500	45,155	45,335	47,852	
Contributed assets														-	-	-	
Surplus/(Deficit) after capital transfers & contributions		60,584	(14,071)	(15,392)	(13,768)	62,534	(13,610)	(11,662)	(13,616)	48,709	(14,780)	(14,300)	(9,999)	50,629	59,052	61,605	
Taxation														-	-	-	
Attributable to minorities														-	-	-	
Share of surplus/ (deficit) of associate														-	-	-	
Surplus/(Deficit)	1	60,584	(14,071)	(15,392)	(13,768)	62,534	(13,610)	(11,662)	(13,616)	48,709	(14,780)	(14,300)	(9,999)	50,629	59,052	61,605	

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

FS191 Setsoto - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		R thousand														
Revenue by Vote																
Vote 1 - Council		9,388				11,199				5,252			18,120	43,958	46,913	44,593
Vote 2 - Corporate Services		869	233	233	233	233	233	233	233	233	233	233	(2,275)	921	976	1,035
Vote 3 - Municipal Manager		70	1,745	-	-	560	-	-	-	906	-	-	-	3,280	2,638	2,622
Vote 4 - Treasury Services		7,175	5,610	5,575	5,575	5,575	5,575	5,575	5,575	5,575	5,575	5,575	6,348	69,308	74,514	80,971
Vote 5 - Development Planning & Social Security		17,373	2,115	2,116	2,120	18,353	2,105	2,116	2,105	20,732	2,105	2,123	(25,898)	47,466	48,658	50,346
Vote 6 - Engineering Services		52,051	11,471	11,479	10,929	39,125	10,891	12,629	11,186	34,675	11,321	11,484	29,298	246,541	250,468	262,474
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		86,925	21,174	19,403	18,857	75,044	18,804	20,552	19,099	67,373	19,234	19,415	25,593	411,473	424,167	442,041
Expenditure by Vote to be appropriated																
Vote 1 - Council		4,004	3,965	3,914	3,670	3,625	3,647	3,624	3,680	3,759	3,827	3,793	3,909	45,419	46,490	46,451
Vote 2 - Corporate Services		2,385	2,361	2,331	2,186	2,159	2,172	2,158	2,192	2,239	2,279	2,259	2,271	26,992	27,941	29,942
Vote 3 - Municipal Manager		1,459	1,445	1,427	1,338	1,321	1,329	1,321	1,341	1,370	1,395	1,382	1,425	16,552	16,779	17,920
Vote 4 - Treasury Services		3,026	2,996	2,958	2,773	2,739	2,755	2,738	2,781	2,840	2,891	2,866	2,796	34,158	34,716	36,818
Vote 5 - Development Planning & Social Security		6,165	6,104	6,026	5,651	5,581	5,614	5,580	5,666	5,787	5,891	5,839	5,962	69,867	71,260	72,867
Vote 6 - Engineering Services		18,556	18,373	18,139	17,007	16,799	16,898	16,793	17,054	17,419	17,732	17,575	20,667	213,011	213,265	224,290
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		35,595	35,245	34,795	32,625	32,225	32,414	32,215	32,715	33,415	34,015	33,715	37,029	405,999	410,450	428,288
Surplus/(Deficit) before assoc.		51,330	(14,071)	(15,392)	(13,768)	42,820	(13,610)	(11,662)	(13,616)	33,958	(14,780)	(14,300)	(11,436)	5,473	13,717	13,753
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	51,330	(14,071)	(15,392)	(13,768)	42,820	(13,610)	(11,662)	(13,616)	33,958	(14,780)	(14,300)	(11,436)	5,473	13,717	13,753

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

FS191 Setsoto - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		R thousand														
Revenue - Standard																
<i>Governance and administration</i>		9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	118,148	119,790	124,100
Executive and council		3,937	3,937	3,937	3,937	3,937	3,937	3,937	3,937	3,937	3,937	3,937	3,937	47,238	42,909	40,621
Budget and treasury office		5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	69,308	74,514	80,971
Corporate services		134	134	134	134	134	134	134	134	134	134	134	134	1,602	2,367	2,509
<i>Community and public safety</i>		139	139	139	139	139	139	139	139	139	139	139	139	1,668	1,697	1,796
Community and social services		36	36	36	36	36	36	36	36	36	36	36	36	434	460	487
Sport and recreation		5	5	5	5	5	5	5	5	5	5	5	5	54	57	61
Public safety		15	15	15	15	15	15	15	15	15	15	15	15	180	120	125
Housing		83	83	83	83	83	83	83	83	83	83	83	83	1,000	1,060	1,124
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	30,340	26,005	24,848
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	30,340	26,005	24,848
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		21,309	21,309	21,309	21,309	21,309	21,309	21,309	21,309	21,309	21,309	21,309	21,309	255,706	263,811	277,803
Electricity		9,403	9,403	9,403	9,403	9,403	9,403	9,403	9,403	9,403	9,403	9,403	9,403	112,835	118,860	127,547
Water		5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	65,520	66,749	69,420
Waste water management		2,779	2,779	2,779	2,779	2,779	2,779	2,779	2,779	2,779	2,779	2,779	2,779	33,346	33,874	35,145
Waste management		3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	44,005	44,328	45,691
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		33,822	33,822	33,822	33,822	33,822	33,822	33,822	33,822	33,822	33,822	33,822	33,822	405,861	411,304	428,547
Expenditure - Standard																
<i>Governance and administration</i>		10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300	10,300	123,605	126,434	131,669
Executive and council		4,958	4,958	4,958	4,958	4,958	4,958	4,958	4,958	4,958	4,958	4,958	4,958	59,495	60,769	61,715
Budget and treasury office		2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	34,158	34,716	36,818
Corporate services		2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	29,951	30,949	33,136
<i>Community and public safety</i>		3,366	3,366	3,366	3,366	3,366	3,366	3,366	3,366	3,366	3,366	3,366	3,366	40,391	41,110	42,460
Community and social services		591	591	591	591	591	591	591	591	591	591	591	591	7,097	7,351	7,799
Sport and recreation		940	940	940	940	940	940	940	940	940	940	940	940	11,279	11,342	11,553
Public safety		1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	14,892	15,137	15,780
Housing		594	594	594	594	594	594	594	594	594	594	594	594	7,123	7,280	7,328
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,920	2,920	2,920	2,920	2,920	2,920	2,920	2,920	2,920	2,920	2,920	2,920	35,039	35,591	36,899
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		2,920	2,920	2,920	2,920	2,920	2,920	2,920	2,920	2,920	2,920	2,920	2,920	35,039	35,591	36,899
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		17,038	17,038	17,038	17,038	17,038	17,038	17,038	17,038	17,038	17,038	17,038	17,038	204,459	205,240	215,369
Electricity		7,215	7,215	7,215	7,215	7,215	7,215	7,215	7,215	7,215	7,215	7,215	7,215	86,585	86,141	92,272
Water		3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	45,174	45,433	48,182
Waste water management		3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	36,584	36,744	37,718
Waste management		3,010	3,010	3,010	3,010	3,010	3,010	3,010	3,010	3,010	3,010	3,010	3,010	36,116	36,922	37,197
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		33,625	33,625	33,625	33,625	33,625	33,625	33,625	33,625	33,625	33,625	33,625	33,625	403,494	408,375	426,397
Surplus/(Deficit) before assoc.		197	197	197	197	197	197	197	197	197	197	197	197	2,367	2,929	2,150
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	197	197	197	197	197	197	197	197	197	197	197	197	2,367	2,929	2,150

Setsoto Local Municipality – Annual Budget & MTREF 2015/16

FS191 Setsoto - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
Cash Receipts By Source															
Property rates	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	1	30,800	34,244
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5,760	5,520	5,487	5,247	5,167	4,896	4,853	4,499	4,666	5,160	5,217	8,328	64,800	72,576	81,285
Service charges - water revenue	2,240	2,320	2,360	2,160	2,399	2,480	3,913	3,113	2,640	2,560	2,633	2,779	31,600	34,504	37,673
Service charges - sanitation revenue	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	15,840	17,266	18,820
Service charges - refuse revenue	1,741	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,320	20,890	22,770	24,819
Service charges - other	17	17	17	17	17	17	17	17	17	17	17	17	200	212	218
Rental of facilities and equipment	84	84	84	84	84	84	84	84	84	84	84	312	1,239	1,363	1,444
Interest earned - external investments	93	93	93	93	93	93	93	93	93	93	93	373	1,400	1,428	1,485
Interest earned - outstanding debtors	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	450	20,250	21,465	22,324
Dividends received		35													
Fines	8	10	10	14	9	-	10	-	7	-			35	36	42
Licences and permits	40										17	13	101	120	125
Agency services													40	44	46
Transfer receipts - operational	67,292	1,745			55,993				48,648						
Other revenue															
Cash Receipts by Source	82,963	17,111	15,338	14,902	71,050	14,857	16,258	15,093	63,443	15,201	15,349	20,983	173,679	162,688	155,016
Other Cash Flows by Source															
Transfer receipts - capital	9,191				19,714										
Contributions recognised - capital & Contributed assets									14,751			1,500	45,155	45,335	47,852
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits						30,000							30,000	-	-
Decrease (Increase) in non-current debtors															
Decrease (increase) other non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	92,153	17,111	15,338	14,902	90,764	44,857	16,258	15,093	78,194	15,201	15,349	22,483	437,704	414,050	429,257
Cash Payments by Type															
Employee related costs	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	13,297	159,569	169,143	179,292
Remuneration of councillors	863	863	863	863	863	953	953	953	953	953	953	323	10,354	10,975	11,634
Finance charges	269	269	269	269	269	269	269	269	269	269	269	269	3,227	3,162	3,099
Bulk purchases - Electricity	6,500	6,550	6,500	4,630	4,330	4,630	4,530	5,130	5,930	6,630	6,530	5,669	67,561	71,614	75,911
Bulk purchases - Water & Sewer															
Other materials															
Contracted services	3,307	2,907	2,506	2,207	2,107	1,906	1,807	1,707	1,607	1,507	1,307	4,757	27,629	18,574	13,574
Transfers and grants - other municipalities															
Transfers and grants - other	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098	1,098			
Other expenditure	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	4,487	5,842	13,180	14,498	15,368
Cash Payments by Type	29,821	29,471	29,021	26,851	26,451	26,641	26,441	26,941	27,641	28,241	27,941	31,255	55,198	55,733	57,897
Other Cash Flows/Payments by Type															
Capital assets	6,834	8,824	7,431	5,303	1,803	7,802	31,803	950	1,200	2,301	1,200	4,172	79,624	45,335	47,852
Repayment of borrowing						408						3,512	3,920	2,500	3,200
Other Cash Flows/Payments			863	4,530	5,130		953	2,480		3,113	2,640				
Total Cash Payments by Type	36,656	38,296	37,315	36,684	33,384	34,851	59,196	30,371	28,841	33,655	31,781	39,280	440,311	409,180	418,766
NET INCREASE/(DECREASE) IN CASH HELD	55,498	(21,184)	(21,977)	(21,782)	57,380	10,006	(42,939)	(15,279)	49,353	(18,454)	(16,432)	(16,798)	(2,607)	4,871	10,491
Cash/cash equivalents at the month/year begin:	42,649	98,147	76,962	54,985	33,203	90,583	100,589	57,650	42,372	91,725	73,271	56,839	42,649	40,041	44,912
Cash/cash equivalents at the month/year end:	98,147	76,962	54,985	33,203	90,583	100,589	57,650	42,372	91,725	73,271	56,839	40,041	40,041	44,912	55,403

2.3 Overview of budget related-policies

The municipal budget related policies was reviewed as part of community inputs and the final reviewed policies are attached

2.4 List of Tariffs

The municipal budget was compiled using the attached Tariff list.

CORPORATE SERVICES

DESCRIPTION	TARIFF No VAT 2014/2015	TARIFF No VAT 2015/2016	TARIFF Inc Vat 2015/2016
Photocopies			
- Photostats A4	2.65	3.07	3.50
- Photostats A3	5.52	6.14	7.00
Copies of Maps	78.65	100.00	114.00
Clearance Certificate	84.70	100.00	114.00
Valuation Certificate	84.70	100.00	114.00
Look-up-fees per hour or part per hour exclude 1st hour	7.26	15.00	17.10
Building Plan Copies per copy	84.70	100.00	114.00
Faxes : Per page			
- Sending	7.32	10.00	11.40
- Receiving	7.32	10.00	11.40
Voters roll per page	3.09	10.00	11.40
Valuation Roll per unit	847.00	1,000.00	1,140.00
Address Roll per unit	847.00	1,000.00	1,140.00
Posters :			
- Deposit	300.00	300.00	342.00
- Rental per poster	0.50	0.50	0.57
Enquiry Fees -per hour of part thereof (Special Requests)	48.40	35.00	39.90
Deeds Office Enquiries per property (Aktex)	36.30	45.00	51.30
Pointing of Site Pens - Surveyor Costs plus	10.00%	10.00%	
Pound Fees per day (per head)			-
Only for Cattle, Horses and Donkeys			
First day	84.70	100.00	114.00
Second Day and longer per day	84.70	100.00	114.00
Only for Buck, Sheep and Pigs			
First day	24.20	30.00	34.20
Second Day and longer per day	24.20	30.00	34.20
Wood (if available)			
- Droppers (if available)			
Per 100 for 1.2m lengths	145.20	200.00	228.00
Per 100 for 1.8m lengths	217.80	300.00	342.00
- Selling of Wood (if available)			
Per bundle carried by single human	24.20	50.00	57.00
Dry wood per cubic meter	84.70	100.00	114.00
Saw Timber per cubic meter (chopped)	217.80	300.00	342.00
Saw Timber - 1 meter lengths	108.90	150.00	171.00
Per Bag	24.20	50.00	57.00
Valuation Objection Fees			
- Per property with a minimum of R 3500-00 if less than four objections, there after	363.00	400.00	456.00
Encroachments on sidewalks			
- Application for advertising boards and other encroachments			
* Permanent structure per year plus 10% escalation per year	607.50	1,000.00	1,140.00
* Temporary structure per year plus 10% escalation per year	495.00	750.00	855.00

Building Approvals/Inspections Fees**- Residential Sites**

0-100m2	146.25	300.00	342.00
101-200m2	416.25	1,000.00	1,140.00
201-300m2	562.50	1,350.00	1,539.00
301m2+	900.00	1,500.00	1,710.00
- Sewerage Inspect - Per sewerage point (new buildings)	67.50	120.00	136.80

- Trading and Industrial Sites

0-200m2	900.00	1,500.00	1,710.00
201-500m2	1,462.50	2,500.00	2,850.00
501m2+	3,375.00	6,000.00	6,840.00
- Sewerage Inspect - Per sewerage point (new buildings)	78.75	140.00	159.60

