

Free State: Setsoto (FS191) - Table A1 Budget ended 30 June 2027

Description	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
R thousands									
Financial Performance									
Property rates	68 402	71 495	86 081	74 524	74 524	74 524	84 637	87 429	90 314
Service charges	256 570	264 897	307 375	293 064	312 518	312 518	336 454	347 557	359 026
Investment revenue	9 597	12 594	10 052	9 500	8 540	8 540	10 790	11 145	11 513
Transfer and subsidies - Operational	239 156	255 844	274 288	280 974	280 974	280 974	284 151	293 528	303 215
Other own revenue	64 467	67 300	84 208	83 028	66 011	66 011	98 129	101 367	104 710
Total Revenue (excluding capital transfers and contributions)	638 192	672 130	762 005	741 090	742 567	742 567	814 162	841 027	868 778
Employee costs	220 238	238 503	262 228	282 773	284 089	284 089	291 914	301 553	311 505
Remuneration of councillors	14 072	14 741	15 272	17 712	16 713	16 713	20 116	20 779	21 464
Depreciation and amortisation	208 381	156 140	140 282	158 168	156 747	156 747	122 633	126 680	130 861
Finance charges	3 397	3 566	4 103	1 200	1 711	1 711	586	605	625
Inventory consumed and bulk purchases	100 140	122 180	142 972	204 894	208 240	208 240	207 309	214 151	221 218
Transfers and subsidies	42 271	79	47 265	120	36 506	36 506	136	141	145
Other expenditure	185 653	309 295	274 712	245 810	255 318	255 318	260 115	268 700	277 568
Total Expenditure	774 153	844 504	886 834	910 677	959 324	959 324	902 809	932 609	963 386
Surplus/(Deficit)	(135 961)	(172 374)	(124 829)	(169 587)	(216 757)	(216 757)	(88 647)	(91 581)	(94 608)
Transfers and subsidies - capital (monetary allocations)	208 904	209 219	205 400	259 881	259 881	259 881	319 083	329 613	340 490
Transfers and subsidies - capital (in-kind)	69	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	73 011	36 845	80 571	90 294	43 124	43 124	230 436	238 032	245 882
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income Tax	73 011	36 845	80 571	90 294	43 124	43 124	230 436	238 032	245 882
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	73 011	36 845	80 571	90 294	43 124	43 124	230 436	238 032	245 882
Capital expenditure & funds sources									
Capital expenditure	345 687	335 007	348 995	287 595	287 540	287 540	331 307	342 240	353 534
Transfers recognised - capital	300 259	207 492	258 942	269 885	269 885	269 885	319 083	329 613	340 490
Borrowing	4 444	43 209	600	-	-	-	-	-	-
Internally generated funds	218	26 766	2 603	6 000	16 011	16 011	12 224	12 627	13 044
Total sources of capital funds	304 922	277 468	262 145	275 885	285 896	285 896	331 307	342 240	353 534
Financial position									
Total current assets	523 347	564 821	392 289	699 131	168 080	168 080	634 085	642 395	650 979
Total non current assets	2 526 685	2 590 323	2 621 375	2 707 286	144 891	144 891	2 787 365	2 793 082	2 798 987
Total current liabilities	214 010	253 053	163 927	552 121	269 849	269 849	472 152	482 716	493 628
Total non current liabilities	96 106	111 286	111 057	103 189	-	-	40 937	40 937	40 937
Community wealth/Equity	2 739 916	2 790 805	2 738 680	2 751 107	43 121	43 121	2 908 360	2 911 823	2 915 400
Cash flows									
Net cash from (used) operating	574 042	388 994	421 501	382 174	353 059	353 059	531 895	549 443	567 571
Net cash from (used) investing	(206 688)	(212 653)	(210 450)	(6 000)	(15 611)	(15 611)	(9 760)	(10 082)	(10 415)
Net cash from (used) financing	-	-	5	-	-	-	-	-	-
Cash/cash equivalents at the year end	460 551	242 548	268 119	469 371	337 448	337 448	565 005	582 231	600 026
Cash backing/surplus reconciliation									
Cash and investments available	70 168	61 786	48 066	503 681	326 608	326 608	556 286	573 053	590 374
Application of cash and investments	(246 399)	(141 572)	(66 084)	187 635	388 576	388 576	311 422	331 080	351 386
Balance - surplus (shortfall)	316 567	203 358	114 150	316 046	(61 968)	(61 968)	244 864	241 974	238 988
Asset management									
Asset register summary (WDV)	2 267 534	2 232 175	2 263 706	2 183 981	(124 994)	(124 994)	2 110 613	2 105 800	2 100 828
Depreciation	186 448	143 334	129 970	141 822	145 149	145 149	158 068	163 284	168 673
Renewal and Upgrading of Existing Assets	296 319	216 728	193 173	245 199	192 511	192 511	260 202	268 788	277 659
Repairs and Maintenance	10 081	20 387	21 740	28 114	33 681	33 681	28 792	29 742	30 724
Free services									
Cost of Free Basic Services provided	-	-	-	44 650	44 650	44 650	50 709	52 383	54 111
Revenue cost of free services provided	-	-	-	3 850	3 850	3 850	4 372	4 517	4 666
Households below minimum service level									
Water:	823	823	823	823	823	823	-	-	-
Sanitation/sewerage:	10 506	10 506	10 506	10 506	10 506	10 506	-	-	-
Energy:	37 388	37 388	37 388	37 388	37 388	37 388	-	-	-
Refuse:	15 153	15 153	15 153	15 153	15 153	15 153	-	-	-

