

41/5 ANNUAL BUDGET 2013/2014
DATE : 22/05/2013
AGENDA : COUNCIL MEETING 30/05/2013

REPORT : CHIEF FINANCIAL OFFICER

PURPOSE

The purpose of this report is to submit the Annual Budget for 2013-2014 financial year to the Municipal Council to consider approval of the budget.

BACKGROUND

In terms section 24 of the Municipal Finance Management Act No. 56 of 2003 the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.

The Budget was compiled taking into account the requirements of The Municipal Budget and Reporting Regulation No. 32141 which was promulgated in the Government Gazette on the 17th of April 2009.

DISCUSSION

In compiling the Budget the municipality has considered its own IDP, Circular no. 67 and 68 of the MFMA and the views of the local community, the Provincial Treasury and National Treasury.

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

The municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. A critical review was also undertaken of expenditure on non-core and 'nice to have' items. Key areas where savings were realized, was on telephone and internet usage, printing, workshops, accommodation, and catering. The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the Municipality has undertaken various public participation initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

The main challenges experienced during the compilation of the 2013/14 MTREF can be summarised as follows:

- The on-going difficulties in the national and local economy;
- Aging and poorly maintained water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased costs of rendering or providing services, which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;

- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2013/14 MTREF process;

The following budget principles and guidelines directly informed the compilation of the 2013/14 MTREF:

- The 2012/13 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2013/14 annual budget;
- Intermediate service level standards were used to inform the measurable objectives.
- Tariff and property rate increases should be affordable, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of providing water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;
- Due to lower-than- projected economic growth and revenue underperformance, government has adjusted the spending plans presented in the 2012 Medium Term Budget Policy Statement
- We have adopted a conservative approach when projecting the expected revenues and cash receipts
- We have ensured that the budget continue to support government's commitment to broadening service delivery and expanding investment in infrastructure, while taking account of the constrained fiscal environment.

STAKEHOLDERS CONSULTED

National and Provincial Treasury
 Sector Departments
 Municipal Manager
 Director Corporate Services
 Director Community and Economic Services
 Acting Director Technical Services
 IDP Manager
 MFIP Advisor

LEGAL IMPLICATIONS

Compliance with the Municipal Finance Management Act 56 of 2003
 Compliance with Municipal Systems Act 32 of 2000
 Compliance with Municipal Budget and Reporting Regulations

FINANCIAL IMPLICATIONS

Average costs for providing services to the community
 Impact of tariff increase on the budget
 Impact of increase in indigent subsidy

RISKS

Inadequate collection of revenue

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- e. Cash and Investment Management Policy
- f. Property Rates Policy

4. Tariff Structure

RECOMMENDATIONS:

1. That the budget of the municipality for the financial year 2013/14 and for the two outer years be approved as indicated under annexure section 1 and 2 (Main and Supporting Tables as indicated by National Treasury).
2. That budget related policies be approved as indicated under annexure section 3 (Policies).
3. That the Tariff Structure for the 2013/14 as reflected be approved.

(FOR RECOMMENDATION TO COUNCIL)

Minutes: Exco Meeting: 21/05/2013

The Mayor reported that a multi-party committee comprising of Mayor, Chief Whip and Chairperson of Finance as well as 2 DA members will meet to discuss and resolve all issue relating to the budget prior to Council Meeting on 30 May 2013. It was also indicated that allocation must be made for provision of water in new areas. It was also agreed that provision for bursary allocations should also be made in the Budget.

After the above inputs were made, Cllr Koalane proposed that the matter be recommended to Council as follows and was seconded by Cllr Makhalanyaane.

RECOMMENDED:

1. That the budget of the municipality for the financial year 2013/14 and for the two outer years be approved as indicated under annexure section 1 and 2 (Main and Supporting Tables as indicated by National Treasury).
 2. That budget related policies be approved as indicated under annexure section 3 (Policies).
 3. That the Tariff Structure for the 2013/14 as reflected be approved.
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MAYORAL BUDGET SPEECH TO COUNCIL SITTING OF THE SETSOTO LOCAL MUNICIPALITY ON THE ADOPTION OF THE MTREE HELD ON THE 30 MAY 2013

The Honourable Speaker – Cllr Mohlomi Molefi Pius

Members of the Executive Committee

Members of the Council

The Municipal Manager

All Directors

All Managers

All NGO's, CBO's

Representatives from Youth Clubs

Representatives from Gospel Choirs

Members of the Public

Representatives from the Media

Ladies and Gentlemen

~~In my campaign to become Mayor of Setsoto Local Municipality, I promised I would get back to basics – to cut red tape, slash council waste to make Council more efficient and keep rates increases at or below CPI.~~

My vision was of a Council that listens to its residents and didn't add to the increasing costs of living, yet still provided the services residents expect. In other words, a responsive Council – after all, government at any level is only effective when it is responsive to its people. Mr Speaker, I wish to thank everyone who assisted in the preparation of this draft budget. Particularly the Municipal Manager, Directors and all staff members. Councillors will note that the budget has taken on a new format according to National Treasury Regulations and I appreciate the mammoth effort made in ensuring compliance.

I also wish to thank yourself Speaker, and the councillors - not only in assisting with this difficult task but for your valued support of my management style and your enthusiasm for a more hands-on approach.

Mr. Speaker, Today, I am proud to present a budget that delivers what the people of Setsoto Local Municipality told me they wanted from their council. This budget provides cost of living relief – for all ratepayers, domestic and commercial – reduces the cost of council doing efficient and effective business and, very importantly, sends a clear message that Setsoto Local Municipality is open for business.

Before I reveal the key budget features, I want to thank my Council colleagues and Council staff who worked extremely hard to help frame this budget. Rather than accepting a legacy plan, council officers rose to the challenge and changed direction in a very short space of time. This budget for the first time is now fully GRAP compliant due to the following reasons:

- The budget votes are now fully aligned to the draft organisational structure.
- All positions that are critical are budgeted for
- The budget figures are now based on calculations, instead of just increasing by CPI,
- The budget has been informed by the IDP, not only on the capital budget but also on the operational budget
- The provision for the depreciation and asset impairment for the first time, now comply with GRAP 1 and GRAP 24 requirements
- Provision for annual leave, performance bonus and long service awards are this time around budget for unlike in the previous year's budgets

Their efforts are very much appreciated by all councillors. And I know they will be appreciated by residents.

The Medium-term Revenue and Expenditure Framework

The total revenue budget over the medium term is R 1 194 320 000.00 (one billion, one hundred and ninety four million, three hundred and twenty thousands rands), constituted by R 377 362 000.00 (three hundred and seventy seven million, three hundred and sixty two thousands rands) for 2013/14, R 397 740 000.00 (three hundred and ninety seven million, seven hundred and forty thousands rands) for 2014/15 and R 419 218 000.00 (four hundred and nineteen million, two hundred and eighteen thousands rands) for 2015/16.

The total revenue increased by **3.27%** against the 2012/13 adjustment budget and by **11%** against the 2012/13 approved budget.

The operating expenditure for the medium-term equates to R 1 662 293 000.00 (one billion, six hundred and sixty two million, and two hundred and ninety three thousands rands).

This will be a tool to consolidate service delivery and accelerate job creation. Total expenditure has increased by **19%** against the 2012/13 adjustment budget and by **30%** against the 2012/13 approved budget.

Honourable Speaker, our operational budget has increased. This is how this portion of the 2013/14 budget has been allocated, per department:

Department	Budget	% of Budget
Council	39 706 000	7.56
Department of the Office of the Municipal Manager	17 992 000	3.43
Corporate Services	48 241 000	9.19
Engineering Services	290 716 000	55.35
Development and Town Planning	84 841 000	16.15
Development Planning and Social Security	8 057 000	1.53
Treasury	35 673 000	6.79
Total	525 225 000	100

Mr Speaker, now back to the basics! Rates, Refuse, Roads, Electricity, Sanitation and Water.

Revenue

As noted in the attached draft Budget 2013/2014, revenue of the municipality is made out of the following revenue sources:

Description	Original Budget	Adjustment	Proposed Budget
Property Rates	24 336 857	32 463 000	31 326 000
Services Charges	107 020 000	105 543 000	125 982 000
Investment Revenue	1 785 000	1 601 000	1 500 000

Unconditional Grants	165 468 000	165 468 000	160 019 000
Conditional Grants	7 190 000	9 684 000	7 790 000
Other Own Revenue	34 022 000	50 640 000	50 745 000
Total	339 822 000	365 399 000	377 362 000

Under my Back to Basics Strategy, the overall rates and service charges' revenue will increase by only 14% from a total revenue of R 138 006 000.00 to R 157 308 000.00

Property Rates

The decrease in collection is due to the fact that most of government departments have paid their rates up to date after the subsequent correction of the billing system and the outstanding was receivable in full in the current financial year.

Service Charges

Service charges are made up of electricity, water, sanitary consumption and refuse removal. These services show an upward mobility due to Eskom's increases as well as the provision to depreciation and debt impairment due to our efforts to address the audit queries and align our accounting systems to be GRAP compliant.

Investment Revenue

Our main source of investment interest is on MIG, the more withdrawals we do the less interests are accrued. There are also small long term investment at OVK, SANLAM and ABSA, whose combined interest's amount to almost R 6310.00 per annum.

Unconditional Grant

The unconditional grant has decrease due to Census 2011 results that have shown a decrease in population figures for the municipality, which then impacted negatively on the allocation formula for our municipality.

In this regard the municipality will have to undergo a data purification process to identify the 'poorest of the poor' in the municipality so that this new data can influence a better allocation in the future.

Conditional Grants

The municipality has further received the following conditional grants to address service delivery issues and enhancing the quality of life for our communities.

Grant Description	Amount	Service
Municipal Infrastructure Grant	72 579 000	Infrastructure
Regional Bulk Infrastructure Grant	20 000 000	Water
Accelerated Community Infrastructure Grant	10 840 000	Sewer
Municipal Systems Improvement Grant	890 000	Systems
Financial Management Grant	1 550 000	Skills Transfer
Extended Public Works Programme	1 750 000	Job Creation
Total	96 869 000	

Other Revenue

The main increase is a result of the increase in debt book. The bigger the debt book, the bigger interest on outstanding debts becomes. While the other increases relate to the increase in sundry income, e.g. fines, licenses etc.

Expenditure

An amount of R 289 025 000 for 2013/2014 has been budgeted for operating expenditure of which salaries, allowances and benefits equals to R 133 757 000 or 46,20 % of the expenditure budget which is more than the recommended 33.33% by government. This calculation has excluded the debt impairment and depreciation impairment.

Non-cash items

The non-cash items are increased by 40% to ensure that the assets depreciation is fairly disclosed in the budget and the Annual Financial Statement. This exercise is in line with GRAP 1 and GRAP 24 which ensures that the municipality achieve fair presentation by:

GRAP 1

Complying with all relevant standards of GRAP

Presenting all information in the financial statements in a manner that is relevant, reliable, comparable and understandable.

GRAP 24

Requires entities that make their budgets publicly to present a comparison in their financial statements between budget and actual amounts on a comparable basis.

Defining our Success

Mr Speaker in aligning our development, strategies and priorities to those of the National Development Plan and all relevant plans, we pledge that:

If today was in the year 2030, the following paragraph would be the success story that we would like to tell everyone. As a municipality, we will focus our collective energy to create a compelling future that aligns the Integrated Development Plan and the Budget to the National Development Plan, Free State Growth and Development Strategies and the Thabo Mofutsanyana District Municipality's Integrated Development Plan and all their associated goals with the following definition of success:

We pride ourselves on Environmental Leadership. We deliver services for a fair price as indicated by various benchmarks. In our over a decade long effort, we have successfully completed a number of environmental friendly projects.

We are responsibly meeting most of the legal mandate and most requirements of the developmental local government, and further striving to comply fully by 2014 as we achieve operation clean audit.

In our organisation, developing people is an important responsibility. While we are constantly challenged to provide resources for new services, we are blessed with highly resourceful employees who quickly think through creative ways to meet our needs.

Since the appointment of senior management from April 2012, we have an organisation that focuses on customers and is totally purpose driven, outcome oriented and committed to delivering value to our customers. Teamwork, communication and collaborations between council, management and staff could not be better.

Being a key point of national interest, security and safety has always been a key focal point in itself. We have safe and secure facilities that protect employees, equipment and infrastructure from potential danger, though in some instances the infrastructure and equipment is dilapidated and very old. Municipal council, management and staff are well prepared to respond to emergency, whether natural or man-made.

Conclusion

Mr. Speaker, I stand here today again grateful for the trust bestowed in us to lead this municipality by our communities. We have a duty to ensure that the values that they stood for remain at the centre of our work - and we dare not disappoint them

I reiterate my willingness to work together with all political parties, stakeholders and communities to find workable solutions for the diverse range of developmental challenges facing the municipality

I wish to place on record sincere appreciation to everyone who has made a meaningful contribution to this process. The commitment of this council, represented by both the political and administrative components, has ensured that we are able to table this budget on time and in the prescribed format by the MFMA and Municipal Budget and Reporting Regulations. Well done.

The budget for 2013/2014 is hereby tabled for your adoption and consideration.

I thank you.