Debtors Collection Fee

Default charge	112.50	180.00	205.20
Cheque returned by bank	225.00	400.00	456.00

CEMETRIES

DESCRIPTION	TARIFF No VAT 2014/2015	TARIFF No VAT 2015/2016	TARIFF Inc Vat 2015/2016
TOWN :			
- Selling of graves:			
- Residence - Adults (6 feet)	564.48	600.00	684.00
- Residence - Adults (8 feet)		800.00	912.00
- Children under the age of 10	313.60	400.00	456.00
- Stillborn	No charge	No charge	No charge
- Non Residence	940.80	1,500.00	1,710.00
TOWN SHIP :			
- Residence - Adults (6 feet)	150.53	300.00	342.00
- Residence - Adults (8 feet)		400.00	456.00
- Children under the age of 10	112.90	200.00	228.00
- Stillborn	No charge	No charge	No charge
- Non Residence	627.20	1,000.00	1,140.00
OPEN AND CLOSURE			
Weekdays	250.88	300.00	342.00
Weekends & Public Holidays	439.04	600.00	684.00
Burial on top of each other	439.04	500.00	570.00
Erection of Tombstone plans	25.09	50.00	57.00
Wall of Remembrance :			
- Residence	501.76	600.00	684.00
- Non Residence	627.20	1,000.00	1,140.00
Muslim Graves			
Erection / Replacement of tombstones :	815.36	1,000.00	1,140.00
- Residence	106.62	150.00	171.00
- None Residence	188.16	300.00	342.00
Traffic Assistance / Escort - Funerals	627.20	250.00	285.00

PROPERTIES

DESCRIPTION	TARIFF No VAT 2014/2015	TARIFF No VAT 2015/2016	TARIFF Inc Vat 2015/2016
Parking Area			
- Busses per day	31.36	50.00	57.00
- Taxi / Busses Loading	5.02	8.77	10.00
Vendors			
- per day	6.27	13.16	15.00
- weekly	25.09	50.00	57.00
- monthly	94.08	150.00	171.00
Hawkers:			
Normal Annual permit:			
- Local hawkers	100.00	100.00	114.00
- Outside hawkers	150.00	150.00	171.00
Seasonal Permits(cherry Festival/pensions):			
- Local hawkers	50.00	50.00	57.00
- Outside hawkers	150.00	150.00	171.00
Caravan Park			
Out of Season tariff (03 January to 31 October each year)			
- overnight tariff - first four persons	99.03	122.81	140.00
- per extra person	17.61	26.32	30.00
- additional vehicle	23.11	26.32	30.00
Day visitor to park	19.81	26.32	30.00
Pensioners visiting park			
- Overnight tariff - first four persons	55.02	70.18	80.00
- per extra person	11.00	26.32	30.00
- day visitor	14.30	26.32	30.00
- day visitor (Groups of 10 or more persons)	11.00	26.32	30.00
Maximum of six (6) persons per stand			
Contractors - an additional	23.11	26.32	30.00
- no storage of any material / vehicles / equipment			
In Season tariff (01 November to 02 January each year)			
- overnight tariff - first four persons	157.35	219.30	250.00
- per extra person	17.61	43.86	50.00
- additional vehicle	23.11	43.86	50.00
Day visitor to park	26.41	43.86	50.00
Pensioners visiting park			
- Overnight tariff - first four persons	99.03	122.81	140.00
- per extra person	19.81	43.86	50.00
- day visitor	14.30	43.86	50.00
Maximum of six (6) persons per stand			
Contractors - an additional	23.11	43.86	50.00
- no storage of any material / vehicles / equipment			
Abattoir - No service rendered.			
- Inspections Fees			
Cattle	-	-	-
Calf	-	-	-
Sheep	-	-	-
Pigs	-	-	-
Suckling	-	-	-
Tripe per kg	-	-	-

Renting of Council land/properties) and the selling of land

Arable/ploughable land rental per annum per hectare	188.16	210.74	240.24
Grazing Land rental per annum per hectare	150.53	168.59	192.19
Undetermined/ unspecified land for projects per annum per square meter			
0 - 1000m ²	6.27	7.02	8.01
1001 - 5000m ²	12.54	14.05	16.02
5001m ² and above	25.09	28.10	32.03
Office Space per square meter per month including services	58.32	65.32	74.46
Office Space per square meter per month excluding services	39.50	44.24	50.43
Town Houses per square meter per month - no yard excluding munic	62.72	70.25	50.00
Town Houses per square meter per month - with yard - including mun	100.35	112.39	80.00
Lease of properties Community Based organisations and Non Government and Non Profit making Organisations per square meter per month	25.09	28.10	32.03
Purchase price for residential site for Low Cost RDP houses	1,200.00	1,200.00	1,200.00
Purchase price for residential site in former "Black areas"		As per municipal valuations plus VAT	
Purchase price for residential site in former "White areas"		As per municipal valuations plus VAT	
Purchase price for business sites, commercial sites, industrial sites plus VAT		Tender Process	Tender Process
Alienation of school sites, Clinic Sites			Donation
Alienation of crech sites, Church Sites		Tender Process	Tender Process
Sundry			
Sale of Sand Per 6 m3	313.60	351.23	400.40
Sale of Gravel Per 6 m3	313.60	351.23	400.40
Hire of Back-actor Per Hour - Driver included	439.04	491.72	560.57
Hire of Grader Per Hour - Driver included	752.64	842.96	960.97

Spartial Planning and Land Use Services

Category All

Township Establishment per Erf 0 - 500 erven	4,000.00	4,560.00
Township Establishment per Erf 500 - 1000 erven	6,000.00	6,840.00
Township Establishment per Erf 1001 and more erven	7,500.00	8,550.00
Rezoning per Erf/Site	2,000.00	2,280.00
Removal, Amendment or Suspension of Restrictive title condition per Erf/Site	1,200.00	1,368.00
Amendment of General Plan per Erf/Site	2,000.00	2,280.00
Permanent closure of Public Place per Erf/Site	2,000.00	2,280.00
Consent Use per Erf/Site	1,000.00	1,140.00
Subdivision up to 5 portions	1,000.00	1,140.00
There after per Additional Portion	100.00	114.00
Consolidation up to 5 portions	1,000.00	1,140.00
There after per Additional Portion	100.00	114.00

General

Appeal on Decision	3,000.00	3,420.00
Zoning Certificate	80.00	91.20

NOTE:

Advertisement cost and other submission costs are for the applicant's account and are not included in the application fee.

TOWN HALL & BUILDINGS

DESCRIPTION	TARIFF No VAT 2014/2015	TARIFF No VAT 2015/2016	TARIFF Inc Vat 2015/2016
A DEPOSIT TO BE PAID AT ALL TIMES.			
DEPOSIT FOR RATE PAYERS			
Halls	400.00	400.00	400.00
Crockery	400.00	400.00	400.00
DEPOSIT FOR NON RATE PAYERS			
Halls	800.00	800.00	800.00
Crockery	800.00	800.00	800.00
RENTAL			
Rate Payers			
Town Hall			
per day or part thereof	330.11	369.72	421.48
Extra day for preparations after 17h00	132.04	147.88	168.59
Non Rate Payers			
Town Hall			
per day or part thereof	1,000.00	1,000.00	1,140.00
Horticultural Hall			
per day or part thereof	225.79	252.89	288.29
repetitions (each)	31.36	35.08	40.00
Sports Sessions (between 08:00-17:00)	31.36	35.08	40.00
(between 17:00-24:00)	50.18	56.15	64.00
Township Community Halls & LDF Sports Hall			
if no entrance fee is charged & for community organisations			
LDF Hall	50.18	56.15	64.00
Community Halls	94.08	105.27	120.00
if entrance fee is charged & for Political Meetings			
LDF Hall	94.08	105.27	120.00
Community Halls	150.53	168.42	192.00
Sportsclubs per year or part thereof (only if hall is not needed for other purposes) - Only Communit Halls and LDF Hall Maximum of 4 hours per week per club			
	165.61	184.21	210.00
Stadiums and Open Grounds			
Townships			
Deposit	125.44	140.49	100.00
Practise session per activity per day or part thereof	81.54	91.32	104.11
Matches per activity per day or part thereof	125.44	140.35	160.00
Any other non-sport functions	150.53	168.42	192.00
Rent : 06:00-18:00	150.53	168.42	192.00
Rent after 18:00 without lights	175.62	184.21	210.00
Rent after 18:00 with lights	225.79	254.38	290.00
Towns			
Deposit	501.76	500.00	500.00
Practise session per activity per day or part thereof	125.44	140.35	160.00
Matches per activity per day or part thereof	188.16	210.52	240.00
Rent : 06:00-18:00	150.53	168.42	192.00
Rent after 18:00 without lights	175.62	184.21	210.00
Rent after 18:00 with lights	225.79	254.38	290.00
Any other non-sport functions	250.88	280.70	320.00
	376.32	421.05	480.00
Cricket Field			
Practise session per activity per day or part thereof	125.44	140.35	160.00
Rent : 09:00-19:00	225.79	254.38	290.00
Rent with lights	301.06	280.70	320.00
Athletic Track (Unmarked) per day or part thereof	301.06	333.33	380.00

SWIMMING POOL

DESCRIPTION	TARIFF No VAT 2014/2015	TARIFF No VAT 2015/2016	TARIFF Inc Vat 2015/2016
Season Tickets			
Adults	50.18	57.01	65.00
School Going Children	37.63	43.86	50.00
Day Visitors			
Adults	4.40	5.26	6.00
School Going Children	2.20	2.63	3.00

PROTECTION SERVICES

DESCRIPTION	TARIFF No VAT 2014/2015	TARIFF No VAT 2015/2016	TARIFF Inc Vat 2015/2016
FIRE BRIGADE - VELD FIRES			
Area of Rate Payers			
Call out fee - payable by owner	140.49	200.00	228.00
Area outside of Rate Payers			
Call out fee - payable by owner	983.45	1,000.00	1,140.00
Running cost per vehicle per kilometer	3.86	5.00	5.70
Tariff per hour	772.71	800.00	912.00
TRAFFIC - PROTECTION SERVICES			
Traffic Assistance / Escort - Funerals	627.20	250.00	285.00
Traffic Assistance / Escort - Abnormal Vehicles	627.20	550.00	627.00
Traffic Assistance / Escort - Marathons or Planned	627.20	550.00	627.00

ASSESSMENT RATES

DESCRIPTION	TARIFF No VAT 2014/2015	TARIFF No VAT 2015/2016	TARIFF Inc Vat 2015/2016
Public / Residential			
Market Value	0.0400	0.0400	
Government / State Owned			
Market Value Residential	0.0400	0.0400	
Market Value Business	0.0800	0.0800	
Business / Industrial			
Market Value	0.0800	0.0800	
Farms / Agricultural			
Market Value	0.005	0.0050	
Public Service Infrastructure			
Market Value	0.01	0.0100	
Exemptions, Rebates, Discounts & Reductions.			
As stipulated in the Council's Rates Policy and Rates By-Law			
Rebate - Government/State owned	0		0%
Rebate - Public/Residential	85%		82%
Rebate - Business/Industrial	85%		82%
Rebate - Farms/Agricultural	85%		82%

POLICY AMENDMENTS

ELECTRICITY

DESCRIPTION	TARIFF No VAT 2014/2015	TARIFF No VAT 2015/2016	TARIFF Inc Vat 2015/2016
Availability:	94.18	101.14	115.30
Basic Charges			
Domestic	242.46	257.00	292.98
Business	299.27	332.00	378.48
Industrial High > 15000 kwh	3,400.00	3,700.00	4,218.00
Industrial Low < 15000 kwh	250.00	278.00	316.92
Small Holdings / Farms	363.27	610.00	695.40
Government & Provincial	546.79	610.00	695.40
School Hostels	242.46	260.38	296.83
Sport	218.73	220.00	250.80
Municipal use	218.78	220.00	250.80
<i>Where ever more than 2 rentable Domestic units are situated on one property an additional Basic Charge/s will be levied for each number of units exceeding 2.</i>			
Unit Price per Kwh			
Small Holdings / Farms (No free Kwh applicable)	1.01	1.57	1.79
Government & Provincial (No free Kwh applicable)	1.41	1.57	1.79
School Hostels		1.00	1.14
Sport (No free Kwh applicable)	0.97	1.00	1.14
Municipal use (No free Kwh applicable)	1.06	1.00	1.14
Single rate tariff / Prepaid (Domestic Consumers)	1.20	1.54	1.76
Inclining Block Tariffs (IBT) - New			
Domestic Tariffs:			
Block 1 0 - 50 c/kwh	0.69	0.75	0.86
Block 2 51 - 350 c/kwh	0.88	1.00	1.14
Block 3 351 - 600 c/kwh	1.19	1.30	1.48
Block 4 600 > c/kwh	1.43	1.45	1.65
Commercial Tariffs:			
Prepaid < 2000kWh c/kwh	1.31	1.50	1.71
Conventional < 2000kWh c/kwh	0.92	1.00	1.14
Industrial:			
c/kwh	1.33	1.50	1.71
Bulk Users			
K V A High voltage	144.00	160.00	182.40
K V A Low voltage	133.00	146.00	166.44
0 - 15000	0.58	0.64	0.73
15001 >	0.60	0.66	0.75
Deposit			
Domestic	500.00	500.00	
Business	700.00	700.00	
Non Citizen - Domestic	1,000.00	1,000.00	
Non Citizen - Business	1,400.00	1,400.00	
New Connections			
Domestic Single Phase	1,500.00	1,500.00	1,710.00
Business Single Phase	3,000.00	3,000.00	3,420.00
Domestic Other - Cost plus	10.00%	10.00%	
Business Other - Cost plus	10.00%	10.00%	
<i>or actual cost which ever is the highest.</i>			
Re Connection cost			
Domestic	350.00	350.00	399.00
Business	350.00	350.00	399.00
Testing of Meters	200.00	200.00	228.00

The Financial Manager will charge a Deposit to his own discretion on any applicants who are not a South African citizen.

REFUSE SERVICES

DESCRIPTION	TARIFF No VAT 2014/2015	TARIFF No VAT 2015/2016	TARIFF Inc Vat 2015/2016
HOUSEHOLD			
Township	62.48	76.73	87.47
Town	75.95	91.55	104.36
Business			
Town & Township Factor Value	79.34	87.27	99.49
Business to start with a value of 2			
All Business' must be valued by Enviromental Health Officers			
Tuckshop	62.48	76.73	87.47
Provincial & Government Buildings	212.66	233.93	266.67
Garden Refuse (Container or Trailer rental)	139.15	153.07	174.49
Building Rubble per 8 ton Load	1,328.25	1,461.08	1,665.63
Cleaning of Sites (Vacant Sites Only)(per 100 m2 or part thereof)	664.13	730.54	832.81
Removal of Trade Refuse (per 85 lt container)	113.85	125.24	142.77
Removal of perishable foodstuffs	253.00	278.30	317.26
Removal of Carcass			
Cattle	265.65	292.22	333.13
Other Than Cattle	132.83	146.11	166.56

Services to be rendered once a week.

