



**Municipal annual budgets and MTREF & supporting tables**  
**Budget Year: 2026/27**  
**mSCOA Version 7.1**

## **Setsoto Local Municipality – Contact Information**

---

## Setsoto Local Municipality – Table A1 Budgeted Summary

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework			
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Financial performance</b>											
Property rates		68 402	82 108	86 082	74 524	74 524	74 524	59 801	84 637	81 382	84 637
Service charges		256 571	288 878	310 334	293 064	312 518	312 518	235 577	336 454	323 514	336 454
Investment revenue		9 597	12 594	9 726	9 500	8 540	8 540	5 383	9 927	10 424	-
Transfer and subsidies - Operational		239 156	255 844	271 663	280 974	280 974	280 974	207 821	293 618	308 299	-
Other own revenue		63 762	67 243	93 252	83 028	66 011	66 011	42 176	116 043	84 729	419 588
<b>Total revenue (excluding capital transfers and contributions)</b>		<b>637 488</b>	<b>706 667</b>	<b>771 057</b>	<b>741 090</b>	<b>742 567</b>	<b>742 567</b>	<b>550 758</b>	<b>840 679</b>	<b>808 348</b>	<b>840 679</b>
Employee costs		219 911	238 048	257 686	282 773	284 089	284 089	178 962	314 865	302 754	314 865
Remuneration of Councillors		14 072	14 741	15 272	17 711	16 712	16 712	9 839	20 116	19 341	20 116
Depreciation, amortisation and impairment		199 912	165 935	146 157	158 168	156 747	156 747	102 431	179 633	172 726	179 633
Finance charges		3 397	3 566	1 035	1 200	1 711	1 711	742	986	948	986
Inventory consumed and bulk purchases		100 070	122 181	152 538	204 894	208 240	208 240	109 640	232 699	223 750	232 699
Transfers and subsidies		42 271	34 324	47 112	120	36 506	36 506	26 239	136	131	136
Other expenditure		180 264	274 872	201 150	245 810	255 318	255 318	189 996	335 815	322 899	335 815
<b>Total expenditure</b>		<b>759 897</b>	<b>853 667</b>	<b>820 950</b>	<b>910 676</b>	<b>959 323</b>	<b>959 323</b>	<b>617 849</b>	<b>1 084 250</b>	<b>1 042 549</b>	<b>1 084 250</b>
<b>Surplus/(Deficit)</b>		<b>(122 409)</b>	<b>(147 000)</b>	<b>(49 893)</b>	<b>(169 586)</b>	<b>(216 756)</b>	<b>(216 756)</b>	<b>(67 091)</b>	<b>(243 571)</b>	<b>(234 201)</b>	<b>(243 571)</b>
Transfers and subsidies - capital (monetary allocations)		208 901	209 219	173 592	259 881	259 881	259 881	158 828	332 238	319 460	332 238
Transfers and subsidies - capital (in-kind)		69	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>86 561</b>	<b>62 219</b>	<b>123 699</b>	<b>90 295</b>	<b>43 125</b>	<b>43 125</b>	<b>91 737</b>	<b>88 667</b>	<b>85 259</b>	<b>88 667</b>
Intercompany/Parent-subsidiary Transactions		-	-	67	-	-	-	46	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>86 561</b>	<b>62 219</b>	<b>123 766</b>	<b>90 295</b>	<b>43 125</b>	<b>43 125</b>	<b>91 783</b>	<b>88 667</b>	<b>85 259</b>	<b>88 667</b>
<b>Capital expenditure and funds sources</b>											
Capital expenditure		244 295	96 407	115 625	287 595	290 039	290 039	139 862	358 583	344 791	358 583

## Setso Local Municipality – Table A1 Budgeted Summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand											
Transfers recognised - Capital		199 105	55 075	112 093	269 885	269 885	269 885	137 664	338 469	325 451	338 469
<b>Financial position</b>											
Total current assets		523 291	564 523	637 678	699 134	168 079	168 079	497 550	146 747	102 583	230 647
Total non current assets		2 534 799	2 608 752	2 608 525	2 707 286	144 890	144 890	2 665 629	192 167	124 146	197 514
Total current liabilities		214 243	237 065	351 208	552 120	269 850	269 850	221 244	606 126	866 797	339 496
Total non current liabilities		96 106	111 451	110 946	103 189	-	-	111 462	-	-	-
Community wealth/Equity		2 747 739	2 824 761	2 784 046	2 751 108	43 121	43 121	2 830 472	88 665	85 255	88 665
<b>Cash flow</b>											
Net cash from (used) operating		616 742	405 657	416 036	377 024	407 445	407 445	391 201	453 694	436 244	453 694
Net cash from (used) investing		(210 767)	(212 038)	(210 503)	(6 000)	(15 611)	(15 611)	(160 179)	(13 674)	(13 148)	(13 674)
Net cash from (used) financing		(1 803)	(148)	(3 601)	-	-	-	(2 316)	-	-	-
Cash/cash equivalent at the year end		497 360	259 669	258 985	464 212	391 834	391 834	271 566	440 020	893 343	1 406 538
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available		2 795 028	2 771 320	2 798 037	3 219 158	359 961	359 961	2 947 767	790 036	1 103 658	(8 145)
Cash and investments available		(150 574)	(151 271)	(158 128)	(420 005)	(229 830)	(229 824)	(133 946)	(679 115)	(967 710)	77 468
Balance - surplus (shortfall)		2 945 602	2 922 591	2 956 165	3 639 163	589 791	589 785	3 081 713	1 469 151	2 071 368	(85 613)
<b>Asset management</b>											
Asset register summary (WDV)		2 274 156	2 167 228	2 089 669	2 183 979	(124 995)	(124 995)		(146 302)	(201 308)	(140 957)
Depreciation		199 629	165 857	146 161	141 822	145 112	145 112		161 067	154 873	161 067
Repairs and maintenance		9 895	20 470	22 400	28 114	33 681	33 681		31 929	30 701	31 929
<b>Free services</b>											
Cost of free basic services provided		-	-	-	44 650	44 650	44 650		50 710	48 760	50 710
<b>Households below minimum service level</b>											

## Setsoto Local Municipality – Table A1 Budgeted Summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Water:		36 565	36 565	36 565	36 565	36 565	36 565		36 565	36 565	36 565
Sanitation/sewerage:		26 882	26 882	26 882	26 882	26 882	26 882		26 882	26 882	26 882
Energy:		34 703	34 703	34 703	34 703	34 703	34 703		34 703	34 703	34 703
Refuse:		18 534	18 534	18 534	18 534	18 534	18 534		18 534	18 534	18 534

## Setsoto Local Municipality – Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional classification description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Revenue – Functional</b>										
<b>Governance and administration</b>										
Executive and council		23 066	33 615	13 282	8 013	8 812	8 812	8 932	8 588	8 932
Finance and administration		139 168	160 016	120 942	112 084	99 889	99 889	128 507	123 565	128 507
		<b>162 234</b>	<b>193 631</b>	<b>134 224</b>	<b>120 097</b>	<b>108 701</b>	<b>108 701</b>	<b>137 439</b>	<b>132 153</b>	<b>137 439</b>
<b>Community and public safety</b>										
Community and social services		1 006	1 023	986	54	1 236	1 236	61	58	61
Sport and recreation		16	30	3 312	7	20 035	20 035	7	7	7
Public safety		776	938	54	420	237	237	477	459	477
Housing		660	254	444	-	425	425	-	-	-
		<b>2 458</b>	<b>2 245</b>	<b>4 796</b>	<b>481</b>	<b>21 933</b>	<b>21 933</b>	<b>545</b>	<b>524</b>	<b>545</b>
<b>Economic and environmental services</b>										
Planning and development		130 490	115 090	127	171 141	173	173	34	33	34
Road transport		48 953	53 746	91 338	65 161	112 396	112 396	72 712	69 915	72 712
		<b>179 443</b>	<b>168 836</b>	<b>91 465</b>	<b>236 302</b>	<b>112 569</b>	<b>112 569</b>	<b>72 746</b>	<b>69 948</b>	<b>72 746</b>
<b>Trading services</b>										
Energy sources		127 067	136 739	168 648	197 611	196 593	196 593	227 019	218 288	227 019
Water management		200 958	233 696	263 801	258 403	328 608	328 608	523 500	503 366	523 500
Waste water management		85 723	93 348	147 011	102 135	141 405	141 405	114 686	110 275	114 686
Waste management		88 507	87 391	108 236	85 941	92 634	92 634	96 978	93 249	96 978
		<b>502 255</b>	<b>551 174</b>	<b>687 696</b>	<b>644 090</b>	<b>759 240</b>	<b>759 240</b>	<b>962 183</b>	<b>925 178</b>	<b>962 183</b>
<b>Total Revenue – Functional</b>		<b>846 390</b>	<b>915 886</b>	<b>918 181</b>	<b>1 000 970</b>	<b>1 002 443</b>	<b>1 002 443</b>	<b>1 172 913</b>	<b>1 127 803</b>	<b>1 172 913</b>

## Setsoto Local Municipality – Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Expenditure – Functional</b>										
<b>Municipal governance and administration</b>										
Executive and council		76 582	67 687	79 536	57 862	78 360	78 360	66 022	63 483	66 022
Finance and administration		136 108	155 166	130 842	157 774	175 614	175 614	217 698	209 326	217 698
Internal audit		4 318	4 569	4 738	4 854	4 922	4 922	5 678	5 459	5 678
		<b>217 008</b>	<b>227 422</b>	<b>215 116</b>	<b>220 490</b>	<b>258 896</b>	<b>258 896</b>	<b>289 398</b>	<b>278 268</b>	<b>289 398</b>
<b>Community and public safety</b>										
Community and social services		25 627	22 202	22 092	22 316	25 262	25 262	25 152	1 246	25 152
Sport and recreation		10 688	12 054	11 987	10 076	10 353	10 353	11 130	10 702	11 130
Public safety		9 391	9 665	9 311	10 509	10 545	10 545	12 315	11 841	12 315
Housing		17 185	17 697	34 196	18 647	20 755	20 755	23 019	22 134	23 019
		<b>62 891</b>	<b>61 618</b>	<b>77 586</b>	<b>61 548</b>	<b>66 915</b>	<b>66 915</b>	<b>71 616</b>	<b>45 923</b>	<b>71 616</b>
<b>Economic and environmental services</b>										
Planning and development		8 082	7 961	8 830	11 147	10 461	10 461	12 561	12 077	12 561
Road transport		132 494	110 131	95 183	100 189	106 628	106 628	114 123	109 733	114 123
		<b>140 576</b>	<b>118 092</b>	<b>104 013</b>	<b>111 336</b>	<b>117 089</b>	<b>117 089</b>	<b>126 684</b>	<b>121 810</b>	<b>126 684</b>
<b>Trading services</b>										
Energy sources		111 731	130 709	150 670	191 606	187 492	187 492	218 596	210 188	218 596
Water management		120 230	181 983	127 986	151 221	178 866	178 866	170 361	163 809	170 361
Waste water management		57 705	64 814	74 961	81 971	89 378	89 378	108 220	104 058	108 220
Waste management		49 760	69 026	70 557	92 503	60 685	60 685	99 373	95 552	99 373
		<b>339 426</b>	<b>446 532</b>	<b>424 174</b>	<b>517 301</b>	<b>516 421</b>	<b>516 421</b>	<b>596 550</b>	<b>573 607</b>	<b>596 550</b>
<b>Total expenditure – Functional</b>		<b>759 901</b>	<b>853 664</b>	<b>820 889</b>	<b>910 675</b>	<b>959 321</b>	<b>959 321</b>	<b>1 084 248</b>	<b>1 019 608</b>	<b>1 084 248</b>
<b>Surplus/(Deficit) for the year</b>		<b>86 489</b>	<b>62 222</b>	<b>97 292</b>	<b>90 295</b>	<b>43 122</b>	<b>43 122</b>	<b>88 665</b>	<b>108 195</b>	<b>88 665</b>

## Setsoto Local Municipality – Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional classification description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29

## Setsoto Local Municipality – Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional Classification Description	Notes	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Revenue – Functional</b>										
<b>Municipal governance and administration</b>										
<b>Executive and council</b>										
Mayor and council		8 390	33 601	13 018	8 013	8 812	8 812	8 932	8 588	8 932
Municipal Manager, town secretary and chief executive		14 676	14	264	-	-	-	-	-	-
		<b>23 066</b>	<b>33 615</b>	<b>13 282</b>	<b>8 013</b>	<b>8 812</b>	<b>8 812</b>	<b>8 932</b>	<b>8 588</b>	<b>8 932</b>
<b>Finance and administration</b>										
Administrative and corporate support		629	259	233	-	225	225	-	-	-
Finance		136 302	157 606	118 291	112 021	98 619	98 619	127 349	122 451	127 349
Human resources		302	407	439	-	-	-	-	-	-
Property services		1 935	1 744	1 979	63	1 045	1 045	1 158	1 114	1 158
		<b>139 168</b>	<b>160 016</b>	<b>120 942</b>	<b>112 084</b>	<b>99 889</b>	<b>99 889</b>	<b>128 507</b>	<b>123 565</b>	<b>128 507</b>
<b>Internal audit</b>										
<b>Total Municipal governance and administration</b>		<b>162 234</b>	<b>193 631</b>	<b>134 224</b>	<b>120 097</b>	<b>108 701</b>	<b>108 701</b>	<b>137 439</b>	<b>132 153</b>	<b>137 439</b>
<b>Community and public safety</b>										
<b>Community and social services</b>										
Cemeteries, funeral parlours and crematoriums		906	992	942	-	1 193	1 193	-	-	-
Community halls and facilities		31	31	44	54	43	43	61	58	61
Disaster management		69	-	-	-	-	-	-	-	-
		<b>1 006</b>	<b>1 023</b>	<b>986</b>	<b>54</b>	<b>1 236</b>	<b>1 236</b>	<b>61</b>	<b>58</b>	<b>61</b>
<b>Sport and recreation</b>										
Recreational facilities		-	1	-	-	-	-	-	-	-
Sports grounds and stadiums		16	29	3 312	7	20 035	20 035	7	7	7
		<b>16</b>	<b>30</b>	<b>3 312</b>	<b>7</b>	<b>20 035</b>	<b>20 035</b>	<b>7</b>	<b>7</b>	<b>7</b>

## Setso Local Municipality – Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional Classification Description	Notes	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Public safety</b>										
Fire fighting and protection		58	30	119	-	67	67	-	-	-
Police forces, traffic and street parking control		718	908	(65)	420	170	170	477	459	477
		<b>776</b>	<b>938</b>	<b>54</b>	<b>420</b>	<b>237</b>	<b>237</b>	<b>477</b>	<b>459</b>	<b>477</b>
<b>Housing</b>										
Housing		660	254	444	-	425	425	-	-	-
<b>Health</b>										
<b>Total Community and public safety</b>		<b>2 458</b>	<b>2 245</b>	<b>4 796</b>	<b>481</b>	<b>21 933</b>	<b>21 933</b>	<b>545</b>	<b>524</b>	<b>545</b>
<b>Economic and environmental services</b>										
<b>Planning and development</b>										
Corporate wide strategic planning (IDPs, LEDs)		27	90	127	30	173	173	34	33	34
Project management unit		130 463	115 000	-	171 111	-	-	-	-	-
		<b>130 490</b>	<b>115 090</b>	<b>127</b>	<b>171 141</b>	<b>173</b>	<b>173</b>	<b>34</b>	<b>33</b>	<b>34</b>
<b>Road transport</b>										
Roads		48 953	53 746	91 338	65 161	112 396	112 396	72 712	69 915	72 712
<b>Environmental protection</b>										
<b>Total Economic and environmental services</b>		<b>179 443</b>	<b>168 836</b>	<b>91 465</b>	<b>236 302</b>	<b>112 569</b>	<b>112 569</b>	<b>72 746</b>	<b>69 948</b>	<b>72 746</b>
<b>Trading services</b>										
<b>Energy sources</b>										
Electricity		127 067	136 739	168 648	197 611	196 593	196 593	227 019	218 288	227 019
<b>Water management</b>										
Water distribution		200 958	233 696	263 801	258 403	328 608	328 608	523 500	503 366	523 500