Free State: Setsoto (FS191) - Table A2 Budget ended 30 June 2027

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
R thousands	1									
Revenue - Functional										
<i>Municipal governance and administration</i>		157 142	183 075	146 266	120 097	108 701	108 701	133 395	137 797	142 344
Executive and council		23 066	33 622	13 786	8 013	8 812	8 812	9 166	9 469	9 781
Finance and administration		134 076	149 453	132 480	112 084	99 889	99 889	124 229	128 328	132 563
Internal audit										
<i>Community and public safety</i>		2 457	2 244	5 631	480	21 932	21 932	1 972	2 037	2 105
Community and social services		1 006	1 022	987	54	1 235	1 235	1 463	1 511	1 561
Sport and recreation		16	30	3 317	7	20 035	20 035	27	28	29
Public safety		776	937	884	420	236	236	477	493	509
Housing		660	254	443		425	425	5	5	5
Health										
<i>Economic and environmental services</i>		185 308	168 836	96 679	236 302	112 568	112 568	67 125	69 340	71 628
Planning and development		130 490	115 090	127	171 141	173	173	34	35	36
Road transport		54 818	53 746	96 553	65 161	112 396	112 396	67 091	69 305	71 592
Environmental protection										
<i>Trading services</i>		502 258	527 194	718 829	676 091	791 241	791 241	930 753	961 466	993 192
Energy sources		127 067	136 390	170 182	197 611	196 593	196 593	217 944	225 137	232 566
Water management		200 961	225 220	265 838	290 403	360 608	360 608	509 294	526 098	543 457
Waste water management		85 723	87 001	174 494	102 135	141 405	141 405	109 174	112 777	116 499
Waste management		88 507	78 583	108 315	85 941	62 634	62 634	94 341	97 454	100 670
<i>Other</i>	4									
Total Revenue - Functional	2	847 165	881 349	967 405	1 032 970	1 034 442	1 034 442	1 133 245	1 170 640	1 209 269
Expenditure - Functional										
<i>Municipal governance and administration</i>		218 510	219 602	223 676	220 490	258 896	258 896	120 530	124 512	128 620
Executive and council		76 973	41 919	81 333	57 862	78 360	78 360	54 197	55 986	57 834
Finance and administration		137 219	173 113	137 604	157 774	175 613	175 613	61 182	63 205	65 289
Internal audit		4 318	4 569	4 738	4 854	4 922	4 922	5 151	5 321	5 497
<i>Community and public safety</i>		68 258	54 479	114 691	61 547	66 915	66 915	65 665	67 833	70 073
Community and social services		30 236	22 503	18 227	22 315	25 262	25 262	24 622	25 435	26 274
Sport and recreation		11 248	12 054	12 046	10 076	10 353	10 353	10 288	10 628	10 978
Public safety		9 391	9 664	10 383	10 509	10 545	10 545	11 093	11 460	11 838
Housing		17 384	12 894	74 035	18 647	20 755	20 755	19 663	20 312	20 982
Health			(2 636)							
<i>Economic and environmental services</i>		119 876	100 820	94 412	111 336	117 089	117 089	117 647	121 530	125 541
Planning and development		8 082	7 962	8 799	11 147	10 461	10 461	11 138	11 506	11 886
Road transport		111 794	92 858	85 613	100 189	106 628	106 628	106 508	110 023	113 655
Environmental protection										
<i>Trading services</i>		367 509	469 603	454 054	549 302	548 421	548 421	598 967	618 734	639 153
Energy sources		112 727	152 036	142 980	191 606	187 492	187 492	208 421	215 299	222 404
Water management		133 531	174 591	140 052	183 221	210 866	210 866	189 104	195 344	201 791
Waste water management		71 242	69 762	79 555	81 971	89 378	89 378	105 692	109 180	112 783
Waste management		50 008	73 215	91 467	92 503	60 685	60 685	95 751	98 911	102 175
<i>Other</i>	4									
Total Expenditure - Functional	3	774 153	844 504	886 834	942 674	991 321	991 321	902 809	932 609	963 386