Where ever more than 2 rentable Household units are situated on one property an additional Basic Charge/s will be levied for each number of units exceeding 2.

SEWERAGE SERVICES

DESCRIPTION	TARIFF No VAT 2014/2015	TARIFF No VAT 2015/2016	TARIFF Inc Vat 2015/2016
Bucket System / VIP System	53.83	59.22	67.51
Domestic	68.73	75.60	86.18
Septic Tank	68.73	75.60	86.18
Septic Tank Indigent only	-	-	-
Business	100.27	110.30	125.74
Provincial Administration	235.76	259.34	295.65
- Hospitals	686.84	755.53	861.30
- Jails	779.67	857.64	977.71
Availability	38.09	41.89	47.76
Services:			-
Blockages office hours	117.18	128.90	146.94
after hours	233.87	257.26	293.27
Inspection fees	58.47	64.32	73.32
			-
Connection Fees or actual cost, which ever is the highest.	2,191.61	2,410.77	2,748.28

Service based on once per week

Where ever more than 2 rentable Domestic units are situated on one property an additional Basic Charge/s will be levied for each number of units exceeding 2.

WATER SERVICES

DESCRIPTION	TARIFF No VAT 2014/2015	TARIFF No VAT 2015/2016	TARIFF Inc Vat 2015/2016
Availability:	68.67	75.53	86.11
Basic Charge			
Domestic Use			
Fully Connected Site with Meter	81.29	89.41	101.93
Site with Communal Tap/Basic charge	68.67	75.53	86.11
Site with tap without meter	81.29	89.41	101.93
Business	102.71	112.98	128.80
Small Holdings	98.54	108.39	123.57
Government & Provincial	251.72	276.90	315.66
Sports Clubs	197.01	216.71	247.05
Unit Price			
0 -6kl : (free for domestic customers)	-	-	-
0 - 6kl (All other users and consumers)	3.24	3.56	4.06
6,1 - 10kl	3.81	4.20	4.78
10,1 - 20 kl	4.17	4.59	5.23
20,1 - 30kl	4.63	5.10	5.81
30,1kl >	4.98	5.47	6.24
Municipal Use & Sports Clubs	3.01	3.31	3.77
Deposit			
Household	200.00	200.00	200.00
Business	400.00	400.00	400.00
Non Citizen - Domestic	400.00	400.00	400.00
Non Citizen - Business	800.00	800.00	800.00
New Connection			
Household	1,596.33	1,755.96	2,001.80
Business	3,990.80	4,389.88	5,004.46
or actual cost, which ever is the highest.			
Re-Connection			
Household	315.88	315.88	360.10
Business	473.77	473.77	540.10
No Charge to be levied for Call Out			
Testing of Watermeters	150.00	150.00	171.00
Prepaid Water meters			
Tariff to be determined once meters are installed.			

PROPOSED INDIGENT SUBSIDY

DESCRIPTION	% SUBSIDY 2015/2016
-------------	---------------------------

INCOME CATEGORY

R 0 - R 2800 per household per month

Account

Water

Electricity

Refuse

Sewer

6 kl
 50Kwh
 per month
 per month

	100%
R	203.18
R	21.36
R	37.50
R	76.73
R	75.60

Municipal annual budgets and MTRRF & supporting tables

Version 2.7.1

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Accountability

Transparency

**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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FS191 Setsoto - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands									
Financial Performance									
Property rates	28 460	33 195	33 441	39 957	35 000	35 000	38 500	42 805	47 637
Service charges	101 681	101 730	110 346	130 738	152 990	152 990	166 662	184 159	203 519
Investment revenue	2 365	2 312	2 903	1 951	1 182	1 182	1 400	1 428	1 485
Transfers recognised - operational	158 221	186 157	168 448	180 030	176 542	176 542	173 679	162 688	155 016
Other own revenue	29 459	33 873	39 276	40 043	25 288	25 288	31 232	33 087	34 385
Total Revenue (excluding capital transfers and contributions)	320 186	357 266	354 415	392 719	391 002	391 002	411 473	424 167	442 041
Employee costs	96 729	128 148	133 615	146 796	148 137	148 137	159 569	169 143	179 292
Remuneration of councillors	8 020	11 082	9 405	9 536	9 536	9 536	10 354	10 975	11 634
Depreciation & asset impairment	202 372	213 475	263 680	34 782	24 782	24 782	25 282	22 000	29 000
Finance charges	1 879	1 265	1 041	997	892	892	3 227	3 162	3 099
Materials and bulk purchases	59 547	83 260	52 562	58 242	58 242	58 242	67 561	71 614	75 911
Transfers and grants	7 894	8 133	3 877	8 728	11 480	11 480	13 180	14 498	15 368
Other expenditure	100 617	114 118	151 807	128 518	129 216	129 216	126 826	119 057	113 984
Total Expenditure	477 059	559 480	615 987	387 599	382 285	382 285	405 999	410 450	428 288
Surplus/(Deficit)	(156 872)	(202 214)	(261 573)	5 120	8 717	8 717	5 473	13 717	13 753
Transfers recognised - capital	81 970	87 217	102 500	56 677	56 677	56 677	45 155	45 335	47 852
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(74 903)	(114 997)	(159 072)	61 797	65 394	65 394	50 629	59 052	61 605
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(74 903)	(114 997)	(159 072)	61 797	65 394	65 394	50 629	59 052	61 605
Capital expenditure & funds sources									
Capital expenditure	72 026	71 217	88 070	61 377	64 040	64 040	79 624	45 335	47 852
Transfers recognised - capital	72 026	71 217	78 332	56 677	56 677	56 677	45 155	45 335	47 852
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	30 000	-	-
Internally generated funds	-	-	9 738	4 700	7 363	7 363	4 468	-	-
Total sources of capital funds	72 026	71 217	88 070	61 377	64 040	64 040	79 624	45 335	47 852
Financial position									
Total current assets	123 840	126 361	152 376	107 899	120 399	120 399	151 744	147 606	142 753
Total non current assets	3 788 232	3 666 100	3 554 669	3 444 335	3 507 641	3 507 641	3 662 898	3 386 564	3 458 210
Total current liabilities	86 916	69 825	76 540	72 466	36 086	36 086	71 587	61 805	28 512
Total non current liabilities	56 543	67 512	64 504	13 305	13 305	13 305	96 992	93 763	94 436
Community wealth/Equity	3 768 613	3 655 124	3 566 001	3 466 463	3 578 649	3 578 649	3 646 062	3 378 602	3 478 014
Cash flows									
Net cash from (used) operating	104 260	103 533	(203 076)	84 325	58 045	58 045	50 936	52 706	61 543
Net cash from (used) investing	(62 936)	(91 343)	(94 502)	(61 377)	(63 306)	(63 306)	(79 624)	(45 335)	(47 852)
Net cash from (used) financing	(7 591)	(2 093)	(1 123)	(1 199)	(1 579)	(1 579)	26 080	(2 500)	(3 200)
Cash/cash equivalents at the year end	6 791	16 887	(281 814)	71 238	42 649	42 649	40 041	44 912	55 403
Cash backing/surplus reconciliation									
Cash and investments available	8 748	19 094	15 197	40 000	3 500	3 500	9 142	7 001	8 500
Application of cash and investments	13 394	2 445	(12 680)	27 403	(21 568)	(21 568)	(35 941)	(38 395)	(68 345)
Balance - surplus (shortfall)	(4 646)	16 649	27 877	12 597	25 068	25 068	45 083	45 396	76 845
Asset management									
Asset register summary (WDV)	3 773 833	3 651 870	85 974	82 562	82 562	82 562	85 974	86 673	86 417
Depreciation & asset impairment	202 372	213 475	263 680	34 782	24 782	24 782	25 282	22 000	29 000
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	15 263	31 608	19 996	16 902	24 881	24 881	23 426	-	24 598
Free services									
Cost of Free Basic Services provided	18 744	18 744	18 744	18 744	-	-	-	-	-
Revenue cost of free services provided	22 255	22 255	22 255	22 606	-	-	-	-	-
Households below minimum service level									
Water:	5	5	5	5	-	-	1	1	1
Sanitation/sewerage:	14	14	14	14	-	-	9	9	9
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	20	20	20	20	-	-	15	15	15

FS191 Setsoto - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Revenue - Standard									
<i>Governance and administration</i>	128 012	127 800	131 935	127 165	110 153	110 153	118 148	126 431	130 694
Executive and council	55 287	58 955	70 727	48 666	48 589	48 589	47 238	49 550	47 215
Budget and treasury office	63 301	67 145	57 486	77 047	59 819	59 819	69 308	74 514	80 971
Corporate services	9 425	1 699	3 721	1 452	1 746	1 746	1 602	2 367	2 509
<i>Community and public safety</i>	7 341	1 360	8 614	1 349	1 303	1 303	1 668	1 697	1 796
Community and social services	301	314	342	454	422	422	434	460	487
Sport and recreation	6 657	45	192	57	51	51	54	57	61
Public safety	378	823	2 163	292	281	281	180	120	125
Housing	4	178	5 917	546	550	550	1 000	1 060	1 124
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	47 302	24 825	25 753	31 540	30 748	30 748	30 340	26 005	24 848
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	47 302	24 825	25 753	31 540	30 748	30 748	30 340	26 005	24 848
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	219 501	290 498	291 350	289 342	244 995	244 995	261 318	270 033	284 703
Electricity	83 307	96 437	94 983	108 654	112 239	112 239	116 335	122 780	131 938
Water	57 907	55 973	135 588	114 351	62 002	62 002	65 520	66 749	69 420
Waste water management	51 377	111 112	27 057	28 568	30 852	30 852	33 346	33 874	35 145
Waste management	26 910	26 976	33 722	37 769	39 901	39 901	46 117	46 631	48 200
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	402 156	444 483	457 652	449 396	387 200	387 200	411 473	424 167	442 041
Expenditure - Standard									
<i>Governance and administration</i>	81 491	115 961	128 102	104 746	110 562	110 562	123 605	126 434	131 669
Executive and council	30 028	69 410	54 867	47 985	52 605	52 605	59 495	60 769	61 715
Budget and treasury office	23 887	18 779	45 248	31 555	32 093	32 093	34 158	34 716	36 818
Corporate services	27 576	27 772	27 987	25 206	25 864	25 864	29 951	30 949	33 136
<i>Community and public safety</i>	44 576	41 372	48 566	38 115	38 142	38 142	42 896	43 185	44 351
Community and social services	5 525	5 969	10 331	7 908	6 846	6 846	7 097	7 351	7 799
Sport and recreation	12 355	21 022	19 382	10 480	9 642	9 642	11 279	11 342	11 553
Public safety	6 096	8 249	11 942	12 416	14 455	14 455	14 892	15 137	15 780
Housing	20 600	6 132	6 911	7 311	7 200	7 200	9 628	9 355	9 219
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	161 709	14 367	12 451	27 438	28 584	28 584	35 039	35 592	36 898
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	161 194	14 367	12 451	27 438	28 584	28 584	35 039	35 592	36 898
Environmental protection	514	-	-	-	-	-	-	-	-
<i>Trading services</i>	189 283	387 781	365 846	217 299	204 997	204 997	204 459	205 240	215 369
Electricity	85 567	59 422	62 277	81 884	82 541	82 541	86 585	86 141	92 272
Water	48 993	249 399	220 257	50 575	45 148	45 148	45 174	45 433	48 182
Waste water management	34 440	35 212	44 052	41 711	36 664	36 664	36 584	36 744	37 718
Waste management	20 283	43 748	39 261	43 129	40 644	40 644	36 116	36 922	37 197
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	477 059	559 480	554 966	387 599	382 285	382 285	405 999	410 450	428 288
Surplus/(Deficit) for the year	(74 903)	(114 997)	(97 313)	61 797	4 915	4 915	5 473	13 717	13 753

FS191 Setsoto - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Revenue by Vote									
Vote 1 - Council	54 497	58 155	69 337	45 842	45 765	45 765	43 958	46 913	44 593
Vote 2 - Corporate Services	9 359	1 688	3 434	726	902	902	921	976	1 035
Vote 3 - Municipal Manager	790	800	1 390	2 824	2 824	2 824	3 280	2 638	2 622
Vote 4 - Treasury Services	63 301	67 145	57 486	77 047	59 819	59 819	69 308	74 514	80 971
Vote 5 - Development Planning & Social Security	34 312	28 169	40 931	39 297	41 498	41 498	47 466	48 658	50 346
Vote 6 - Engineering Services	239 897	288 525	289 298	283 659	236 392	236 392	246 541	250 468	262 474
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	402 156	444 483	461 878	449 396	387 200	387 200	411 473	424 167	442 041
Expenditure by Vote to be appropriated									
Vote 1 - Council	23 456	31 378	40 243	38 607	39 801	39 801	45 419	46 490	46 451
Vote 2 - Corporate Services	14 309	20 955	24 243	20 948	23 195	23 195	26 992	27 941	29 942
Vote 3 - Municipal Manager	6 573	38 032	14 624	10 947	14 583	14 583	16 552	16 779	17 920
Vote 4 - Treasury Services	23 887	18 779	45 248	31 555	32 093	32 093	34 158	34 716	36 818
Vote 5 - Development Planning & Social Security	57 526	90 664	84 660	74 265	72 477	72 477	69 867	71 260	72 867
Vote 6 - Engineering Services	351 308	359 673	345 948	208 919	200 137	200 137	213 011	213 265	224 290
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	477 059	559 480	554 966	385 241	382 285	382 285	405 999	410 450	428 288
Surplus/(Deficit) for the year	(74 903)	(114 997)	(93 088)	64 155	4 915	4 915	5 473	13 717	13 753