## Setsoto Local Municipality – Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional Classification Description	Notes	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Waste water management</b>										
Sewerage		85 723	93 348	147 011	102 135	141 405	141 405	114 686	110 275	114 686
<b>Waste management</b>										
Solid waste removal		88 507	87 391	108 236	85 941	92 634	92 634	96 978	93 249	96 978
<b>Total Trading services</b>		<b>502 255</b>	<b>551 174</b>	<b>687 696</b>	<b>644 090</b>	<b>759 240</b>	<b>759 240</b>	<b>962 183</b>	<b>925 178</b>	<b>962 183</b>
<b>Other</b>										
<b>Total Revenue – Functional</b>		<b>846 390</b>	<b>915 886</b>	<b>918 181</b>	<b>1 000 970</b>	<b>1 002 443</b>	<b>1 002 443</b>	<b>1 172 913</b>	<b>1 127 803</b>	<b>1 172 913</b>

## Setso Local Municipality – Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional Classification Description	Notes	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Expenditure – Functional</b>										
<b>Municipal governance and administration</b>										
<b>Executive and council</b>										
Mayor and council		69 051	59 101	70 643	44 442	64 931	64 931	53 162	51 118	53 162
Municipal Manager, town secretary and chief executive		7 531	8 586	8 893	13 420	13 429	13 429	12 860	12 365	12 860
		<b>76 582</b>	<b>67 687</b>	<b>79 536</b>	<b>57 862</b>	<b>78 360</b>	<b>78 360</b>	<b>66 022</b>	<b>63 483</b>	<b>66 022</b>
<b>Finance and administration</b>										
Administrative and corporate support		16 271	18 622	20 164	27 002	26 653	26 653	26 784	25 754	26 784
Asset management		4 044	2 342	4 094	5 786	6 022	6 022	6 929	6 663	6 929
Finance		58 764	79 720	49 742	56 354	65 935	65 935	108 867	104 680	108 867
Fleet management		3 165	1 841	2 277	7 385	7 515	7 515	6 147	5 911	6 147
Human resources		13 952	13 171	12 417	17 227	15 868	15 868	19 251	18 511	19 251
Information technology		4 053	4 719	5 813	5 733	6 410	6 410	6 595	6 341	6 595
Legal services		2 250	1 504	3 403	4 006	5 898	5 898	4 631	4 453	4 631
Property services		14 925	12 305	1 767	1 715	4 057	4 057	1 948	1 873	1 948
Risk management		53	85	74	255	455	455	290	278	290
Security services		16 445	18 500	28 853	29 165	34 164	34 164	31 746	30 525	31 746
Supply chain management		2 186	2 357	2 238	3 146	2 637	2 637	4 510	4 337	4 510
		<b>136 108</b>	<b>155 166</b>	<b>130 842</b>	<b>157 774</b>	<b>175 614</b>	<b>175 614</b>	<b>217 698</b>	<b>209 326</b>	<b>217 698</b>
<b>Internal audit</b>										
Governance function		4 318	4 569	4 738	4 854	4 922	4 922	5 678	5 459	5 678
<b>Total municipal governance and administration</b>		<b>217 008</b>	<b>227 422</b>	<b>215 116</b>	<b>220 490</b>	<b>258 896</b>	<b>258 896</b>	<b>289 398</b>	<b>278 268</b>	<b>289 398</b>
<b>Community and public safety</b>										
<b>Community and social services</b>										
Cemeteries, funeral parlours and crematoriums		24 040	20 460	20 243	21 278	23 581	23 581	23 857	-	23 857
Community halls and facilities		3	19	-	-	-	-	-	-	-

## Setsoto Local Municipality – Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional Classification Description	Notes	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Disaster management		1 584	1 723	1 849	1 038	1 681	1 681	1 295	1 246	1 295
		<b>25 627</b>	<b>22 202</b>	<b>22 092</b>	<b>22 316</b>	<b>25 262</b>	<b>25 262</b>	<b>25 152</b>	<b>1 246</b>	<b>25 152</b>
<b>Sport and recreation</b>										
Sports grounds and stadiums		10 688	12 054	11 987	10 076	10 353	10 353	11 130	10 702	11 130
<b>Public safety</b>										
Fire fighting and protection		365	166	141	1 017	1 099	1 099	1 249	1 201	1 249
Police forces, traffic and street parking control		9 026	9 499	9 170	9 492	9 446	9 446	11 066	10 640	11 066
		<b>9 391</b>	<b>9 665</b>	<b>9 311</b>	<b>10 509</b>	<b>10 545</b>	<b>10 545</b>	<b>12 315</b>	<b>11 841</b>	<b>12 315</b>
<b>Housing</b>										
Housing		17 185	17 697	34 196	18 647	20 755	20 755	23 019	22 134	23 019
<b>Health</b>										
<b>Total community and public safety</b>		<b>62 891</b>	<b>61 618</b>	<b>77 586</b>	<b>61 548</b>	<b>66 915</b>	<b>66 915</b>	<b>71 616</b>	<b>45 923</b>	<b>71 616</b>
<b>Economic and environmental services</b>										
<b>Planning and development</b>										
Corporate wide strategic planning (IDPs, LEDs)		3 983	3 687	4 320	6 371	5 595	5 595	7 393	7 108	7 393
Project management unit		4 099	4 274	4 510	4 776	4 866	4 866	5 168	4 969	5 168
		<b>8 082</b>	<b>7 961</b>	<b>8 830</b>	<b>11 147</b>	<b>10 461</b>	<b>10 461</b>	<b>12 561</b>	<b>12 077</b>	<b>12 561</b>
<b>Road transport</b>										
Roads		132 494	110 131	95 183	100 189	106 628	106 628	114 123	109 733	114 123
<b>Environmental protection</b>										
<b>Total economic and environmental services</b>		<b>140 576</b>	<b>118 092</b>	<b>104 013</b>	<b>111 336</b>	<b>117 089</b>	<b>117 089</b>	<b>126 684</b>	<b>121 810</b>	<b>126 684</b>

## Setso Local Municipality – Table A2 Budgeted Financial Performance (Revenue and expenditure by functional classification)

Functional Classification Description	Notes	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Trading services</b>										
<b>Energy sources</b>										
Electricity		111 731	130 709	150 670	191 606	187 492	187 492	218 596	210 188	218 596
<b>Water management</b>										
Water treatment		-	804	-	-	-	-	-	-	-
Water distribution		120 230	181 179	127 986	151 221	178 866	178 866	170 361	163 809	170 361
		<b>120 230</b>	<b>181 983</b>	<b>127 986</b>	<b>151 221</b>	<b>178 866</b>	<b>178 866</b>	<b>170 361</b>	<b>163 809</b>	<b>170 361</b>
<b>Waste water management</b>										
Sewerage		57 705	64 814	74 961	81 971	89 378	89 378	108 220	104 058	108 220
<b>Waste management</b>										
Solid waste disposal (Landfill sites)		2 479	1 680	1 741	1 759	1 498	1 498	1 997	1 921	1 997
Solid waste removal		47 281	67 346	68 816	90 744	59 187	59 187	97 376	93 631	97 376
		<b>49 760</b>	<b>69 026</b>	<b>70 557</b>	<b>92 503</b>	<b>60 685</b>	<b>60 685</b>	<b>99 373</b>	<b>95 552</b>	<b>99 373</b>
<b>Total trading services</b>		<b>339 426</b>	<b>446 532</b>	<b>424 174</b>	<b>517 301</b>	<b>516 421</b>	<b>516 421</b>	<b>596 550</b>	<b>573 607</b>	<b>596 550</b>
<b>Other</b>										
<b>Total Expenditure – Functional</b>		<b>759 901</b>	<b>853 664</b>	<b>820 889</b>	<b>910 675</b>	<b>959 321</b>	<b>959 321</b>	<b>1 084 248</b>	<b>1 019 608</b>	<b>1 084 248</b>
<b>Surplus/(Deficit) for the year</b>		<b>86 489</b>	<b>62 222</b>	<b>97 292</b>	<b>90 295</b>	<b>43 122</b>	<b>43 122</b>	<b>88 665</b>	<b>108 195</b>	<b>88 665</b>

## Setsotho Local Municipality – Table A3 Budgeted Financial Performance (Revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council		8 390	33 601	13 018	8 013	8 812	8 812	8 932	8 588	8 932
Vote 2 - Municipal Manager		14 703	104	391	30	173	173	34	33	34
Vote 3 - Finance		136 302	157 606	118 291	112 021	98 619	98 619	127 349	122 451	127 349
Vote 4 - Administration and Support		931	666	672	-	225	225	-	-	-
Vote 5 - Development Planning Social Security		92 240	91 126	114 567	86 485	115 187	115 187	98 681	94 887	98 681
Vote 6 - Technical Services		593 824	632 783	671 242	794 421	779 427	779 427	937 917	901 844	937 917
<b>Total Revenue by Vote</b>		<b>846 390</b>	<b>915 886</b>	<b>918 181</b>	<b>1 000 970</b>	<b>1 002 443</b>	<b>1 002 443</b>	<b>1 172 913</b>	<b>1 127 803</b>	<b>1 172 913</b>
<b>Expenditure by Vote (to be appropriated)</b>										
Vote 1 - Executive and Council		69 051	59 101	70 643	44 442	64 931	64 931	53 162	51 118	53 162
Vote 2 - Municipal Manager		19 938	21 646	23 838	30 633	30 811	30 811	32 816	31 551	32 816
Vote 3 - Finance		64 994	84 419	56 074	65 286	74 594	74 594	120 306	115 680	120 306
Vote 4 - Administration and Support		32 473	33 297	35 984	48 235	48 419	48 419	50 666	48 718	50 666
Vote 5 - Development Planning Social Security		126 836	143 752	144 566	166 284	145 066	145 066	181 664	174 677	181 664
Vote 6 - Technical Services		446 609	511 449	489 783	555 795	595 500	595 500	645 634	620 802	645 634
<b>Total Expenditure by Vote</b>		<b>759 901</b>	<b>853 664</b>	<b>820 888</b>	<b>910 675</b>	<b>959 321</b>	<b>959 321</b>	<b>1 084 248</b>	<b>1 042 546</b>	<b>1 084 248</b>
<b>Surplus/(Deficit) for the year</b>		<b>86 489</b>	<b>62 222</b>	<b>97 293</b>	<b>90 295</b>	<b>43 122</b>	<b>43 122</b>	<b>88 665</b>	<b>85 257</b>	<b>88 665</b>

## Setsoto Local Municipality – Table A3 Budgeted Financial Performance (Revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29

## Setsoto Local Municipality – Table A3 Budgeted Financial Performance (Revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Revenue by Vote</b>										
<b>Vote 1 - Executive and Council</b>										
1.1 - Mayor and Council		8 390	33 601	13 018	8 013	8 812	8 812	8 932	8 588	8 932
<b>Vote 2 - Municipal Manager</b>										
2.1 - Municipal Manager		14 676	14	264	-	-	-	-	-	-
2.3 - Strategic Planning		27	90	127	30	173	173	34	33	34
		<b>14 703</b>	<b>104</b>	<b>391</b>	<b>30</b>	<b>173</b>	<b>173</b>	<b>34</b>	<b>33</b>	<b>34</b>
<b>Vote 3 - Finance</b>										
3.1 - Finance		136 302	157 606	118 291	112 021	98 619	98 619	127 349	122 451	127 349
<b>Vote 4 - Administration and Support</b>										
4.1 - Administration and Corporate Support		629	259	233	-	225	225	-	-	-
4.2 - Human Resources		302	407	439	-	-	-	-	-	-
		<b>931</b>	<b>666</b>	<b>672</b>	<b>-</b>	<b>225</b>	<b>225</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 5 - Development Planning Social Security</b>										
5.1 - Solid Waste Removal		88 507	87 391	108 236	85 941	92 634	92 634	96 978	93 249	96 978
5.2 - Property Services		1 935	1 744	1 979	63	1 045	1 045	1 158	1 114	1 158
5.3 - Cemeteries		906	992	942	-	1 193	1 193	-	-	-
5.4 - Sport Grounds		16	30	3 312	7	20 035	20 035	7	7	7
5.5 - Community Halls		31	31	44	54	43	43	61	58	61
5.6 - Police Forces and Traffic		718	908	(65)	420	170	170	477	459	477
5.7 - Fire Fighting and Protection		58	30	119	-	67	67	-	-	-
5.9 - Disaster Management		69	-	-	-	-	-	-	-	-
		<b>92 240</b>	<b>91 126</b>	<b>114 567</b>	<b>86 485</b>	<b>115 187</b>	<b>115 187</b>	<b>98 681</b>	<b>94 887</b>	<b>98 681</b>
<b>Vote 6 - Technical Services</b>										
6.1 - Electricity Services		127 067	136 739	168 648	197 611	196 593	196 593	227 019	218 288	227 019
6.2 - Water Distribution		200 958	233 696	263 801	258 403	328 608	328 608	523 500	503 366	523 500

## Setsoto Local Municipality – Table A3 Budgeted Financial Performance (Revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
6.3 - Sewer Services		85 723	93 348	147 011	102 135	141 405	141 405	114 686	110 275	114 686
6.4 - Roads		48 953	53 746	91 338	65 161	112 396	112 396	72 712	69 915	72 712
6.5 - Housing		660	254	444	-	425	425	-	-	-
6.6 - Project Management Unit		130 463	115 000	-	171 111	-	-	-	-	-
		<b>593 824</b>	<b>632 783</b>	<b>671 242</b>	<b>794 421</b>	<b>779 427</b>	<b>779 427</b>	<b>937 917</b>	<b>901 844</b>	<b>937 917</b>
<b>Total Revenue by Vote</b>		<b>846 390</b>	<b>915 886</b>	<b>918 181</b>	<b>1 000 970</b>	<b>1 002 443</b>	<b>1 002 443</b>	<b>1 172 913</b>	<b>1 127 803</b>	<b>1 172 913</b>

## Setsotho Local Municipality – Table A3 Budgeted Financial Performance (Revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Expenditure by Vote</b>										
<b>Vote 1 - Executive and Council</b>										
1.1 - Mayor and Council		69 051	59 101	70 643	44 442	64 931	64 931	53 162	51 118	53 162
<b>Vote 2 - Municipal Manager</b>										
2.1 - Municipal Manager		7 531	8 586	8 893	13 420	13 429	13 429	12 860	12 365	12 860
2.2 - Governance Internal Audit		4 318	4 569	4 738	4 854	4 922	4 922	5 678	5 459	5 678
2.3 - Strategic Planning		3 983	3 687	4 320	6 371	5 595	5 595	7 393	7 108	7 393
2.4 - Information Technology		4 053	4 719	5 813	5 733	6 410	6 410	6 595	6 341	6 595
2.5 - Risk Management		53	85	74	255	455	455	290	278	290
		<b>19 938</b>	<b>21 646</b>	<b>23 838</b>	<b>30 633</b>	<b>30 811</b>	<b>30 811</b>	<b>32 816</b>	<b>31 551</b>	<b>32 816</b>
<b>Vote 3 - Finance</b>										
3.1 - Finance		58 764	79 720	49 742	56 354	65 935	65 935	108 867	104 680	108 867
3.2 - Asset Management		4 044	2 342	4 094	5 786	6 022	6 022	6 929	6 663	6 929
3.3 - Supply Chain Management		2 186	2 357	2 238	3 146	2 637	2 637	4 510	4 337	4 510
		<b>64 994</b>	<b>84 419</b>	<b>56 074</b>	<b>65 286</b>	<b>74 594</b>	<b>74 594</b>	<b>120 306</b>	<b>115 680</b>	<b>120 306</b>
<b>Vote 4 - Administration and Support</b>										
4.1 - Administration and Corporate Support		16 271	18 622	20 164	27 002	26 653	26 653	26 784	25 754	26 784
4.2 - Human Resources		13 952	13 171	12 417	17 227	15 868	15 868	19 251	18 511	19 251
4.3 - Legal Services		2 250	1 504	3 403	4 006	5 898	5 898	4 631	4 453	4 631
		<b>32 473</b>	<b>33 297</b>	<b>35 984</b>	<b>48 235</b>	<b>48 419</b>	<b>48 419</b>	<b>50 666</b>	<b>48 718</b>	<b>50 666</b>
<b>Vote 5 - Development Planning Social Security</b>										
5.1 - Solid Waste Removal		49 760	69 026	70 556	92 503	60 685	60 685	99 373	95 551	99 373
5.2 - Property Services		14 925	12 305	1 767	1 715	4 057	4 057	1 948	1 873	1 948
5.3 - Cemeteries		24 040	20 460	20 243	21 278	23 581	23 581	23 857	22 939	23 857
5.4 - Sport Grounds		10 688	12 054	11 987	10 076	10 353	10 353	11 130	10 702	11 130
5.5 - Community Halls		3	19	-	-	-	-	-	-	-
5.6 - Police Forces and Traffic		9 026	9 499	9 170	9 492	9 446	9 446	11 066	10 640	11 066