Surplus/(Deficit)		73 011	36 845	80 571	90 296	43 121	43 121	230 436	238 031	245 883
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Free State: Setsoto (FS191) - Table A4 Budgeted Financial Performance

Description	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	90 044	103 639	120 327	141 352	142 758	142 758	164 154	169 571	175 167
Service charges - Water	75 111	79 309	86 864	70 841	84 448	84 448	80 455	83 110	85 852
Service charges - Waste Water Management	39 628	35 569	43 041	32 641	35 263	35 263	37 070	38 294	39 557
Service charges - Waste Management	51 788	46 380	57 144	48 230	50 049	50 049	54 775	56 582	58 450
Sale of Goods and Rendering of Services	2 541	1 937	2 171	510	2 462	2 462	3 319	3 429	3 541
Agency services	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	43 166	50 952	55 737	56 330	35 885	35 885	63 974	66 085	68 265
Interest earned from Current and Non Current Assets	9 597	12 594	10 052	9 500	8 540	8 540	10 790	11 145	11 513
Dividends	77	81	94	90	98	98	109	112	116
Rent on Land	1 879	1 686	1 914	-	971	971	1 087	1 123	1 160
Rental from Fixed Assets	90	107	132	123	124	124	140	145	149
Licences or permits	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-
Operational Revenue	7 711	2 393	2 937	550	501	501	625	645	667
Non-Exchange Revenue									
Property rates	68 402	71 495	86 081	74 524	74 524	74 524	84 637	87 429	90 314
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	644	852	711	120	120	120	136	141	145
Licences or permits	27	90	127	30	173	173	34	35	36
Transfer and subsidies - Operational	239 156	255 844	274 288	280 974	280 974	280 974	284 152	293 529	303 215
Interest Receivables	5 866	6 929	17 063	18 934	18 934	18 934	21 505	22 213	22 947
Fuel Levy	-	-	-	-	-	-	-	-	-
Operational Revenue	1 380	1 465	2 582	6 341	6 341	6 341	7 200	7 438	7 684
Gains on Disposal of Fixed and Intangible Assets	799	242	392	-	400	400	-	-	-
Other Gains	287	565	349	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	638 192	672 130	762 005	741 090	742 567	742 567	814 162	841 027	868 778
Expenditure									
Employee related costs	220 238	238 503	262 228	282 773	284 089	284 089	291 914	301 553	311 505
Remuneration of councillors	14 072	14 741	15 272	17 712	16 713	16 713	20 116	20 779	21 464
Bulk purchases - electricity	91 045	106 176	123 788	150 284	148 277	148 277	161 678	167 014	172 525
Inventory consumed	9 096	16 004	19 184	54 610	59 963	59 963	45 631	47 137	48 693
Debt impairment	19 537	27 940	23 737	120 637	57 403	57 403	137 008	141 529	146 200
Depreciation, Amortisation and Impairment	208 381	156 140	140 282	158 168	156 747	156 747	122 633	126 680	130 861
Interest, Dividends and Rent on Land	3 397	3 566	4 103	1 200	1 711	1 711	586	605	625
Contracted services	33 513	41 147	53 037	48 344	64 546	64 546	45 684	47 191	48 749
Transfers and subsidies	42 271	79	47 265	120	36 506	36 506	136	141	145
Irrecoverable debts written off	81 642	149 480	135 203	48 000	111 605	111 605	54 514	56 312	58 172
Operational Cost and Other Cost	45 711	56 601	54 675	60 828	53 763	53 763	59 252	61 210	63 228
Disposal of Fixed and Intangible Assets	5 250	34 127	8 060	-	-	-	-	-	-
Other Losses	-	-	-	(32 000)	(32 000)	(32 000)	(36 343)	(37 542)	(38 781)