Setsoto Local Municipality - Annual Budget & MTREF 2013/14

ANNUAL BUDGET OF
**SETSOTO LOCAL
MUNICIPALITY**



Setsoto Local Municipality – Annual Budget & MTREF 2013/14

2013/14 TO 2015/16
MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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Abbreviations and Acronyms

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

Setsotho Local Municipality – Annual Budget & MTREF 2013/14

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

Setso Local Municipality – Annual Budget & MTREF 2013/14

PART 1: Annual Budget

1.1 Mayor's Report

(refer to the attachment)

1.2 Council Resolutions

The Council of Setso Local Municipality met in the Council Chambers of Setso Municipality to consider the annual budget of the municipality for the financial year 2013/14. The Council approved and adopted the following resolutions:

1. The Council of Setso Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1. The annual budget of the municipality for the financial year 2013/14 and the multi-year and single-year capital appropriations as set out as follows:
 - 1.2. The financial position, cash-flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out below:
2. The Council of Setso Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2013:
 - 2.1. the tariffs for property rates – as set out in 2.6,
 - 2.2. the tariffs for electricity – as set out in 2.6
 - 2.3. the tariffs for the supply of water – as set out in 2.6
 - 2.4. the tariffs for sanitation services – as set out in 2.6
 - 2.5. the tariffs for solid waste services – as set out in 2.6
3. The Council of Setso Local Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2013 the tariffs for other services, as set out in paragraph 2.6 respectively.

Setso Local Municipality – Annual Budget & MTREF 2013/14

1.3 Executive Summary

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

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

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

National Treasury's MFMA Circular No. 66 and 67 were used to guide the compilation of the 2013/14 MTREF.

The main challenges experienced during the compilation of the 2013/14 MTREF can be summarised as follows:

- The on-going difficulties in the national and local economy;
- Aging and poorly maintained water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2013/14 MTREF process; and

The following budget principles and guidelines directly informed the compilation of the 2013/14 MTREF:

- The 2012/13 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2013/14 annual budget;
- Intermediate service level standards were used to inform the measurable objectives.

Setso Local Municipality - Annual Budget & MTREF 2013/14

- Tariff and property rate increases should be affordable, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of providing water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

In view of the aforementioned, the following table is a consolidated overview of the proposed 2013/14 Medium-term Revenue and Expenditure Framework:

1.4 Summary of Operating Revenue and Expenditure

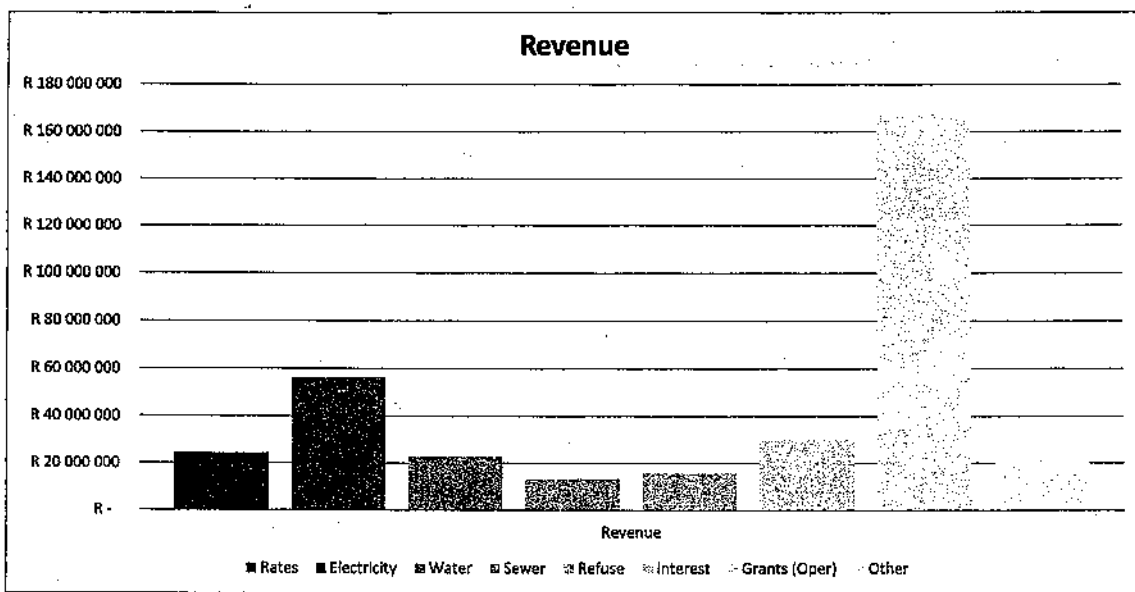
Table 1 - Summary of Operating Revenue and Expenditure

(Refer to table A1 - Budget summary)

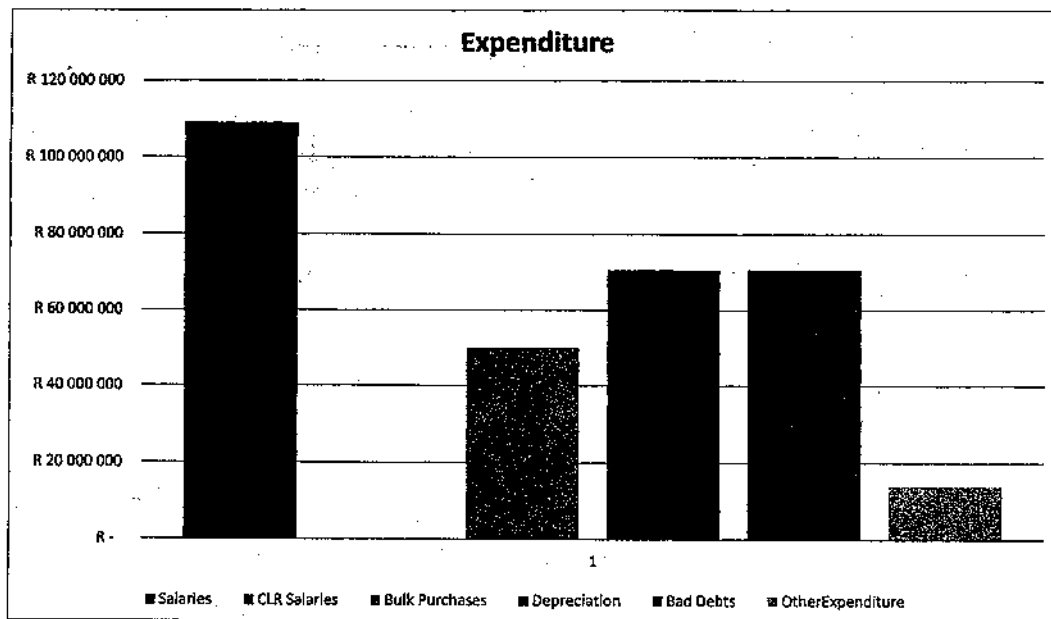
Total operating revenue has grown by 1.79 per cent for the 2013/14 financial year when compared to the 2012/13 Adjustments Budget. For the two outer years, operational revenue will increase by 5 and 5 per cent respectively.

Total operating expenditure for the 2013/14 financial year has grown by 3.1 per cent and translates into a budgeted deficit of R122 million. These deficits will be appropriated against the accumulated surplus.

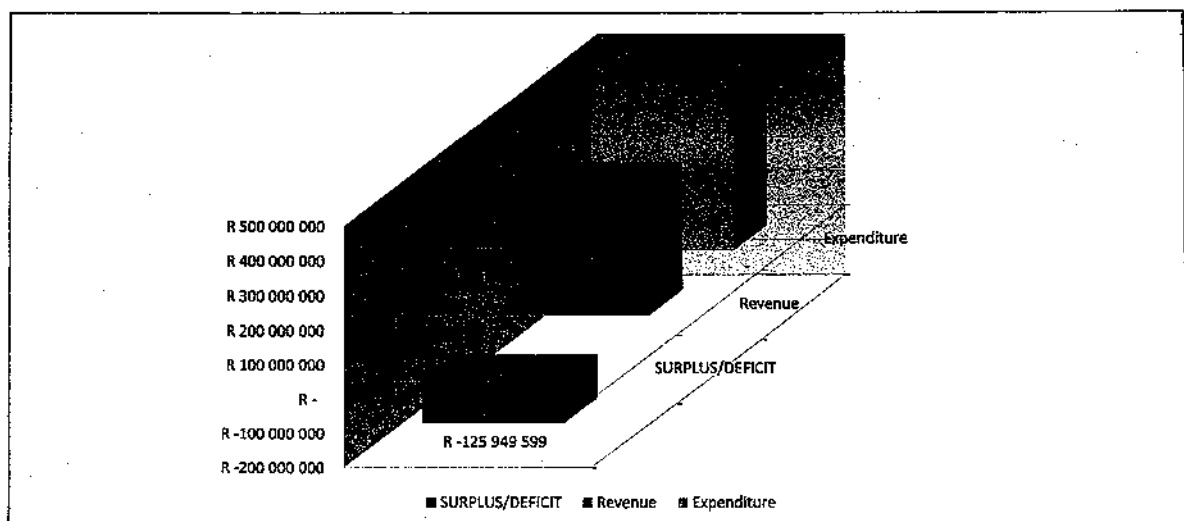
Setsoto Local Municipality - Annual Budget & MTREF 2013/14



Setsoto Local Municipality - Annual Budget & MTREF 2013/14



Setsoto Local Municipality - Annual Budget & MTREF 2013/14



1.5 Operating Revenue Framework

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

Setsoto Local Municipality - Annual Budget & MTREF 2013/14

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

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

The following table is a summary of the 2013/14 MTREF (classified by main revenue source):

1.6 Summary of Operating Revenue by source

Table 2 - Summary of Operating Revenue by source

(Refer to table A1 - Budget summary)

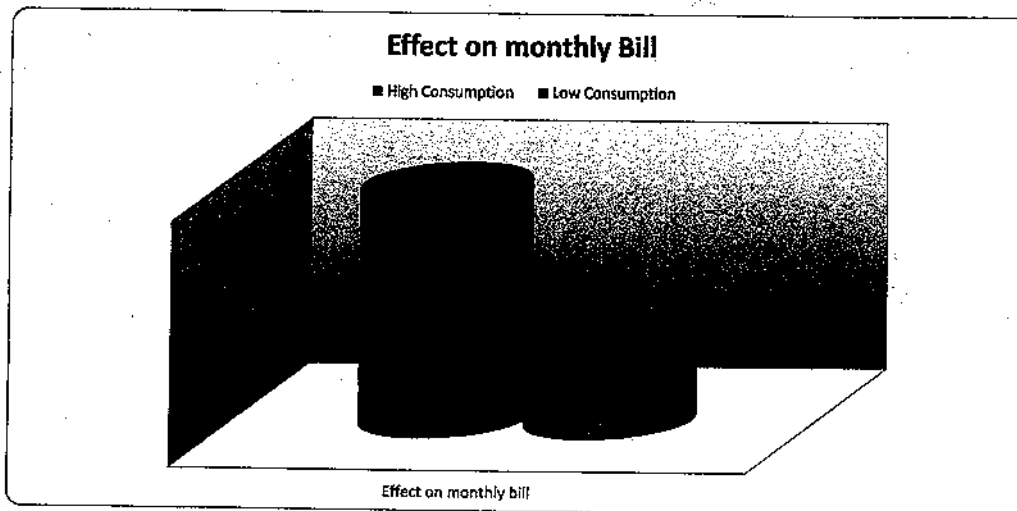
In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the Municipality. Rates and service charge revenues for the financial year 2013/14 comprise 39.72 per cent of the total revenue mix. In the 2012/13 financial year, revenue from rates and services charges totalled R138 million or 38.1 per cent. A notable trend is the increase in the total percentage revenue generated from rates and services charges which increases from 38.1 per cent in 2012/13 to 39.72 per cent in 2013/14. This growth can be mainly attributed to the increased share that the sale of electricity contributes to the total revenue mix, which in turn is due to rapid increases in the Eskom tariffs for bulk electricity. The above table excludes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality.

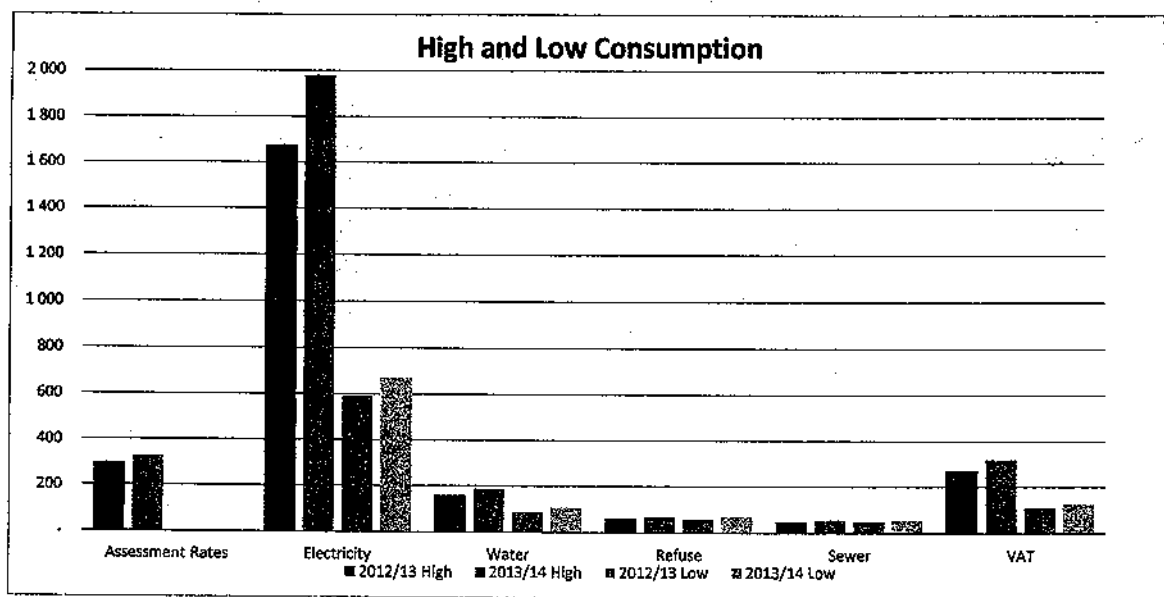
Setsotho Local Municipality – Annual Budget & MTREF 2013/14

Operating grants and transfers totals R175 million in the 2012/13 financial year and decreases to R172 million by 2013/14.