## Setso Local Municipality – Table A3 Budgeted Financial Performance (Revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
5.7 - Fire Fighting and Protection		365	166	141	1 017	1 099	1 099	1 249	1 201	1 249
5.8 - Security Services		16 445	18 500	28 853	29 165	34 164	34 164	31 746	30 525	31 746
5.9 - Disaster Management		1 584	1 723	1 849	1 038	1 681	1 681	1 295	1 246	1 295
		<b>126 836</b>	<b>143 752</b>	<b>144 566</b>	<b>166 284</b>	<b>145 066</b>	<b>145 066</b>	<b>181 664</b>	<b>174 677</b>	<b>181 664</b>
<b>Vote 6 - Technical Services</b>										
6.1 - Electricity Services		111 731	130 709	150 670	191 606	187 492	187 492	218 596	210 188	218 596
6.2 - Water Distribution		120 230	181 983	127 986	151 221	178 866	178 866	170 361	163 809	170 361
6.3 - Sewer Services		57 705	64 814	74 961	81 971	89 378	89 378	108 220	104 058	108 220
6.4 - Roads		132 494	110 131	95 183	100 189	106 628	106 628	114 123	109 733	114 123
6.5 - Housing		17 185	17 697	34 196	18 647	20 755	20 755	23 019	22 134	23 019
6.6 - Project Management Unit		4 099	4 274	4 510	4 776	4 866	4 866	5 168	4 969	5 168
6.7 - Fleet Management		3 165	1 841	2 277	7 385	7 515	7 515	6 147	5 911	6 147
		<b>446 609</b>	<b>511 449</b>	<b>489 783</b>	<b>555 795</b>	<b>595 500</b>	<b>595 500</b>	<b>645 634</b>	<b>620 802</b>	<b>645 634</b>
<b>Total Expenditure by Vote</b>		<b>759 901</b>	<b>853 664</b>	<b>820 888</b>	<b>910 675</b>	<b>959 321</b>	<b>959 321</b>	<b>1 084 248</b>	<b>1 042 546</b>	<b>1 084 248</b>
<b>Surplus/(Deficit) for the year</b>		<b>86 489</b>	<b>62 222</b>	<b>97 293</b>	<b>90 295</b>	<b>43 122</b>	<b>43 122</b>	<b>88 665</b>	<b>85 257</b>	<b>88 665</b>

## Setso Local Municipality – Table A4 Budgeted Financial Performance (Revenue and Expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand											
<b>Revenue</b>											
<b>Exchange revenue</b>											
Service charges – Electricity		90 044	103 988	120 772	141 352	142 758	142 758	94 448	164 154	157 840	164 154
Service charges – Water		75 111	87 786	88 650	70 841	84 448	84 448	68 044	80 455	77 361	80 455
Service charges – Waste water management		39 628	41 916	43 734	32 641	35 263	35 263	31 612	37 070	35 645	37 070
Service charges – Waste management		51 788	55 188	57 178	48 230	50 049	50 049	41 473	54 775	52 668	54 775
Sales of goods and rendering of services		2 541	1 951	2 022	510	2 462	2 462	1 504	579	557	579
Interest earned from receivables		43 166	50 952	42 926	56 330	35 885	35 885	24 419	63 974	61 514	63 974
Interest earned from current and non-current assets		9 597	12 594	9 726	9 500	8 540	8 540	5 383	10 790	10 374	10 790
Dividends		77	81	94	90	98	98	98	109	105	109
Rent on land		1 879	1 686	1 914	-	972	972	1 295	1 087	1 045	1 087
Rental from fixed assets		89	107	127	123	124	124	108	140	135	140
Operational revenue		7 302	2 758	890	550	502	502	297	625	601	625
		<b>321 222</b>	<b>359 007</b>	<b>368 033</b>	<b>360 167</b>	<b>361 101</b>	<b>361 101</b>	<b>268 681</b>	<b>413 758</b>	<b>397 845</b>	<b>413 758</b>
<b>Non-exchange revenue</b>											
Property rates		68 402	82 108	86 082	74 524	74 524	74 524	59 801	84 637	81 382	84 637
Fines, penalties and forfeits		644	852	34	120	120	120	118	136	131	136
Licences or permits		27	90	127	30	173	173	177	34	33	34
Transfers and subsidies – Operational		239 225	255 844	298 129	280 974	280 974	280 974	207 821	313 409	301 355	313 409
Interest received		5 866	6 929	18 012	18 934	18 934	18 934	13 754	21 505	20 677	21 505
Operational revenue – Services charges		965	1 022	-	6 341	6 341	6 341	-	7 200	6 925	7 200
Gains on disposal of fixed and intangible assets		850	250	528	-	400	400	406	-	-	-
Other gains		287	565	112	-	-	-	-	-	-	-
		<b>316 266</b>	<b>347 660</b>	<b>403 024</b>	<b>380 923</b>	<b>381 466</b>	<b>381 466</b>	<b>282 077</b>	<b>426 921</b>	<b>410 503</b>	<b>426 921</b>
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>637 488</b>	<b>706 667</b>	<b>771 057</b>	<b>741 090</b>	<b>742 567</b>	<b>742 567</b>	<b>550 758</b>	<b>840 679</b>	<b>808 348</b>	<b>840 679</b>

## Setso Local Municipality – Table A4 Budgeted Financial Performance (Revenue and Expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand											
<b>Expenditure</b>											
Employee related costs		219 911	238 048	257 686	282 773	284 089	284 089	178 962	314 865	302 754	314 865
Remuneration of councillors		14 072	14 741	15 271	17 712	16 713	16 713	9 839	20 116	19 341	20 116
Bulk purchases – Electricity		90 974	106 176	124 300	150 284	148 277	148 277	93 760	170 678	164 114	170 678
Inventory consumed		9 096	16 005	28 238	54 610	59 963	59 963	15 880	62 021	59 636	62 021
Debt Impairment		19 537	27 940	17 123	120 637	57 403	57 403	50 347	137 008	131 739	137 008
Depreciation, amortisation and impairment		199 912	165 935	146 157	158 168	156 747	156 747	102 431	179 633	172 726	179 633
Interest, dividends and rent on land		3 397	3 566	1 035	1 200	1 711	1 711	742	986	948	986
Contracted services		33 414	40 586	41 557	48 344	64 546	64 546	32 132	62 060	59 673	62 060
Transfer and subsidies		42 271	34 324	47 112	120	36 506	36 506	26 239	136	131	136
Irrecoverable debt written off		81 642	149 743	95 193	48 000	111 605	111 605	75 033	54 514	52 418	54 514
Operational cost and other cost		45 671	56 603	47 277	60 829	53 764	53 764	32 484	118 576	114 014	118 576
Other losses		-	-	-	(32 000)	(32 000)	(32 000)	-	(36 343)	(34 945)	(36 343)
<b>Total expenditure</b>		<b>759 897</b>	<b>853 667</b>	<b>820 949</b>	<b>910 677</b>	<b>959 324</b>	<b>959 324</b>	<b>617 849</b>	<b>1 084 250</b>	<b>1 042 549</b>	<b>1 084 250</b>
<b>(Deficit)/Surplus</b>		<b>(122 409)</b>	<b>(147 000)</b>	<b>(49 892)</b>	<b>(169 587)</b>	<b>(216 757)</b>	<b>(216 757)</b>	<b>(67 091)</b>	<b>(243 571)</b>	<b>(234 201)</b>	<b>(243 571)</b>
Transfer and subsidies – Capital (Monetary allocations)		208 901	209 219	147 125	259 881	259 881	259 881	158 828	332 238	319 460	332 238
<b>Surplus/(Deficit) after capital transfers and contributions</b>		<b>86 492</b>	<b>62 219</b>	<b>97 233</b>	<b>90 294</b>	<b>43 124</b>	<b>43 124</b>	<b>91 737</b>	<b>88 667</b>	<b>85 259</b>	<b>88 667</b>
Intercompany/Parent-subsidiary Transactions		-	-	67	-	-	-	46	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>86 492</b>	<b>62 219</b>	<b>97 300</b>	<b>90 294</b>	<b>43 124</b>	<b>43 124</b>	<b>91 783</b>	<b>88 667</b>	<b>85 259</b>	<b>88 667</b>

## Setso Local Municipality – Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework			
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Capital expenditure – Vote</b>											
<b>Single-year expenditure to be appropriated</b>											
Vote 1 - Executive and Council		1 035	4	165	-	440	440	3	-	-	-
Vote 2 - Municipal Manager		187	12	694	-	80	80	-	-	-	-
Vote 3 - Finance		70	1 112	244	345	906	906	55	392	377	392
Vote 4 - Administration and Support		911	30	172	90	335	335	13	102	98	102
Vote 5 - Development Planning Social Security		67	6 119	3 142	16 875	13 655	13 655	4 277	12 475	11 995	12 475
Vote 6 - Technical Services		242 025	89 130	111 208	270 285	274 623	274 623	135 515	345 614	332 321	345 614
<b>Capital single-year expenditure sub-total</b>		<b>244 295</b>	<b>96 407</b>	<b>115 625</b>	<b>287 595</b>	<b>290 039</b>	<b>290 039</b>	<b>139 863</b>	<b>358 583</b>	<b>344 791</b>	<b>358 583</b>

**Capital expenditure – Functional****Governance and administration**

Executive and council	1 174	5	551	-	500	500	3	-	-	-
Finance and administration	1 044	1 153	759	3 935	1 271	1 271	67	4 469	4 297	4 469
Internal audit	-	-	-	-	20	20	-	-	-	-
	<b>2 218</b>	<b>1 158</b>	<b>1 310</b>	<b>3 935</b>	<b>1 791</b>	<b>1 791</b>	<b>70</b>	<b>4 469</b>	<b>4 297</b>	<b>4 469</b>

**Community and public safety**

Community and social services	-	-	15	-	-	-	-	-	-	-
Sport and recreation	-	232	2 943	12 050	12 100	12 100	3 820	6 995	6 726	6 995
Public safety	30	-	-	-	200	200	-	-	-	-
Housing	11	-	124	-	440	440	3	-	-	-
	<b>41</b>	<b>232</b>	<b>3 082</b>	<b>12 050</b>	<b>12 740</b>	<b>12 740</b>	<b>3 823</b>	<b>6 995</b>	<b>6 726</b>	<b>6 995</b>

**Economic and environmental services**

Planning and development	-	-	-	-	260	260	-	-	-	-
Road transport	5 874	46 859	22 190	25 250	43 348	43 348	24 193	41 281	39 693	41 281
	<b>5 874</b>	<b>46 859</b>	<b>22 190</b>	<b>25 250</b>	<b>43 608</b>	<b>43 608</b>	<b>24 193</b>	<b>41 281</b>	<b>39 693</b>	<b>41 281</b>

**Trading services**

Energy sources	38 250	4 103	589	7 150	10 805	10 805	-	8 120	7 808	8 120
Water management	190 864	37 093	85 041	237 885	167 113	167 113	86 601	282 062	271 213	282 062
Waste water management	7 026	1 075	3 264	-	52 657	52 657	24 718	14 151	13 607	14 151
Waste management	22	5 887	149	1 325	1 325	1 325	457	1 505	1 447	1 505
	<b>236 162</b>	<b>48 158</b>	<b>89 043</b>	<b>246 360</b>	<b>231 900</b>	<b>231 900</b>	<b>111 776</b>	<b>305 838</b>	<b>294 075</b>	<b>305 838</b>

**Total Capital expenditure – Functional**

	<b>244 295</b>	<b>96 407</b>	<b>115 625</b>	<b>287 595</b>	<b>290 039</b>	<b>290 039</b>	<b>139 862</b>	<b>358 583</b>	<b>344 791</b>	<b>358 583</b>
--	----------------	---------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

**Funded by:**

National government	199 105	55 075	112 093	269 885	269 885	269 885	137 664	338 469	325 451	338 469
---------------------	---------	--------	---------	---------	---------	---------	---------	---------	---------	---------

## Setsoto Local Municipality – Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand											

## Setsotho Local Municipality - Table A5 Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework			
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Capital expenditure – Municipal vote</b>											
<b>Single-year expenditure appropriation</b>											
<b>Vote 1 - Executive and Council</b>											
1.1 - Mayor and Council		1 035	4	165	-	440	440	3	-	-	-
<b>Vote 2 - Municipal Manager</b>											
2.1 - Municipal Manager		139	1	386	-	60	60	-	-	-	-
2.2 - Governance Internal Audit		-	-	-	-	20	20	-	-	-	-
2.4 - Information Technology		48	11	308	-	-	-	-	-	-	-
		<b>187</b>	<b>12</b>	<b>694</b>	<b>-</b>	<b>80</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 3 - Finance</b>											
3.1 - Finance		70	33	181	175	392	392	51	199	191	199
3.2 - Asset Management		-	1 054	-	170	424	424	4	193	186	193
3.3 - Supply Chain Management		-	25	63	-	90	90	-	-	-	-
		<b>70</b>	<b>1 112</b>	<b>244</b>	<b>345</b>	<b>906</b>	<b>906</b>	<b>55</b>	<b>392</b>	<b>377</b>	<b>392</b>
<b>Vote 4 - Administration and Support</b>											
4.1 - Administration and Corporate Support		863	7	65	25	105	105	10	28	27	28
4.2 - Human Resources		48	23	107	65	200	200	3	74	71	74
4.3 - Legal Services		-	-	-	-	30	30	-	-	-	-
		<b>911</b>	<b>30</b>	<b>172</b>	<b>90</b>	<b>335</b>	<b>335</b>	<b>13</b>	<b>102</b>	<b>98</b>	<b>102</b>
<b>Vote 5 - Development Planning Social Security</b>											
5.1 - Solid Waste Removal		22	5 887	149	1 325	1 325	1 325	457	1 505	1 447	1 505
5.2 - Property Services		-	-	-	3 500	-	-	-	3 975	3 822	3 975
5.4 - Sport Grounds		-	232	2 943	12 050	12 100	12 100	3 820	6 995	6 726	6 995
5.6 - Police Forces and Traffic		30	-	-	-	200	200	-	-	-	-
5.8 - Security Services		15	-	35	-	30	30	-	-	-	-
5.9 - Disaster Management		-	-	15	-	-	-	-	-	-	-
		<b>67</b>	<b>6 119</b>	<b>3 142</b>	<b>16 875</b>	<b>13 655</b>	<b>13 655</b>	<b>4 277</b>	<b>12 475</b>	<b>11 995</b>	<b>12 475</b>
<b>Vote 6 - Technical Services</b>											
6.1 - Electricity Services		38 250	4 103	589	7 150	10 805	10 805	-	8 120	7 808	8 120