FS191 Setsoto - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Revenue By Source									
Property rates	28 460	33 195	33 441	39 957	35 000	35 000	38 500	42 805	47 637
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	45 332	53 457	53 965	64 046	74 973	74 973	81 000	90 720	101 606
Service charges - water revenue	27 262	20 536	24 679	30 172	37 520	37 520	39 500	43 130	47 091
Service charges - sanitation revenue	13 412	12 623	14 497	16 770	18 600	18 600	19 800	21 582	23 524
Service charges - refuse revenue	15 388	14 922	17 051	19 751	21 897	21 897	26 112	28 462	31 024
Service charges - other	287	192	154	-	-	-	250	265	273
Rental of facilities and equipment	131	88	701	822	1 421	1 421	1 264	1 390	1 474
Interest earned - external investments	2 365	2 312	2 903	1 951	1 182	1 182	1 400	1 428	1 485
Interest earned - outstanding debtors	27 280	28 484	19 389	32 440	22 000	22 000	27 000	28 620	29 765
Dividends received	-	28	30	35	35	35	35	36	42
Fines	379	470	1 428	292	155	155	101	120	125
Licences and permits	12	8	21	40	22	22	40	44	46
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	158 221	186 157	168 448	180 030	176 542	176 542	173 679	162 688	155 016
Other revenue	1 657	4 795	17 425	6 414	1 655	1 655	2 792	2 876	2 934
Gains on disposal of PPE	-	-	282	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	320 186	357 266	354 415	392 719	391 002	391 002	411 473	424 167	442 041
Expenditure By Type									
Employee related costs	96 729	128 148	133 615	146 796	148 137	148 137	159 569	169 143	179 292
Remuneration of councillors	8 020	11 082	9 405	9 536	9 536	9 536	10 354	10 975	11 634
Debt impairment	57 536	70 598	57 168	69 000	44 000	44 000	44 000	44 750	42 513
Depreciation & asset impairment	202 372	213 475	263 680	34 782	24 782	24 782	25 282	22 000	29 000
Finance charges	1 879	1 265	1 041	997	892	892	3 227	3 162	3 099
Bulk purchases	44 284	48 437	52 562	58 242	58 242	58 242	67 561	71 614	75 911
Other materials	15 263	34 823	-	-	-	-	-	-	-
Contracted services	727	-	7 259	17 162	30 535	30 535	27 629	18 574	13 574
Transfers and grants	7 894	8 133	3 877	8 728	11 480	11 480	13 180	14 498	15 368
Other expenditure	42 354	43 520	81 710	42 356	54 681	54 681	55 198	55 733	57 897
Loss on disposal of PPE	-	-	5 670	-	-	-	-	-	-
Total Expenditure	477 059	559 480	615 987	387 599	382 285	382 285	405 999	410 450	428 288
Surplus/(Deficit)	(156 872)	(202 214)	(261 573)	5 120	8 717	8 717	5 473	13 717	13 753
Transfers recognised - capital	81 970	87 217	102 500	56 677	56 677	56 677	45 155	45 335	47 852
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(74 903)	(114 997)	(159 072)	61 797	65 394	65 394	50 629	59 052	61 605
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(74 903)	(114 997)	(159 072)	61 797	65 394	65 394	50 629	59 052	61 605
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(74 903)	(114 997)	(159 072)	61 797	65 394	65 394	50 629	59 052	61 605
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(74 903)	(114 997)	(159 072)	61 797	65 394	65 394	50 629	59 052	61 605

FS191 Setsoto - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 3 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 4 - Treasury Services	-	-	-	-	-	-	-	-	-
Vote 5 - Development Planning & Social Security	-	-	-	-	-	-	-	-	-
Vote 6 - Engineering Services	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated									
Vote 1 - Council	1 765	-	38	16	10	10	50	-	-
Vote 2 - Corporate Services	-	361	9 641	556	230	230	830	-	-
Vote 3 - Municipal Manager	-	-	49	98	129	129	2 050	-	-
Vote 4 - Treasury Services	1 265	509	2 047	2 328	1 750	1 750	1 276	-	-
Vote 5 - Development Planning & Social Security	5 819	20 775	31 745	26 057	22 509	22 509	13 178	22 710	1 499
Vote 6 - Engineering Services	63 177	49 572	44 549	32 322	39 412	39 412	62 239	22 625	46 353
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	72 026	71 217	88 070	61 377	64 040	64 040	79 624	45 335	47 852
Total Capital Expenditure - Vote	72 026	71 217	88 070	61 377	64 040	64 040	79 624	45 335	47 852
Capital Expenditure - Standard									
Governance and administration	3 030	870	11 775	2 997	2 119	2 119	4 206	-	-
Executive and council	1 765	-	87	113	139	139	2 100	-	-
Budget and treasury office	1 265	509	2 047	2 328	1 750	1 750	1 276	-	-
Corporate services	-	361	9 641	556	230	230	830	-	-
Community and public safety	5 819	18 449	15 528	23 833	19 697	19 697	7 949	9 649	711
Community and social services	5 819	696	15 288	2 810	4 310	4 310	1 000	-	-
Sport and recreation	-	17 753	-	20 923	15 306	15 306	6 949	9 649	711
Public safety	-	-	9	63	-	-	-	-	-
Housing	-	-	231	38	80	80	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	19 921	2 134	1 105	30 966	7 293	7 293	37 319	5 098	45 433
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	19 921	2 134	1 105	30 966	7 293	7 293	37 319	5 098	45 433
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	43 256	49 764	59 662	3 580	34 931	34 931	30 129	30 588	1 708
Electricity	1 070	2 671	1 588	357	1 066	1 066	13 800	8 664	456
Water	20 750	35 772	25 512	944	4 275	4 275	-	-	-
Waste water management	21 436	8 994	16 113	17	26 699	26 699	11 100	8 863	464
Waste management	-	2 326	16 449	2 262	2 892	2 892	5 229	13 061	788
Other	-	-	-	-	-	-	20	-	-
Total Capital Expenditure - Standard	72 026	71 217	88 070	61 377	64 040	64 040	79 624	45 335	47 852
Funded by:									
National Government	72 026	71 217	78 332	56 677	56 677	56 677	45 155	45 335	47 852
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 026	71 217	78 332	56 677	56 677	56 677	45 155	45 335	47 852
Public contributions & donations									
Borrowing	-	-	-	-	-	-	30 000	-	-
Internally generated funds	-	-	9 738	4 700	7 363	7 363	4 468	-	-
Total Capital Funding	72 026	71 217	88 070	61 377	64 040	64 040	79 624	45 335	47 852

FS191 Setsoto - Table A6 Budgeted Financial Position

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
ASSETS									
Current assets									
Cash	6 791	10	12 598	20 000	2 000	2 000	4 035	5 201	6 800
Call investment deposits	-	18 299	-	20 000	1 500	1 500	3 107	-	-
Consumer debtors	-	49 429	59 871	66 278	115 278	115 278	70 000	65 100	60 543
Other debtors	113 118	54 652	75 914	-	5	5	70 600	71 306	69 880
Current portion of long-term receivables	4	4	1	5	-	-	2	1 800	1 730
Inventory	3 927	3 968	3 992	1 616	1 616	1 616	4 000	4 200	3 800
Total current assets	123 840	126 361	152 376	107 899	120 399	120 399	151 744	147 606	142 753
Non current assets									
Long-term receivables	5	1	-	1	1	1	-	-	-
Investments	1 957	2 207	2 599	-	-	-	2 000	1 800	1 700
Investment property	85 975	80 477	83 281	81 672	81 672	81 672	83 281	84 114	84 114
Investment in Associate	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3 687 219	3 570 457	3 451 589	3 361 772	3 425 078	3 425 078	3 560 416	3 283 875	3 357 582
Agricultural	-	-	-	-	-	-	-	-	-
Biological	-	-	-	-	-	-	-	-	-
Intangible	639	935	2 693	890	890	890	2 693	2 559	2 303
Other non-current assets	12 437	12 023	14 507	-	-	-	14 507	14 217	12 511
Total non current assets	3 788 232	3 666 100	3 554 669	3 444 335	3 507 641	3 507 641	3 662 898	3 386 564	3 458 210
TOTAL ASSETS	3 912 072	3 792 462	3 707 045	3 552 234	3 628 040	3 628 040	3 814 641	3 534 170	3 600 962
LIABILITIES									
Current liabilities									
Bank overdraft	-	1 421	-	-	-	-	-	-	-
Borrowing	369	1 123	478	420	40	40	1 270	1 245	1 232
Consumer deposits	2 168	2 241	2 282	2 400	2 400	2 400	3 000	2 900	3 100
Trade and other payables	83 884	64 320	72 612	65 246	29 246	29 246	63 510	57 660	24 180
Provisions	494	719	1 168	4 400	4 400	4 400	3 807	-	-
Total current liabilities	86 916	69 825	76 540	72 466	36 086	36 086	71 587	61 805	28 512
Non current liabilities									
Borrowing	8 420	7 303	6 826	6 805	6 805	6 805	36 348	32 779	31 796
Provisions	48 123	60 209	57 679	6 500	6 500	6 500	60 645	60 984	62 641
Total non current liabilities	56 543	67 512	64 504	13 305	13 305	13 305	96 992	93 763	94 436
TOTAL LIABILITIES	143 459	137 337	141 044	85 771	49 391	49 391	168 580	155 568	122 948
NET ASSETS	3 768 613	3 655 124	3 566 001	3 466 463	3 578 649	3 578 649	3 646 062	3 378 602	3 478 014
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	3 768 613	3 655 124	3 566 001	3 466 463	3 578 649	3 578 649	3 646 062	3 378 602	3 478 014
Reserves	-	-	-	-	-	-	-	-	-
Minorities' interests	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	3 768 613	3 655 124	3 566 001	3 466 463	3 578 649	3 578 649	3 646 062	3 378 602	3 478 014

FS191 Setsoto - Table A7 Budgeted Cash Flows

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	79 541	100 330	29 361	109 985	87 988	87 988	30 800	34 244	38 109
Service charges			85 433		-	-	133 330	147 327	162 815
Other revenue					-	-	3 055	1 527	1 615
Government - operating	238 547	186 947	271	180 030	180 030	180 030	173 679	162 688	155 016
Government - capital	-	87 217		56 677	56 677	56 677	45 155	45 335	47 852
Interest	29 645	2 312	2 903	21 415	17 132	17 132	21 650	22 893	23 809
Dividends	-	28	30	35	35	35	35	36	42
Payments									
Suppliers and employees	(241 594)	(263 902)	(316 157)	(274 092)	(274 092)	(274 092)	(340 360)	(343 684)	(349 248)
Finance charges	(1 879)	(1 265)	(1 041)	(997)	(997)	(997)	(3 227)	(3 162)	(3 099)
Transfers and Grants	-	(8 133)	(3 877)	(8 728)	(8 728)	(8 728)	(13 180)	(14 498)	(15 368)
NET CASH FROM/(USED) OPERATING ACTIVITIES	104 260	103 533	(203 076)	84 325	58 045	58 045	50 936	52 706	61 543
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-		6 379	-	-	-	-	-	-
Decrease (Increase) in non-current debtors			-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	4		-	-	-	-	-	-	-
Decrease (increase) in non-current investments	9 182		(5 670)	-	-	-	-	-	-
Payments									
Capital assets	(72 122)	(91 343)	(95 211)	(61 377)	(63 306)	(63 306)	(79 624)	(45 335)	(47 852)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(62 936)	(91 343)	(94 502)	(61 377)	(63 306)	(63 306)	(79 624)	(45 335)	(47 852)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	30 000	-	-
Increase (decrease) in consumer deposits	-	-	-	1	1	1	-	-	-
Payments									
Repayment of borrowing	(7 591)	(2 093)	(1 123)	(1 200)	(1 580)	(1 580)	(3 920)	(2 500)	(3 200)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(7 591)	(2 093)	(1 123)	(1 199)	(1 579)	(1 579)	26 080	(2 500)	(3 200)
NET INCREASE/ (DECREASE) IN CASH HELD	33 733	10 096	(298 701)	21 749	(6 840)	(6 840)	(2 607)	4 871	10 491
Cash/cash equivalents at the year begin:	(26 941)	6 791	16 887	49 489	49 489	49 489	42 649	40 041	44 912
Cash/cash equivalents at the year end:	6 791	16 887	(281 814)	71 238	42 649	42 649	40 041	44 912	55 403

FS191 Setsoto - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash and investments available									
Cash/cash equivalents at the year end	6 791	16 887	(281 814)	71 238	42 649	42 649	40 041	44 912	55 403
Other current investments > 90 days	0	0	294 412	(31 238)	(39 149)	(39 149)	(32 899)	(39 711)	(48 603)
Non current assets - Investments	1 957	2 207	2 599	-	-	-	2 000	1 800	1 700
Cash and investments available:	8 748	19 094	15 197	40 000	3 500	3 500	9 142	7 001	8 500
Application of cash and investments									
Unspent conditional transfers	16 925	6 088	4 321	-	-	-	-	-	-
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-
Other working capital requirements	(3 531)	(3 642)	(17 001)	27 403	(21 568)	(21 568)	(35 941)	(38 395)	(68 345)
Other provisions	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	13 394	2 445	(12 680)	27 403	(21 568)	(21 568)	(35 941)	(38 395)	(68 345)
Surplus(shortfall)	(4 646)	16 649	27 877	12 597	25 068	25 068	45 083	45 396	76 845

FS191 Setsoto - Table A9 Asset Management

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
CAPITAL EXPENDITURE									
Total New Assets	72 026	71 217	88 070	61 377	64 040	64 040	73 513	43 800	-
Infrastructure - Road transport	19 921	2 134	1 105	30 566	7 009	7 009	33 519	3 456	-
Infrastructure - Electricity	1 070	2 671	1 588	357	1 066	1 066	9 500	-	-
Infrastructure - Water	20 750	35 772	25 512	930	4 265	4 265	-	-	-
Infrastructure - Sanitation	21 436	8 994	16 113	-	26 690	26 690	1 600	-	-
Infrastructure - Other	-	2 326	16 449	1 262	592	592	2 002	29 584	-
Infrastructure	63 177	51 898	60 767	33 115	39 621	39 621	46 621	33 040	-
Community	5 819	17 753	15 296	23 562	19 213	19 213	6 934	10 760	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	3 030	1 566	10 007	2 400	3 705	3 705	18 957	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	2 000	2 300	1 500	1 500	1 000	-	-
Total Renewal of Existing Assets	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	19 921	2 134	1 105	30 566	7 009	7 009	33 519	3 456	-
Infrastructure - Road transport	1 070	2 671	1 588	357	1 066	1 066	9 500	-	-
Infrastructure - Electricity	20 750	35 772	25 512	930	4 265	4 265	-	-	-
Infrastructure - Water	21 436	8 994	16 113	-	26 690	26 690	1 600	-	-
Infrastructure - Sanitation	-	2 326	16 449	1 262	592	592	2 002	29 584	-
Infrastructure - Other	63 177	51 898	60 767	33 115	39 621	39 621	46 621	33 040	-
Infrastructure	5 819	17 753	15 296	23 562	19 213	19 213	6 934	10 760	-
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	3 030	1 566	10 007	2 400	3 705	3 705	18 957	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	2 000	2 300	1 500	1 500	1 000	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	72 026	71 217	88 070	61 377	64 040	64 040	73 513	43 800	-
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport									
Infrastructure - Electricity									
Infrastructure - Water									
Infrastructure - Sanitation									
Infrastructure - Other	3 687 219	3 570 457							
Infrastructure	3 687 219	3 570 457	-	-	-	-	-	-	-
Community									
Heritage assets	85 975	80 477	83 281	81 672	81 672	81 672	83 281	84 114	84 114
Investment properties									
Other assets	-	-	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	639	935	2 693	890	890	890	2 693	2 559	2 303
Intangibles									
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	3 773 833	3 651 870	85 974	82 562	82 562	82 562	85 974	86 673	86 417
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	202 372	213 475	263 680	34 782	24 782	24 782	25 282	22 000	29 000
Repairs and Maintenance by Asset Class	15 263	31 608	19 996	16 902	24 881	24 881	23 426	-	24 598
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	15 263	31 608	19 996	16 902	24 881	24 881	23 426	-	24 598
TOTAL EXPENDITURE OTHER ITEMS	217 635	245 083	283 676	51 684	49 663	49 663	48 709	22 000	53 598
Renewal of Existing Assets as % of total capex	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Renewal of Existing Assets as % of deprecn"	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M as a % of PPE	0,4%	0,9%	0,6%	0,5%	0,7%	0,7%	0,7%	0,0%	0,7%
Renewal and R&M as a % of PPE	0,0%	1,0%	23,0%	20,0%	30,0%	30,0%	27,0%	0,0%	28,0%