Total Expenditure	774 153	844 504	886 834	910 676	959 323	959 323	902 810	932 609	963 387
Surplus/(Deficit)	(135 961)	(172 374)	(124 829)	(169 586)	(216 756)	(216 756)	(88 648)	(91 582)	(94 609)
Transfers and subsidies - capital (monetary allocations)	208 904	209 219	205 400	259 881	259 881	259 881	319 083	329 613	340 490
Transfers and subsidies - capital (in-kind)	69	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	73 011	36 845	80 571	90 295	43 125	43 125	230 435	238 031	245 881
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	73 011	36 845	80 571	90 295	43 125	43 125	230 435	238 031	245 881
Share of Surplus/Deficit attributable to Joint Ventures	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	73 011	36 845	80 571	90 295	43 125	43 125	230 435	238 031	245 881
Share of Surplus/Deficit attributable to Associated Entities	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	73 011	36 845	80 571	90 295	43 125	43 125	230 435	238 031	245 881

Free State: Setsoto (FS191) - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding

Description	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Capital Expenditure - Functional										
Municipal governance and administration	2 404	1 158	4 282	3 935	1 791	1 791	99	3 394	3 506	3 622
Executive and council	1 156	5	861		500	500	3	1 000	1 033	1 067
Finance and administration	1 248	1 153	3 421	3 935	1 271	1 271	95	2 394	2 473	2 555
Internal audit					20	20				
Community and public safety	41	232	2 923	12 050	12 740	12 740	4 953	6 995	7 226	7 464
Community and social services										
Sport and recreation		232	2 923	12 050	12 100	12 100	4 950	6 995	7 226	7 464
Public safety	30				200	200				
Housing	11				440	440	3			
Health										
Economic and environmental services	2 855	94 532	32 711	25 250	43 608	43 608	25 446	39 400	40 701	42 044
Planning and development					260	260				
Road transport	2 855	94 532	32 711	25 250	43 348	43 348	25 446	39 400	40 701	42 044
Environmental protection										
Trading services	340 388	239 085	309 079	246 360	229 400	229 400	134 793	281 518	290 808	300 405
Energy sources	39 705	9 701	80 541	7 150	8 305	8 305		6 056	6 256	6 462
Water management	288 222	185 158	168 940	237 885	167 113	167 113	103 692	259 806	268 380	277 236
Waste water management	12 438	38 338	59 547		52 657	52 657	30 644	14 151	14 618	15 100
Waste management	22	5 887	51	1 325	1 325	1 325	457	1 505	1 554	1 606
Other										
Total Capital Expenditure - Functional	345 687	335 007	348 995	287 595	287 540	287 540	165 290	331 307	342 240	353 534
Funded by										
National Government	300 259	207 492	258 942	269 885	269 885	269 885	163 034	319 083	329 613	340 490
Provincial Government										
District Municipality										
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)										
Transfers recognised - capital	300 259	207 492	258 942	269 885	269 885	269 885	163 034	319 083	329 613	340 490
Borrowing	4 444	43 209	600							
Internally generated funds	218	26 766	2 603	6 000	16 011	16 011	1 620	12 224	12 627	13 044
Total Capital Funding	304 922	277 468	262 145	275 885	285 896	285 896	164 654	331 307	342 240	353 534