## Setsoto Local Municipality - Table A5 Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
6.2 - Water Distribution		190 864	37 093	85 041	237 885	167 113	167 113	86 601	282 062	271 213	282 062
6.3 - Sewer Services		7 026	1 075	3 264	-	52 657	52 657	24 718	14 151	13 607	14 151
6.4 - Roads		5 874	46 859	22 190	25 250	43 348	43 348	24 193	41 281	39 693	41 281
6.5 - Housing		11	-	124	-	440	440	3	-	-	-
6.6 - Project Management Unit		-	-	-	-	260	260	-	-	-	-
		<b>242 025</b>	<b>89 130</b>	<b>111 208</b>	<b>270 285</b>	<b>274 623</b>	<b>274 623</b>	<b>135 515</b>	<b>345 614</b>	<b>332 321</b>	<b>345 614</b>
<b>Capital single-year expenditure sub-total</b>		<b>244 295</b>	<b>96 407</b>	<b>115 625</b>	<b>287 595</b>	<b>290 039</b>	<b>290 039</b>	<b>139 863</b>	<b>358 583</b>	<b>344 791</b>	<b>358 583</b>

## Setso Local Municipality – Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand											
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents		66 207	57 063	42 864	500 008	326 608	326 608	116 351	503 322	483 963	503 322
Trade and other receivables from exchange transactions		280 617	184 541	234 776	104 397	(112 491)	(112 491)	252 253	(256 765)	(248 832)	(206 282)
Receivables from non-exchange transactions		189	-	-	189	-	-	-	189	189	-
Current portion of non-current receivables		61 110	69 937	82 282	55 024	13 925	13 925	94 597	(4 372)	(4 204)	(4 372)
Inventory		3 652	3 226	5 174	(51 996)	(59 963)	(59 963)	7 321	(95 631)	(128 537)	(62 021)
VAT Receivable		101 994	245 463	268 293	82 154	-	-	22 002	4	4	-
Other current assets		9 522	4 293	4 289	9 358	-	-	5 026	-	-	-
<b>Total Current assets</b>		<b>523 291</b>	<b>564 523</b>	<b>637 678</b>	<b>699 134</b>	<b>168 079</b>	<b>168 079</b>	<b>497 550</b>	<b>146 747</b>	<b>102 583</b>	<b>230 647</b>
<b>Non-current assets</b>											
Investments		3 961	4 724	4 836	3 674	-	-	5 197	-	-	-
Investment property		67 174	62 155	70 981	73 300	(918)	(918)	69 114	(623)	(599)	(623)
Property, plant and equipment		2 448 203	2 529 716	2 520 397	2 614 753	145 844	145 844	2 579 163	192 790	124 745	198 137
Heritage assets		15 572	12 100	12 216	15 386	-	-	12 095	-	-	-
Intangible assets		(111)	57	95	173	(36)	(36)	60	-	-	-
<b>Total Non-current assets</b>		<b>2 534 799</b>	<b>2 608 752</b>	<b>2 608 525</b>	<b>2 707 286</b>	<b>144 890</b>	<b>144 890</b>	<b>2 665 629</b>	<b>192 167</b>	<b>124 146</b>	<b>197 514</b>
<b>Total Assets</b>		<b>3 058 090</b>	<b>3 173 275</b>	<b>3 246 203</b>	<b>3 406 420</b>	<b>312 969</b>	<b>312 969</b>	<b>3 163 179</b>	<b>338 914</b>	<b>226 729</b>	<b>428 161</b>

## Setso Local Municipality - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework			
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Liabilities</b>											
<b>Current liabilities</b>											
Financial liabilities		398	1 681	(513)	2 361	-	-	706	-	-	-
Consumer deposits		3 186	3 191	3 252	3 205	-	-	3 300	-	-	-
Trade and other payable from exchange transactions		101 289	115 775	117 845	394 078	269 850	269 850	92 671	606 126	866 797	339 496
Trade and other payable from non-exchange transactions		49 005	30 018	54 289	83 261	-	-	95 711	-	-	-
Provision		1 794	1 559	1 559	2 399	-	-	2 388	-	-	-
VAT Payable		56 625	82 862	172 797	64 952	-	-	24 548	-	-	-
Other current liabilities		1 946	1 979	1 979	1 864	-	-	1 920	-	-	-
<b>Total Current liabilities</b>		<b>214 243</b>	<b>237 065</b>	<b>351 208</b>	<b>552 120</b>	<b>269 850</b>	<b>269 850</b>	<b>221 244</b>	<b>606 126</b>	<b>866 797</b>	<b>339 496</b>
<b>Non-current liabilities</b>											
Borrowings		867	12 502	13 011	1 265	-	-	10 323	-	-	-
Provisions		32 530	28 325	34 734	32 530	-	-	31 020	-	-	-
Other non-current liabilities		62 709	70 624	63 201	69 394	-	-	70 119	-	-	-
<b>Total Non-current liabilities</b>		<b>96 106</b>	<b>111 451</b>	<b>110 946</b>	<b>103 189</b>	<b>-</b>	<b>-</b>	<b>111 462</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities</b>		<b>310 349</b>	<b>348 516</b>	<b>462 154</b>	<b>655 309</b>	<b>269 850</b>	<b>269 850</b>	<b>332 706</b>	<b>606 126</b>	<b>866 797</b>	<b>339 496</b>
<b>Net assets</b>		<b>2 747 741</b>	<b>2 824 759</b>	<b>2 784 049</b>	<b>2 751 111</b>	<b>43 119</b>	<b>43 119</b>	<b>2 830 473</b>	<b>(267 212)</b>	<b>(640 068)</b>	<b>88 665</b>
<b>Community wealth/Equity</b>											
Accumulated surplus/ (deficit)		2 747 240	2 823 281	2 888 102	2 751 108	43 121	43 121	2 830 464	88 665	85 255	88 665
Reserves		499	1 480	(104 056)	-	-	-	8	-	-	-
<b>Total Community wealth/Equity</b>		<b>2 747 739</b>	<b>2 824 761</b>	<b>2 784 046</b>	<b>2 751 108</b>	<b>43 121</b>	<b>43 121</b>	<b>2 830 472</b>	<b>88 665</b>	<b>85 255</b>	<b>88 665</b>

### References

## Setsoto Local Municipality – Table A6 Inventory

Store Type	Classification	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework			
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Consumables Zero Rated</b>											
	Opening balance - Consumables Zero Rated	(284)	(76)	-	-	(36)	(36)	-	-	-	-
	Issues - Consumables Zero Rated	-	1	-	-	-	-	-	-	-	-
<b>Consumables Zero Rated Total</b>		<b>(284)</b>	<b>(75)</b>	<b>-</b>	<b>-</b>	<b>(36)</b>	<b>(36)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water</b>											
	Opening balance - Water	85 371	6 595	(7)	-	-	-	-	-	-	-
	Billed Authorised Consumption: Billed Metered Consumption: Free Basic Water	1 435	1 622	1 531	1 949	950	950	-	2 214	2 128	2 214
<b>Water Total</b>		<b>86 806</b>	<b>8 217</b>	<b>1 524</b>	<b>1 949</b>	<b>950</b>	<b>950</b>	<b>-</b>	<b>2 214</b>	<b>2 128</b>	<b>2 214</b>

## Setso Local Municipality – Table A7 Budgeted Cash Flow

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand											
<b>Cash flow from operating activities</b>											
<b>Receipts</b>											
Property rates		108 817	59 522	59 628	83 146	78 373	78 373	42 752	98 802	95 001	98 802
Service charges		114 305	134 546	151 896	381 521	395 122	395 122	120 634	451 281	433 924	451 281
Other revenue		9 323	13 491	8 788	10 333	4 266	4 266	5 179	12 822	12 329	12 822
Transfers and Subsidies - Operational		187 046	228 975	270 007	278 974	278 974	278 974	211 716	311 018	299 056	311 018
Transfers and Subsidies - Capital		399 987	216 758	198 076	192 649	192 649	192 649	237 159	269 275	258 919	269 275
Interest		8 952	10 258	8 583	-	(974)	(974)	5 104	-	-	-
Dividends		-	-	1 380	7 616	4 263	4 263	1 525	8 656	8 323	8 656
<b>Payments</b>											
Suppliers and employees		(207 300)	(253 536)	(277 148)	(574 015)	(541 517)	(541 517)	(232 175)	(694 783)	(668 061)	(694 783)
Finance charges		-	-	(1 180)	(1 200)	(1 711)	(1 711)	(693)	(986)	(948)	(986)
Transfers and subsidies		(4 388)	(4 357)	(3 994)	(2 000)	(2 000)	(2 000)	-	(2 391)	(2 299)	(2 391)
<b>Net cash from/(used) operating activities</b>		<b>616 742</b>	<b>405 657</b>	<b>416 036</b>	<b>377 024</b>	<b>407 445</b>	<b>407 445</b>	<b>391 201</b>	<b>453 694</b>	<b>436 244</b>	<b>453 694</b>
<b>Cash flow from investing activities</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		475	134	238	-	400	400	298	-	-	-
<b>Payments</b>											
Capital assets		(207 052)	(212 172)	(210 370)	(6 000)	(16 011)	(16 011)	(160 477)	(13 674)	(13 148)	(13 674)
Retention (Capital)		(4 190)	-	(371)	-	-	-	-	-	-	-
<b>Net cash from/(used) investing activities</b>		<b>(210 767)</b>	<b>(212 038)</b>	<b>(210 503)</b>	<b>(6 000)</b>	<b>(15 611)</b>	<b>(15 611)</b>	<b>(160 179)</b>	<b>(13 674)</b>	<b>(13 148)</b>	<b>(13 674)</b>
<b>Cash flow from financing activities</b>											
<b>Receipts</b>											
Increase (decrease) in consumer deposits		(176)	(148)	(155)	-	-	-	(108)	-	-	-
<b>Payments</b>											
Repayment of borrowing		(1 627)	-	(3 446)	-	-	-	(2 208)	-	-	-

## Setsoto Local Municipality - Table A7 Cash Flow

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand											
<b>Net cash from/(used) investing activities</b>		<b>(1 803)</b>	<b>(148)</b>	<b>(3 601)</b>	-	-	-	<b>(2 316)</b>	-	-	-
<b>Net Increase/ (Decrease) in cash held</b>		<b>404 172</b>	<b>193 471</b>	<b>201 932</b>	<b>371 024</b>	<b>391 834</b>	<b>391 834</b>	<b>228 706</b>	<b>440 020</b>	<b>423 096</b>	<b>440 020</b>
Cash/cash equivalents at the year begin:		93 188	66 198	57 053	93 188	-	-	42 860	-	470 247	966 518
Cash/cash equivalents at the year end:		497 360	259 669	258 985	464 212	391 834	391 834	271 566	440 020	893 343	1 406 538

## Setso Local Municipality – Table A8 Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework			
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end		497 360	259 669	258 985	464 212	391 834	391 834	271 566	440 020	893 343	1 406 538
Other current investments > 90 days		(150 535)	(18 065)	18 655	140 193	(177 717)	(177 717)	97 038	157 226	85 570	(1 612 820)
Investments - Property, plant and equipment		2 448 203	2 529 716	2 520 397	2 614 753	145 844	145 844	2 579 163	192 790	124 745	198 137
<b>Cash and investments available:</b>		<b>2 795 028</b>	<b>2 771 320</b>	<b>2 798 037</b>	<b>3 219 158</b>	<b>359 961</b>	<b>359 961</b>	<b>2 947 767</b>	<b>790 036</b>	<b>1 103 658</b>	<b>(8 145)</b>
<b>Application of cash and investments</b>											
Unspent borrowing		-	-	-	-	(30 049)	(30 049)	-	(40 551)	(83 104)	-
Other working capital requirements		(150 574)	(151 276)	(158 132)	(420 021)	(199 775)	(199 775)	(133 946)	(638 584)	(884 602)	77 464
<b>Total application of cash and investments:</b>		<b>(150 574)</b>	<b>(151 271)</b>	<b>(158 128)</b>	<b>(420 005)</b>	<b>(229 830)</b>	<b>(229 824)</b>	<b>(133 946)</b>	<b>(679 115)</b>	<b>(967 710)</b>	<b>77 468</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>2 945 602</b>	<b>2 922 591</b>	<b>2 956 165</b>	<b>3 639 163</b>	<b>589 791</b>	<b>589 785</b>	<b>3 081 713</b>	<b>1 469 151</b>	<b>2 071 368</b>	<b>(85 613)</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>2 945 602</b>	<b>2 922 591</b>	<b>2 956 165</b>	<b>3 639 163</b>	<b>589 791</b>	<b>589 785</b>	<b>3 081 713</b>	<b>1 469 151</b>	<b>2 071 368</b>	<b>(85 613)</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>2 945 602</b>	<b>2 922 591</b>	<b>2 956 165</b>	<b>3 639 163</b>	<b>589 791</b>	<b>589 785</b>	<b>3 081 713</b>	<b>1 469 151</b>	<b>2 071 368</b>	<b>(85 613)</b>
<b>Debtors collection assumptions</b>											
Balance outstanding - debtors		71 016	65 381	76 155	21 494	(60 881)	(60 881)	76 436	(22 714)	(56 225)	(62 021)
Estimate of debtors collection rate		69,4 %	54,3 %	52,9 %	120,7 %	115,1 %	115,1 %	54,2 %	124,9 %	124,9 %	124,9 %

## Setsoto Local Municipality – Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework		
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand										
<b>Capital expenditure</b>										
<b>New assets</b>										
Roads infrastructure		3 202	-	-	-	-	-	-	-	-
Electrical infrastructure		38 250	1 212	588	-	-	-	-	-	-
Water supply infrastructure		25	4 084	73 446	42 233	93 460	93 460	56 184	54 023	56 184
Sanitation infrastructure		-	-	-	-	-	-	7 087	6 814	7 087
<b>Infrastructure</b>		<b>41 477</b>	<b>5 296</b>	<b>74 034</b>	<b>42 233</b>	<b>93 460</b>	<b>93 460</b>	<b>63 271</b>	<b>60 837</b>	<b>63 271</b>
<b>Renewal of existing assets</b>										
<b>Upgrading of existing assets</b>										
<b>Capital expenditure</b>										
Roads infrastructure		3 202	-	-	-	-	-	-	-	-
Electrical infrastructure		38 250	1 212	588	-	-	-	-	-	-
Water supply infrastructure		25	4 084	73 446	42 233	93 460	93 460	56 184	54 023	56 184
Sanitation infrastructure		-	-	-	-	-	-	7 087	6 814	7 087
<b>Infrastructure</b>		<b>41 477</b>	<b>5 296</b>	<b>74 034</b>	<b>42 233</b>	<b>93 460</b>	<b>93 460</b>	<b>63 271</b>	<b>60 837</b>	<b>63 271</b>
<b>Total Capital expenditure - Asset class</b>		<b>41 477</b>	<b>5 296</b>	<b>74 034</b>	<b>42 233</b>	<b>93 460</b>	<b>93 460</b>	<b>63 271</b>	<b>60 837</b>	<b>63 271</b>
<b>Asset register summary - PPE (WDV)</b>										
Roads Infrastructure		507 072	468 459	442 448	550 611	(52 609)	(52 609)	(62 718)	(60 306)	(62 718)
Storm water Infrastructure		(4 463)	(5 291)	(9 259)	(90)	(4 410)	(4 410)	(191)	(281)	(102)
Electrical Infrastructure		169 663	176 053	170 792	136 709	(466)	(466)	(11 293)	(20 087)	(2 815)
Water Supply Infrastructure		877 837	834 207	810 035	754 002	(36 348)	(36 348)	(73 677)	(106 955)	(40 501)
Sanitation Infrastructure		357 546	331 940	331 197	355 801	(17 574)	(17 574)	(19 992)	(19 223)	(19 992)
Solid Waste Infrastructure		16 818	18 527	12 755	24 392	(1 498)	(1 498)	(1 997)	(1 921)	(1 997)
<b>Infrastructure</b>		<b>1 924 473</b>	<b>1 823 895</b>	<b>1 757 968</b>	<b>1 821 425</b>	<b>(112 905)</b>	<b>(112 905)</b>	<b>(169 868)</b>	<b>(208 773)</b>	<b>(128 125)</b>