The net effect on the monthly consumer accounts are illustrated below. The increase derives from an average tariff increase on the following services (Electricity 7%, Water 20%, Refuse 15%, Sewer 15% and Assessment rates 10%)



Setsoto Local Municipality - Annual Budget & MTREF 2013/14



Setso Local Municipality - Annual Budget & MTREF 2013/14

1.6.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0,25:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the Municipality has been amended accordingly. The decrease in the rates rebate percentage from 93.9 % (2012/13) to 93.3 % (2013/14) will result in an average of 10% increase on the consumer's account.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA).

1.6.2 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

In addition National Treasury has urged all municipalities to ensure that water tariff structures are cost reflective by 2014.

Setsoto Local Municipality – Annual Budget & MTREF 2013/14

A tariff increase of 20 per cent from 1 July 2013 for water is proposed. In addition 6 kℓ water per 30-day period will again be granted free of charge to all residents.

A summary of the proposed tariffs for households (residential) and non-residential are as follows:

1.7 Proposed Water Tariffs

Table 3 Proposed Water Tariffs

CATEGORY	CURRENT TARIFFS 2012/13	PROPOSED TARIFFS 2013/14
	Rand per kℓ	Rand per kℓ
RESIDENTIAL		
(i) Basic Charge (Domestic)	61.58	73.90
(ii) 0 kℓ - 6 kℓ (Non-Domestic users only)	2.28	2.74
(iii) 6.1 kℓ - 10 kℓ	2.89	3.47
(iv) 10.1 kℓ - 20 kℓ	3.16	3.79
(v) 20.1 kℓ - 30 kℓ	3.51	4.21
(vi) 30.1 kℓ >	3.77	4.52

The following table shows the impact of the proposed increases in water tariffs on the water charges for a single dwelling-house:

1.8 Comparison between current water charges and increases (Domestic)

Table 4 Comparison between current water charges and increases (Domestic)

Monthly consumption kℓ	Current amount payable R	Proposed amount payable R	Difference (Increase) R	Percentage change
20	104.71	125.85	20.94	20%
30	139.82	167.78	27.96	20%
40	177.52	213.02	35.50	20%
50	215.22	258.26	43.04	20%
80	328.32	393.98	65.66	20%
100	403.72	484.46	80.74	20%

Setso Local Municipality – Annual Budget & MTREF 2013/14

1.8.1 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. A 7 per cent increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2013.

Considering the Eskom increases, the consumer tariff had to be increased by 7 per cent to offset the additional bulk purchase cost from 1 July 2013. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity.

Registered indigents will again be granted 50 kWh per 30-day period free of charge.

The following table shows the impact of the proposed increases in electricity tariffs on the electricity charges for domestic customers:

Table 5 Comparison between current electricity charges and increases (Domestic)

Monthly consumption kWh	Current amount payable R	Proposed amount payable R	Difference (Increase) R	Percentage change
100	275.92	295.23	19.31	7%
250	383.81	410.67	26.86	7%
500	592.58	634.06	41.40	7%
750	846.97	908.26	59.29	7%
1 000	1 118.90	1 197.22	78.32	7%
2 000	2 206.62	2 361.08	154.46	7%

It should further be noted that NERSA has advised that a stepped tariff structure needs to be implemented from 1 July 2011. The effect thereof will be that the higher the consumption, the higher the cost per kWh. The aim is to subsidise the lower consumption users (mostly the poor).

Setsoto Local Municipality – Annual Budget & MTREF 2013/14

1.8.2 Sanitation and Impact of Tariff Increases

A tariff increase of 15 per cent for sanitation from 1 July 2013 is proposed. This is based on the input cost assumptions related to water. It should be noted that electricity costs contributes largely to the waste water treatment input costs, therefore the higher than CPI increase of 15 per cent for sanitation tariffs. The following factors also contribute to the proposed tariff increase:

- Free sanitation will be applicable to registered indigents; and

The following table compares the current and proposed tariffs:

Table 5 Comparison between current sanitation charges and increases

CATEGORY	CURRENT TARIFF 2012/13		PROPOSED TARIFF 2013/14	
	TARIFF		TARIFF	
		R		R
Domestic		49.39		56.80
Business		72.06		82.87

The following table shows the impact of the proposed increases in sanitation tariffs on the sanitation charges for a single dwelling-house:

1.8.3 Waste Removal and Impact of Tariff Increases

Currently solid waste removal is operating at a deficit. It is widely accepted that the rendering of this service should at least break even, which is currently not the case. The Municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributors to this deficit are repairs and maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration.

A 15 per cent increase in the waste removal tariff is proposed from 1 July 2013.

Setsoto Local Municipality - Annual Budget & MTREF 2013/14

1.9 Comparison between current refuse charges and increases

Table 7 Comparison between current refuse charges and increases

CATEGORY	CURRENT TARIFF 2012/13		PROPOSED TARIFF 2013/14	
	TARIFF		TARIFF	
		R		R
Domestic - Town		60.04		69.05
Domestic - Township		49.39		56.80
Business		125.44		144.26

1.10 Summary of operating expenditure by standard classification item

Table 8 Summary of operating expenditure by standard classification item

(Refer to table A2 - Budget summary)

The budgeted allocation for employee related costs for the 2013/14 financial year totals R123 million, which equals 37.5 per cent of the total cash funded operating expenditure. (Debt impairment and Depreciation excluded from total expenditure)

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

The provision of debt impairment was determined based on an annual collection rate of 80 per cent and the Debt Write-off Policy of the Municipality. For the 2012/13 financial year this amount equates to R71 million and declined to R53 million by 2013/14. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

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Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R165 million for the 2013/14 financial and equates to 33 per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital).

Bulk purchases are directly informed by the purchase of electricity from Eskom

1.10.1 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality Indigent Policy. The target is to register 11 000 or more indigent households during the 2013/14 financial year, a process reviewed annually.

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

Setsoto Local Municipality - Annual Budget & MTREF 2013/14

1.11 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:
Table 9 – Summary of Capital Expenditure per Department

DEPARTMENT		Original Budget 2012/13	Adjustment Budget 2012/13	Draft Budget 2013/14
BUDGET & TREASURY	FINANCIAL SYSTEM	-	225 000	2 100 000
CORPORATE SERVICES	FURNITURE AND EQUIPMENT			1 000 000
SPORT AND RECREATION	FURNITURE AND EQUIPMENT			1 000 000
WASTE MANAGEMENT	FURNITURE AND EQUIPMENT	-	700 101	1 000 000
ROADS DEPARTMENT	VEHICLES AND EQUIPMENT	-	701 099	1 000 000
ELECTRICITY DEPARTMENT	VEHICLES AND EQUIPMENT	-	505 842	1 000 000
WATER DEPARTMENT	VEHICLES AND EQUIPMENT	-		2 500 000
RBIG	WATER	10 000 000	10 000 000	20 000 000
ACIP	SEWERAGE	3750 000	4 750 000	10 840 000
MIG	MIG INFRASTRUCTURE	78 757 000	77 157 000	70 509 000
TOTAL		92 507 000	94 090 423	110 949 000

1.12 Legislation compliance status

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

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

Setsotho Local Municipality – Annual Budget & MTREF 2013/14

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department. Since the introduction of the Internship programme the Municipality has successfully employed and trained 7 interns through this programme and a majority of them were appointed either in the Municipality or other institutions such as KPMG, Ernest & Young, SARS, Auditor General, National Treasury.

3. **Budget and Treasury Office**
The Budget and Treasury Office has been established in accordance with the MFMA.
4. **Audit Committee**
An Audit Committee has been established and is fully functional.
5. **Service Delivery and Implementation Plan**
The detail SDBIP document is at a draft stage and will be finalised after approval of the 2013/14 MTREF in May 2013 directly aligned and informed by the 2013/14 MTREF.
6. **Annual Report**
Annual report is compiled in terms of the MFMA and National Treasury requirements.
7. **MFMA Training**
The MFMA training module in electronic format is presented at the Municipality internal centre and training is ongoing.
8. **Policies**
An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The ratios as prescribed in the Regulations have been complied with.

1.13 Funding credibility on cash flow

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

Table 10 – Summary of Operating Revenue and Expenditure cash flow

(Refer to table A7 – Budgeted Cash Flows)

Setsoto Local Municipality - Annual Budget & MTREF 2013/14

1.14 Municipal manager's quality certificate

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

Print Name S T R RAMAKARANE

Municipal manager of Setsoto Municipality (FS19f)

Signature _____

Date _____

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget.

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

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

The municipality tabled the Budget for 2013/2014 in Council on 30 March 2013. All relevant documents as tabled in Council were placed on the municipality's website and municipal offices for community consultation. All documents in the appropriate format were provided to National Treasury and the Provincial Treasury for inputs and recommendations.

Community Participation was conducted from 06 to 10 May 2013 in all four towns of Setsoto municipality. Inputs received during public participation focused on Service Delivery issues and backlogs.

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

2.2 IDP and Service Delivery and Budget Implementation Plan

An IDP is the principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which

Setsoto Local Municipality – Annual Budget & MTREF 2013/14

directly inform the Service Delivery and Budget Implementation Plan. The IDP Process Plan was compiled and tabled before Council

The IDP has taken into financial planning process based on the approved 2013/14 MTREF, Mid-year Review and adjustments budget.

With the compilation of the 2013/14 MTREF, each department/function had to review their activities, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2012/13 Departmental Service Delivery and Budget Implementation Plan.

2.3 Overview of budget related policies

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

2.4 TABLE – Summary per Directorate

(Refer to table SA2 – Budgeted Revenue and Expenditure)

2.5 TABLE – Summary per Sub-Vote

Table 12 Summary per Sub-vote

(Refer to table A4 – Budgeted Revenue and Expenditure)

2.6 TARIFFS 2013/14

(Refer to Tariff list attached)

Municipal annual budgets and MTRRF & supporting tables

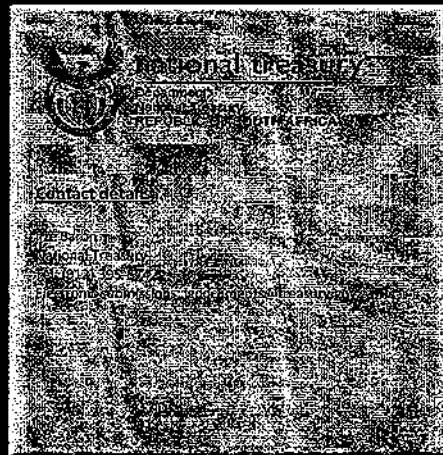
Version 2.5

[Click for instructions!](#)

Accountability

Transparency

Information &
service delivery



Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Budget for MTREF starting: Budget Year: 2013/14

Does this municipality have Entities?