FS191 Setsoto - Table A10 Basic service delivery measurement

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets									
Water:									
Piped water inside dwelling	3 655	3 655	3 655	3 655			10 578	10 578	10 578
Piped water inside yard (but not in dwelling)	9 138	9 138	9 138	9 138			20 010	20 010	20 010
Using public tap (at least min.service level)	8 224	8 224	8 224	8 224			8 224	8 224	8 224
Other water supply (at least min.service level)									
<i>Minimum Service Level and Above sub-total</i>	21 017	21 017	21 017	21 017	-	-	38 812	38 812	38 812
Using public tap (< min.service level)	4 567	4 567	4 567	4 567					
Other water supply (< min.service level)									
No water supply	916	916	916	916			640	640	640
<i>Below Minimum Service Level sub-total</i>	5 483	5 483	5 483	5 483	-	-	640	640	640
Total number of households	26 500	26 500	26 500	26 500	-	-	39 452	39 452	39 452
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	9 710	9 710	9 710	9 710			19 067	19 067	19 067
Flush toilet (with septic tank)							1 482	1 482	1 482
Chemical toilet							168	168	168
Pit toilet (ventilated)	1 316	1 316	1 316	1 316			1 550	1 550	1 550
Other toilet provisions (> min.service level)									
<i>Minimum Service Level and Above sub-total</i>	11 026	11 026	11 026	11 026	-	-	22 267	22 267	22 267
Bucket toilet	10 526	10 526	10 526	10 526			7 849	7 849	7 849
Other toilet provisions (< min.service level)									
No toilet provisions	3 948	3 948	3 948	3 948			1 381	1 381	1 381
<i>Below Minimum Service Level sub-total</i>	14 474	14 474	14 474	14 474	-	-	9 230	9 230	9 230
Total number of households	25 500	25 500	25 500	25 500	-	-	31 497	31 497	31 497
Energy:									
Electricity (at least min.service level)	24 300	24 300	24 300	24 300			25 515	26 791	28 130
Electricity - prepaid (min.service level)									
<i>Minimum Service Level and Above sub-total</i>	24 300	24 300	24 300	24 300	-	-	25 515	26 791	28 130
Electricity (< min.service level)									
Electricity - prepaid (< min. service level)									
Other energy sources									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	24 300	24 300	24 300	24 300	-	-	25 515	26 791	28 130
Refuse:									
Removed at least once a week	7 000	7 000	7 000	7 000			18 528	18 528	18 528
<i>Minimum Service Level and Above sub-total</i>	7 000	7 000	7 000	7 000	-	-	18 528	18 528	18 528
Removed less frequently than once a week	20 000	20 000	20 000	20 000			842	842	842
Using communal refuse dump							808	808	808
Using own refuse dump							10 948	10 948	10 948
Other rubbish disposal							236	236	236
No rubbish disposal							2 324	2 324	2 324
<i>Below Minimum Service Level sub-total</i>	20 000	20 000	20 000	20 000	-	-	15 158	15 158	15 158
Total number of households	27 000	27 000	27 000	27 000	-	-	33 686	33 686	33 686

FS191 Setsoto - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
REVENUE ITEMS:									
Property rates									
Total Property Rates	28 460	33 195	33 441	39 957	47 000	47 000	50 500	55 045	59 999
less Revenue Foregone					12 000	12 000	12 000	12 240	12 362
Net Property Rates	28 460	33 195	33 441	39 957	35 000	35 000	38 500	42 805	47 637
Service charges - electricity revenue									
Total Service charges - electricity revenue	45 332	53 457	53 965	64 046	74 973	74 973	81 000	90 720	101 606
less Revenue Foregone									
Net Service charges - electricity revenue	45 332	53 457	53 965	64 046	74 973	74 973	81 000	90 720	101 606
Service charges - water revenue									
Total Service charges - water revenue	27 262	20 536	24 679	30 172	39 677	39 677	42 000	45 780	49 900
less Revenue Foregone					2 156	2 156	2 500	2 650	2 809
Net Service charges - water revenue	27 262	20 536	24 679	30 172	37 520	37 520	39 500	43 130	47 091
Service charges - sanitation revenue									
Total Service charges - sanitation revenue	13 412	12 623	14 497	16 770	18 600	18 600	19 800	21 582	23 524
less Revenue Foregone									
Net Service charges - sanitation revenue	13 412	12 623	14 497	16 770	18 600	18 600	19 800	21 582	23 524
Service charges - refuse revenue									
Total refuse removal revenue	15 388	14 922	17 051	19 751	21 897	21 897	26 112	28 462	31 024
Total landfill revenue					-	-			
less Revenue Foregone					-	-			
Net Service charges - refuse revenue	15 388	14 922	17 051	19 751	21 897	21 897	26 112	28 462	31 024
Other Revenue by source									
Other services charges		192							
Sale of land	20	27	282						
Other grants and subsidies received									
Other income	1 637	4 576	17 144	6 414	1 655	1 655	2 792	2 876	2 934
Total 'Other' Revenue	1 657	4 795	17 425	6 414	1 655	1 655	2 792	2 876	2 934
EXPENDITURE ITEMS:									
Employee related costs									
Basic Salaries and Wages	60 972	73 018	80 736	87 774	96 696	96 696	101 786	107 893	114 367
Pension and UIF Contributions	10 445	11 985	860	15 789	15 876	15 876	17 048	18 071	19 155
Medical Aid Contributions	9 231	18 007	14 002	8 545	9 371	9 371	10 544	11 177	11 847
Overtime	3 980	5 039	6 139	5 722	2 808	2 808	49	52	55
Performance Bonus	4 151	4 838	5 738	8 757	7 578	7 578	7 854	8 325	8 825
Motor Vehicle Allowance	5 365	6 008	7 360	8 074	7 019	7 019	18 088	19 173	20 324
Cellphone Allowance	207	234	312	345	350	350	-	-	-
Housing Allowances	-	311	343	356	359	359	-	-	-
Other benefits and allowances	827	1 506	16 269	1 456	3 303	3 303	-	-	-
Payments in lieu of leave		5 324	204	4 967	2 376	2 376	2 000	2 120	2 247
Long service awards	1 551	1 877	1 652	5 010	2 400	2 400	2 200	2 332	2 472
Post-retirement benefit obligations					-	-	-	-	-
sub-total	96 729	128 148	133 615	146 796	148 137	148 137	159 569	169 143	179 292
Less: Employees costs capitalised to PPE									
Total Employee related costs	96 729	128 148	133 615	146 796	148 137	148 137	159 569	169 143	179 292
Contributions recognised - capital									
List contributions by contract									
Total Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment									
Depreciation of Property, Plant & Equipment	202 372	213 475	263 680	220 112	276 864	276 864	276 864	220 000	259 000
Lease amortisation					-	-	-	-	-
Capital asset impairment					-	-	-	-	-
Depreciation resulting from revaluation of PPE				185 330	252 082	252 082	251 582	198 000	230 000
Total Depreciation & asset impairment	202 372	213 475	263 680	34 782	24 782	24 782	25 282	22 000	29 000
Bulk purchases									
Electricity Bulk Purchases	44 284	48 437	52 562	58 242	58 242	58 242	67 561	71 614	75 911
Water Bulk Purchases							-	-	-

Total bulk purchases	44 284	48 437	52 562	58 242	58 242	58 242	67 561	71 614	75 911
Transfers and grants									
Cash transfers and grants	7 894	8 133	3 877	8 728	11 480	11 480	13 180	14 498	15 368
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-
Total transfers and grants	7 894	8 133	3 877	8 728	11 480	11 480	13 180	14 498	15 368
Contracted services									
Specialised Services	727	-	7 259	13 662	27 034	27 034	26 129	16 984	11 888
Insurance				3 500	3 501	3 501	1 500	1 590	1 685
sub-total	727	-	7 259	17 162	30 535	30 535	27 629	18 574	13 574
Allocations to organs of state:									
Electricity									
Water									
Sanitation									
Other									
Total contracted services	727	-	7 259	17 162	30 535	30 535	27 629	18 574	13 574
Other Expenditure By Type									
Collection costs			764		-				
Contributions to 'other' provisions					-				
Consultant fees	7 523				-				
Audit fees	3 612		31		4 500	4 500			
General expenses	2 083	11 911	60 920	37 915	25 300	25 300	31 771	31 136	32 070
Fuel and oil	3 365			3 000					
Insurance	6 276								
Telephone costs	4 233			1 442					
Repairs and maintenance	15 263	31 608	19 996		24 881	24 881	23 426	24 598	25 828
Total 'Other' Expenditure	42 354	43 520	81 710	42 356	54 681	54 681	55 198	55 733	57 897

by Expenditure Item									
Employee related costs									
Other materials									
Contracted Services									
Other Expenditure	15 263	31 608	19 996	16 902	24 881	24 881	23 426	-	24 598
Total Repairs and Maintenance Expenditure	15 263	31 608	19 996	16 902	24 881	24 881	23 426	-	24 598

FS191 Setsoto - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
ASSETS									
Call investment deposits									
Call deposits < 90 days		18 299	-				3 107	-	-
Other current investments > 90 days	-			20 000	1 500	1 500	-	-	-
Total Call investment deposits	-	18 299	-	20 000	1 500	1 500	3 107	-	-
Consumer debtors									
Consumer debtors	-	49 429	59 871	425 465	449 465	449 465	90 000	83 700	77 841
Less: Provision for debt impairment	-	-		(359 187)	(334 187)	(334 187)	(20 000)	(18 600)	(17 298)
Total Consumer debtors	-	49 429	59 871	66 278	115 278	115 278	70 000	65 100	60 543
Debt impairment provision									
Balance at the beginning of the year	220 975	245 428		290 187	290 187	290 187	-		
Contributions to the provision	48 683		57 168	69 000	44 000	44 000	44 000	44 750	42 513
Bad debts written off	(24 230)	(8 569)			-	-	-		
Balance at end of year	245 428	236 859	57 168	359 187	334 187	334 187	44 000	44 750	42 513
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	3 887 227	3 570 457	3 654 278	3 361 772	3 449 860	3 449 860	3 771 213	3 492 625	3 583 356
Leases recognised as PPE	-				-	-			
Less: Accumulated depreciation	200 008	-	202 689	-	24 782	24 782	210 797	208 750	225 774
Total Property, plant and equipment (PPE)	3 687 219	3 570 457	3 451 589	3 361 772	3 425 078	3 425 078	3 560 416	3 283 875	3 357 582
LIABILITIES									
Current liabilities - Borrowing									
Short term loans (other than bank overdraft)									
Current portion of long-term liabilities	369	1 123	478	420	40	40	1 270	1 245	1 232
Total Current liabilities - Borrowing	369	1 123	478	420	40	40	1 270	1 245	1 232
Trade and other payables									
Trade and other creditors	52 847	58 233	68 291	62 000	26 000	26 000	63 510	57 660	24 180
Unspent conditional transfers	16 925	6 088	4 321	-	-	-	-	-	-
VAT	14 113	-	-	3 246	3 246	3 246	-	-	-
Total Trade and other payables	83 884	64 320	72 612	65 246	29 246	29 246	63 510	57 660	24 180
Non current liabilities - Borrowing									
Borrowing	7 723	7 303	6 826	6 805	6 805	6 805	36 348	32 779	31 796
Finance leases (including PPP asset element)	698	-	-				-	-	-
Total Non current liabilities - Borrowing	8 420	7 303	6 826	6 805	6 805	6 805	36 348	32 779	31 796
Provisions - non-current									
Retirement benefits	39 186	-	41 185	6 500	6 500	6 500	43 656	43 656	44 966
List other major provision items									
Refuse landfill site rehabilitation									
Other	8 937	60 209	16 494	-	-	-	16 989	17 328	17 675
Total Provisions - non-current	48 123	60 209	57 679	6 500	6 500	6 500	60 645	60 984	62 641
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	2 202 799	3 644 106	114 290	3 404 666	3 578 649	3 578 649	3 595 433	3 328 592	3 426 213
GRAP adjustments									
Restated balance	2 202 799	3 644 106	114 290	3 404 666	3 578 649	3 578 649	3 595 433	3 328 592	3 426 213
Surplus/(Deficit)	(74 903)	(114 997)	(159 072)	61 797	65 394	65 394	50 629	59 052	61 605
Appropriations to Reserves									
Transfers from Reserves									
Depreciation offsets									
Other adjustments									
Accumulated Surplus/(Deficit)	2 127 896	3 529 109	(44 782)	3 466 463	3 644 043	3 644 043	3 646 062	3 387 644	3 487 818
Reserves									
Housing Development Fund									
Capital replacement									
Self-insurance									
Other reserves									
Revaluation									
Total Reserves	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2 127 896	3 529 109	(44 782)	3 466 463	3 644 043	3 644 043	3 646 062	3 387 644	3 487 818

Total capital expenditure includes expenditure on nationally significant priorities:

FS191 Setsoto - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Infrastructure and Service Delivery	Water, Sanitation, Electricity, Refuse. Roads & Storm water		266 803	315 323	323 363	320 882	333 920	333 920	338 207	342 849	358 967
Local Economic Development	Sports & Recreation, parks,		7 402	1 194	6 580	1 528	73	73	94	101	107
Organisational Development and Transformation	Workplace skills Plan, skills audit, employee wellness plan & organisational review		9 363	1 866	3 434	1 273	902	902	921	976	1 035
Financial Viability and Management	Valuation roll, Revenue collection, policies review		63 301	67 145	57 486	77 047	59 819	59 819	69 308	74 514	80 971
Good Governance and Public Participation	Internal reports, develop & translation of policies & by-laws, council support, procurement of equipment & material, upgrading of buildings, implementaion of file server, upgrade of network switches, IDP steering committee		55 287	58 955	71 014	48 666	50 113	50 113	48 099	51 061	48 814
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			402 156	444 483	461 878	449 396	444 827	444 827	456 628	469 502	489 893