Free State: Setsoto (FS191) - Table A6 Budgeted Financial Position (All) for Budget ended 30 June 2027

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
R thousands											
ASSETS											
Current assets											
Cash and cash equivalents		66 208	57 063	42 869	500 008	326 608	326 608	151 730	551 090	567 857	585 178
Short Term Investments		-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	1	299 031	193 729	244 712	104 400	(112 491)	(112 491)	273 738	37 064	30 257	23 225
Receivables from non-exchange transactions	1	61 111	69 936	85 715	55 024	13 925	13 925	97 390	81 343	81 198	81 049
Current portion of non-current receivables		189	-	-	189	-	-	-	-	-	-
Inventory	2	3 650	3 225	5 189	(51 997)	(59 963)	(59 963)	6 969	(40 442)	(41 948)	(43 504)
VAT receivable		83 637	236 576	8 772	82 150	-	-	27 481	-	-	-
Other current assets		9 522	4 293	5 031	9 358	-	-	5 025	5 031	5 031	5 031
Total current assets		523 347	564 821	392 289	699 131	168 080	168 080	562 334	634 085	642 395	650 979
Non current assets											
Investments		3 960	4 723	5 196	3 673	-	-	5 196	5 196	5 196	5 196
Investment property		68 888	71 891	69 720	73 301	(918)	(918)	68 962	69 098	69 077	69 056
Property, plant and equipment	3	2 441 804	2 501 519	2 534 304	2 614 753	145 844	145 844	2 580 741	2 700 916	2 706 654	2 712 500
Biological assets		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		11 900	12 095	12 095	15 386	-	-	12 095	12 095	12 095	12 095
Intangible assets		133	95	60	173	(36)	(36)	60	60	60	60
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		2 526 685	2 590 323	2 621 375	2 707 286	144 891	144 891	2 667 054	2 787 365	2 793 082	2 798 987
TOTAL ASSETS		3 050 032	3 155 145	3 013 664	3 406 417	312 971	312 971	3 229 388	3 421 450	3 435 476	3 449 965
LIABILITIES											
Current liabilities											
Bank overdraft	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		398	2 709	2 582	2 361	-	-	(114)	2 582	2 582	2 582
Consumer deposits		3 186	3 190	3 256	3 205	-	-	3 288	3 256	3 256	3 256
Trade and other payables from exchange transactions	4	32 672	68 763	107 013	351 188	269 849	269 849	68 124	452 814	463 377	474 290
Trade and other payables from non-exchange transactions	5	49 003	30 018	13 501	83 261	-	-	113 228	13 501	13 501	13 501
Provision		-	-	-	-	-	-	-	-	-	-
VAT payable		125 012	144 834	33 267	107 843	-	-	55 097	-	-	-
Other current liabilities		3 740	3 538	4 307	4 263	-	-	4 307	-	-	-
Total current liabilities		214 010	253 053	163 927	552 121	269 849	269 849	243 931	472 152	482 716	493 628
Non current liabilities											
Financial liabilities	6	867	12 338	9 917	1 265	-	-	10 480	9 917	9 917	9 917
Provision	7	28 325	34 734	31 020	32 530	-	-	31 020	31 020	31 020	31 020
Long term Trade and other Payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		66 914	64 215	70 119	69 394	-	-	70 119	-	-	-
Total non current liabilities		96 106	111 286	111 057	103 189	-	-	111 619	40 937	40 937	40 937
TOTAL LIABILITIES		310 116	364 340	274 983	655 310	269 849	269 849	355 550	513 090	523 654	534 566
NET ASSETS	10	2 739 916	2 790 805	2 738 680	2 751 107	43 121	43 121	2 873 838	2 908 360	2 911 823	2 915 400
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	2 739 916	2 790 805	2 738 680	2 751 107	43 121	43 121	2 873 838	2 908 360	2 911 823	2 915 400
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	2 739 916	2 790 805	2 738 680	2 751 107	43 121	43 121	2 873 838	2 908 360	2 911 823	2 915 400