If YES: identify type of report:

<p>Showing / Hiding Columns</p> <p><input type="button" value="Hide Pre-audit columns on all sheets"/></p> <p><input type="button" value="Hide Reference columns on all sheets"/></p> <p>Showing / Clearing Highlights</p> <p><input type="button" value="Clear Highlights on all sheets"/></p>	<p>MFMA Budget Circulars Click to view</p> <p>MBRR Budget Formats Guide Click to view</p> <p>Dummy Budget Guide Click to view</p> <p>Funding Compliance Guide Click to view</p> <p>MFMA Return Forms Click to view</p>
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FS191 Setsoto - Contact Information

A. GENERAL INFORMATION

Municipality	FS191 Setsoto
Grade	
Province	FS FREE STATE
Web Address	www.setsoto.co.za
e-mail Address	mandren@setsoto.co.za

Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	118
City / Town	Ficksburg
Postal Code	9730
Street address	
Building	Setsoto Local Municipality
Street No. & Name	27 Voortrekker Street
City / Town	Ficksburg
Postal Code	9730
General Contacts	
Telephone number	519339300
Fax number	519339343

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
Name	Mokoni Molef	Name	
Telephone number	519339300	Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address	speaker@setsoto.co.za	E-mail address	
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	Jakoba Tshediso	Name	
Telephone number	519339300	Telephone number	
Cell number		Cell number	
Fax number		Fax number	

E-mail address	manager@setso.co.za	E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	STR Ramakrane	Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address	manager@setso.co.za	E-mail address	
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	G T Banda	Name	
Telephone number	0519339301	Telephone number	
Cell number	828011551	Cell number	
Fax number	0519339343	Fax number	
E-mail address	gfb@setso.co.za	E-mail address	
Official responsible for submitting financial information			
Name	JD Yshkudly		
Telephone number	519339356		
Cell number	730786838		
Fax number	519339343		
E-mail address	jakajani@setso.co.za		
Official responsible for submitting financial information			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			
Official responsible for submitting financial information			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

FS191 Setsoto - Table A1 Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
Financial Performance										
Property rates	22 491	23 680	29 460	24 337	32 463	32 463	32 463	26 809	28 257	29 783
Service charges	86 242	95 427	84 357	107 020	105 542	105 542	105 542	120 952	127 483	134 357
Investment revenue	601	2 344	2 365	1 785	1 601	1 601	1 601	600	632	667
Transfers recognised - operational	109 050	135 824	189 065	172 658	175 150	175 150	175 150	172 835	170 607	170 250
Other own revenue	45 398	86 077	118 529	34 022	50 643	50 643	50 643	50 746	53 486	56 375
Total Revenue (excluding capital transfers and contributions)	263 782	343 352	392 775	339 822	365 399	365 399	365 399	371 942	380 466	391 441
Employee costs	80 381	81 791	91 547	84 217	109 882	109 882	109 882	123 179	129 822	136 832
Remuneration of councillors	8 013	8 144	8 020	9 783	9 806	9 806	9 806	8 944	9 427	9 936
Depreciation & asset impairment	30 968	192 384	192 450	23 726	118 215	118 215	118 215	165 501	174 438	183 858
Finance charges	4 080	2 850	1 879	3 848	3 908	3 908	3 908	1 880	1 982	2 089
Materials and bulk purchases	36 632	42 297	59 547	49 771	50 174	50 174	50 174	54 000	56 916	59 989
Transfers and grants	14 862	13 385	7 894	26 738	31 765	31 765	31 765	15 665	16 511	17 402
Other expenditure	116 631	103 792	100 617	131 737	155 065	155 065	155 065	124 606	131 334	138 427
Total Expenditure	260 547	444 643	461 955	339 820	478 615	478 615	478 615	493 766	520 429	548 532
Surplus/(Deficit)	(26 765)	(101 290)	(69 180)	2	(113 416)	(113 416)	(113 416)	(121 824)	(139 964)	(157 091)
Transfers recognised - capital	-	-	69 180	78 757	77 157	77 157	77 157	66 887	56 677	45 052
Contributions recognised - capital & contributed assets	-	-	-	(78 757)	(77 157)	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(26 765)	(101 290)	-	2	(113 416)	(36 259)	(36 259)	(52 937)	(83 287)	(112 040)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 765)	(101 290)	-	2	(113 416)	(36 259)	(36 259)	(52 937)	(83 287)	(112 040)
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 041	62 479	84 156	78 757	78 757	78 757	78 757	80 109	82 726	87 193
Public contributions & donations	-	-	-	-	-	-	-	70 509	69 835	73 754
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	50 041	62 479	84 156	78 757	78 757	78 757	78 757	9 600	12 891	13 438
Financial position										
Total current assets	9 421	115 582	128 471	205 562	38 005	38 005	32 948	71 389	85 687	82 378
Total non current assets	300 913	2 293 234	2 173 619	713 436	2 136 957	2 136 957	2 135 957	2 062 476	1 967 879	1 866 016
Total current liabilities	22 913	108 086	84 521	39 412	78 577	78 577	73 520	84 037	98 462	93 125
Total non current liabilities	-	18 726	14 771	3 075	15 265	15 265	15 265	22 643	22 880	23 156
Community wealth/Equity	287 421	2 282 004	2 202 799	876 511	2 080 121	2 080 121	2 080 121	2 027 184	1 942 225	1 832 112
Cash flows										
Net cash from (used) operating	11 589	80 053	104 260	77 266	85 734	85 734	90 791	118 918	97 844	78 872
Net cash from (used) investing	(25 667)	(63 560)	(62 936)	(78 753)	(82 148)	(82 148)	(99 048)	(80 105)	(82 722)	(87 189)
Net cash from (used) financing	-	(6 902)	(7 591)	-	1 466	1 466	1 466	(972)	(1 025)	(1 079)
Cash/cash equivalents at the year end	(16 533)	(26 941)	6 792	5 305	11 843	11 843	(0)	37 840	51 937	42 541
Cash backlog/surplus reconciliation										
Cash and investments available	(15 427)	(15 803)	8 748	19 693	8 748	8 748	1 957	40 174	52 787	47 781
Application of cash and investments	(4 187)	(11 481)	26 086	(61 885)	60 897	60 897	55 008	55 769	58 781	62 054
Balance - surplus (shortfall)	(11 230)	(4 322)	(17 349)	81 578	(52 149)	(52 149)	(53 051)	(15 595)	(5 994)	(14 353)
Asset management										
Asset register summary (WDV)	-	2 292 094	2 171 858	349 445	2 133 995	2 133 995	2 041 581	2 041 581	1 923 259	1 786 387
Depreciation & asset impairment	30 968	192 384	192 450	23 726	118 215	118 215	165 501	165 501	174 438	183 858
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	58 868	58 868	47 042	63 162	63 162	66 673	70 168
Free services										
Cost of Free Basic Services provided	18 744	18 744	18 744	18 744	18 744	18 744	18 744	18 744	18 744	18 744
Revenue cost of free services provided	22 255	22 255	22 255	22 255	22 255	22 255	22 255	22 255	22 255	22 255
Households below minimum service level										
Water:	5	5	5	6	5	5	5	5	5	5
Sanitation/sewerage:	14	14	14	14	14	14	14	14	14	14
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	20	20	20	20	20	20	20	20	21	21

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

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard	1									
<i>Governance and administration</i>		81 977	-	-	117 047	139 018	139 018	134 352	134 134	133 760
Executive and council		35 616	-	-	58 817	58 814	58 814	58 689	58 823	58 706
Budget and treasury office		45 405	-	-	50 419	72 390	72 390	67 125	66 706	66 714
Corporate services		957	-	-	7 811	7 814	7 814	8 538	8 604	8 341
<i>Community and public safety</i>		1 371	-	-	3 524	3 642	3 642	1 214	1 275	1 338
Community and social services		693	-	-	329	420	420	385	430	476
Sport and recreation		320	-	-	1 113	1 119	1 119	53	56	58
Public safety		296	-	-	225	245	245	270	284	288
Housing		62	-	-	1 857	1 858	1 858	506	506	506
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		116	-	-	28 622	28 622	28 622	27 604	29 012	29 434
Planning and development		116	-	-	-	-	-	-	-	-
Road transport		-	-	-	28 622	28 622	28 622	27 604	29 012	29 434
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		180 318	343 352	461 955	190 630	194 117	271 274	277 659	272 721	271 961
Electricity		-	-	-	96 313	99 398	96 404	103 849	101 787	101 550
Water		-	-	-	40 110	42 501	122 652	113 230	108 264	107 671
Waste water management		-	-	-	24 551	24 551	24 551	29 406	30 906	31 420
Waste management		180 318	343 352	461 955	27 656	27 668	27 668	31 174	31 764	31 320
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	263 782	343 352	461 955	339 822	365 399	442 556	440 629	437 143	436 493
Expenditure - Standard										
<i>Governance and administration</i>		-	-	-	92 224	125 339	125 339	143 418	152 308	162 539
Executive and council		-	-	-	51 628	63 689	63 689	52 254	56 495	59 253
Budget and treasury office		-	-	-	20 874	26 206	26 206	35 673	37 492	42 097
Corporate services		-	-	-	19 723	35 444	35 444	55 491	58 321	61 178
<i>Community and public safety</i>		-	-	-	30 800	38 745	36 746	35 830	37 659	39 503
Community and social services		-	-	-	9 062	11 307	11 307	9 307	9 782	10 261
Sport and recreation		-	-	-	11 063	12 543	12 543	12 690	13 338	13 991
Public safety		-	-	-	6 862	9 072	9 072	7 591	7 979	8 370
Housing		-	-	-	3 665	3 665	3 665	6 241	6 559	6 881
Health		-	-	-	159	159	159	-	-	-
<i>Economic and environmental services</i>		-	-	-	26 106	42 908	42 908	45 990	48 336	50 704
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	26 081	42 883	42 883	45 990	48 336	50 704
Environmental protection		-	-	-	25	25	25	-	-	-
<i>Trading services</i>		290 547	444 643	461 955	180 691	273 823	273 822	268 528	262 128	295 787
Electricity		-	-	-	81 603	82 657	82 657	76 303	80 194	83 977
Water		290 547	444 643	461 955	39 805	83 066	83 065	65 707	68 963	72 324
Waste water management		-	-	-	35 509	61 970	61 970	71 261	74 895	78 565
Waste management		-	-	-	33 773	46 130	46 130	55 257	58 075	60 921
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	290 547	444 643	461 955	339 820	478 815	478 815	493 766	520 429	548 532
Surplus/(Deficit) for the year		(26 765)	(101 290)	-	2	(113 416)	(36 259)	(52 937)	(83 287)	(112 040)

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

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard										
Municipal governance and administration	1	81 977	-	-	117 047	139 018	139 018	134 352	134 134	133 760
Executive and council		35 616	-	-	58 817	59 814	58 814	58 689	58 823	58 708
Mayor and Council		35 131	-	-	58 017	58 014	58 014	58 049	58 049	55 795
Municipal Manager		485	-	-	800	800	800	2 640	2 775	2 913
Budget and treasury office		45 405	-	-	50 419	72 390	72 390	67 125	66 706	66 714
Corporate services		957	-	-	7 811	7 814	7 814	8 538	8 504	8 341
Human Resources		501	-	-	600	600	600	632	664	697
Information Technology		64	-	-	653	643	643	676	710	745
Property Services		402	-	-	1 559	6 571	6 571	7 230	7 230	6 899
Other Admin		1 371	-	-	3 524	3 642	3 642	1 214	1 275	1 338
Community and public safety		693	-	-	329	420	420	385	439	478
Community and social services		-	-	-	-	67	67	2	2	2
Libraries and Archives		-	-	-	-	-	-	-	-	-
Museums & Art Galleries etc		512	-	-	57	83	83	83	87	92
Community halls and Facilities		81	-	-	270	270	270	300	315	331
Cemeteries & Crematoriums		-	-	-	-	-	-	-	-	-
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-
Other Social		-	-	-	-	-	-	-	-	-
Sport and recreation		320	-	-	1 113	1 118	1 119	53	56	52
Public safety		294	-	-	225	245	245	270	284	298
Police		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		236	-	-	225	245	245	270	284	298
Housing		62	-	-	1 857	1 858	1 858	506	508	506
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Economic and environmental services		116	-	-	28 622	28 622	28 622	27 804	29 012	29 434
Planning and development		116	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Town Planning/Building enforcement		116	-	-	-	-	-	-	-	-
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	28 622	28 622	28 622	27 804	29 012	29 434
Roads		-	-	-	24 822	24 822	24 822	24 004	25 228	25 465
Public Buses		-	-	-	3 800	3 800	3 800	3 800	3 784	3 969
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Trading services		180 318	343 352	461 955	180 630	194 117	271 274	277 659	272 721	271 981
Electricity		-	-	-	88 318	99 388	98 404	103 849	101 787	101 550
Electricity Distribution		-	-	-	98 318	99 398	96 404	103 849	101 787	101 550
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		-	-	-	40 110	42 504	122 652	113 230	108 264	107 871
Water Distribution		-	-	-	40 110	42 504	42 501	113 230	108 264	107 871
Water Storage		-	-	-	-	-	80 151	-	-	-
Waste water management		-	-	-	24 551	24 551	24 551	29 406	30 905	31 420
Sewerage		-	-	-	24 551	24 551	24 551	29 406	30 905	31 420
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		180 318	343 352	461 955	27 668	27 668	27 668	31 174	31 784	31 320
Solid Waste		180 318	343 352	461 955	27 668	27 668	27 668	31 174	31 784	31 320
Other		-	-	-	-	-	-	-	-	-
AK Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	283 782	343 352	461 955	338 622	365 399	442 556	440 828	437 143	436 493
Expenditure - Standard										
Municipal governance and administration		-	-	-	92 224	125 339	125 339	143 418	152 308	162 830
Executive and council		-	-	-	51 628	63 689	63 689	52 254	56 496	59 263
Mayor and Council		-	-	-	44 841	54 844	54 844	58 506	40 489	42 452
Municipal Manager		-	-	-	6 787	8 845	8 845	13 749	16 026	16 811
Budget and treasury office		-	-	-	30 074	25 208	29 206	35 673	37 492	42 087
Corporate services		-	-	-	19 723	35 444	35 444	55 491	58 321	61 178
Human Resources		-	-	-	3 434	2 819	2 819	6 697	6 408	6 722
Information Technology		-	-	-	1 394	1 430	1 430	1 243	1 459	1 678
Property Services		-	-	-	1 633	3 018	3 018	3 007	3 190	3 316
Other Admin		-	-	-	13 261	28 177	28 177	42 144	44 283	46 464