FS191 Setsoto - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Infrastructure and Service Delivery	Water, Sanitation, Electricity, Refuse, Roads & Storm water		350 992	397 288	385 208	244 737	245 422	245 422	253 782	254 973	266 668
Local Economic Development	Sports & Recreation, parks, waste management		37 243	46 916		31 136	18 933	18 933	13 720	13 907	14 171
Organisational Development and Transformation	Workplace skills Plan, skills audit, employee wellness plan & organisational review		34 909	27 087		30 617	23 195	23 195	26 992	27 941	29 942
Financial Viability and Management	Valuation roll, Revenue collection, policies review		23 887	18 779	45 248	31 555	32 093	32 093	34 158	34 716	36 818
Good Governance and Public Participation	Internal reports, develop & translation of policies & by-laws, council support, procurement of equipment &		30 028	69 410	54 867	49 554	62 643	62 643	77 347	78 913	80 689
Allocations to other priorities											
Total Expenditure			477 059	559 480	485 323	387 599	382 285	382 285	405 999	410 450	428 288

FS191 Setsoto - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Infrastructure and Service Delivery	Water, Sanitation, Electricity, Refuse, Roads & Storm water	A	63 177	51 898	61 005	32 285	42 304	42 304	68 468	35 686	47 141
Local Economic Development	Sports & Recreation, parks, waste management	B	5 819	18 449	15 281	26 057	15 759	15 759	6 949	9 649	711
Organisational Development and Transformation	Workplace skills Plan, skills audit, employee wellness plan & organisational review	C		361	9 641	593	230	230	830	-	-
Financial Viability and Management	Valuation roll, Revenue collection, policies review	D	1 265	509	2 047	2 328	1 750	1 750	1 276	-	-
Good Governance and Public Participation	Internal reports, develop & translation of policies & by-laws, council support, procurement of equipment &	E	1 765		96	113	3 996	3 996	2 100	-	-
		F									
		G									
		H									
		I									
		J									
		K									
		L									
		M									
		N									
		O									
		P									
Allocations to other priorities											
Total Capital Expenditure			72 026	71 217	88 070	61 377	64 040	64 040	79 624	45 335	47 852

FS191 Setsoto - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2,0%	0,6%	0,4%	0,6%	0,6%	0,6%	1,8%	1,4%	1,5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5,8%	2,0%	1,2%	1,0%	1,2%	1,2%	3,0%	2,2%	2,2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	87,0%	0,0%	0,0%
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity										
Current Ratio	Current assets/current liabilities	1,4	1,8	2,0	1,5	3,3	3,3	2,1	2,4	5,0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1,4	1,8	2,0	1,5	3,3	3,3	2,1	2,4	5,0
Liquidity Ratio	Monetary Assets/Current Liabilities	0,1	0,3	0,2	0,6	0,1	0,1	0,1	0,1	0,2
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		61,1%	74,4%	79,8%	64,4%	46,8%	0,0%	80,0%	80,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		61,1%	74,4%	79,8%	64,4%	46,8%	46,8%	80,0%	80,0%	80,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	35,3%	29,1%	38,3%	16,9%	29,5%	29,5%	34,2%	32,6%	29,9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))									
Creditors to Cash and Investments		778,2%	344,8%	-24,2%	87,0%	61,0%	61,0%	158,6%	128,4%	43,6%
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kW)									
	Total Cost of Losses (Rand '000)									
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated									
	Total Volume Losses (kt)									
Employee costs	Total Cost of Losses (Rand '000)									
	% Volume (units purchased and generated less units sold)/units purchased and generated									
Employee costs	Employee costs/(Total Revenue - capital revenue)	30,2%	35,9%	37,7%	37,4%	37,9%	37,9%	38,8%	39,9%	40,6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32,7%	39,0%	0,0%	39,9%	0,0%	0,0%	0,0%	0,0%	0,0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4,8%	8,8%	5,6%	4,3%	6,4%	6,4%	5,7%	0,0%	5,6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	63,8%	60,1%	74,7%	9,1%	6,6%	6,6%	6,9%	5,9%	7,3%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	36,8	42,5	8,2	11,4	11,4	11,4	9,4	9,7	10,6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	86,8%	77,1%	94,0%	38,6%	60,9%	60,9%	68,1%	60,5%	52,3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,4	0,7	(11,4)	2,6	1,6	1,6	1,4	1,5	1,8

FS191 Setsoto - Supporting Table SA12a Property rates by category (current year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2014/15																
Valuation:																
No. of properties	25 345	161	540	2 817	149	852	56								91	
No. of sectional title property values	5															
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations																
Supplementary valuation (Rm)																
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation (select)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Frequency of valuation (select)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)	Market	Market	Market	Market	Dep.Replace	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Is balance rated by uniform rate/variable rate?	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)																
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15,000 threshold (Rm)	380															35
Valuation reductions-public worship (Rm)																
Valuation reductions-other (Rm)																
Total valuation reductions:																
Total value used for rating (Rm)	1 730	103	267	1 138	128	75	7									35
Total land value (Rm)																
Total value of improvements (Rm)																
Total market value (Rm)	1 730	103	267	1 138	128	75	7									35
Rating:																
Average rate	0,009011	0,018020	0,018020	0,002176	0,018020		0,018020									
Rate revenue budget (R '000)	12 621	2 539	4 839	3 253	3 313		245									
Rate revenue expected to collect (R'000)	11 432	1 574	4 026	2 209	2 054		152									
Expected cash collection rate (%)	62,0%	62,0%	62,0%	62,0%	62,0%		62,0%									
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)																
Rebates, exemptions - pensioners (R'000)																
Rebates, exemptions - bona fide farm. (R'000)																
Rebates, exemptions - other (R'000)																
Phase-in reductions/discounts (R'000)																
Total rebates, exemptns, reductns, discs (R'000)																

FS191 Setsoto - Supporting Table SA14 Household bills

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Rand/cent										
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	280,46	296,33	325,96	343,57				362,12	398,33	
Electricity: Basic levy	216,71	240,55	257,39	308,87				370,64	400,29	
Electricity: Consumption	608,00	674,50	721,72	866,06				1 039,27	1 122,41	
Water: Basic levy	58,59	61,52	73,82	84,90				97,63	107,40	
Water: Consumption	87,60	91,80	110,16	126,68				145,69	160,26	
Sanitation	49,36	49,36	56,76	65,28				75,07	82,58	
Refuse removal	60,03	60,03	69,03	79,39				91,30	100,43	
Other										
sub-total	1 360,75	1 474,09	1 614,85	1 874,74	-	-	16,4%	2 181,71	2 371,69	-
VAT on Services										
Total large household bill:	1 360,75	1 474,09	1 614,85	1 874,74	-	-	16,4%	2 181,71	2 371,69	-
% increase/decrease		8,3%	9,5%	16,1%	(100,0%)	-	-	-	8,7%	(100,0%)
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates										
Electricity: Basic levy										
Electricity: Consumption										
Water: Basic levy										
Water: Consumption	52,73	58,59	61,52	73,82	73,82	73,82		84,90	97,63	107,40
Sanitation				-	-	-		-	-	-
Refuse removal	44,42	49,36	49,36	61,70	61,70	61,70		65,03	68,54	75,40
Other	54,03	60,03	60,03	75,04	75,04	75,04		79,09	83,36	91,70
sub-total	151,18	167,98	170,91	210,56	210,56	210,56	8,8%	229,02	249,54	274,49
VAT on Services	21,17	23,52	23,93	29,48	29,48	29,48		32,06	34,94	38,43
Total small household bill:	172,35	191,50	194,84	240,04	240,04	240,04	8,8%	261,08	284,47	312,92
% increase/decrease		11,1%	1,7%	23,2%	-	-	8,8%	8,8%	9,0%	10,0%
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates										
Electricity: Basic levy			33,00							
Electricity: Consumption										
Water: Basic levy	15,60	15,60	15,60	73,82	73,82	73,82	#NAME?	92,67	98,23	104,12
Water: Consumption				-	-	-		-	-	-
Sanitation	44,42	49,36	56,30	61,70	61,70	61,70	#NAME?	71,23	75,50	80,03
Refuse removal	54,03	60,03	56,30	75,04	75,04	75,04	#NAME?	71,23	75,50	80,03
Other										
sub-total	114,05	124,99	161,20	210,56	210,56	210,56	11,7%	235,13	249,24	264,19
VAT on Services				29,48	29,48	29,48	#NAME?	32,92	34,89	36,99
Total small household bill:	114,05	124,99	161,20	240,04	240,04	240,04	11,7%	268,05	284,13	301,18
% increase/decrease		9,6%	29,0%	48,9%	-	-	11,7%	11,7%	6,0%	6,0%

FS191 Setsoto - Supporting Table SA15 Investment particulars by type

Investment type	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Parent municipality									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	1 957	20 506	2 599	20 000	1 500	1 500	2 000	1 800	1 700
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Municipal Bonds									
Municipality sub-total	1 957	20 506	2 599	20 000	1 500	1 500	2 000	1 800	1 700
Entities									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank									
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Entities sub-total	-	-	-	-	-	-	-	-	-
Consolidated total:	1 957	20 506	2 599	20 000	1 500	1 500	2 000	1 800	1 700

FS191 Setsoto - Supporting Table SA18 Transfers and grant receipts

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	150 115	168 858	169 209	173 530	173 530	173 530	173 179	162 688	155 016
Local Government Equitable Share	147 875	165 468	165 019	165 381	165 381	165 381	166 309	157 720	149 764
Finance Management	1 450	1 500	1 550	1 600	1 600	1 600	1 600	1 625	1 700
Municipal Systems Improvement	790	800	890	934	934	934	930	957	1 033
EPWP Incentive		1 090	1 750	2 632	2 632	2 632	2 042		
					-	-			
					-	-			
MIG Operating Grant				2 983	2 983	2 983	2 298	2 386	2 519
Provincial Government:	-	-	-	-	-	-	-	-	-
MIG Operating Grant									
District Municipality: <i>[insert description]</i>	-	-	-	-	-	-	-	-	-
Other grant providers: <i>Other</i>	-	-	23 139	6 500	-	-	-	-	-
			23 139	6 500					
Total Operating Transfers and Grants	150 115	168 858	192 348	180 030	173 530	173 530	173 179	162 688	155 016
Capital Transfers and Grants									
National Government:	-	-	-	56 677	56 677	56 677	45 155	45 335	47 852
Municipal Infrastructure Grant (MIG)				56 677	56 677	56 677	43 655	45 335	47 852
Integrated National Energy Grant							1 500		
Provincial Government: <i>Other capital transfers/grants [insert description]</i>	-	-	-	-	-	-	-	-	-
District Municipality: <i>[insert description]</i>	-	-	-	-	-	-	-	-	-
Other grant providers: <i>Other</i>	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	-	-	-	56 677	56 677	56 677	45 155	45 335	47 852
TOTAL RECEIPTS OF TRANSFERS & GRANTS	150 115	168 858	192 348	236 707	230 207	230 207	218 334	208 023	202 867

FS191 Setsoto - Supporting Table SA19 Expenditure on transfers and grant programme

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	150 115	-	-	173 530	173 530	173 530	173 179	162 688	155 016
Local Government Equitable Share	147 875			165 381	165 381	165 381	166 309	157 720	149 764
Finance Management	1 450			1 600	1 600	1 600	1 600	1 625	1 700
Municipal Systems Improvement	790			934	934	934	930	957	1 033
EPWP Incentive				2 632	2 632	2 632	2 042	-	-
MIG Operating Grant				2 983	2 983	2 983	2 298	2 386	2 519
Provincial Government:	-	-	-	-	-	-	-	-	-
MIG Operating Grant									
District Municipality: <i>[insert description]</i>	-	-	-	-	-	-	-	-	-
Other grant providers: <i>Other</i>	-	-	-	6 500	-	-	-	-	-
				6 500					
Total operating expenditure of Transfers and Grants:	150 115	-	-	180 030	173 530	173 530	173 179	162 688	155 016
Capital expenditure of Transfers and Grants									
National Government:	-	-	-	56 677	56 677	56 677	43 655	45 335	47 852
Municipal Infrastructure Grant (MIG)				56 677	56 677	56 677	43 655	45 335	47 852
Integrated National Energy Grant									
Provincial Government: Other capital transfers/grants <i>[insert description]</i>	-	-	-	-	-	-	-	-	-
District Municipality: <i>[insert description]</i>	-	-	-	-	-	-	-	-	-
Other grant providers: <i>Other</i>	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	-	-	-	56 677	56 677	56 677	43 655	45 335	47 852
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	150 115	-	-	236 707	230 207	230 207	216 834	208 023	202 867