## Setso Local Municipality - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand										
Community Assets		195 493	177 385	162 449	204 114	(14 731)	(14 731)	(26 950)	(41 494)	(12 637)
Heritage assets		15 386	12 100	12 095	15 386	-	-	-	-	-
Investment property		67 175	62 155	70 981	73 301	(918)	(918)	(623)	(599)	(623)
Other Assets		(498)	1 955	983	-	(654)	(654)	-	-	-
Intangible assets		76	58	216	173	(36)	(36)	-	-	-
Computer Equipment		2 357	3 005	2 735	1 557	1 171	1 171	(570)	(991)	(164)
Furniture and Office Equipment		596	761	231	1 816	1 015	1 015	3 282	5 333	1 282
Machinery and Equipment		605	1 593	1 280	419	2 271	2 271	(516)	(759)	(274)
Transport Assets		16 293	32 121	28 531	13 588	(208)	(208)	(3 257)	(6 225)	(416)
Land		52 200	52 200	52 200	52 200	-	-	52 200	52 200	-
<b>Total Asset register summary - PPE (WDV)</b>		<b>2 274 156</b>	<b>2 167 228</b>	<b>2 089 669</b>	<b>2 183 979</b>	<b>(124 995)</b>	<b>(124 995)</b>	<b>(146 302)</b>	<b>(201 308)</b>	<b>(140 957)</b>
<b>Expenditure other items</b>										
Depreciation		199 629	165 857	146 161	141 822	145 112	145 112	161 067	154 873	161 067
<b>Repairs and maintenance by asset class</b>										
Roads infrastructure		239	2 100	2 376	4 000	4 000	4 000	4 543	4 368	4 543
Electrical infrastructure		991	2 182	2 180	2 550	3 750	3 750	2 896	2 785	2 896
Water supply infrastructure		844	7 409	4 271	5 500	8 500	8 500	6 246	6 006	6 246
Sanitation infrastructure		1 122	868	890	1 200	2 200	2 200	1 363	1 310	1 363
Solid waste infrastructure		52	81	103	150	150	150	170	164	170
<b>Infrastructure</b>		<b>3 248</b>	<b>12 640</b>	<b>9 820</b>	<b>13 400</b>	<b>18 600</b>	<b>18 600</b>	<b>15 218</b>	<b>14 633</b>	<b>15 218</b>
Operational buildings		535	482	864	2 055	3 965	3 965	2 334	2 244	2 334
Furniture and office equipment		27	29	4	91	11	11	103	99	103
Machinery and equipment		2 849	2 435	6 588	7 160	4 852	4 852	8 132	7 819	8 132
Transport assets		3 236	4 884	5 124	5 408	6 253	6 253	6 142	5 906	6 142
<b>Total Repairs and maintenance by asset class</b>		<b>9 895</b>	<b>20 470</b>	<b>22 400</b>	<b>28 114</b>	<b>33 681</b>	<b>33 681</b>	<b>31 929</b>	<b>30 701</b>	<b>31 929</b>
<b>Total Expenditure other items</b>		<b>209 524</b>	<b>186 327</b>	<b>168 561</b>	<b>169 936</b>	<b>178 793</b>	<b>178 793</b>	<b>192 996</b>	<b>185 574</b>	<b>192 996</b>
R&M as a % of PPE		0,4 %	0,8 %	0,9 %	1,1 %	23,1 %	23,1 %	16,6 %	24,6 %	16,1 %
Renewal and upgrading and R&M as a % of PPE		0,4 %	0,9 %	1,1 %	1,3 %	(26,9)%	(26,9)%	(21,8)%	(15,3)%	(22,7)%

## Setsoto Local Municipality – Table A10 Basic Service Delivery Measurement

	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29

### Household service targets

## Setso Local Municipality – Supporting Table SA2 Matrix Financial Performance Budget (Revenue Source/Expenditure Type and Dept.)

Description	Ref	Executive and Council	Municipal Manager	Finance	Administration and Support	Development Planning Social Security	Technical Services	Total
Figures in Rand thousand								
<b>Revenue</b>								
<b>Exchange revenue</b>								
Service charges - Electricity		-	-	-	-	-	164 154	164 154
Service charges - Water		-	-	-	-	-	80 455	80 455
Service charges - Waste Water Management		-	-	-	-	-	37 071	37 071
Service charges - Waste Management		-	-	-	-	54 775	-	54 775
Sales of Goods and Rendering of Services		-	-	238	-	341	-	579
Interest earned from Receivables		-	-	18 768	-	9 106	36 100	63 974
Interest earned from Current and Non Current Assets		-	-	10 789	-	-	-	10 789
Dividends		-	-	109	-	-	-	109
Rent on Land		-	-	-	-	1 087	-	1 087
Rental from Fixed Assets		-	-	-	-	140	-	140
Operational Revenue		-	-	625	-	-	-	625
		-	-	<b>30 529</b>	-	<b>65 449</b>	<b>317 780</b>	<b>413 758</b>
<b>Non-exchange revenue</b>								
Property Rates		-	-	84 636	-	-	-	84 636
Fines, Penalties and Forfeits		-	-	-	-	136	-	136
Licences or Permits		-	34	-	-	-	-	34
Transfer and subsidies - Operational		8 932	-	2 391	-	33 098	268 988	313 409
Interest Receivables		-	-	9 793	-	-	11 712	21 505
Operational Revenue - Service Charges		-	-	-	-	-	7 201	7 201
		<b>8 932</b>	<b>34</b>	<b>96 820</b>	-	<b>33 234</b>	<b>287 901</b>	<b>426 921</b>
<b>Total revenue (excluding capital transfers and contributions)</b>		<b>8 932</b>	<b>34</b>	<b>127 349</b>	-	<b>98 683</b>	<b>605 681</b>	<b>840 679</b>
<b>Expenditure</b>								

## Setso Local Municipality - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Executive and Council	Municipal Manager	Finance	Administrati on and Support	Developme nt Planning Social Security	Technical Services	Total
Figures in Rand thousand								
Employee related costs		9 696	25 108	40 222	33 510	73 649	132 680	314 865
Remuneration of Councillors		20 115	-	-	-	-	-	20 115
Bulk Purchases - Electricity		-	-	-	-	-	170 678	170 678
Inventory Consumed		-	6	42	501	2 468	59 004	62 021
Debt Impairment		-	-	-	-	45 119	91 889	137 008
Depreciation, Amortisation and Impairment		-	-	290	15	18 810	160 517	179 632
Interest, Dividends and Rent on Land		986	-	-	-	-	-	986
Contracted Services		17 382	2 243	5 565	4 429	21 765	10 676	62 060
Transfers and Subsidies		108	-	-	-	28	-	136
Irrecoverable Debts Written Off		-	-	8 165	-	12 167	34 182	54 514
Operational Cost and Other Cost		4 875	5 459	66 022	12 212	7 658	22 351	118 577
Other Losses		-	-	-	-	-	(36 343)	(36 343)
<b>Total expenditure</b>		<b>53 162</b>	<b>32 816</b>	<b>120 306</b>	<b>50 667</b>	<b>181 664</b>	<b>645 634</b>	<b>1 084 249</b>
<b>(Deficit)/Surplus</b>		<b>(44 230)</b>	<b>(32 782)</b>	<b>7 043</b>	<b>(50 667)</b>	<b>(82 981)</b>	<b>(39 953)</b>	<b>(243 570)</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	332 238	332 238
<b>(Deficit)/Surplus after capital transfers and contributions</b>		<b>(44 230)</b>	<b>(32 782)</b>	<b>7 043</b>	<b>(50 667)</b>	<b>(82 981)</b>	<b>292 285</b>	<b>88 668</b>

## Setsoto Local Municipality – Supporting Table SA4 Reconciliation of IDP Strategic Objectives and Budget (Revenue)

Strategic objectives	Goal	Goal code	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework		
Figures in Rand thousand				Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Basic Services	Supporting the delivery of municipal services to the right quality and standard			224 027	257 749	270 615	289 064	289 064	289 064	313 800	326 352	313 800
Local Economic Development	Creating a conducive environment for economic development			150 050	150 006	157 506	86 485	115 197	115 197	98 681	94 367	98 681
Financial Management	Ensuring sound financial management and accounting			115 841	124 694	130 928	112 021	98 619	98 619	127 349	122 451	127 349
Good Governance	Promoting good governance, transparency and accountability			22 227	7 762	8 150	8 043	8 990	8 990	8 966	8 621	8 966
Public Participation	Putting people and their concerns first			334 244	375 675	350 983	505 358	490 578	490 578	624 121	576 017	624 121
<b>Total revenue (excluding capital transfers and contributions)</b>				<b>846 389</b>	<b>915 886</b>	<b>918 182</b>	<b>1 000 971</b>	<b>1 002 448</b>	<b>1 002 448</b>	<b>1 172 917</b>	<b>1 127 808</b>	<b>1 172 917</b>

## Setsoto Local Municipality – Supporting Table SA5 Reconciliation of IDP Strategic Objectives and Budget (Operating Expenditure)

Strategic objectives	Goal	Goal code	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework		
Figures in Rand thousand				Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Basic Services	Supporting the delivery of municipal services to the right quality and standard			389 311	416 153	527 580	516 517	585 331	585 331	634 977	612 613	613 997
Local Economic Development	Creating a conducive enviromet for economic development			7 624	9 668	10 152	10 659	10 152	10 152	10 659	11 192	11 639
Financial Management	Ensuring sound financial management and accounting			106 327	113 104	118 755	65 286	74 594	74 594	120 306	115 680	120 306
Good Governance	Promoting good governance, transparency and accountability			64 333	66 277	71 691	83 696	95 742	95 742	85 978	82 669	85 978
Public Participation	Putting people and their concerns first			192 302	248 465	92 771	234 519	193 505	193 505	232 330	220 395	252 330
<b>Total expenditure</b>				<b>759 897</b>	<b>853 667</b>	<b>820 949</b>	<b>910 677</b>	<b>959 324</b>	<b>959 324</b>	<b>1 084 250</b>	<b>1 042 549</b>	<b>1 084 250</b>

## Setso Local Municipality – Supporting Table SA8 Performance Indicators and Benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand											
<b>Borrowing management</b>											
Capital charges to operating expenditure	Interest and principal paid /operating expenditure	0,7 %	0,4 %	0,5 %	0,1 %	0,2 %	0,2 %	0,5 %	0,1 %	0,1 %	- %
Capital charges to own revenue	Finance charges and repayment of borrowing /own revenue	0,8 %	0,5 %	0,6 %	0,2 %	0,2 %	0,2 %	0,5 %	0,1 %	0,2 %	- %
<b>Liquidity</b>											
Current ratio	Current assets/current liabilities	2,4	2,4	1,8	1,3	0,6	0,6	2,2	0,2	0,1	0,7
Current ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2,4	2,4	1,8	1,3	0,6	0,6	2,2	0,2	0,1	0,7
Liquidity ratio	Monetary assets/current liabilities	0,3	0,2	0,1	0,9	1,2	1,2	0,5	1,4	1,4	-
<b>Revenue management</b>											
Annual debtors collection rate (Payment Level %)	Last 12 months receipts/ast 12 months billing		68,7 %	52,3 %	53,4 %	126,4 %	122,3 %	122,3 %	55,3 %	130,6 %	130,6 %
Current debtors collection rate (cash receipts % of ratepayer & Other revenue)	Current assets less debtors > 90 days/current liabilities	68,7 %	52,3 %	53,4 %	126,4 %	122,3 %	122,3 %	55,3 %	130,6 %	130,6 %	130,6 %
Outstanding debtors to revenue	Total outstanding debtors to annual revenue	21,9 %	23,6 %	26,2 %	15,4 %	- %	- %	3,8 %	13,6 %	14,1 %	- %
<b>Creditors management</b>											
Creditors to cash and investments		20,4 %	44,6 %	45,5 %	84,9 %	68,9 %	68,9 %	34,1 %	151,6 %	106,9 %	- %
<b>Other indicators</b>											

## Setso Local Municipality – Supporting Table SA8 Performance Indicators and Benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework			
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand											
Employee costs	Employee costs/(Total Revenue - capital revenue)	34,5 %	33,7 %	33,4 %	38,2 %	38,3 %	38,3 %	32,5 %	37,5 %	37,5 %	37,5 %
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34,5 %	33,7 %	33,4 %	38,2 %	38,3 %	38,3 %		37,5 %	37,5 %	37,5 %
Repairs and maintenance	R&M/(Total Revenue excluding capital revenue)	1,6 %	2,9 %	2,9 %	3,8 %	4,5 %	4,5 %		3,8 %	3,8 %	3,8 %
Finance charges and depreciation	FC&D/(Total revenue - capital revenue)	31,9 %	24,0 %	19,1 %	21,5 %	21,3 %	21,3 %	18,7 %	21,5 %	21,5 %	21,4 %
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total operating revenue - Operating grants)/debt service payments due within financial year)	- %	344 652,5 %	- %	- %	- %	220 890,4 %	- %	- %	- %	- %
ii. O/S service debtors to revenue	Total outstanding service debtors/annual revenue received for services	41,7 %	43,4 %	49,7 %	30,3 %	- %	- %	7,0 %	26,5 %	27,5 %	- %
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	13,8	6,5	6,1	8,3	7,3	7,3	8,0	6,9	14,3	28,0

## Setsoto Local Municipality – Supporting Table SA9 Social, Economic and Demographic Statistics and Assumptions

Description of economic Ref indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current year 2025/26	2026/27 Medium term revenue and expenditure framework		
					Outcome	Outcome	Outcome	Original budget	Outcome	Outcome	Outcome

## Detail on the Provision of Municipal Services for A10

Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework		
Figures in Rand thousand	Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Total municipal services</b>									
<b>Household service targets (R'000)</b>									
<b>Water:</b>									
Piped water inside dwelling	5 693	5 693	5 693	5 693	5 693	5 693	5 693	5 693	5 693
Piped water inside yard (but not in dwelling)	27 820	27 820	27 820	27 820	27 820	27 820	27 820	27 820	27 820
Using public tap (at least min.service level)	2 222	2 222	2 222	2 222	2 222	2 222	2 222	2 222	2 222
Other water supply (< min.service level)	830	830	830	830	830	830	830	830	830
<b>Minimum service level and above sub-total</b>	<b>36 565</b>	<b>36 565</b>	<b>36 565</b>	<b>36 565</b>	<b>36 565</b>	<b>36 565</b>	<b>36 565</b>	<b>36 565</b>	<b>36 565</b>
Other water supply (< min.service level)	823	823	823	823	823	823	823	823	823
<b>Total number of households</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>
<b>Sanitation/sewerage:</b>									
Flush toilet (connected to sewerage)	23 884	23 884	23 884	23 884	23 884	23 884	23 884	23 884	23 884
Flush toilet (with septic tank)	1 881	1 881	1 881	1 881	1 881	1 881	1 881	1 881	1 881
Chemical toilet	51	51	51	51	51	51	51	51	51
Pit toilet (ventilated)	562	562	562	562	562	562	562	562	562
Other toilet provisions (> min.service level)	504	504	504	504	504	504	504	504	504
<b>Minimum service level and above sub-total</b>	<b>26 882</b>	<b>26 882</b>	<b>26 882</b>	<b>26 882</b>	<b>26 882</b>	<b>26 882</b>	<b>26 882</b>	<b>26 882</b>	<b>26 882</b>
Bucket toilet	7 815	7 815	7 815	7 815	7 815	7 815	7 815	7 815	7 815
Other toilet provisions (< min.service level)	2 131	2 131	2 131	2 131	2 131	2 131	2 131	2 131	2 131
No toilet provisions	560	560	560	560	560	560	560	560	560
<b>Below minimum service level sub-total</b>	<b>10 506</b>	<b>10 506</b>	<b>10 506</b>	<b>10 506</b>	<b>10 506</b>	<b>10 506</b>	<b>10 506</b>	<b>10 506</b>	<b>10 506</b>
<b>Total number of households</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>
<b>Energy:</b>									
Electricity (at least min.service level)	4 302	4 302	4 302	4 302	4 302	4 302	4 302	4 302	4 302
Electricity - prepaid (min.service level)	30 401	30 401	30 401	30 401	30 401	30 401	30 401	30 401	30 401
<b>Minimum service level and above sub-total</b>	<b>34 703</b>	<b>34 703</b>	<b>34 703</b>	<b>34 703</b>	<b>34 703</b>	<b>34 703</b>	<b>34 703</b>	<b>34 703</b>	<b>34 703</b>