Community and public safety	-	-	-	30 800	36 745	36 745	35 830	37 658	39 503
Community and social services	-	-	-	9 062	11 307	11 307	9 307	9 782	10 261
Libraries and Archives	-	-	-	3 734	4 914	4 914	5 657	5 840	6 120
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-
Community halls and Facilities	-	-	-	2 441	2 894	2 894	1 852	2 051	2 182
Cemeteries & Crematoriums	-	-	-	1 688	2 441	2 441	1 799	1 891	1 984
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	-	-	-	1 200	1 258	1 258	-	-	-
Other Social	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	1 053	12 543	12 543	12 690	13 338	13 691
Public safety	-	-	-	6 862	9 072	9 072	7 991	7 979	8 370
Police	-	-	-	-	-	-	-	-	-
Fire	-	-	-	980	1 319	1 319	-	-	-
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Other	-	-	-	6 202	7 753	7 753	7 991	7 979	8 370
Housing	-	-	-	3 695	3 683	3 683	5 241	6 552	6 881
Health	-	-	-	159	159	159	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	159	159	159	-	-	-
Other	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	-	-	26 106	42 908	42 908	45 990	48 334	50 704
Planning and development	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-	-
Town Planning/Building enforcement	-	-	-	-	-	-	-	-	-
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	-	-	-	26 081	42 883	42 883	45 990	48 334	50 704
Roads	-	-	-	19 863	34 712	34 712	40 661	42 735	44 829
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	-	-	-	6 218	8 171	8 171	5 329	5 601	5 875
Environmental protection	-	-	-	25	25	25	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	25	25	25	-	-	-
Other	-	-	-	-	-	-	-	-	-
Trading services	290 547	444 643	461 955	190 691	273 823	273 822	268 526	282 126	295 797
Electricity	-	-	-	81 603	82 657	82 657	76 303	80 194	83 977
Electricity Distribution	-	-	-	81 603	82 657	82 657	76 303	80 194	83 977
Electricity Generation	-	-	-	-	-	-	-	-	-
Water	290 547	444 643	461 955	39 805	83 068	83 065	65 707	68 963	72 324
Water Distribution	-	-	-	41 198	57 655	57 655	55 707	68 963	72 324
Water Storage	290 547	444 643	461 955	(1 393)	25 411	25 410	-	-	-
Waste water management	-	-	-	35 589	61 870	61 870	71 261	74 895	78 569
Sewerage	-	-	-	35 589	61 870	61 870	71 261	74 895	78 569
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	33 773	46 130	46 130	55 257	58 075	60 621
Solid Waste	-	-	-	33 773	46 130	46 130	55 257	58 075	60 621
Other	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	290 547	444 643	461 955	359 820	478 815	478 815	463 766	520 429	546 532
Surplus/(Deficit) for the year	(26 785)	(101 250)	-	2	(113 416)	(36 259)	(62 937)	(63 287)	(112 040)

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

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote										
Vote 1 - Council	1	-	-	-	58 017	58 036	58 036	55 049	55 049	55 796
Vote 2 - Corporate Services		-	-	-	9 016	9 122	9 122	8 368	8 426	8 154
Vote 3 - Municipal Manager		-	-	-	800	800	800	2 640	2 775	2 911
Vote 4 - Financial Services		-	-	-	50 419	75 239	75 239	67 126	65 706	68 714
Vote 5 - Community and Economic Services		-	-	-	29 975	30 121	30 121	32 558	33 218	32 846
Vote 6 - Technical Services		263 782	343 352	461 956	191 595	192 082	269 239	274 090	269 969	270 074
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	263 782	343 352	461 955	339 822	369 399	442 536	440 829	437 143	436 493
Expenditure by Vote to be appropriated										
Vote 1 - Council	1	-	-	-	44 841	54 844	54 844	38 506	40 469	42 452
Vote 2 - Corporate Services		-	-	-	21 580	37 111	37 111	54 482	57 281	60 067
Vote 3 - Municipal Manager		-	-	-	8 787	8 845	8 845	17 962	20 485	21 489
Vote 4 - Financial Services		-	-	-	20 874	26 206	26 206	35 673	37 492	42 057
Vote 5 - Community and Economic Services		-	-	-	60 603	77 046	77 046	57 853	52 134	56 858
Vote 6 - Technical Services		230 547	444 643	461 955	185 155	274 763	274 763	259 261	272 389	285 570
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	230 547	444 643	461 955	339 820	478 815	478 815	493 758	520 429	548 532
Surplus/(Deficit) for the year	2	(26 765)	(101 291)	-	2	(113 416)	(36 279)	(52 929)	(83 287)	(112 040)

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

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote										
Vote 1 - Council		-	-	-	58 017	58 036	58 036	56 049	56 049	55 795
1.1- 0001: Council General Expenditure		-	-	-	58 017	58 036	58 036	56 049	56 049	55 795
1.2- 0003: Mayor Support Office		-	-	-	-	-	-	-	-	-
1.3- 0005: Speaker Support Office		-	-	-	-	-	-	-	-	-
1.4- 0011: Ward Councilors		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	9 016	9 122	9 122	8 368	8 426	8 154
2.1- 0301: Corporate Services- Admin		-	-	-	6 659	6 571	6 571	7 230	7 230	6 899
2.2- 0311: Housing Council Services		-	-	-	1 857	1 951	1 951	506	532	558
2.3- 0303: Human Resources		-	-	-	800	600	600	532	664	697
2.5- 0305: Legal Services and Communications		-	-	-	-	-	-	-	-	-
Vote 3 - Municipal Manager		-	-	-	800	800	800	2 640	2 775	2 911
3.1- 0101: Municipal Manager's Office		-	-	-	800	800	800	2 640	2 775	2 911
3.2- 0103: IDP/PMS Office		-	-	-	-	-	-	-	-	-
3.3- 0105: Internal Audit		-	-	-	-	-	-	-	-	-
3.3- 0107: Information Technology		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		-	-	-	50 419	75 238	75 238	67 125	66 706	66 714
4.1- 0230: Assessment Rates		-	-	-	24 337	32 463	32 463	26 809	27 176	27 508
4.2- 0201: Financial Services		-	-	-	26 082	42 775	42 775	40 316	39 530	39 206
Vote 5 - Community and Economic Services		-	-	-	29 975	30 121	30 121	32 558	33 218	32 846
5.1- 0403: Libraries		-	-	-	-	67	67	2	2	2
5.2- 0421: Parks and Recreation		-	-	-	1 093	1 120	1 120	33	35	36
5.3- 0411: Properties		-	-	-	653	644	644	676	710	745
5.4- 0431: Traffic services		-	-	-	225	245	245	270	284	298
5.5- 0405: Cemeteries		-	-	-	270	270	270	300	315	331
5.6- 0407: Community Halls		-	-	-	57	67	67	83	87	92
5.7- 0409: Swimming Pool		-	-	-	20	20	20	20	21	22
5.8- 0480: Cleaning Services		-	-	-	27 668	27 668	27 668	31 174	31 764	31 320
Vote 6 - Technical Services		263 782	343 352	461 955	191 585	192 082	269 239	274 090	269 969	270 074
6.1- 0521: Roads and Stormwater		-	-	-	24 822	24 822	24 822	24 004	25 229	25 465
6.2- 0501: Technical Services- Admin		-	-	-	3 800	3 600	3 600	3 600	3 784	3 969
6.3- 0550: Sewerage Services		-	-	-	24 551	24 551	24 551	29 406	30 905	31 420
6.4- 0530: Electricity		-	-	-	98 313	96 404	96 404	103 849	101 787	101 550
6.5- 0540: Water Services		263 782	343 352	461 955	40 109	42 705	119 862	113 230	108 264	107 671
Total Revenue by Vote	2	263 782	343 352	461 955	339 822	365 399	442 556	440 829	437 143	436 493

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

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Expenditure by Vote										
Vote 1 - Council		-	-	-	44 841	54 844	54 844	38 506	40 469	42 452
1.1-0001: Council General Expenditure					44 841	54 844	54 844	38 506	40 469	42 452
1.2-0003: Mayor Support Office										
1.3-0005: Speaker Support Office										
1.4-0011: Ward Councilors										
Vote 2 - Corporate Services		-	-	-	21 560	37 111	37 111	54 482	57 261	60 067
2.1-0301: Corporate Services -Admin					13 261	28 177	28 177	38 574	40 541	42 527
2.2-0311: Housing Council Services					3 685	5 083	5 083	6 241	6 558	6 881
2.3-0303: Human Resources					3 434	2 818	2 818	6 097	6 408	6 722
2.5-0305: Legal Services and Communications					1 200	1 053	1 053	3 671	3 763	3 937
Vote 3 - Municipal Manager		-	-	-	6 787	8 845	8 845	17 992	20 485	21 489
3.1-0101: Municipal Manager's Office					6 787	8 845	8 845	10 271	12 371	12 977
3.2-0103: IDPPMS Office								1 195	1 193	1 262
3.3-0105: Internal Audit								2 342	2 462	2 582
3.3-0107: Information Technology								4 243	4 459	4 678
Vote 4 - Financial Services		-	-	-	20 874	26 206	26 206	35 673	37 492	42 097
4.1-0230: Assessment Rates					4 103	4 128	4 128	6 200	6 516	6 835
4.2-0201: Financial Services					16 771	22 078	22 078	29 473	30 976	35 261
Vote 5 - Community and Economic Services		-	-	-	60 603	77 046	77 046	87 853	92 334	96 858
5.1-0403: Libraries					3 734	4 915	4 915	5 557	5 840	6 126
5.2-0421: Parks and Recreation					10 848	12 844	12 844	12 226	12 890	13 480
5.3-0411: Properties					1 633	3 018	3 018	3 007	3 160	3 315
5.4-0431: Traffic services					6 262	5 171	5 171	7 591	7 979	8 370
5.5-0405: Cemeteries					1 689	2 247	2 247	1 799	1 891	1 984
5.6-0407: Community Halls					2 441	2 695	2 695	1 952	2 051	2 152
5.7-0409: Swimming Pool					204	326	326	464	488	512
5.8-0480: Cleaning Services					33 773	46 130	46 130	55 257	60 075	60 921
Vote 6 - Technical Services		290 547	444 643	461 955	185 155	274 763	274 763	259 261	272 388	285 570
6.1-0521: Roads and Stormwater					19 863	33 448	33 448	40 961	42 735	44 829
6.2-0501: Technical Services-Admin					6 218	3 264	3 264	5 329	5 601	5 675
6.3-0550: Sewerage Services					35 824	61 971	61 971	71 261	74 895	78 565
6.4-0530: Electricity					81 603	82 657	82 657	76 303	80 194	83 972
6.5-0540: Water Services					41 647	93 423	93 423	65 707	68 963	72 324
Total Expenditure by Vote	2	290 547	444 643	461 955	339 820	478 815	478 815	493 766	520 429	546 532
Surplus(Deficit) for the year	2	(26 765)	(101 290)	-	2	(113 416)	(36 259)	(52 937)	(63 287)	(112 040)

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

Description	Ref	2008/09	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pro-udt outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source											
Property rates	2	22 481	23 680	28 460	24 327	32 453	32 433	32 453	26 809	28 257	29 703
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	30 731	42 376	45 332	56 294	53 825	53 825	53 825	60 323	63 390	67 014
Service charges - water revenue	2	26 165	22 318	10 225	22 857	22 848	22 848	22 848	27 429	28 910	30 471
Service charges - sanitation revenue	2	13 156	14 285	13 412	13 296	13 266	13 266	13 266	15 245	16 068	16 835
Service charges - refuse revenue	2	15 922	16 358	15 363	15 613	15 613	15 613	15 613	17 555	18 825	19 947
Service charges - other		286	31	-	-	-	-	-	-	-	-
Rental of facilities and equipment		169	436	131	679	698	698	698	752	783	838
Interest earned - external investments		601	2 344	2 389	1 785	1 601	1 601	1 601	850	802	867
Interest earned - outstanding debtors		12 575	11 836	27 280	14 838	31 705	31 705	31 705	30 000	31 529	33 327
Dividends received											
Fines		250	292	381	298	245	245	245	270	285	300
Licences and permits		6	1	105	0	3	3	3	12	13	13
Agency services											
Transfers recognised - operational	2	(40 038)	(38 034)	(59 985)	(72 864)	(75 150)	(75 150)	(75 150)	(72 835)	(70 607)	(70 250)
Other revenue		26 830	73 906	30 624	19 230	18 004	18 004	18 004	19 712	20 778	21 898
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		263 782	343 352	392 775	338 622	365 399	365 399	365 399	374 942	380 466	391 441
Expenditure By Type											
Employee related costs	2	80 381	81 791	91 547	94 217	109 882	109 882	109 882	123 170	129 922	136 832
Remuneration of councillors		8 013	8 164	8 620	8 783	9 569	9 569	9 569	9 846	9 827	9 936
Debt Impairment	3	79 878	56 687	57 539	64 199	71 636	71 636	71 636	83 228	86 208	89 243
Depreciation & asset impairment	2	30 968	192 384	192 460	23 726	118 215	118 215	118 215	165 501	174 438	183 858
Finance charges		4 060	2 800	1 879	3 843	3 908	3 908	3 908	1 880	1 982	2 089
Bulk purchases	2	28 120	30 341	44 264	48 771	50 174	50 174	50 174	54 000	56 916	59 983
Other materials	2	9 513	(1 956)	15 263	-	-	-	-	-	-	-
Contracted services				727	-	13 450	13 450	13 450	14 705	15 499	16 336
Transfers and grants		14 862	13 385	7 894	26 738	31 765	31 765	31 765	13 565	16 511	17 402
Other expenditure	4,5	36 752	47 135	42 554	77 641	69 929	69 929	69 929	58 572	59 627	62 847
Loss on disposal of PPE											
Total Expenditure		290 947	444 643	461 828	338 849	478 615	478 615	478 615	483 766	520 429	548 532
Surplus/(Deficit)		(26 765)	(101 290)	(69 053)	2	(113 216)	(113 216)	(113 216)	(108 824)	(139 963)	(157 091)
Transfers recognised - capital				(69 180)	2	(113 416)	(113 416)	(113 416)	(121 824)	(139 966)	(157 091)
Contributions recognised - capital				69 180	20 757	77 157	77 157	77 157	63 867	58 677	45 062
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		(26 765)	(101 290)	-	(78 787)	(77 157)	(77 157)	(77 157)	(62 937)	(83 287)	(112 040)
Taxation											
Surplus/(Deficit) after taxation		(26 765)	(101 290)	-	2	(113 416)	(113 416)	(113 416)	(62 937)	(83 287)	(112 040)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(26 765)	(101 290)	-	2	(113 416)	(113 416)	(113 416)	(62 937)	(83 287)	(112 040)
Share of surplus/ (deficit) of associate											
Surplus/(Deficit) for the year		(26 765)	(101 290)	-	2	(113 416)	(113 416)	(113 416)	(62 937)	(83 287)	(112 040)