FS191 Setsoto - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
Revenue By Source															
Property rates	3 208	3 208	3 208	3 208	3 208	3 208	3 208	3 208	3 208	3 208	3 208	3 208	38 500	42 805	47 637
Property rates - penalties & collection charges													-	-	-
Service charges - electricity revenue	7 200	6 900	6 858	6 558	6 458	6 120	6 066	5 623	5 833	6 450	6 522	10 410	81 000	90 720	101 606
Service charges - water revenue	2 800	2 900	2 950	2 700	2 999	3 100	4 892	3 892	3 300	3 200	3 292	3 474	39 500	43 130	47 091
Service charges - sanitation revenue	1 650	1 650	1 650	1 650	1 650	1 650	1 650	1 650	1 650	1 650	1 650	1 650	19 800	21 582	23 524
Service charges - refuse revenue	2 176	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	3 936	26 112	28 462	31 024
Service charges - other	21	21	21	21	21	21	21	21	21	21	21	21	250	265	273
Rental of facilities and equipment	105	105	105	105	105	105	105	105	105	105	105	105	1 264	1 390	1 474
Interest earned - external investments	117	117	117	117	117	117	117	117	117	117	117	117	1 400	1 428	1 485
Interest earned - outstanding debtors	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	27 000	28 620	29 765
Dividends received		35											35	36	42
Fines	8	10	10	14	9	-	10	-	7	-	17	13	101	120	125
Licences and permits	40												40	44	46
Agency services													-	-	-
Transfers recognised - operational	67 292	1 745			55 993				48 648				173 679	162 688	155 016
Other revenue	233	233	233	233	233	233	233	233	233	233	233	233	2 792	2 876	2 934
Gains on disposal of PPE													-	-	-
Total Revenue (excluding capital transfers and contri	87 101	21 174	19 403	18 857	75 044	18 804	20 552	19 099	67 373	19 234	19 415	25 417	411 473	424 167	442 041
Expenditure By Type															
Employee related costs	13 297	13 297	13 297	13 297	13 297	13 297	13 297	13 297	13 297	13 297	13 297	13 297	159 569	169 143	179 292
Remuneration of councillors	863	863	863	863	863	953	953	953	953	953	953	323	10 354	10 975	11 634
Debt impairment	3 667	3 667	3 667	3 667	3 667	3 667	3 667	3 667	3 667	3 667	3 667	3 667	44 000	44 750	42 513
Depreciation & asset impairment	2 107	2 107	2 107	2 107	2 107	2 107	2 107	2 107	2 107	2 107	2 107	2 107	25 282	22 000	29 000
Finance charges	269	269	269	269	269	269	269	269	269	269	269	269	3 227	3 162	3 099
Bulk purchases	6 500	6 550	6 500	4 630	4 330	4 630	4 530	5 130	5 930	6 630	6 530	5 669	67 561	71 614	75 911
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 307	2 907	2 506	2 207	2 107	1 906	1 807	1 707	1 607	1 507	1 307	4 757	27 629	18 574	13 574
Transfers and grants	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	13 180	14 498	15 368
Other expenditure	4 600	4 487	4 487	4 487	4 487	4 487	4 487	4 487	4 487	4 487	4 487	5 729	55 198	55 733	57 897
Loss on disposal of PPE													-	-	-
Total Expenditure	35 708	35 245	34 795	32 625	32 225	32 414	32 215	32 715	33 415	34 015	33 715	36 916	405 999	410 450	428 288
Surplus/(Deficit)	51 393	(14 071)	(15 392)	(13 768)	42 820	(13 610)	(11 662)	(13 616)	33 958	(14 780)	(14 300)	(11 499)	5 473	13 717	13 753
Transfers recognised - capital	9 191				19 714				14 751			1 500	45 155	45 335	47 852
Contributions recognised - capital													-	-	-
Contributed assets													-	-	-
Surplus/(Deficit) after capital transfers & contributions	60 584	(14 071)	(15 392)	(13 768)	62 534	(13 610)	(11 662)	(13 616)	48 709	(14 780)	(14 300)	(9 999)	50 629	59 052	61 605
Taxation													-	-	-
Attributable to minorities													-	-	-
Share of surplus/ (deficit) of associate													-	-	-
Surplus/(Deficit)	60 584	(14 071)	(15 392)	(13 768)	62 534	(13 610)	(11 662)	(13 616)	48 709	(14 780)	(14 300)	(9 999)	50 629	59 052	61 605

FS191 Setsoto - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
Revenue by Vote															
Vote 1 - Council	9 388				11 199				5 252			18 120	43 958	46 913	44 593
Vote 2 - Corporate Services	869	233	233	233	233	233	233	233	233	233	233	(2 275)	921	976	1 035
Vote 3 - Municipal Manager	70	1 745	-	-	560	-	-	-	906	-	-	-	3 280	2 638	2 622
Vote 4 - Treasury Services	7 175	5 610	5 575	5 575	5 575	5 575	5 575	5 575	5 575	5 575	5 575	6 348	69 308	74 514	80 971
Vote 5 - Development Planning & Social Security	17 373	2 115	2 116	2 120	18 353	2 105	2 116	2 105	20 732	2 105	2 123	(25 898)	47 466	48 658	50 346
Vote 6 - Engineering Services	52 051	11 471	11 479	10 929	39 125	10 891	12 629	11 186	34 675	11 321	11 484	29 298	246 541	250 468	262 474
Vote 7 - [NAME OF VOTE 7]												-	-	-	-
Vote 8 - [NAME OF VOTE 8]												-	-	-	-
Vote 9 - [NAME OF VOTE 9]												-	-	-	-
Vote 10 - [NAME OF VOTE 10]												-	-	-	-
Vote 11 - [NAME OF VOTE 11]												-	-	-	-
Vote 12 - [NAME OF VOTE 12]												-	-	-	-
Vote 13 - [NAME OF VOTE 13]												-	-	-	-
Vote 14 - [NAME OF VOTE 14]												-	-	-	-
Vote 15 - [NAME OF VOTE 15]												-	-	-	-
Total Revenue by Vote	86 925	21 174	19 403	18 857	75 044	18 804	20 552	19 099	67 373	19 234	19 415	25 593	411 473	424 167	442 041
Expenditure by Vote to be appropriated															
Vote 1 - Council	4 004	3 965	3 914	3 670	3 625	3 647	3 624	3 680	3 759	3 827	3 793	3 909	45 419	46 490	46 451
Vote 2 - Corporate Services	2 385	2 361	2 331	2 186	2 159	2 172	2 158	2 192	2 239	2 279	2 259	2 271	26 992	27 941	29 942
Vote 3 - Municipal Manager	1 459	1 445	1 427	1 338	1 321	1 329	1 321	1 341	1 370	1 395	1 382	1 425	16 552	16 779	17 920
Vote 4 - Treasury Services	3 026	2 996	2 958	2 773	2 739	2 755	2 738	2 781	2 840	2 891	2 866	2 796	34 158	34 716	36 818
Vote 5 - Development Planning & Social Security	6 165	6 104	6 026	5 651	5 581	5 614	5 580	5 666	5 787	5 891	5 839	5 962	69 867	71 260	72 867
Vote 6 - Engineering Services	18 556	18 373	18 139	17 007	16 799	16 898	16 793	17 054	17 419	17 732	17 575	20 667	213 011	213 265	224 290
Vote 7 - [NAME OF VOTE 7]												-	-	-	-
Vote 8 - [NAME OF VOTE 8]												-	-	-	-
Vote 9 - [NAME OF VOTE 9]												-	-	-	-
Vote 10 - [NAME OF VOTE 10]												-	-	-	-
Vote 11 - [NAME OF VOTE 11]												-	-	-	-
Vote 12 - [NAME OF VOTE 12]												-	-	-	-
Vote 13 - [NAME OF VOTE 13]												-	-	-	-
Vote 14 - [NAME OF VOTE 14]												-	-	-	-
Vote 15 - [NAME OF VOTE 15]												-	-	-	-
Total Expenditure by Vote	35 595	35 245	34 795	32 625	32 225	32 414	32 215	32 715	33 415	34 015	33 715	37 029	405 999	410 450	428 288
Surplus/(Deficit) before assoc.	51 330	(14 071)	(15 392)	(13 768)	42 820	(13 610)	(11 662)	(13 616)	33 958	(14 780)	(14 300)	(11 436)	5 473	13 717	13 753
Taxation												-	-	-	-
Attributable to minorities												-	-	-	-
Share of surplus/ (deficit) of associate												-	-	-	-
Surplus/(Deficit)	51 330	(14 071)	(15 392)	(13 768)	42 820	(13 610)	(11 662)	(13 616)	33 958	(14 780)	(14 300)	(11 436)	5 473	13 717	13 753

FS191 Setsoto - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
Revenue - Standard															
<i>Governance and administration</i>	16 696	7 488	5 709	5 709	16 907	5 709	5 709	5 709	10 960	5 709	5 709	26 136	118 148	126 431	130 694
Executive and council	9 388	1 745	-	-	11 199	-	-	-	5 252	-	-	19 655	47 238	49 550	47 215
Budget and treasury office	7 175	5 610	5 575	5 575	5 575	5 575	5 575	5 575	5 575	5 575	5 575	6 348	69 308	74 514	80 971
Corporate services	134	134	134	134	134	134	134	134	134	134	134	134	1 602	2 367	2 509
<i>Community and public safety</i>	132	134	134	138	133	124	134	124	131	124	141	216	1 668	1 697	1 796
Community and social services	36	36	36	36	36	36	36	36	36	36	36	36	434	460	487
Sport and recreation	5	5	5	5	5	5	5	5	5	5	5	5	54	57	61
Public safety	8	10	10	14	9	-	10	-	7	-	17	92	180	120	125
Housing	83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 060	1 124
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	10 113	-	-	-	10 113	-	-	-	10 113	-	-	-	30 340	26 005	24 848
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	10 113	-	-	-	10 113	-	-	-	10 113	-	-	-	30 340	26 005	24 848
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	21 309	21 309	21 309	21 309	21 309	21 309	21 309	21 309	21 309	21 309	21 309	26 921	261 318	270 033	284 703
Electricity	9 403	9 403	9 403	9 403	9 403	9 403	9 403	9 403	9 403	9 403	9 403	12 903	116 335	122 780	131 938
Water	5 460	5 460	5 460	5 460	5 460	5 460	5 460	5 460	5 460	5 460	5 460	5 460	65 520	66 749	69 420
Waste water management	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	2 779	33 346	33 874	35 145
Waste management	3 667	3 667	3 667	3 667	3 667	3 667	3 667	3 667	3 667	3 667	3 667	5 779	46 117	46 631	48 200
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	48 251	28 931	27 152	27 156	48 463	27 141	27 152	27 141	42 514	27 141	27 159	53 273	411 473	424 167	442 041
Expenditure - Standard															
<i>Governance and administration</i>	10 300	10 300	10 300	10 300	10 300	10 300	10 300	10 300	10 300	10 300	10 300	10 300	123 605	126 434	131 669
Executive and council	4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	59 495	60 769	61 715
Budget and treasury office	2 847	2 847	2 847	2 847	2 847	2 847	2 847	2 847	2 847	2 847	2 847	2 847	34 158	34 716	36 818
Corporate services	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	29 951	30 949	33 136
<i>Community and public safety</i>	3 366	3 366	3 366	3 366	3 366	3 366	3 366	3 366	3 366	3 366	3 366	5 871	42 896	43 185	44 351
Community and social services	591	591	591	591	591	591	591	591	591	591	591	591	7 097	7 351	7 799
Sport and recreation	940	940	940	940	940	940	940	940	940	940	940	940	11 279	11 342	11 553
Public safety	1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	14 892	15 137	15 780
Housing	594	594	594	594	594	594	594	594	594	594	594	3 099	9 628	9 355	9 219
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	2 920	2 920	2 920	2 920	2 920	2 920	2 920	2 920	2 920	2 920	2 920	2 920	35 039	35 592	36 898
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	2 920	2 920	2 920	2 920	2 920	2 920	2 920	2 920	2 920	2 920	2 920	2 920	35 039	35 592	36 898
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	17 038	17 038	17 038	17 038	17 038	17 038	17 038	17 038	17 038	17 038	17 038	17 038	204 459	205 240	215 369
Electricity	7 215	7 215	7 215	7 215	7 215	7 215	7 215	7 215	7 215	7 215	7 215	7 215	86 585	86 141	92 272
Water	3 764	3 764	3 764	3 764	3 764	3 764	3 764	3 764	3 764	3 764	3 764	3 764	45 174	45 433	48 182
Waste water management	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	36 584	36 744	37 718
Waste management	3 010	3 010	3 010	3 010	3 010	3 010	3 010	3 010	3 010	3 010	3 010	3 010	36 116	36 922	37 197
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	33 625	33 625	33 625	33 625	33 625	33 625	33 625	33 625	33 625	33 625	33 625	36 130	405 999	410 450	428 288
Surplus/(Deficit) before assoc.	14 626	(4 693)	(6 473)	(6 469)	14 838	(6 483)	(6 473)	(6 483)	8 889	(6 483)	(6 466)	17 143	5 473	13 717	13 753
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 626	(4 693)	(6 473)	(6 469)	14 838	(6 483)	(6 473)	(6 483)	8 889	(6 483)	(6 466)	17 143	5 473	13 717	13 753

FS191 Setsoto - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
Multi-year expenditure to be appropriated															
Vote 1 - Council													-	-	-
Vote 2 - Corporate Services													-	-	-
Vote 3 - Municipal Manager													-	-	-
Vote 4 - Treasury Services													-	-	-
Vote 5 - Development Planning & Social Security													-	-	-
Vote 6 - Engineering Services													-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated															
Vote 1 - Council				50									50	-	-
Vote 2 - Corporate Services		160				250		420					830	-	-
Vote 3 - Municipal Manager			2 050										2 050	-	-
Vote 4 - Treasury Services			1 000					276					1 276	-	-
Vote 5 - Development Planning & Social Security	950	-	-	750	1 071	1 071	6 100	803	1 071	1 071	292	13 178	22 710	1 499	
Vote 6 - Engineering Services	6 931	5 303	1 803	5 802	1 803	7 802	18 000	950	1 200	2 301	1 200	9 144	62 239	22 625	
Vote 7 - [NAME OF VOTE 7]												-	-	-	
Vote 8 - [NAME OF VOTE 8]												-	-	-	
Vote 9 - [NAME OF VOTE 9]												-	-	-	
Vote 10 - [NAME OF VOTE 10]												-	-	-	
Vote 11 - [NAME OF VOTE 11]												-	-	-	
Vote 12 - [NAME OF VOTE 12]												-	-	-	
Vote 13 - [NAME OF VOTE 13]												-	-	-	
Vote 14 - [NAME OF VOTE 14]												-	-	-	
Vote 15 - [NAME OF VOTE 15]												-	-	-	
Capital single-year expenditure sub-total	7 881	5 463	4 853	6 603	2 873	9 123	24 100	1 647	2 003	3 371	2 271	9 436	79 624	45 335	
Total Capital Expenditure	7 881	5 463	4 853	6 603	2 873	9 123	24 100	1 647	2 003	3 371	2 271	9 436	79 624	45 335	

FS191 Setsoto - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital Expenditure - Standard															
<i>Governance and administration</i>	-	160	3 050	50	-	250	-	696	-	-	-	-	4 206	-	-
Executive and council			2 050	50									2 100	-	-
Budget and treasury office			1 000					276					1 276	-	-
Corporate services		160				250		420					830	-	-
<i>Community and public safety</i>	2 679	-	-	750	-	-	1 600	-	-	-	-	2 919	7 949	9 649	711
Community and social services							1 000						1 000	-	-
Sport and recreation	2 679			750			600					2 919	6 949	9 649	711
Public safety															
Housing															
Health															
<i>Economic and environmental services</i>	3 200	(5 797)	1 803	5 802	2 873	7 802	5 000	1 647	2 003	3 371	2 271	7 344	37 319	5 098	45 433
Planning and development															
Road transport	3 200	(5 797)	1 803	5 802	2 873	7 802	5 000	1 647	2 003	3 371	2 271	7 344	37 319	5 098	45 433
Environmental protection															
<i>Trading services</i>	2 002	11 100	-	-	-	-	16 029	-	-	-	-	998	30 129	30 588	1 708
Electricity							13 800						13 800	8 664	456
Water															
Waste water management		11 100											11 100	8 863	464
Waste management	2 002						2 229					998	5 229	13 061	788
<i>Other</i>												20	20	-	-
Total Capital Expenditure - Standard	7 881	5 463	4 853	6 603	2 873	8 052	22 629	2 343	2 003	3 371	2 271	11 281	79 624	45 335	47 852
Funded by:															
National Government	6 931	5 303	3 803	6 553	2 873	8 052		2 343	2 003	3 371	2 271	1 652	45 155	45 335	47 852
Provincial Government															
District Municipality															
Other transfers and grants															
Transfers recognised - capital	6 931	5 303	3 803	6 553	2 873	8 052	-	2 343	2 003	3 371	2 271	1 652	45 155	45 335	47 852
Public contributions & donations															
Borrowing							27 100					2 900	30 000	-	-
Internally generated funds	950	160	1 050	50				146				2 112	4 468	-	-
Total Capital Funding	7 881	5 463	4 853	6 603	2 873	8 052	27 100	2 490	2 003	3 371	2 271	6 664	79 624	45 335	47 852