## Detail on the Provision of Municipal Services for A10

Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand	Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Electricity (< min.service level)	4 302	4 302	4 302	4 302	4 302	4 302	4 302	4 302	4 302
Electricity - prepaid (< min. service level)	30 401	30 401	30 401	30 401	30 401	30 401	30 401	30 401	30 401
Other energy sources	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685
<b>Below minimum service level sub-total</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>
<b>Total number of households</b>	<b>72 091</b>	<b>72 091</b>	<b>72 091</b>	<b>72 091</b>	<b>72 091</b>	<b>72 091</b>	<b>72 091</b>	<b>72 091</b>	<b>72 091</b>
<b>Refuse:</b>									
Removed at least once a week	18 534	18 534	18 534	18 534	18 534	18 534	18 534	18 534	18 534
Removed less frequently than once a week	841	841	841	841	841	841	841	841	841
Using communal refuse dump	808	808	808	808	808	808	808	808	808
Using own refuse dump	10 961	10 961	10 961	10 961	10 961	10 961	10 961	10 961	10 961
Other rubbish disposal	220	220	220	220	220	220	220	220	220
No rubbish disposal	2 323	2 323	2 323	2 323	2 323	2 323	2 323	2 323	2 323
<b>Below minimum service level sub-total</b>	<b>15 153</b>	<b>15 153</b>	<b>15 153</b>	<b>15 153</b>	<b>15 153</b>	<b>15 153</b>	<b>15 153</b>	<b>15 153</b>	<b>15 153</b>
<b>Total number of households</b>	<b>33 687</b>	<b>33 687</b>	<b>33 687</b>	<b>33 687</b>	<b>33 687</b>	<b>33 687</b>	<b>33 687</b>	<b>33 687</b>	<b>33 687</b>
<b>Municipal in-house services</b>									
<b>Household service targets</b>									
<b>Water:</b>									
Piped water inside dwelling	5 693	5 693	5 693	5 693	5 693	5 693	5 693	5 693	5 693
Piped water inside yard (but not in dwelling)	27 820	27 820	27 820	27 820	27 820	27 820	27 820	27 820	27 820
Using public tap (at least min.service level)	2 222	2 222	2 222	2 222	2 222	2 222	2 222	2 222	2 222
Other water supply (at least min.service level)	830	830	830	830	830	830	830	830	830
<b>Minimum Service Level and Above sub-total</b>	<b>36 565</b>	<b>36 565</b>	<b>36 565</b>	<b>36 565</b>	<b>36 565</b>	<b>36 565</b>	<b>36 565</b>	<b>36 565</b>	<b>36 565</b>
Other water supply (< min.service level)	823	823	823	823	823	823	823	823	823
<b>Total number of households</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>
<b>Sanitation/sewerage:</b>									
Flush toilet (connected to sewerage)	23 884	23 884	23 884	23 884	23 884	23 884	23 884	23 884	23 884
Flush toilet (with septic tank)	1 881	1 881	1 881	1 881	1 881	1 881	1 881	1 881	1 881

## Detail on the Provision of Municipal Services for A10

Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand	Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Chemical toilet	51	51	51	51	51	51	51	51	51
Pit toilet (ventilated)	562	562	562	562	562	562	562	562	562
Other toilet provisions (> min.service level)	504	504	504	504	504	504	504	504	504
<b>Minimum Service Level and Above sub-total</b>	<b>26 882</b>	<b>26 882</b>	<b>26 882</b>	<b>26 882</b>	<b>26 882</b>	<b>26 882</b>	<b>26 882</b>	<b>26 882</b>	<b>26 882</b>
Bucket toilet	7 815	7 815	7 815	7 815	7 815	7 815	7 815	7 815	7 815
Other toilet provisions (< min.service level)	2 131	2 131	2 131	2 131	2 131	2 131	2 131	2 131	2 131
No toilet provisions	560	560	560	560	560	560	560	560	560
<b>Below Minimum Service Level sub-total</b>	<b>10 506</b>	<b>10 506</b>	<b>10 506</b>	<b>10 506</b>	<b>10 506</b>	<b>10 506</b>	<b>10 506</b>	<b>10 506</b>	<b>10 506</b>
<b>Total number of households</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>
<b>Energy:</b>									
Electricity (at least min.service level)	4 302	4 302	4 302	4 302	4 302	4 302	4 302	4 302	4 302
Electricity - prepaid (min.service level)	30 401	30 401	30 401	30 401	30 401	30 401	30 401	30 401	30 401
<b>Minimum Service Level and Above sub-total</b>	<b>34 703</b>	<b>34 703</b>	<b>34 703</b>	<b>34 703</b>	<b>34 703</b>	<b>34 703</b>	<b>34 703</b>	<b>34 703</b>	<b>34 703</b>
Electricity (< min.service level)	4 302	4 302	4 302	4 302	4 302	4 302	4 302	4 302	4 302
Electricity - prepaid (< min. service level)	30 401	30 401	30 401	30 401	30 401	30 401	30 401	30 401	30 401
Other energy sources	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685
<b>Below Minimum Service Level sub-total</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>	<b>37 388</b>
<b>Total number of households</b>	<b>72 091</b>	<b>72 091</b>	<b>72 091</b>	<b>72 091</b>	<b>72 091</b>	<b>72 091</b>	<b>72 091</b>	<b>72 091</b>	<b>72 091</b>
<b>Refuse:</b>									
Removed at least once a week	18 534	18 534	18 534	18 534	18 534	18 534	18 534	18 534	18 534
Removed less frequently than once a week	841	841	841	841	841	841	841	841	841
Using communal refuse dump	808	808	808	808	808	808	808	808	808
Using own refuse dump	10 961	10 961	10 961	10 961	10 961	10 961	10 961	10 961	10 961
Other rubbish disposal	220	220	220	220	220	220	220	220	220
No rubbish disposal	2 323	2 323	2 323	2 323	2 323	2 323	2 323	2 323	2 323
<b>Below Minimum Service Level sub-total</b>	<b>15 153</b>	<b>15 153</b>	<b>15 153</b>	<b>15 153</b>	<b>15 153</b>	<b>15 153</b>	<b>15 153</b>	<b>15 153</b>	<b>15 153</b>
<b>Total number of households</b>	<b>33 687</b>	<b>33 687</b>	<b>33 687</b>	<b>33 687</b>	<b>33 687</b>	<b>33 687</b>	<b>33 687</b>	<b>33 687</b>	<b>33 687</b>

### Services provided by 'external mechanisms'

## Detail on the Provision of Municipal Services for A10

	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29

Figures in Rand thousand

### Household service targets (R'000)

Water:

Sanitation/sewerage:

Energy:

Refuse:

### Detail of free basic services (FBS) provided

#### Electricity

List type of FBS service	Location of households for each type of FBS	2022/23	2023/24	2024/25	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
	Formal settlements - (50 kwh per indigent household per month Rand)	-	-	-	4 700	4 700	4 700	5 338	5 133	5 338
	• Number of HH receiving this type of FBS	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000

#### Water

## Detail on the Provision of Municipal Services for A10

	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand										
List type of FBS service		-	-	-	15 550	15 550	15 550	17 660	16 981	17 660
	<b>Location of households for each type of FBS</b> Formal settlements - (6 kilolitre per indigent household per month Rand) • Number of HH receiving this type of FBS	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000
<b>Sanitation</b>										
List type of FBS service		-	-	-	12 200	12 200	12 200	13 856	13 323	13 856
	<b>Location of households for each type of FBS</b> Formal settlements - (free sanitation service to indigent households) • Number of HH receiving this type of FBS	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000
<b>Refuse removal</b>										
List type of FBS service		-	-	-	12 200	12 200	12 200	13 856	13 323	13 856
	<b>Location of households for each type of FBS</b> Formal settlements - (removed once a week to indigent households) • Number of HH receiving this type of FBS	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000

## Setso Local Municipality – Supporting Table SA10 Funding Measurement

Description of financial indicator	MFMA section	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework			
Figures in Rand thousand			Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b		497 360	259 669	258 985	464 212	391 834	391 834	271 566	440 020	893 343	1 406 538
Cash + investments at the yr end less applications - R'000	18(1)b		2 945 602	2 922 591	2 956 165	3 639 163	589 791	589 785	3 081 713	1 469 151	2 071 368	(85 613)
Cash year end/monthly employee/supplier payments	18(1)b		13,8	6,5	6,1	8,3	7,3	7,3	8,0	6,9	14,3	28,0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)		86 492	62 219	97 233	90 294	43 124	43 124	91 737	88 667	85 259	88 667
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)		N.A.	8,2 %	0,9 %	(13,3)%	(0,7)%	(6,0)%	(29,7)%	36,6 %	(9,8)%	(2,0)%
Cash receipts % of ratepayer and other revenue	18(1)a,(2)		69,4 %	54,3 %	52,9 %	120,7 %	115,1 %	115,1 %	54,2 %	124,9 %	124,9 %	124,9 %
Debt impairment expense as a % of total billable revenue	18(1)a,(2)		32,7 %	32,5 %	32,3 %	- %	31,0 %	31,0 %	38,6 %	17,8 %	19,5 %	19,7 %
Capital payments % of capital expenditure	18(1)c;19		86,5 %	220,1 %	182,3 %	2,1 %	5,5 %	5,5 %	114,7 %	3,8 %	3,8 %	3,8 %
Current consumer debtors % change - incr(decr)	18(1)a		N.A.	102,1 %	(22,1)%	(99,9)%	0,8 %	- %	108 064,5 %	(99,9)%	(3,6)%	3,7 %
R&M % of property plant and equipment	20(1)(vi)		0,4 %	0,8 %	0,9 %	1,1 %	23,1 %	23,1 %	- %	16,6 %	24,6 %	16,1 %
<b>Supporting indicators</b>												
% incr total service charges (incl prop rates)	18(1)a			14,2 %	6,9 %	(7,3)%	5,3 %	- %	(23,7)%	42,6 %	(3,8)%	4,0 %
% incr Property Tax	18(1)a			20,0 %	4,8 %	(13,4)%	- %	- %	(19,8)%	41,5 %	(3,8)%	4,0 %
% incr Service charges - Electricity revenue	18(1)a			15,5 %	16,1 %	17,0 %	1,0 %	- %	(33,8)%	73,8 %	(3,8)%	4,0 %
% incr Service charges - Water revenue	18(1)a			16,9 %	1,0 %	(20,1)%	19,2 %	- %	(19,4)%	18,2 %	(3,8)%	4,0 %
% incr Service charges - Sanitation revenue	18(1)a			5,8 %	4,3 %	(25,4)%	8,0 %	- %	(10,4)%	17,3 %	(3,8)%	4,0 %
% incr Service charges - Refuse revenue	18(1)a			6,6 %	3,6 %	(15,6)%	3,8 %	- %	(17,1)%	32,1 %	(3,8)%	4,0 %

## Setso Local Municipality - Supporting Table SA10 Funding measurement

Description of financial indicator	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework			
			Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand												
Total billable revenue	18(1)a		324 973	370 986	396 416	367 588	387 042	387 042	295 378	421 091	404 896	421 091
Service charges			324 973	370 986	396 416	367 588	387 042	387 042	295 378	421 091	404 896	421 091
Property rates			68 402	82 108	86 082	74 524	74 524	74 524	59 801	84 637	81 382	84 637
Service charges - Electricity revenue			90 044	103 988	120 772	141 352	142 758	142 758	94 448	164 154	157 840	164 154
Service charges - Water revenue			75 111	87 786	88 650	70 841	84 448	84 448	68 044	80 455	77 361	80 455
Service charges - Sanitation revenue			39 628	41 916	43 734	32 641	35 263	35 263	31 612	37 070	35 645	37 070
Service charges - Refuse removal			51 788	55 188	57 178	48 230	50 049	50 049	41 473	54 775	52 668	54 775
Rental of facilities and equipment			128	598	59	-	70	70	121	(10)	(11)	(11)
Capital expenditure excluding capital grant funding			45 190	41 332	3 532	17 710	20 154	20 154	2 199	20 114	19 340	20 114
Cash receipts from ratepayers	18(1)a		232 445	207 559	220 312	475 000	477 761	477 761	168 565	562 905	541 254	562 905
Ratepayer and other revenue	18(1)a		335 105	381 937	416 738	393 646	415 196	415 196	311 039	450 685	433 354	450 685
Change in consumer debtors (current and non-current)			-	65 527	36 829	(100 869)	(100 868)	(100 868)	33 132	17	(5)	5
Operating and capital grant revenue	18(1)a		295 148	655 996	402 464	-	406 325	406 325	314 167	459 855	482 848	506 991
Capital expenditure - Total	20(1)(vi)		244 295	96 407	115 625	287 595	290 039	290 039	139 863	358 583	344 791	358 583
<b>Supporting benchmarks</b>												
Growth guideline maximum			6,0 %	6,0 %	6,0 %	6,0 %	6,0 %	6,0 %	6,0 %	6,0 %	6,0 %	6,0 %
CPI guideline			4,3 %	3,9 %	4,6 %	5,0 %	5,0 %	5,0 %	5,0 %	5,4 %	5,6 %	5,4 %
<b>Trend</b>												
Change in consumer debtors (current and non-current)			-	65 527	36 829	33 132	17	(5)	-	5	-	-
<b>Total operating revenue</b>			637 488	706 667	771 057	741 090	742 567	742 567	550 758	840 679	808 348	840 679
<b>Total operating expenditure</b>			759 897	853 667	820 950	910 676	959 323	959 323	617 849	1 084 250	1 042 549	1 084 250
<b>Operating performance Surplus/(Deficit)</b>			(122 409)	(147 000)	(49 893)	(169 586)	(216 756)	(216 756)	(67 091)	(243 571)	(234 201)	(243 571)
<b>Cash and cash equivalents (30 June 2012)</b>										440 020		
<b>Revenue</b>												