Free State: Setsoto (FS191) - Table A7 Budgeted Cash Flows (All) for Budget ended 30 June 2027

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		108 817	59 522	59 628	83 146	78 373	78 373	53 101	98 802	102 062	105 430
Service charges		114 305	134 546	151 896	381 521	395 122	395 122	146 041	451 281	466 173	481 557
Other revenue		9 323	13 491	8 788	10 333	4 266	4 266	6 547	15 562	16 076	16 606
Transfers and Subsidies - Operational	1	187 046	228 975	270 007	278 974	278 974	278 974	280 996	286 352	295 802	305 563
Transfers and Subsidies - Capital	1	399 987	216 758	198 076	192 649	192 649	192 649	283 548	251 649	259 953	268 532
Interest		9 239	11 415	8 589	-	(974)	(974)	6 811	-	-	-
Dividends		-	-	1 380	7 616	4 263	4 263	1 934	8 656	8 941	9 236
Payments											
Suppliers and employees		(254 676)	(275 714)	(275 683)	(570 840)	(567 854)	(567 854)	(282 893)	(579 792)	(598 929)	(618 698)
Finance charges		-	-	(1 180)	(1 200)	(1 711)	(1 711)	(825)	(586)	(605)	(625)
Transfers and Subsidies	1	-	-	-	(25)	(30 049)	(30 049)	-	(28)	(29)	(30)
NET CASH FROM/(USED) OPERATING ACTIVITIES		574 042	388 994	421 501	382 174	353 059	353 059	495 260	531 895	549 443	567 571
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		651	282	393	-	400	400	601	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(287)	(763)	(473)	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and L		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(207 052)	(212 172)	(210 370)	(6 000)	(16 011)	(16 011)	(191 176)	(9 760)	(10 082)	(10 415)
Retention (Capital) (Only V.7.2)		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(206 688)	(212 653)	(210 450)	(6 000)	(15 611)	(15 611)	(190 574)	(9 760)	(10 082)	(10 415)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	5	-	-	-	6	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	5	-	-	-	6	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		367 354	176 340	211 056	376 174	337 448	337 448	304 691	522 135	539 362	557 157
Cash/cash equivalents at the year begin:	2	93 197	66 208	57 063	93 197	-	-	42 869	42 869	42 869	42 869
Cash/cash equivalents at the year end:	2	460 551	242 548	268 119	469 371	337 448	337 448	347 561	565 005	582 231	600 026

Free State: Setsoto (FS191) - Table A8 Cash backed reserves/accumulated surplus reconciliation for Budget ended 30 June 2027