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

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure - Vote	1										
Multi-year expenditure to be appropriated	2										
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Economic Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	52 034	41 687	29 103
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Council		-	-	-	-	-	-	-	62 034	41 687	29 103
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Municipal Manager		-	-	-	-	-	-	-	1 000	1 054	1 111
Vote 4 - Financial Services		-	-	-	-	-	-	-	530	559	589
Vote 5 - Community and Economic Services		-	-	-	-	-	-	-	3 220	3 394	3 577
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		50 041	62 479	84 156	78 757	78 757	78 757	78 757	23 325	36 033	52 813
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		50 041	62 479	84 156	78 757	78 757	78 757	78 757	28 075	41 039	58 090
Total Capital Expenditure - Vote		50 041	62 479	84 156	78 757	78 757	78 757	78 757	80 109	82 726	87 193
Capital Expenditure - Standard											
Governance and administration									4 750	5 007	5 277

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

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<i>Executive and council</i>									630	559	589
Budget and treasury office									3 220	3 354	3 977
Corporate services									1 000	1 054	1 111
<i>Community and public safety</i>											
Community and social services									70 495	11 082	11 639
Sport and recreation									9 509	10 022	10 563
Public safety									996	1 040	1 086
Housing											
Health											
<i>Economic and environmental services</i>											
Planning and development									1 888	1 990	2 098
Road transport											
Environmental protection									1 888	1 990	2 098
<i>Trading services</i>											
Electricity									61 354	64 657	68 159
Water									261	275	289
Waste water management									18 849	19 867	20 940
Waste management									31 035	32 712	34 476
Other									11 208	11 814	12 451
Total Capital Expenditure - Standard	3								1 622	80 109	82 726
Funded by:											
National Government											
Provincial Government		50 041	62 479	84 156	78 757	78 757	78 757	78 757	68 887	56 677	45 052
District Municipality											
Other transfers and grants											
Transfers recognised - capital								Roll Over	1 622	13 158	28 702
Public contributions & donations	4	50 041	62 479	84 156	78 757	78 757	78 757	78 757	70 509	59 835	73 754
Borrowing	5										
Internally generated funds	6										
Total Capital Funding	7	50 041	62 479	84 156	78 757	78 757	78 757	78 757	80 109	82 726	87 193

	1991	1992	1993	1994	1995	1996	1997	1998	1999
Vol 1 - Financial Services									
6.5-600: Budget & Treasury Office								3,220	3,384
6.5-620: Assessment Fees								3,220	3,384
Vol 2 - Community and Economic Services									
2.5-400: Planning									
2.5-420: Public Works and Maintenance									
2.5-440: Parks and Recreation									
2.5-460: Traffic Services									
2.5-480: Cemeteries									
2.5-500: Community Health									
2.5-520: Fire Protection & Civil Defense									
2.5-540: Recycling Pool									
2.5-560: Cleaning Services									
2.5-580: Cleaning Services									
Vol 3 - Technical Services									
3.5-100: Roads and Structures	29,541	42,479	44,156	78,757	78,757	78,757	78,757	28,348	30,023
3.5-120: Technical Services - Admin									
3.5-140: Sewerage Services - Admin									
3.5-160: Electricity									
3.5-180: Water Services	21,041	30,899	44,755	78,757	78,757	78,757	78,757	22,825	24,110
3.5-200: Water Services									
Capital Expenditures									
Capital Expenditures	39,911	42,479	44,156	78,757	78,757	78,757	78,757	40,658	42,726
Total	69,452	84,958	88,312	157,514	157,514	157,514	157,514	69,006	72,739

FS191 Setsoto - Table A6 Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS											
Current assets											
Cash		3 856	4 300	6 791	4 053	6 791	6 791	-	20 174	32 737	27 701
Call investment deposits	1	-	10 067	-	4 063	-	-	-	20 000	20 000	20 000
Consumer debtors	1	-	81 795	78 637	93 728	29 594	29 594	29 594	29 594	31 192	32 876
Other debtors		4 679	17 531	41 164	38 728	-	-	-	-	-	-
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	1 207	1 744	1 616	-	1 616	1 616	3 350	1 616	1 703	1 795
Total current assets		9 421	115 582	128 471	205 562	38 005	38 005	32 948	71 389	85 687	82 378
Non current assets											
Long-term receivables		-12	8	5	-	5	5	5	6	7	7
Investments		1 107	1 132	1 957	1 185	1 357	1 357	-	-	-	-
Investment property		-	16 099	14 635	-	14 635	14 635	14 635	14 942	15 116	15 933
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	-	2 275 364	2 156 383	348 806	2 118 721	2 118 721	2 118 721	2 047 467	1 962 081	1 649 264
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		-	852	633	633	633	633	633	641	676	712
Other non-current assets		293 794	-	-	348 806	-	-	-	-	-	-
Total non current assets		300 913	2 283 234	2 173 619	713 438	2 135 957	2 135 957	2 135 957	2 062 478	1 967 879	1 666 016
TOTAL ASSETS		310 334	2 409 816	2 302 091	918 998	2 173 962	2 173 962	2 168 905	2 133 864	2 053 567	1 948 393
LIABILITIES											
Current liabilities											
Bank overdraft	1	20 190	31 242	-	3 598	-	-	-	-	-	-
Borrowing	4	-	3 342	389	3 553	389	389	389	388	409	431
Consumer deposits		1 984	1 997	2 168	-	2 207	2 207	2 207	2 212	2 218	2 224
Trade and other payables	4	-	70 609	81 480	32 216	75 545	75 545	70 419	77 054	81 215	85 600
Provisions		760	899	484	-	455	455	494	4 334	4 620	4 870
Total current liabilities		22 913	108 086	84 521	39 412	78 577	78 577	73 520	84 037	88 462	93 128
Non current liabilities											
Borrowing		-	14 768	10 150	3 075	10 151	10 151	10 151	11 690	11 335	10 988
Provisions		-	3 058	4 620	-	5 114	5 114	5 114	10 953	11 545	12 188
Total non current liabilities		-	18 726	14 771	3 075	15 265	15 265	15 265	22 643	22 880	23 156
TOTAL LIABILITIES		22 913	126 812	99 292	42 487	93 841	93 841	88 784	106 681	111 342	116 284
NET ASSETS	5	287 421	2 282 004	2 202 799	876 511	2 080 121	2 080 121	2 080 121	2 027 184	1 942 225	1 832 112
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		287 421	2 282 004	2 202 799	876 511	2 080 121	2 080 121	2 080 121	2 027 184	1 942 225	1 832 112
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	287 421	2 282 004	2 202 799	876 511	2 080 121	2 080 121	2 080 121	2 027 184	1 942 225	1 832 112

FS191 Setsoto - Table A7 Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		144 039	134 328	79 541	76 814	79 541	79 541	84 598	127 460	134 342	140 938
Government - operating	1	130 584	199 302	238 547	172 658	175 058	175 058	175 058	172 835	179 607	174 250
Government - capital					78 757	78 757	78 757	78 757	68 687	66 677	45 052
Interest		601	2 344	29 645	8 333	29 645	29 645	29 645	21 000	22 131	23 996
Dividends											
Payments											
Suppliers and employees		(259 975)	(272 070)	(241 554)	(231 311)	(241 591)	(241 591)	(241 591)	(253 719)	(267 424)	(281 665)
Finance charges		(4 060)	(2 350)	(1 679)	(3 848)	(3 908)	(3 908)	(3 908)	(1 880)	(1 967)	(2 069)
Transfers and Grants	1				(26 737)	(31 765)	(31 765)	(31 765)	(19 685)	(18 511)	(17 402)
NET CASH FROM/(USED) OPERATING ACTIVITIES		11 589	60 953	104 260	77 266	85 734	85 734	80 791	118 918	97 844	78 872
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease (increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(25 871)	(67 899)	(72 122)	(78 757)	(82 162)	(82 162)	(89 052)	(80 109)	(82 226)	(87 193)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(25 667)	(63 560)	(62 936)	(78 753)	(82 148)	(82 148)	(89 048)	(80 105)	(82 722)	(87 168)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing						2 400	2 400	2 400			
Increase (decrease) in consumer deposits						39	39	39	5	5	6
Payments											
Repayment of borrowing			(6 902)	(7 591)		(973)	(973)	(973)	(977)	(1 030)	(1 085)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(6 902)	(7 591)	-	1 466	1 466	1 466	(972)	(1 025)	(1 079)
NET INCREASE/(DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	(14 079)	(16 408)	33 733	(1 487)	5 052	5 052	(6 791)	37 840	14 098	(9 296)
Cash/cash equivalents at the year end:	2	(2 454)	(16 533)	(26 941)	6 792	6 791	6 791	6 791	(9)	37 840	51 937
		(16 533)	(26 941)	6 792	5 305	11 843	11 843	(9)	37 840	51 937	42 547

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

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2012/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
Cash and Investments available											
Cash/cash equivalents at the year end	1	(16 533)	(20 941)	6 792	5 305	11 843	11 843	(0)	37 840	51 937	42 541
Other current investments > 90 days		(1)	10 006	(1)	(797)	(5 052)	(6 052)	0	2 334	850	5 160
Non current assets - Investments	1	1 107	1 132	1 957	15 185	1 957	1 957	1 957	-	-	-
Cash and Investments available:		(15 427)	(15 803)	8 748	19 693	8 748	8 748	1 957	40 174	52 787	47 701
Application of cash and investments											
Unspent conditional transfers		-	28 053	16 925	-	22 925	22 925	22 925	16 693	17 594	18 545
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(4 197)	(29 543)	9 171	(61 885)	37 972	37 972	32 083	39 076	41 168	43 509
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserve to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(4 197)	(11 481)	26 096	(61 885)	60 697	60 697	55 008	55 769	58 761	62 054
Surplus/(shortfall)		(11 230)	(4 322)	(17 349)	81 578	(52 149)	(52 149)	(53 051)	(15 595)	(5 994)	(14 353)

FS191 Setsoto - Table A9 Asset Management

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	50 041	62 479	84 156	78 757	73 757	78 757	80 189	82 726	87 193
Infrastructure - Road transport		1 600	12 512	12 816	1 644	1 644	1 644	1 888	1 990	2 097
Infrastructure - Electricity		-	68	-	227	227	227	261	275	290
Infrastructure - Water		44 602	37 289	39 018	43 826	43 826	43 826	25 605	26 988	28 445
Infrastructure - Sanitation		2 240	12 610	15 487	17 614	17 614	17 614	23 002	22 535	23 752
Infrastructure - Other		1 170	-	3 045	-	-	-	10 608	11 181	11 785
Infrastructure		49 612	62 479	70 368	63 311	63 311	63 311	61 364	62 968	66 369
Community		-	-	10 642	15 446	15 446	15 446	9 509	10 022	10 564
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	429	-	3 148	-	-	-	9 236	9 735	10 260
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	1 600	12 512	12 816	1 644	1 644	1 644	1 888	1 990	2 097
Infrastructure - Road transport		-	68	-	227	227	227	261	275	290
Infrastructure - Electricity		44 602	37 289	39 018	43 826	43 826	43 826	25 605	26 988	28 445
Infrastructure - Water		2 240	12 610	15 487	17 614	17 614	17 614	23 002	22 535	23 752
Infrastructure - Sanitation		1 170	-	3 045	-	-	-	10 608	11 181	11 785
Infrastructure - Other		49 612	62 479	70 368	63 311	63 311	63 311	61 364	62 968	66 369
Infrastructure		-	-	10 642	15 446	15 446	15 446	9 509	10 022	10 564
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	429	-	3 148	-	-	-	9 236	9 735	10 260

Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	50 041	62 479	84 156	78 757	78 757	78 757	80 109	82 726	87 193
ASSET REGISTER SUMMARY - PPE (WDV)	6									
Infrastructure - Road transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		2 275 384	2 156 383	(1 882 508)	2 211 414	2 118 721	2 118 721	2 026 593	1 907 467	1 779 743
Community		2 275 384	2 156 383	348 806	2 118 721	2 118 721	2 026 598	1 907 467	1 779 743	
Heritage assets										
Investment properties		18 059	14 635	-	14 635	14 635	14 342	15 116	15 533	
Other assets										
Agricultural Assets										
Biological assets										
Intangibles		652	639	839	639	639	641	675	712	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 292 954	2 171 658	349 445	2 133 985	2 133 985	2 041 581	1 923 259	1 796 387	
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		30 968	192 384	192 450	23 726	118 215	118 215	185 501	174 438	183 858
Repairs and Maintenance by Asset Class	3									
Infrastructure - Road transport					58 868	58 868	47 042	63 162	66 573	70 188
Infrastructure - Electricity					13 073	13 073	13 073	14 054	14 813	15 613
Infrastructure - Water					4 600	4 600	4 600	4 946	5 212	5 493
Infrastructure - Sanitation					11 826	11 826	11 826	12 654	13 337	14 058
Infrastructure - Other					11 826	11 826	-	12 654	13 337	14 058
Infrastructure					15 711	15 711	15 711	16 889	17 801	18 782
Community					57 036	57 036	45 219	61 196	64 501	67 984
Heritage assets					1 832	1 832	1 832	1 966	2 072	2 184
Investment properties										
Other assets										
TOTAL EXPENDITURE OTHER ITEMS	6, 7	30 968	192 384	192 450	82 594	177 083	185 257	228 663	241 011	254 026
<i>Renewal of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal of Existing Assets as % of deprecn"</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>		0.0%	0.0%	0.0%	16.9%	2.8%	2.2%	3.1%	3.4%	3.8%
<i>Renewal and R&M as a % of PPE</i>		0.0%	0.0%	0.0%	17.0%	3.0%	2.0%	3.0%	3.0%	4.0%

FS191 Setsoto - Table A10 Basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets										
Water:										
Piped water inside dwelling		3 655	3 655	3 655	3 655	3 655	3 655	3 660	3 660	3 660
Piped water inside yard (but not in dwelling)		9 138	9 138	9 138	9 138	9 138	9 138	9 140	9 140	9 140
Using public tap (at least min.service level)	2	7 724	7 724	8 224	8 224	8 224	8 224	8 230	8 230	8 230
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>	3	20 517	20 517	21 017	21 017	21 017	21 017	21 030	21 030	21 030
Using public tap (< min.service level)	3	4 567	4 567	4 567	4 567	4 567	4 567	4 570	4 570	4 570
Other water supply (< min.service level)	4									
No water supply		916	916	916	916	916	916	900	900	900
<i>Below Minimum Service Level sub-total</i>		5 483	5 483	5 483	5 483	5 483	5 483	5 470	5 470	5 470
Total number of households	5	26 000	26 000	26 500	26 500	26 500	26 500	26 500	26 500	26 500
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		9 210	9 210	9 710	9 710	9 710	9 710	9 800	9 800	9 800
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)		1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		10 526	10 526	11 026	11 026	11 026	11 026	11 116	11 116	11 116
Bucket toilet		10 526	10 526	10 526	10 526	10 526	10 526	10 436	10 436	10 436
Other toilet provisions (< min.service level)										
No toilet provisions		3 948	3 948	3 948	3 948	3 948	3 948	3 948	3 948	3 948
<i>Below Minimum Service Level sub-total</i>		14 474	14 474	14 474	14 474	14 474	14 474	14 364	14 364	14 364
Total number of households	5	25 000	25 000	25 500	25 500	25 500	25 500	25 500	25 500	25 500
Energy:										
Electricity (at least min.service level)		24 235	24 300	24 300	24 300	24 300	27 300	27 350	27 855	27 860
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		24 235	24 300	24 300	24 300	24 300	27 300	27 350	27 855	27 860
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	24 235	24 300	24 300	24 300	24 300	27 300	27 350	27 855	27 860
Refuse:										
Removed at least once a week		7 000	7 000	7 000	7 000	7 000	7 000	7 000	7 000	7 000
<i>Minimum Service Level and Above sub-total</i>		7 000	7 000	7 000	7 000	7 000	7 000	7 000	7 000	7 000
Removed less frequently than once a week		20 000	20 000	20 000	20 000	20 000	20 000	20 350	20 855	20 860
Using communal refuse dump										

Using own refuse dump Other rubbish disposal No rubbish disposal									
<i>Below Minimum Service Level sub-total</i>									
Total number of households	5	20 000	20 000	20 000	20 000	20 000	20 350	20 855	20 860
		27 000	27 000	27 000	27 000	27 000	27 350	27 855	27 860
Households receiving Free Basic Service	7								
Water (6 kilolitres per household per month)		27 000	27 000	27 000	27 000	27 000	27 000	27 000	27 000
Sanitation (free minimum level service)		8 000	8 000	8 000	8 000	8 000	8 000	8 000	8 000
Electricity/other energy (50kwh per household per month)		27 000	27 000	27 000	27 000	27 000	27 000	27 000	27 000
Refuse (removed at least once a week)		8 000	8 000	8 000	8 000	8 000	8 000	8 000	8 000
Cost of Free Basic Services provided (R'000)	8								
Water (6 kilolitres per household per month)		5 054	5 054	5 054	5 054	5 054	5 054	5 054	5 054
Sanitation (free sanitation service)		5 405	5 405	5 405	5 405	5 405	5 405	5 405	5 405
Electricity/other energy (50kwh per household per month)		2 880	2 880	2 880	2 880	2 880	2 880	2 880	2 880
Refuse (removed once a week)		5 405	5 405	5 405	5 405	5 405	5 405	5 405	5 405
Total cost of FBS provided (minimum social package)		18 744	18 744	18 744	18 744	18 744	18 744	18 744	18 744
Highest level of free service provided									
Property rates (R value threshold)									
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)									
Sanitation (Rand per household per month)		56	56	56	56	56	56	56	56
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50
Refuse (average litres per week)		56	56	56	56	56	56	56	56
Revenue cost of free services provided (R'000)	9								
Property rates (R15 000 threshold rebate)		3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511
Property rates (other exemptions, reductions and rebates)									
Water		5 054	5 054	5 054	5 054	5 054	5 054	5 054	5 054
Sanitation		5 405	5 405	5 405	5 405	5 405	5 405	5 405	5 405
Electricity/other energy		2 880	2 880	2 880	2 880	2 880	2 880	2 880	2 880
Refuse		5 405	5 405	5 405	5 405	5 405	5 405	5 405	5 405
Municipal Housing - rental rebates									
Housing - top structure subsidies									
Other									
Total revenue cost of free services provided (total social package)	6	22 255	22 255	22 255	22 255	22 255	22 255	22 255	22 255

FS191 Setoto - Supporting Table SA1 Supporting detail to "Budgeted Financial Performance"

Description	RA1	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	22 491	23 690	20 466	24 337	32 463	32 463	32 463	28 809	28 257	28 783
Less Revenue Foregone											
Net Property Rates		22 491	23 690	20 466	24 337	32 463	32 463	32 463	28 809	28 257	28 783
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	30 751	42 376	45 332	62 294	53 825	53 825	53 825	60 323	63 250	67 014
Less Revenue Foregone											
Net Service charges - electricity revenue		30 751	42 376	45 332	62 294	53 825	53 825	53 825	60 323	63 250	67 014
Service charges - water revenue											
Total Service charges - water revenue	6	26 165	21 316	19 225	22 857	22 848	22 848	22 848	17 426	22 910	30 471
Less Revenue Foregone											
Net Service charges - water revenue		26 165	21 316	19 225	22 857	22 848	22 848	22 848	17 426	22 910	30 471
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	6	13 158	14 285	13 412	13 256	13 256	13 256	13 256	15 245	16 068	16 925
Less Revenue Foregone											
Net Service charges - sanitation revenue		13 158	14 285	13 412	13 256	13 256	13 256	13 256	15 245	16 068	16 925
Service charges - refuse revenue											
Total refuse removal revenue	6	15 922	18 358	18 388	15 613	15 613	15 613	15 613	17 955	18 925	19 947
Total landfill revenue											
Less Revenue Foregone											
Net Service charges - refuse revenue		15 922	18 358	18 388	15 613	15 613	15 613	15 613	17 955	18 925	19 947
Other Revenue by source											
Other service charges				287							
Subsidy			1 184	203							
Other grants & donations received		21 834	70 783	79 482							
Other income		4 896	1 942	10 935	18 730	18 004	18 004	18 004	19 712	20 776	21 898
Total Other Revenue	3	28 830	73 598	90 624	18 730	18 004	18 004	18 004	19 712	20 776	21 898
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	52 639	53 119	60 072	51 915	69 729	69 728	69 728	76 009	80 748	85 106
Pension and UIF Contributions		13 225	9 430	11 272	9 790	11 577	11 577	11 577	11 145	11 747	12 381
Medical Aid Contributions		4 770	4 770	4 600	6 218	6 341	6 341	6 341	6 177	6 659	6 984
Overtime		3 343	3 074	3 980	3 576	3 481	3 481	3 481	1 989	2 103	2 216

Performance Bonus	7,402	8,855	7,155	8,574	7,513	7,918	8,281	8,720	8,291
Motor Vehicle Allowance	4,395	3,558	3,305	3,768	3,103	3,103	3,382	3,541	3,318
Cellphone Allowance	75	77	77	77	77	77	77	77	77
Housing Allowances	95	101	101	101	101	101	101	101	101
Other benefits and allowances									
Payments in lieu of leave									
Long service awards	147	41							
Post-employment benefit obligations									
Less: Employee costs capitalised to PPE	80,581	81,791	91,547	94,217	109,882	109,882	109,882	123,170	136,832
Total Employee related costs	90,581	81,791	91,547	94,217	109,882	109,882	123,170	129,622	136,832
Contributions recognised - capital									
<i>Less contributions from contract</i>									
Total Contributions recognised - capital									
Depreciation & asset impairment									
Depreciation of Property, Plant & Equipment	36,904	182,384	192,450	23,726	118,215	118,215	118,215	165,501	174,433
Lease amortisation									
Capital asset impairment									
Depreciation resulting from revaluation of PPE									
Total Depreciation & asset impairment	36,904	182,384	192,450	23,726	118,215	118,215	118,215	165,501	174,433
Bank purchases									
Electricity Bulk Purchases	26,120	30,541	44,284	45,771	50,174	50,174	50,174	54,000	58,916
Water Bulk Purchases									
Total bulk purchases	26,120	30,541	44,284	45,771	50,174	50,174	50,174	54,000	58,916
Transfers and grants									
Cash transfers and grants	14,862	13,385	7,894	26,735	31,765	31,765	31,765	15,653	16,511
Non-cash transfers and grants									
Total transfers and grants	14,862	13,385	7,894	26,735	31,765	31,765	31,765	15,653	16,511
Contracted services									
Specialist Services			727		13,450	13,450	13,450	14,705	16,499

Allocations to organs of state:										
Electricity			727		13 450	13 450	13 450	14 705	15 499	16 336
Water										
Sanitation										
Other										
Total contracted services			727		13 450	13 450	13 450	14 705	15 499	16 336
Other Expenditure By Type										
Collection costs	26			48	1 323	1 323	1 323	393	316	333
Contributions to other provisions										
Consultant fees		7 558	7 523							
Audit fees	3 395	3 112	3 612	4 000	3 300	3 300	3 300	3 669	3 868	3 868
General expenses	27 155	28 868	17 345	73 455	65 306	65 306	65 306	19 733	20 804	21 928
Rep/Tr Cost		2 729	3 365					3 268	3 442	3 628
Insurance	2 453	3 899	6 215							
Telephone Costs	1 210	1 162	4 233					1 200	1 205	1 333
Repair and Maintenance								28 585	30 111	31 737
Total Other Expenditure	36 752	47 133	42 354	77 541	69 629	69 629	69 629	58 572	59 927	62 647
by Expenditure Item										
Employee related costs				29 478	34 341	34 341	34 341	35 664	36 644	40 720
Other materials				11 122				(2 499)	(2 634)	(2 716)
Contracted Services				19 000	9 966	(1 600)				
Other Expenditure				6 258	14 561	14 561	14 561	28 997	30 553	32 213
Total Repair and Maintenance Expenditure				58 858	58 968	47 642	48 902	63 162	64 523	70 168

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

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days											
Other current investments > 90 days											
Total Call investment deposits	2		10 007		4 053				20 000	20 000	20 000
Consumer debtors											
Consumer debtors											
Less: Provision for debt impairment											
Total Consumer debtors	2		10 007		4 053				20 000	20 000	20 000
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year											
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)											
Leases recognised as PPE											
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2		2 275 384	2 156 383	348 806	2 118 721	2 118 721	2 118 721	2 047 487	1 952 081	1 849 384
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities											
Total Current liabilities - Borrowing			3 342	369	3 596	369	369	369	388	409	431
Trade and other payables											
Trade and other creditors											
Unspent conditional transfers											
VAT											
Total Trade and other payables	2		70 609	81 490	32 216	75 545	75 545	70 449	77 054	81 215	85 606
Non-current liabilities - Borrowing											
Borrowing											
Finance leases (including PPP asset element)											
Total Non-current liabilities - Borrowing	4		8 075	7 723	3 075	7 723	7 723	7 723	9 138	8 648	8 153
Provisions - non-current											
			14 768	10 150	3 075	10 151	10 151	10 151	11 696	11 335	10 988