## Setso Local Municipality - Supporting Table SA10 Funding measurement

Description of financial indicator	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework			
			Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand												
% Increase in Total operating revenue				10,9 %	9,1 %	(3,9)%	0,2 %	- %	(25,8)%	52,6 %	(3,8)%	4,0 %
% Increase in property rates revenue				20,0 %	4,8 %	(13,4)%	- %	- %	(19,8)%	41,5 %	(3,8)%	4,0 %
% Increase in electricity revenue				15,5 %	16,1 %	17,0 %	1,0 %	- %	(33,8)%	73,8 %	(3,8)%	4,0 %
% Increase in property rates and services charges				14,2 %	6,9 %	(7,3)%	5,3 %	- %	(23,7)%	42,6 %	(3,8)%	4,0 %
<b>Expenditure</b>												
% Increase in Total operating expenditure				12,3 %	(3,8)%	10,9 %	5,3 %	- %	(35,6)%	75,5 %	(3,8)%	4,0 %
% Increase in employee costs				8,2 %	8,2 %	9,7 %	0,5 %	- %	(37,0)%	75,9 %	(3,8)%	4,0 %
% Increase in electricity bulk purchases				16,7 %	17,1 %	20,9 %	(1,3)%	- %	(36,8)%	82,0 %	(3,8)%	4,0 %
R&M % of PPE			0,4 %	0,8 %	0,9 %	1,1 %	23,1 %	23,1 %		16,6 %	24,6 %	16,1 %
Asset renewal and R&M as a % of PPE			0,4 %	0,9 %	1,1 %	1,3 %	(26,9)%	(26,9)%		(21,8)%	(15,3)%	(22,7)%
Debt impairment % of total billable revenue			32,7 %	32,5 %	32,3 %	- %	31,0 %	31,0 %	38,6 %	17,8 %	19,5 %	19,7 %
<b>Capital revenue</b>												
Internally funded and other (R'000)			2 968	6 000	16 011	34	1 579	4 000	(2 421)	(61)	16 011	4 000
Grant funding and other (R'000)			199 105	55 075	112 093	269 885	269 885	269 885	137 664	338 469	325 451	338 469
Grant funding % of total funding			100,0 %	100,0 %	100,0 %	100,0 %	100,0 %	100,0 %	100,0 %	100,0 %	100,0 %	100,0 %
<b>Cash</b>												
Cash receipts % of rate payer and other			69,4 %	54,3 %	52,9 %	120,7 %	115,1 %	115,1 %	54,2 %	124,9 %	124,9 %	124,9 %
Cash Coverage Ratio			13,8	6,5	6,1	8,3	7,3	7,3	8,0	6,9	14,3	28,0
<b>Borrowing</b>												
Capital charges to operating			0,7 %	0,4 %	0,5 %	0,1 %	0,2 %	0,2 %	0,5 %	0,1 %	0,1 %	- %

### High level outcome of funding compliance

## Setsoto Local Municipality - Supporting Table SA10 Funding measurement

Description of financial indicator	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework			
			Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Pre-Audited outcome	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
Figures in Rand thousand												
Total operating revenue			637 488	706 667	771 057	741 090	742 567	742 567	550 758	840 679	808 348	840 679
Total operating expenditure			759 897	853 667	820 950	910 676	959 323	959 323	617 849	1 084 250	1 042 549	1 084 250
Surplus/(Deficit) budgeted operating statement			(122 409)	(147 000)	(49 893)	(169 586)	(216 756)	(216 756)	(67 091)	(243 571)	(234 201)	(243 571)
Surplus/(Deficit) considering reserves and cash backing			2 945 602	2 922 591	2 956 165	3 639 163	589 791	589 785	3 081 713	1 469 151	2 071 368	(85 613)
MTREF Funded (1) / Unfunded (0)			1	1	1	1	1	1	1	1	1	-
MTREF Funded / Unfunded			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## Setso Local Municipality – Supporting Table SA11 Property Rates Summary

Description	Ref	2022/23			2023/24			2024/25			Current year 2025/26			2026/27 Medium term revenue and expenditure framework		
		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29						
Figures in Rand thousand																
<b>Valuation:</b>																
Date of valuation:		1 072 018	1 072 018	1 072 023	1 072 023											
Financial year valuation used		201 718	201 718	202 223	202 223											
No. of external valuers (FTE)		1	1	1	1		1	1		1		1	1			
Implementation time of new valuation roll (mths)		12	12	12	12					12						
No. of properties		5	5	5	5		5	5		5		5	5			
<b>Rating:</b>																
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes					Yes						
Differential rates used? (Y/N)		Yes	Yes	Yes	Yes					Yes						
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes		Yes	Yes		Yes		Yes	Yes			
Special rating area used? (Y/N)		No	No	No	No					No						
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes					Yes						
<b>Rate revenue:</b>																
Expected cash collection rate (%)		80,0 %	80,0 %	80,0 %	80,0 %		80,0 %	80,0 %		80,0 %		80,0 %	80,0 %			

## Setsoto Local Municipality – Supporting Table SA12a Property Rates by Category (Current Year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land
<b>Current year 2025/26</b>										
<b>Valuation:</b>										
No. of properties		764	158	-	18 039	2 548	20	175	118	12 414
<b>Rating:</b>										
Expected cash collection rate (%)		90,0 %	90,0 %	90,0 %	90,0 %	90,0 %	100,0 %	100,0 %	100,0 %	90,0 %

## Setsoto Local Municipality – Supporting Table SA12b Property Rates by Category (Budget Year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land
<b>Budget Year 2026/27</b>										
<b>Valuation:</b>										
No. of properties		764	158	-	18 039	2 548	20	175	118	12 414
<b>Rating:</b>										
Expected cash collection rate (%)		90,0 %	90,0 %	90,0 %	90,0 %	90,0 %	100,0 %	100,0 %	100,0 %	90,0 %

## Setsoto Local Municipality – Supporting Table SA13a Services Tariffs by Category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current year 2025/26	2026/27 Medium term revenue and expenditure framework		
							Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Property rates (rate in the Rand)</b>									
Residential properties			0,000020	0,000020	0,000020	0,000020	0,000020	0,000020	0,000020
Farm properties - used			0,000003	0,000003	0,000003	0,000003	0,000003	0,000003	0,000003
Industrial properties			0,000040	0,000040	0,000040	0,000040	0,000040	0,000040	0,000040
Business and commercial properties			0,000040	0,000040	0,000040	0,000040	0,000040	0,000040	0,000040

## Setsoto Local Municipality – Supporting Table SA20 Reconciliation of Transfers, Grant Receipts and Unspent Funds

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
<b>Operating transfers and grants:</b>										
<b>National government:</b>										
Current year receipts		(4 388)	(3 950)	(3 994)	(2 000)	(2 000)	(2 000)	(2 391)	(2 299)	(2 391)
<b>Conditions met - transferred to revenue</b>		<b>(4 388)</b>	<b>3 950</b>	<b>3 994</b>	<b>2 000</b>	<b>2 000</b>	<b>2 000</b>	<b>2 391</b>	<b>2 299</b>	<b>2 391</b>
<b>Other grant providers:</b>										
Current year receipts		-	-	-	(25)	(30 049)	(30 049)	(40 553)	(83 104)	(28)
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total operating transfers and grants revenue</b>		<b>(4 388)</b>	<b>3 950</b>	<b>3 994</b>	<b>2 000</b>	<b>2 000</b>	<b>2 000</b>	<b>2 391</b>	<b>2 299</b>	<b>2 391</b>
<b>Total transfers and grants revenue</b>		<b>(4 388)</b>	<b>3 950</b>	<b>3 994</b>	<b>2 025</b>	<b>32 049</b>	<b>32 049</b>	<b>42 944</b>	<b>85 403</b>	<b>2 419</b>

## Setsoto Local Municipality – Supporting Table SA22 Summary Councillor and Staff Benefits

Summary of employee and councillor remuneration	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium term revenue and expenditure framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
		A	B	C	D	E	F	G	H	I
<b>Parent municipality</b>										
<b>Councillors (political office bearers plus other)</b>										
<b>Allowances and service related benefits</b>										
Basic salary		10 397	10 672	11 161	13 109	13 109	13 109	14 888	14 315	14 888
Cell phone allowance		1 435	1 622	1 531	1 949	950	950	2 214	2 128	2 214
Travelling allowance		2 240	2 447	2 579	2 654	2 654	2 654	3 014	2 898	3 014
<b>Undefined difference</b>		-	-	1	(1)	(1)	(1)	(1)	-	(1)
<b>Total Allowances and service related benefits</b>		<b>14 072</b>	<b>14 741</b>	<b>15 271</b>	<b>17 712</b>	<b>16 713</b>	<b>16 713</b>	<b>20 116</b>	<b>19 341</b>	<b>20 116</b>
<b>Social contributions</b>										
<b>Undefined difference</b>		-	-	1	(1)	(1)	(1)	(1)	-	(1)
<b>Total Councillors (political office bearers plus other)</b>		<b>14 072</b>	<b>14 741</b>	<b>15 271</b>	<b>17 712</b>	<b>16 713</b>	<b>16 713</b>	<b>20 116</b>	<b>19 341</b>	<b>20 116</b>
% increase			4,8 %	3,6 %	16,0 %	(5,6)%	- %	20,4 %	(3,9)%	4,0 %
<b>Senior managers of the municipality</b>										
<b>Salaries and allowances</b>										
Basic salary		4 180	4 169	4 364	6 986	6 341	6 341	7 983	7 675	7 983
Bonuses		237	86	151	-	-	-	-	-	-
<b>Allowance</b>										
Cellular and Telephone		63	61	70	98	98	98	184	177	184
Housing Benefits		16	-	-	-	-	-	-	-	-
Travel or Motor Vehicle		1 014	1 141	1 117	2 752	2 752	2 752	-	-	-
<b>Total Allowance</b>		<b>1 093</b>	<b>1 202</b>	<b>1 187</b>	<b>2 850</b>	<b>2 850</b>	<b>2 850</b>	<b>184</b>	<b>177</b>	<b>184</b>
<b>Service related benefits</b>										
Acting and Post Related Allowances		67	128	64	-	-	-	-	-	-
Leave Pay		253	-	336	-	331	331	-	-	-
<b>Total Service related benefits</b>		<b>320</b>	<b>128</b>	<b>400</b>	<b>-</b>	<b>331</b>	<b>331</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Salaries and allowances</b>		<b>5 830</b>	<b>5 585</b>	<b>6 102</b>	<b>9 836</b>	<b>9 522</b>	<b>9 522</b>	<b>8 167</b>	<b>7 852</b>	<b>8 167</b>

## Setso Local Municipality - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
		A	B	C	D	E	F	G	H	I
<b>Social contributions</b>										
Pension		-	-	-	141	141	141	259	249	259
Unemployment Insurance		9	9	8	-	-	-	-	-	-
<b>Total Social contributions</b>		<b>9</b>	<b>9</b>	<b>8</b>	<b>141</b>	<b>141</b>	<b>141</b>	<b>259</b>	<b>249</b>	<b>259</b>
<b>Post-retirement benefit</b>										
<b>Undefined difference</b>		<b>1</b>	<b>(1)</b>	<b>(1)</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>Total Senior managers of the municipality</b>		<b>5 839</b>	<b>5 594</b>	<b>6 110</b>	<b>9 977</b>	<b>9 663</b>	<b>9 663</b>	<b>8 426</b>	<b>8 101</b>	<b>8 426</b>
% increase			(4,2)%	9,2 %	63,3 %	(3,1)%	- %	(12,8)%	(3,9)%	4,0 %
<b>Other municipal staff</b>										
<b>Salaries and allowances</b>										
Basic Salary		127 930	138 316	143 309	163 040	157 478	157 478	182 006	175 006	182 006
Bonuses		10 527	11 439	-	782	782	782	888	854	888
<b>Allowance</b>										
Cellular and Telephone		549	609	1 738	755	1 857	1 857	1 682	1 617	1 682
Housing Benefits and Incidental		1 235	1 223	1 709	512	1 038	1 038	749	720	749
Travel or Motor Vehicle		13 587	15 286	19 409	18 954	21 467	21 467	20 231	19 453	20 231
<b>Total Allowance</b>		<b>15 371</b>	<b>17 118</b>	<b>22 856</b>	<b>20 221</b>	<b>24 362</b>	<b>24 362</b>	<b>22 662</b>	<b>21 790</b>	<b>22 662</b>
<b>Service related benefits</b>										
Acting and Post Related Allowances		3 548	3 350	3 446	4 051	4 720	4 720	5 060	4 865	5 060
Bonus		-	-	11 914	13 424	13 218	13 218	14 703	14 137	14 703
Long Service Award		-	-	1 601	-	1 212	1 212	-	-	-
Fire Brigade		737	744	703	10	571	571	789	759	789
Standby Allowance		2 924	3 420	4 244	5 921	6 031	6 031	5 955	5 726	5 955
Overtime		9 754	10 535	11 041	7 659	8 845	8 845	11 025	10 601	11 025
Leave Pay		1 697	2 092	4 757	914	1 189	1 189	1 510	1 452	1 510
<b>Total Service related benefits</b>		<b>18 660</b>	<b>20 141</b>	<b>37 706</b>	<b>31 979</b>	<b>35 786</b>	<b>35 786</b>	<b>39 042</b>	<b>37 540</b>	<b>39 042</b>
<b>Total Salaries and allowances</b>		<b>172 488</b>	<b>187 014</b>	<b>203 871</b>	<b>216 022</b>	<b>218 408</b>	<b>218 408</b>	<b>244 598</b>	<b>235 190</b>	<b>244 598</b>

## Setso Local Municipality - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue and Expenditure Framework		
Figures in Rand thousand		Audited outcome	Audited outcome	Audited outcome	Original budget	Adjusted budget	Full year forecast	Budget year 2026/27	Budget year +1 2027/28	Budget year +2 2028/29
		A	B	C	D	E	F	G	H	I
<b>Social contributions</b>										
Bargaining council		79	83	85	1 678	1 680	1 680	110	106	110
Group life insurance		935	1 209	1 334	1 457	1 484	1 484	1 379	1 325	1 379
Medical		16 331	17 633	18 989	21 655	20 848	20 848	25 187	24 218	25 187
Pension		22 894	24 589	25 980	30 535	30 572	30 572	33 580	32 288	33 580
Unemployment insurance		1 270	1 306	1 318	1 449	1 469	1 469	1 586	1 525	1 586
<b>Total Social contributions</b>		<b>41 509</b>	<b>44 820</b>	<b>47 706</b>	<b>56 774</b>	<b>56 053</b>	<b>56 053</b>	<b>61 842</b>	<b>59 462</b>	<b>61 842</b>
<b>Post-retirement benefit</b>										
Medical		(843)	(2 128)	-	-	(2 002)	(2 002)	-	-	-
Other Benefits		918	2 750	-	-	1 967	1 967	-	-	-
<b>Total Post-retirement benefit</b>		<b>75</b>	<b>622</b>	<b>-</b>	<b>-</b>	<b>(35)</b>	<b>(35)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Undefined difference</b>		<b>1</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>Total Other municipal staff</b>		<b>214 072</b>	<b>232 456</b>	<b>251 577</b>	<b>272 796</b>	<b>274 426</b>	<b>274 426</b>	<b>306 440</b>	<b>294 652</b>	<b>306 440</b>
% increase			8,6 %	8,2 %	8,4 %	0,6 %	- %	11,7 %	(3,8)%	4,0 %
<b>Total Parent municipality</b>		<b>219 911</b>	<b>238 050</b>	<b>257 687</b>	<b>282 773</b>	<b>284 089</b>	<b>284 089</b>	<b>314 866</b>	<b>302 753</b>	<b>314 866</b>
<b>Total salary, allowances and benefits</b>		<b>219 911</b>	<b>238 050</b>	<b>257 687</b>	<b>282 773</b>	<b>284 089</b>	<b>284 089</b>	<b>314 866</b>	<b>302 753</b>	<b>314 866</b>
% increase			8,2 %	8,2 %	9,7 %	0,5 %	- %	- %	(3,8)%	4,0 %
<b>Total managers and staff</b>		<b>219 911</b>	<b>238 050</b>	<b>257 687</b>	<b>282 773</b>	<b>284 089</b>	<b>284 089</b>	<b>314 866</b>	<b>302 753</b>	<b>314 866</b>