FS191 Setso - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
Cash Receipts By Source															
Property rates	2 567	2 567	2 567	2 567	2 567	2 567	2 567	2 567	2 567	2 567	2 567	2 567	30 800	34 244	38 109
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 760	5 520	5 487	5 247	5 167	4 896	4 853	4 499	4 666	5 160	5 217	8 328	64 800	72 576	81 285
Service charges - water revenue	2 240	2 320	2 360	2 160	2 399	2 480	3 913	3 113	2 640	2 560	2 633	2 779	31 600	34 504	37 673
Service charges - sanitation revenue	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	15 840	17 266	18 820
Service charges - refuse revenue	1 741	1 600	1 600	1 600	1 600	1 600	1 600	1 600	1 600	1 600	1 600	3 149	20 890	22 770	24 819
Service charges - other	17	17	17	17	17	17	17	17	17	17	17	17	200	212	218
Rental of facilities and equipment	84	84	84	84	84	84	84	84	84	84	84	312	1 239	1 363	1 444
Interest earned - external investments	93	93	93	93	93	93	93	93	93	93	93	373	1 400	1 428	1 485
Interest earned - outstanding debtors	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	450	20 250	21 465	22 324
Dividends received		35											35	36	42
Fines	8	10	10	14	9	-	10	-	7	-	17	13	101	120	125
Licences and permits	40												40	44	46
Agency services															
Transfer receipts - operational	67 292	1 745			55 993				48 648				173 679	162 688	155 016
Other revenue												1 675	1 675		
Cash Receipts by Source	82 963	17 111	15 338	14 902	71 050	14 857	16 258	15 093	63 443	15 201	15 349	20 983	362 548	368 715	381 406
Other Cash Flows by Source															
Transfer receipts - capital	9 191				19 714				14 751			1 500	45 155	45 335	47 852
Contributions recognised - capital & Contributed assets															
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term/refinancing						30 000							30 000	-	-
Increase (decrease) in consumer deposits															
Decrease (Increase) in non-current debtors															
Decrease (increase) other non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	92 153	17 111	15 338	14 902	90 764	44 857	16 258	15 093	78 194	15 201	15 349	22 483	437 704	414 050	429 257
Cash Payments by Type															
Employee related costs	13 297	13 297	13 297	13 297	13 297	13 297	13 297	13 297	13 297	13 297	13 297	13 297	159 569	169 143	179 292
Remuneration of councillors	863	863	863	863	863	953	953	953	953	953	953	323	10 354	10 975	11 634
Finance charges	269	269	269	269	269	269	269	269	269	269	269	269	3 227	3 162	3 099
Bulk purchases - Electricity	6 500	6 550	6 500	4 630	4 330	4 630	4 530	5 130	5 930	6 630	6 530	5 669	67 561	71 614	75 911
Bulk purchases - Water & Sewer															
Other materials															
Contracted services	3 307	2 907	2 506	2 207	2 107	1 906	1 807	1 707	1 607	1 507	1 307	4 757	27 629	18 574	13 574
Transfers and grants - other municipalities															
Transfers and grants - other	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	13 180	14 498	15 368
Other expenditure	4 487	4 487	4 487	4 487	4 487	4 487	4 487	4 487	4 487	4 487	4 487	5 842	55 198	55 733	57 897
Cash Payments by Type	29 821	29 471	29 021	26 851	26 451	26 641	26 441	26 941	27 641	28 241	27 941	31 255	336 717	343 700	356 775
Other Cash Flows/Payments by Type															
Capital assets	6 834	8 824	7 431	5 303	1 803	7 802	31 803	950	1 200	2 301	1 200	4 172	79 624	45 335	47 852
Repayment of borrowing						408						3 512	3 920	2 500	3 200
Other Cash Flows/Payments			863	4 530	5 130		953	2 480		3 113	2 640	341	20 050	17 644	10 939
Total Cash Payments by Type	36 656	38 296	37 315	36 684	33 384	34 851	59 196	30 371	28 841	33 655	31 781	39 280	440 311	409 180	418 766
NET INCREASE/(DECREASE) IN CASH HELD	55 498	(21 184)	(21 977)	(21 782)	57 380	10 006	(42 939)	(15 279)	49 353	(18 454)	(16 432)	(16 798)	(2 607)	4 871	10 491
Cash/cash equivalents at the month/year begin:	42 649	98 147	76 962	54 985	33 203	90 583	100 589	57 650	42 372	91 725	73 271	56 839	42 649	40 041	44 912
Cash/cash equivalents at the month/year end:	98 147	76 962	54 985	33 203	90 583	100 589	57 650	42 372	91 725	73 271	56 839	40 041	40 041	44 912	55 403

FS191 Setsoto - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
R thousand							
Capital expenditure							
Vote 1 - Council	50	-	-				
Vote 2 - Corporate Services	830	-	-				
Vote 3 - Municipal Manager	2 050	-	-				
Vote 4 - Treasury Services	1 276	-	-				
Vote 5 - Development Planning & Social Security	13 178	22 710	1 499				
Vote 6 - Engineering Services	62 239	22 625	46 353				
Vote 7 - [NAME OF VOTE 7]	-	-	-				
Vote 8 - [NAME OF VOTE 8]	-	-	-				
Vote 9 - [NAME OF VOTE 9]	-	-	-				
Vote 10 - [NAME OF VOTE 10]	-	-	-				
Vote 11 - [NAME OF VOTE 11]	-	-	-				
Vote 12 - [NAME OF VOTE 12]	-	-	-				
Vote 13 - [NAME OF VOTE 13]	-	-	-				
Vote 14 - [NAME OF VOTE 14]	-	-	-				
Vote 15 - [NAME OF VOTE 15]	-	-	-				
<i>List entity summary if applicable</i>							
Total Capital Expenditure	79 624	45 335	47 852	-	-	-	-
Future operational costs by vote							
Vote 1 - Council	45 419	46 490	46 451				
Vote 2 - Corporate Services	26 992	27 941	29 942				
Vote 3 - Municipal Manager	16 552	16 779	17 920				
Vote 4 - Treasury Services	34 158	34 716	36 818				
Vote 5 - Development Planning & Social Security	69 867	71 260	72 867				
Vote 6 - Engineering Services	213 011	213 265	224 290				
Vote 7 - [NAME OF VOTE 7]							
Vote 8 - [NAME OF VOTE 8]							
Vote 9 - [NAME OF VOTE 9]							
Vote 10 - [NAME OF VOTE 10]							
Vote 11 - [NAME OF VOTE 11]							
Vote 12 - [NAME OF VOTE 12]							
Vote 13 - [NAME OF VOTE 13]							
Vote 14 - [NAME OF VOTE 14]							
Vote 15 - [NAME OF VOTE 15]							
<i>List entity summary if applicable</i>							
Total future operational costs	405 999	410 450	428 288	-	-	-	-
Future revenue by source							
Property rates	38 500	42 805	47 637				
Property rates - penalties & collection charges	-	-	-				
Service charges - electricity revenue	81 000	90 720	101 606				
Service charges - water revenue	39 500	43 130	47 091				
Service charges - sanitation revenue	19 800	21 582	23 524				
Service charges - refuse revenue	26 112	28 462	31 024				
Service charges - other	250	265	273				
Rental of facilities and equipment	1 264	1 390	1 474				
<i>Other revenue Source</i>	205 047	195 812	189 412				
<i>List entity summary if applicable</i>							
Total future revenue	411 473	424 167	442 041	-	-	-	-
Net Financial Implications	74 150	31 618	34 098	-	-	-	-

FS191 Setsoto - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information			
									Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal		
Parent municipality:																	
<i>List all capital projects grouped by Municipal Vote</i>																	
	Marquard/Moemeneng: Upgrading of Oxidation	FS0448/M/06/08						63 077	56 580	26 290	1 600						
	Ficksburg/Meqheleng: Construction of 3.0 km	S0869/R,ST/11/13					E: 7,33,40 S: 28,53,54	21 992		3 505	16 760	1 728					
	Matwabeng/Senekal: Construction of 3.0 km	S0870/R,ST/11/13					E: 27,53,0 S: 28,53,0	21 992		3 505	16 760	1 728					
	Marquard/Moemaneng: Construction of 3.0 km	S0871/R,ST/11/13					E: 27,25,3 S: 28,44,45	21 992				821	22 716				
	Clocolan/Hlohlwane: Construction of 3.0 km	S0872/R,ST/11/13					E: 27,34,20 S: 28,54,40	21 992				821	22 716				
	Ficksburg/Meqheleng Upgrading of Recreation	S0873/CF/12/14					E: 27,33,53 S: 28,26,45	63 042	52 722	15 298	3 081	-					
	Clocolan/Hlohlwane: Development of New	S0877/SW/12/13					E: 27,33,46 S: 28,53,50	15 758	451		1 602	13 061	788				
	Marquard/Moemaneng: Development of New	S0878/SW/12/13					E: 27,25,19 S: 28,40,58	15 758	434	120	-	-					
	Ficksburg/Meqheleng:Fencing of all Municip	FS0883/F/12/12					E: 27,52,30 S: 28,50,45	2 551	1 960	2 456							
	Senekal/Matwabeng :Fencing of all Municip	FS0884/F/12/12					E: 27,23,44 S: 29,0,51	5 996	5 515	1 282							
	Senekal/Matwabeng: Construction of new in	FS1048/CF/15/17					E: 27,33,53 S: 28,26,45	14 213		-	3 853	9 649	711				
	Ficksburg/Meqheleng: New Stadium lighting	Unregistered						9 120				8 664	456				
	Convetion of 760 VIP to waterborne toilets											8 663	464				
Parent Capital expenditure											43 655	45 135	47 852				
Entities:																	
<i>List all capital projects grouped by Entity</i>																	
Entity A																	
Water project A																	
Entity B																	
Electricity project B																	
Entity Capital expenditure											-	-	-	-	-		
Total Capital expenditure											117 661	52 455	43 655	45 135	47 852		

Province: SetsotoLocal Municipality(FS191) - Schedule of Service Delivery Standards Table SA38

Standard	Description	Service Level
Solid Waste Removal		
Premise based removal (Residential Frequency)		Once a week
Premise based removal (Business Frequency)		Thrice a week
Bulk Removal (Frequency)		Once a week
Removal Bags provided(Yes/No)		No
Garden refuse removal Included (Yes/No)		No
Street Cleaning Frequency in CBD		7 days a week
Street Cleaning Frequency in areas excluding CBD		Once a week
How soon are public areas cleaned after events (24hours/48hours/longer)		24 hours
Clearing of illegal dumping (24hours/48hours/longer)		Longer
Recycling or environmentally friendly practices(Yes/No)		No
Licenced landfill site(Yes/No)		Yes
Water Service		
Water Quality rating (Blue/Green/Brown/NO drop)		Blue Drop
Is free water available to all? (All/only to the indigent consumers)		Only to indigents
Frequency of meter reading? (per month, per year)		per month
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)		two months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)		
One service connection affected (number of hours)		Less than 2 hours
Up to 5 service connection affected (number of hours)		8 hours
Up to 20 service connection affected (number of hours)		24 hours
Feeder pipe larger than 800mm (number of hours)		Less than 1 hours
What is the average minimum water flow in your municipality?		Between 6KI - 24KI
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		No
How long does it take to replace faulty water meters? (days)		
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)		
Electricity Service		

What is your electricity availability percentage on average per month?	100 %
Do your municipality have a ripple control in place that is operational? (Yes/No)	Yes
How much do you estimate is the cost saving in utilizing the ripple control system?	15 %
What is the frequency of meters being read? (per month, per year)	Per month
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	Three months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	Three months
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	Immediately
Are accounts normally calculated on actual readings? (Yes/no)	Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty meters? (days)	10 days
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	No
How effective is the action plan in curbing line losses? (Good/Bad)	Bad
How soon does the municipality provide a quotation to a customer upon a written request? (days)	14 days
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	2 working days
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	10 working days
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	90 working days
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	No, only 90% Effective
To what extend do you subsidize your indigent consumers?	50 percent
How long does it take to restore sewerage breakages on average	
Severe overflow? (hours)	24 hours
Sewer blocked pipes: Large pipes? (Hours)	24 hours
Sewer blocked pipes: Small pipes? (Hours)	8 hours
Spillage clean-up? (hours)	8 hours
Replacement of manhole covers? (Hours)	More than 24 hours
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	30 minutes
Time taken to repair a single pothole on a minor road? (Hours)	20 minutes
Time taken to repair a road following an open trench service crossing? (Hours)	24 hours
Time taken to repair walkways? (Hours)	24 hours

Property valuations

How long does it take on average from completion to the first account being issued? (one month/three months or longer)

Do you have any special rating properties? (Yes/No)

Financial Management

Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)

Are the financial statement outsourced? (Yes/No)

Are there Council adopted business process restructuring the flow and management of documentation feeding to Trial Balance?

How long does it take for an Tax/Invoice to be paid from the date it has been received?

Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?

Administration

Reaction time on enquiries and requests?

Time to respond to a verbal customer enquiry or request? (working days)

Time to respond to a written customer enquiry or request? (working days)

Time to resolve a customer enquiry or request? (working days)

What percentage of calls are not answered? (5%,10% or more)

How long does it take to respond to voice mails? (hours)

Does the municipality have control over locked enquiries? (Yes/No)

Is there a reduction in the number of complaints or not? (Yes/No)

How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)

How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?

Community safety and licensing services

How long does it take to register a vehicle? (minutes)

How long does it take to renew a vehicle license? (minutes)

How long does it take to issue a duplicate registration certificate vehicle? (minutes)

How long does it take to de-register a vehicle? (minutes)

How long does it take to renew a drivers license? (minutes)

What is the average reaction time of the fire service to an incident? (minutes)

What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)

What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)

Decrease

Yes

Yes

30 days

Yes

Immediately

1 days

3 days

3 days

5 %

N/A

Yes

Yes

5 days

Monthly

N/A

N/A

N/A

N/A

N/A

60 minutes

N/A

N/A

Economic development

How many economic development projects does the municipality drive?

-

How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?

3

What percentage of the projects have created sustainable job security?

-

Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)

YES

Other Service delivery and communication

Is a information package handed to the new customer? (Yes/No)

NO

Does the municipality have training or information sessions to inform the community? (Yes/No)

NO

Are customers treated in a professional and humanly manner? (Yes/No)

YES