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	460 551	242 548	268 119	469 371	337 448	337 448	390 430	565 005	582 231	600 026
Other current investments > 90 days		(394 344)	(185 485)	(225 249)	30 637	(10 840)	(10 840)	(238 700)	(13 915)	(14 374)	(14 849)
Non current assets - Investments	1	3 960	4 723	5 196	3 673	-	-	5 196	5 196	5 196	5 196
Cash and investments available:		70 168	61 786	48 066	503 681	326 608	326 608	156 926	556 286	573 053	590 374
Application of cash and investments											
Unspent conditional transfers		49 003	30 018	13 501	83 286	30 049	30 049	113 228	13 529	13 530	13 531
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(83 479)	(84 400)	(9 810)	(48 976)	-	-	(1 462)	-	-	-
Other working capital requirements	3	(215 662)	(90 728)	(74 081)	149 062	358 527	358 527	(139 374)	297 894	317 550	337 855
Other provisions		3 740	3 538	4 307	4 263	-	-	4 307	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(246 399)	(141 572)	(66 084)	187 635	388 576	388 576	(23 301)	311 422	331 080	351 386
Surplus(shortfall) - Excl Non-Current Creditors Trf to Debt Rel		316 567	203 358	114 150	316 046	(61 968)	(61 968)	180 227	244 864	241 974	238 988
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) -Incl Non-Current Creditors Trf to Debt Relie		316 567	203 358	114 150	316 046	(61 968)	(61 968)	180 227	244 864	241 974	238 988

Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		2 267 534	2 232 175	2 263 706	2 183 981	(124 994)	(124 994)	2 110 613	2 105 800	2 100 828
EXPENDITURE OTHER ITEMS										
Depreciation	7	186 448	143 334	129 970	141 822	145 149	145 149	122 633	126 680	130 861
Repairs and Maintenance by Asset Class	3	10 081	20 387	21 740	28 114	33 681	33 681	28 792	29 742	30 724
<i>Roads Infrastructure</i>		239	2 100	2 440	4 000	4 000	4 000	3 000	3 099	3 201
<i>Storm water Infrastructure</i>										
<i>Electrical Infrastructure</i>		991	2 182	2 011	2 550	3 750	3 750	2 752	2 843	2 936
<i>Water Supply Infrastructure</i>		844	7 409	451	5 500	8 500	8 500	6 246	6 453	6 665
<i>Sanitation Infrastructure</i>		1 122	868	7 933	1 200	2 200	2 200	1 363	1 408	1 454
<i>Solid Waste Infrastructure</i>		52	81	103	150	150	150	100	104	107
<i>Rail Infrastructure</i>										
<i>Coastal Infrastructure</i>										
<i>Information and Communication Infrastructure</i>										
Infrastructure		3 248	12 640	12 938	13 400	18 600	18 600	13 461	13 906	14 365
<i>Community Facilities</i>										
<i>Sport and Recreation Facilities</i>										
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
<i>Revenue Generating</i>										
<i>Non-revenue Generating</i>										
Investment properties										
<i>Operational Buildings</i>		535	204	792	2 055	3 965	3 965	1 830	1 891	1 953
<i>Housing</i>										
Other Assets		535	204	792	2 055	3 965	3 965	1 830	1 891	1 953
Biological or Cultivated Assets										
<i>Servitudes</i>										
<i>Licences and Rights</i>										
Intangible Assets										
Computer Equipment										
Furniture and Office Equipment		27	29	3	91	11	11	63	65	68
Machinery and Equipment		2 849	2 435	2 848	7 160	4 852	4 852	7 425	7 670	7 923
Transport Assets		3 423	5 078	5 159	5 408	6 253	6 253	6 012	6 210	6 415
Land										
Zoo's, Marine and Non-biological Animals										
<i>Mature</i>										
<i>Immature</i>										
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		196 529	163 721	151 710	169 936	178 830	178 830	151 425	156 422	161 585
Renewal and upgrading of Existing Assets as % of total capex		85.7%	64.7%	55.4%	85.3%	67.0%	67.0%	78.5%	78.5%	78.5%
Renewal and upgrading of Existing Assets as % of deprecn		158.9%	151.2%	148.6%	172.9%	132.6%	132.6%	212.2%	212.2%	212.2%
R&M as a % of PPE & Investment Property		0.4%	0.9%	1.0%	1.3%	-27.0%	-27.0%	1.4%	1.4%	1.5%
Renewal and upgrading and R&M as a % of PPE and Investment Pro		13.6%	10.7%	9.5%	12.6%	-181.0%	-181.0%	13.8%	14.3%	14.8%