## Setso Local Municipality – Supporting Table SA24 Summary of Personnel Numbers

Summary of personel numbers	Ref	2023/24			Current year 2025/26			Budget Year 2026/27		
Number		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers and Other Councillors)		33	33	-	33	33	-	30	30	-
<b>Municipal employees</b>										
Municipal Manager and Senior Managers		5	5	-	5	2	3	6	4	2
Other Managers		25	25	-	25	25	-	25	25	-
<b>Professionals</b>										
Finance		7	7	-	7	7	-	7	7	-
Spatial/town planning		1	1	-	1	1	-	1	1	-
Information Technology		1	1	-	1	1	-	1	1	-
Roads		9	4	-	9	4	-	9	4	-
Electricity		7	1	-	7	1	-	7	1	-
Water		5	4	-	5	4	-	5	4	-
Sanitation		5	2	-	5	2	-	5	2	-
Refuse		6	6	-	6	6	-	6	6	-
		<b>41</b>	<b>26</b>	<b>-</b>	<b>41</b>	<b>26</b>	<b>-</b>	<b>41</b>	<b>26</b>	<b>-</b>
<b>Technicians</b>										
Spatial/town planning		2	2	-	2	2	-	2	2	-
Information Technology		4	1	-	4	1	-	4	1	-
Roads		4	-	-	4	-	-	4	1	-
Electricity		5	5	-	5	5	-	5	5	-
Water		4	1	-	4	1	-	4	1	-
Sanitation		1	1	-	1	1	-	1	1	-
Refuse		3	3	-	3	3	-	3	3	-
		<b>23</b>	<b>13</b>	<b>-</b>	<b>23</b>	<b>13</b>	<b>-</b>	<b>23</b>	<b>14</b>	<b>-</b>
Clerks (Clerical and administrative)		176	111	-	176	111	-	176	117	-
Service and sales workers		188	43	-	188	43	-	188	43	-
Plant and Machine Operators		87	40	-	87	40	-	87	44	-
Elementary Occupations		723	428	-	723	428	-	723	452	-
<b>Total Municipal employees</b>		<b>1 268</b>	<b>691</b>	<b>-</b>	<b>1 268</b>	<b>688</b>	<b>3</b>	<b>1 269</b>	<b>725</b>	<b>2</b>
<b>TOTAL PERSONNEL NUMBERS</b>		<b>1 301</b>	<b>724</b>	<b>-</b>	<b>1 301</b>	<b>721</b>	<b>3</b>	<b>1 299</b>	<b>755</b>	<b>2</b>
% increase					- %	(0,4)%	- %	(0,2)%	4,7 %	(33,3)%

## Setso Local Municipality – Supporting Table SA25 Budgeted Monthly Revenue and Expenditure

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue</b>															
<b>Exchange revenue</b>															
Service charges – Electricity	13 679	13 679	13 679	13 679	13 679	13 679	13 679	13 679	13 679	13 679	13 679	13 685	164 154	157 840	164 154
Service charges – Water	6 705	6 705	6 705	6 705	6 705	6 705	6 705	6 705	6 705	6 705	6 705	6 700	80 455	77 361	80 455
Service charges – Waste water management	3 089	3 089	3 089	3 089	3 089	3 089	3 089	3 089	3 089	3 089	3 089	3 091	37 070	35 645	37 070
Service charges – Waste management	4 565	4 565	4 565	4 565	4 565	4 565	4 565	4 565	4 565	4 565	4 565	4 560	54 775	52 668	54 775
Sales of goods and rendering of services	48	48	48	48	48	48	48	48	48	48	48	51	579	557	579
Interest earned from receivables	5 331	5 331	5 331	5 331	5 331	5 331	5 331	5 331	5 331	5 331	5 331	5 333	63 974	61 514	63 974
Interest earned from current and non-current assets	899	899	899	899	899	899	899	899	899	899	899	901	10 790	10 374	10 790
Dividends	9	9	9	9	9	9	9	9	9	9	9	10	109	105	109
Rent on land	91	91	91	91	91	91	91	91	91	91	91	86	1 087	1 045	1 087
Rental from fixed assets	12	12	12	12	12	12	12	12	12	12	12	8	140	135	140
Operational revenue	52	52	52	52	52	52	52	52	52	52	52	53	625	601	625
	<b>34 480</b>	<b>34 480</b>	<b>34 480</b>	<b>34 480</b>	<b>34 480</b>	<b>34 480</b>	<b>34 480</b>	<b>34 480</b>	<b>34 480</b>	<b>34 480</b>	<b>34 480</b>	<b>34 478</b>	<b>413 758</b>	<b>397 845</b>	<b>413 758</b>

### Non-exchange revenue

## Setso Local Municipality - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates	7 053	7 053	7 053	7 053	7 053	7 053	7 053	7 053	7 053	7 053	7 053	7 054	84 637	81 382	84 637
Fines, penalties and forfeits	11	11	11	11	11	11	11	11	11	11	11	15	136	131	136
Licences or permits	3	3	3	3	3	3	3	3	3	3	3	1	34	33	34
Transfers and subsidies – Operational	128 684	4 568	-	-	-	102 947	-	-	-	77 210	-	-	313 409	301 355	313 409
Interest received	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 793	21 505	20 677	21 505
Operational revenue – Services charges	600	600	600	600	600	600	600	600	600	600	600	600	7 200	6 925	7 200
	<b>138 143</b>	<b>14 027</b>	<b>9 459</b>	<b>9 459</b>	<b>9 459</b>	<b>112 406</b>	<b>9 459</b>	<b>9 459</b>	<b>9 459</b>	<b>86 669</b>	<b>9 459</b>	<b>9 463</b>	<b>426 921</b>	<b>410 503</b>	<b>426 921</b>
<b>Total revenue (excluding capital transfers and contributions)</b>	<b>172 623</b>	<b>48 507</b>	<b>43 939</b>	<b>43 939</b>	<b>43 939</b>	<b>146 886</b>	<b>43 939</b>	<b>43 939</b>	<b>43 939</b>	<b>121 149</b>	<b>43 939</b>	<b>43 941</b>	<b>840 679</b>	<b>808 348</b>	<b>840 679</b>

### Expenditure

## Setso Local Municipality - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Figures in Rand thousand															
Employee related costs	26 239	26 239	26 239	26 239	26 239	26 239	26 239	26 239	26 239	26 239	26 239	26 236	314 865	302 754	314 865
Remuneration of councillors	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 680	20 116	19 341	20 116
Bulk purchases – Electricity	14 223	14 223	14 223	14 223	14 223	14 223	14 223	14 223	14 223	14 223	14 223	14 225	170 678	164 114	170 678
Inventory consumed	5 168	5 168	5 168	5 168	5 168	5 168	5 168	5 168	5 168	5 168	5 168	5 173	62 021	59 636	62 021
Debt Impairment	11 417	11 417	11 417	11 417	11 417	11 417	11 417	11 417	11 417	11 417	11 417	11 421	137 008	131 739	137 008
Depreciation, amortisation and impairment	14 969	14 969	14 969	14 969	14 969	14 969	14 969	14 969	14 969	14 969	14 969	14 974	179 633	172 726	179 633
Interest, dividends and rent on land	82	82	82	82	82	82	82	82	82	82	82	84	986	948	986
Contracted services	3 752	3 752	3 752	7 159	7 159	7 159	7 159	7 159	3 752	3 752	3 752	3 753	62 060	59 673	62 060
Transfer and subsidies	11	11	11	11	11	11	11	11	11	11	11	15	136	131	136
Irrecoverable debt written off	4 543	4 543	4 543	4 543	4 543	4 543	4 543	4 543	4 543	4 543	4 543	4 541	54 514	52 418	54 514
Operational cost and other cost	9 881	9 881	9 881	9 881	9 881	9 881	9 881	9 881	9 881	9 881	9 881	9 885	118 576	114 014	118 576
Other losses	(3 029)	(3 029)	(3 029)	(3 029)	(3 029)	(3 029)	(3 029)	(3 029)	(3 029)	(3 029)	(3 029)	(3 024)	(36 343)	(34 945)	(36 343)
<b>Total expenditure</b>	<b>88 932</b>	<b>88 932</b>	<b>88 932</b>	<b>92 339</b>	<b>92 339</b>	<b>92 339</b>	<b>92 339</b>	<b>92 339</b>	<b>88 932</b>	<b>88 932</b>	<b>88 932</b>	<b>88 963</b>	<b>1 084 250</b>	<b>1 042 549</b>	<b>1 084 250</b>
<b>(Deficit)/Surplus</b>	<b>83 691</b>	<b>(40 425)</b>	<b>(44 993)</b>	<b>(48 400)</b>	<b>(48 400)</b>	<b>54 547</b>	<b>(48 400)</b>	<b>(48 400)</b>	<b>(44 993)</b>	<b>32 217</b>	<b>(44 993)</b>	<b>(45 022)</b>	<b>(243 571)</b>	<b>(234 201)</b>	<b>(243 571)</b>
Transfers and subsidies - capital (monetary allocations)	-	5 247	5 247	74 911	5 247	5 247	70 221	5 247	5 247	70 221	5 247	80 156	332 238	319 460	332 238
<b>(Deficit)/Surplus after capital transfers and contributions</b>	<b>83 691</b>	<b>(35 178)</b>	<b>(39 746)</b>	<b>26 511</b>	<b>(43 153)</b>	<b>59 794</b>	<b>21 821</b>	<b>(43 153)</b>	<b>(39 746)</b>	<b>102 438</b>	<b>(39 746)</b>	<b>35 134</b>	<b>88 667</b>	<b>85 259</b>	<b>88 667</b>
<b>(Deficit)/Surplus</b>	<b>83 691</b>	<b>(35 178)</b>	<b>(39 746)</b>	<b>26 511</b>	<b>(43 153)</b>	<b>59 794</b>	<b>21 821</b>	<b>(43 153)</b>	<b>(39 746)</b>	<b>102 438</b>	<b>(39 746)</b>	<b>35 134</b>	<b>88 667</b>	<b>85 259</b>	<b>88 667</b>

## Setso Local Municipality – Supporting Table SA26 Budgeted Monthly Revenue and Expenditure (Municipal Vote)

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue by vote</b>															
Vote 1 - Executive and Council	3 722	-	-	-	-	2 977	-	-	-	2 233	-	-	8 932	8 588	8 932
Vote 2 - Municipal Manager	3	3	3	3	3	3	3	3	3	3	3	1	34	33	34
Vote 3 - Finance	10 413	12 804	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 415	127 349	122 451	127 349
Vote 5 - Development Planning Social Security	19 256	5 465	5 465	5 465	5 465	16 498	5 465	5 465	5 465	13 740	5 465	5 467	98 681	94 887	98 681
Vote 6 - Technical Services	214 140	35 481	33 305	102 968	33 305	122 242	98 279	33 305	33 305	164 981	33 305	33 301	937 917	901 844	937 917
<b>Total Revenue by vote</b>	<b>247 534</b>	<b>53 753</b>	<b>49 186</b>	<b>118 849</b>	<b>49 186</b>	<b>152 133</b>	<b>114 160</b>	<b>49 186</b>	<b>49 186</b>	<b>191 370</b>	<b>49 186</b>	<b>49 184</b>	<b>1 172 913</b>	<b>1 127 803</b>	<b>1 172 913</b>
<b>Expenditure by vote</b>															
Vote 1 - Executive and Council	3 011	3 011	3 011	6 418	6 418	6 418	6 418	6 418	3 011	3 011	3 011	3 006	53 162	51 118	53 162
Vote 2 - Municipal Manager	2 735	2 735	2 735	2 735	2 735	2 735	2 735	2 735	2 735	2 735	2 735	2 731	32 816	31 551	32 816
Vote 3 - Finance	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 020	120 306	115 680	120 306
Vote 4 - Administration and Support	4 222	4 222	4 222	4 222	4 222	4 222	4 222	4 222	4 222	4 222	4 222	4 224	50 666	48 718	50 666
Vote 5 - Development Planning Social Security	15 139	15 139	15 139	15 139	15 139	15 139	15 139	15 139	15 139	15 139	15 139	15 135	181 664	174 677	181 664
Vote 6 - Technical Services	53 803	53 803	53 803	53 803	53 803	53 803	53 803	53 803	53 803	53 803	53 803	53 801	645 634	620 802	645 634
<b>Total Expenditure by vote</b>	<b>88 936</b>	<b>88 936</b>	<b>88 936</b>	<b>92 343</b>	<b>92 343</b>	<b>92 343</b>	<b>92 343</b>	<b>92 343</b>	<b>88 936</b>	<b>88 936</b>	<b>88 936</b>	<b>88 917</b>	<b>1 084 248</b>	<b>1 042 546</b>	<b>1 084 248</b>
<b>(Deficit)/Surplus before assoc.</b>	<b>158 598</b>	<b>(35 183)</b>	<b>(39 750)</b>	<b>26 506</b>	<b>(43 157)</b>	<b>59 790</b>	<b>21 817</b>	<b>(43 157)</b>	<b>(39 750)</b>	<b>102 434</b>	<b>(39 750)</b>	<b>(39 733)</b>	<b>88 665</b>	<b>85 257</b>	<b>88 665</b>
<b>(Deficit)/Surplus</b>	<b>158 598</b>	<b>(35 183)</b>	<b>(39 750)</b>	<b>26 506</b>	<b>(43 157)</b>	<b>59 790</b>	<b>21 817</b>	<b>(43 157)</b>	<b>(39 750)</b>	<b>102 434</b>	<b>(39 750)</b>	<b>(39 733)</b>	<b>88 665</b>	<b>85 257</b>	<b>88 665</b>

## Setso Local Municipality – Supporting Table SA28 Budgeted Monthly Capital Expenditure (Municipal Vote)

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Figures in Rand thousand															
<b>Multi-year expenditure to be appropriated</b>															
Vote 1 - Executive and Council	3 722	-	-	-	-	2 977	-	-	-	2 233	-	(8 932)	-	-	-
Vote 2 - Municipal Manager	3	3	3	3	3	3	3	3	3	3	3	(33)	-	-	-
Vote 3 - Finance	10 413	12 804	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	(116 934)	-	-	-
Vote 4 - Finance	10 413	12 804	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	10 413	(116 934)	-	-	-
Vote 5 - Development Planning Social Security	19 256	5 465	5 465	5 465	5 465	16 498	5 465	5 465	5 465	13 740	5 465	(93 214)	-	-	-
Vote 6 - Technical Services	214 140	35 481	33 305	102 968	33 305	122 242	98 279	33 305	33 305	164 981	33 305	(904 616)	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>257 947</b>	<b>66 557</b>	<b>59 599</b>	<b>129 262</b>	<b>59 599</b>	<b>162 546</b>	<b>124 573</b>	<b>59 599</b>	<b>59 599</b>	<b>201 783</b>	<b>59 599</b>	<b>(1 240 663)</b>	-	-	-
<b>Single-year expenditure to be appropriated</b>															
Vote 1 - Executive and Council	3 011	3 011	3 011	6 418	6 418	6 418	6 418	6 418	3 011	3 011	3 011	(50 156)	-	-	-
Vote 2 - Municipal Manager	2 735	2 735	2 735	2 735	2 735	2 735	2 735	2 735	2 735	2 735	2 735	(30 085)	-	-	-
Vote 3 - Finance	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	(109 894)	392	377	392
Vote 4 - Administration and Support	4 222	4 222	4 222	4 222	4 222	4 222	4 222	4 222	4 222	4 222	4 222	(46 340)	102	98	102
Vote 5 - Development Planning Social Security	15 139	15 139	15 139	15 139	15 139	15 139	15 139	15 139	15 139	15 139	15 139	(154 054)	12 475	11 995	12 475
Vote 6 - Technical Services	53 803	53 803	53 803	53 803	53 803	53 803	53 803	53 803	53 803	53 803	53 803	(246 219)	345 614	332 321	345 614
<b>Capital single-year expenditure sub-total</b>	<b>88 936</b>	<b>88 936</b>	<b>88 936</b>	<b>92 343</b>	<b>92 343</b>	<b>92 343</b>	<b>92 343</b>	<b>92 343</b>	<b>88 936</b>	<b>88 936</b>	<b>88 936</b>	<b>(636 748)</b>	<b>358 583</b>	<b>344 791</b>	<b>358 583</b>

## Setsoto Local Municipality - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Figures in Rand thousand															
<b>Total capital expenditure</b>	<b>169 011</b>	<b>(22 379)</b>	<b>(29 337)</b>	<b>36 919</b>	<b>(32 744)</b>	<b>70 203</b>	<b>32 230</b>	<b>(32 744)</b>	<b>(29 337)</b>	<b>112 847</b>	<b>(29 337)</b>	<b>(603 915)</b>	<b>(358 583)</b>	<b>(344 791)</b>	<b>(358 583)</b>