Retirement benefits		3,958	4,620		5,114	5,114	5,114	10,933	11,545	12,168
List other major provision items										
Other										
Total Provisions - non-current		3,958	4,620		5,114	5,114	5,114	10,933	11,545	12,168
CHANGES IN NET ASSETS										
Accumulated Surplus/(Deficit)										
Accumulated Surplus/(Deficit) - opening balance		314,386	2,383,294	2,202,799	876,509	2,193,537	2,116,380	2,116,380	2,080,121	2,025,511
GRAP adjustments										
Restated balance		314,386	2,383,294	2,202,799	876,509	2,193,537	2,116,380	2,080,121	2,025,511	1,944,151
Surplus/(Deficit)		(28,765)	(101,290)		2	(113,416)	(38,259)	(38,259)	(52,937)	(83,267)
Appropriations to Reserves										
Transfers from Reserves										
Depreciation offsets										
Other adjustments										
Accumulated Surplus/(Deficit)	1	287,421	2,282,004	2,202,799	876,511	2,080,121	2,080,121	2,027,184	1,942,225	1,832,112
Reserves										
Housing Development Fund										
Capital replacement										
Self-insurance										
Other reserves										
Revaluation										
Total Reserves	2	287,421	2,282,004	2,202,799	876,511	2,080,121	2,080,121	2,027,184	1,942,225	1,832,112
TOTAL COMMUNITY WEALTH/EQUITY	2	287,421	2,282,004	2,202,799	876,511	2,080,121	2,080,121	2,027,184	1,942,225	1,832,112

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

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Infrastructure and Service Delivery	Water, Sanitation, Electricity, Santa Fe, Roads & Stormwater			263 782	343 352	461 955	339 822	365 399	442 556	470 828	483 356	494 882
Local Economic Development	Sports & Recreation, Retail & park/waste management									39 432	41 245	43 472
Organisational Development and Transformation	Workplace skills, Plan skills audit, employee wellness plans, organisational review									229 961	210 832	197 813
Financial Viability and Management	Financial control, Revenue collection, Budgets review									(1 317)	(1 386)	(1 453)
Social Governance and Public Participation	Internal reports develop & translation of policies & by-laws, political support, procurement of equipment & materials, upgrading of Botlins, implementation of BS server, upgrade of network switches, KOP steering committee meeting, PMS & public notices									2 330	2 456	2 589
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	263 782	343 352	461 955	339 822	365 399	442 556	440 828	437 143	436 483

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

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Infrastructure and Service Delivery	Water, Sanitation, Electricity, Sanitation, Roads & Storm water			280 547	444 643	461 955	329 820	478 815	478 315	62 470	63 844	69 299
Local Economic Development	Sports & Recreation, Refuse & parks, waste management									39 132	41 246	43 472
Organisational Development and Transformation	Workplace skills Plan, skills audit, employee wellness plan, organisational review									385 734	408 564	428 518
Financial Viability and Management	Valuation roll, Revenue collection, policies review									4 100	4 321	4 635
Good Governance and Public Participation	Internal reports, develop & translation of policies & by-laws, political support, procurement of equipment									2 350	2 456	2 568

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

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
				R thousand								
		A										
		B										
		C										
		D										
		E										
		F										
		G										
		H										
Infrastructure and Service Delivery	Water, Sanitation, Electricity, Sanitation, Roads & Storm water	I		60 041	62 479	64 168	78 757	78 757	78 757	70 509	59 450	47 825
Local Economic Development	Sports & Recreation, Refuse & parks/waste management	J										

Category	Description	Priority	1	2	3	4	5	6	7	8	9	10	11	12
Financial Viability and Management	Validation of Balance collection process review	L												
Good Governance and Public Participation	Internal reports develop & translation of policies & by laws, council support procurement of equipment &	M									9 600	10 113	10 665	
Allocations to other priorities														
Total Capital Expenditure			50 041	62 479	84 156	78 757	78 757	78 757	78 757	80 109	69 968	58 490		

FS191 Setsoto - Supporting Table SA7 Measurable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Number of records over										
Number of Adverts placed										
Number of IDP Steering										
Accurate and reliable										
Personnel Administration										
Number of solid waste										
Number of properties (axiad)										
Number of leverage										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

FS191 Setsoto - Entities measurable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16

FS191 Schedule - Supporting Table SA3 Performance Indicators and Benchmarks

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Forecast & Expenditure Framework		
		Actual Outcome	Actual Outcome	Actual Outcome	Digital Budget	Adjusted Budget	Full Year Forecast	Pre-4MB outcome	Budget Year 2012/14	Budget Year 2013/15	Budget Year 2014/16
Corporate Management											
Debt Rating	Interest & Principal Paid/Operating Expenditure	7.4%	2.2%	2.0%	1.8%	1.0%	1.0%	1.0%	0.8%	0.8%	0.8%
Capital Charges to Operating Expenditure	Finance charges & Payment of borrowing/Own Revenue	2.6%	4.7%	4.1%	2.2%	2.8%	2.8%	2.8%	1.4%	1.4%	1.4%
Borrowing funding of total capital expenditure	Borrowing/Capital expenditure excl. 8 months and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Efficiency Ratio	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Ratio	Current assets less debtors > 90 day current liabilities	0.4	1.1	1.5	5.2	0.5	0.5	0.4	0.0	1.0	0.8
Current Ratio (excl. debtors)	Current assets less debtors > 90 day current liabilities	0.4	1.1	1.5	5.2	0.5	0.5	0.4	0.8	1.0	0.8
Debt to Equity Ratio	Debtors/Assets/Current Liabilities	0.2	0.1	0.1	0.2	0.1	0.1	0.1	0.0	0.0	0.0
Asset Debtors Collection Rate (Payment Level %)	Over 12 Mths Receipts/Last 12 Mths Billing		93.5%	85.2%	84.4%	47.7%	42.2%	42.2%	44.8%	54.2%	64.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)	Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		93.5%	85.2%	84.4%	47.7%	42.2%	42.2%	44.8%	54.2%	64.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	1.7%	20.0%	30.0%	28.1%	6.1%	6.1%	6.1%	8.0%	8.2%	8.4%
Outstanding Debtors Recovered	Debtors < 12 Mths Recovered/Total Debtors > 12 Mths Old							0.0%	0.0%	0.0%	0.0%
Customer Management											
Customer System Efficiency	% of Customers Paid Within Terms (within 14 days + 65%)							80.0%	80.0%	80.0%	80.0%
Customer to Cash and Forwarding											
Other Indicators		0.0%	46.1%	74.2%	50.2%	58.0%	42.0%	14.0%	17.0%	17.0%	17.0%
Electricity Distribution Losses (D)	Total Volume Losses (D)							8000000	3200000	3200000	3200000
Water Distribution Losses (D)	Total Cost of Losses (Rand '000)							30000	30000	30000	30000
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.2%	33.0%	23.2%	27.2%	30.1%	30.1%	30.1%	31.1%	34.1%	35.0%
Revenue ratio	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	30.6%	34.4%	34.4%	35.8%	37.2%	38.5%	38.5%
Repairs & Maintenance	RAM/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	17.3%	18.1%	12.9%	17.8%	17.2%	17.2%	17.2%
Finance charges & Depreciation	FCLDP/(Total Revenue - capital revenue)	33.3%	56.8%	49.2%	4.8%	33.4%	33.4%	33.4%	40.6%	46.4%	47.2%
Operational Performance Indicators											
1. Debt coverage	Total Operating Revenue - Operating Charges/Debt service payments due within 180 days	18.7	8.0	28.2	5.5	5.5	5.5	6.7	6.8	6.4	6.2
2. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	4.1%	83.3%	101.2%	148.5%	21.3%	21.3%	21.3%	19.8%	19.2%	19.2%
3. Cost coverage	Available cash - Investment/Total fixed operational expenditure	(0.0)	(1.8)	0.4	0.2	0.4	0.4	(0.4)	1.5	2.0	1.6

FS191 Setsoto - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	1996 Census	2001 Census	2007 Survey	2008/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		GP										
Females aged 5 - 14			110 600	123 000				112 500	112 500	112 500	112 500	112 500
Males aged 5 - 14			25 000	28 000				28 000	28 000	28 000	28 000	28 000
Females aged 15 - 34			11 000	12 000				12 000	12 000	12 000	12 000	12 000
Males aged 15 - 34			52 000	53 000				53 000	53 000	53 000	53 000	53 000
Unemployment			22 000	25 000				25 000	25 000	25 000	25 000	25 000
Monthly household income (no. of households)												
No income	1, 12											
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R51 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 080 per household per month	13											
Indicators												
Household or geographical area												
Number of people in municipal area	2									112 500	112 500	112 500
Number of poor people in municipal area										24 040	24 040	24 040
Number of households in municipal area										33 687	33 687	33 687
Number of poor households in municipal area										24 040	24 040	24 040
Percentage of poor households (or per municipality)										2.300	2.300	2.300
Housing statistics												
Formal	3											
Informal												
Total number of households										19 704	19 704	19 704
Dwellings provided by municipality	4									13 983	13 983	13 983
Dwellings provided by province										33 687	33 687	33 687
Dwellings provided by private sector	5											
Total new housing dwellings												
Economic												
Inflation (consumer price index) (CPI)	6									5.4%	5.0%	5.0%
Interest rate - borrowing										5.5%	5.5%	5.5%
Interest rate - investment										5.0%	5.0%	5.0%
Remuneration increases										5.5%	5.5%	5.5%
Consumption growth (private)										22.0%	22.0%	22.0%

Below Minimum Service Level sub-total
Total number of households

Ref.	Household services (yards, 000)	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		27 000	27 000	27 500	27 000	27 000	27 000	27 350	27 855	27 850
	Water									
	Piped water inside dwelling	3 659	3 655	3 655	3 655	3 655	3 655	3 655	3 655	3 655
8	Piped water inside yard (but not in dwelling)	9 136	9 139	9 136	9 136	9 139	9 139	9 136	9 139	9 136
	Using public tap (at least min.service level)	7 724	7 724	7 724	8 224	8 224	8 224	8 224	8 224	8 224
10	Other water supply (at least min.service level)									
	<i>Minimum Service Level and Above sub-total</i>	20 517	20 517	20 517	21 017	21 017	21 017	21 017	21 017	21 017
9	Using public tap (< min.service level)	4 667	4 667	4 667	4 667	4 667	4 667	4 667	4 667	4 667
10	Other water supply (< min.service level)	916	916	916	916	916	916	916	916	916
	No water supply	5 483	5 483	5 483	5 483	5 483	5 483	5 483	5 483	5 483
	<i>Below Minimum Service Level sub-total</i>	26 000	26 000	26 000	26 000	26 000	26 000	26 000	26 000	26 000
	Sanitation services									
	Total number of households	26 000	26 000	26 000	26 000	26 000	26 000	26 000	26 000	26 000
	<i>Sanitation services</i>									
	Flush toilet (connected to sewerage)	9 210	9 210	9 210	9 210	9 210	9 210	9 210	9 210	9 210
	Flush toilet (with septic tank)									
	Chemical toilet									
	Pit toilet (ventilated)									
	Other toilet provisions (> min.service level)	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316
	<i>Minimum Service Level and Above sub-total</i>	10 526	10 526	10 526	11 026	11 026	11 026	11 026	11 026	11 026
	Bucket toilet	10 526	10 526	10 526	10 526	10 526	10 526	10 526	10 526	10 526
	Other toilet provisions (< min.service level)	3 948	3 948	3 948	3 948	3 948	3 948	3 948	3 948	3 948
	No toilet provisions	14 474	14 474	14 474	14 474	14 474	14 474	14 474	14 474	14 474
	<i>Below Minimum Service Level sub-total</i>	25 000	25 000	25 000	25 000	25 000	25 000	25 000	25 000	25 000
	Electricity									
	Total number of households	25 000	25 000	25 000	25 000	25 000	25 000	25 000	25 000	25 000
	<i>Electricity (at least min.service level)</i>									
	Electricity - prepaid (min.service level)	4 235	4 230	4 230	4 230	4 230	4 230	4 230	4 230	4 230
	<i>Minimum Service Level and Above sub-total</i>	4 235	4 230	4 230	4 230	4 230	4 230	4 230	4 230	4 230
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)									
	Other energy sources									
	<i>Below Minimum Service Level sub-total</i>	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000
	Refuse									
	Total number of households	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000	20 000
	<i>Refuse</i>									
	Removed at least once a week	4 235	4 230	4 230	4 230	4 230	4 230	4 230	4 230	4 230
	<i>Minimum Service Level and Above sub-total</i>	4 235	4 230	4 230	4 230	4 230	4 230	4 230	4 230	4 230
	Removed less frequently than once a week									
	Using communal refuse dump	20 000	20 000	20 000	20 000	20 000	23 000	23 000	23 500	23 500
	Using own refuse dump									
	Other rubbish disposal									
	No rubbish disposal									
	<i>Below Minimum Service Level sub-total</i>	20 000	20 000	20 000	20 000	20 000	23 000	23 500	23 500	23 500
	Total number of households	24 235	24 300	24 300	24 300	24 300	27 350	27 855	27 850	27 850

FS191 Setso Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Compliance measures												
Cash/cash equivalents at the year end - R000	18(1)(b)	1	(16 533)	(20 941)	6 782	5 305	11 843	11 843	(0)	37 840	51 937	42 541
Cash - investments at the year end less applications - R000	18(1)(b)	2	(11 230)	(4 922)	(17 349)	81 578	(52 149)	(52 149)	(53 651)	(15 659)	(5 954)	(14 253)
Cash year end/monthly employee/supplier payments	18(1)(b)	3	(0.9)	(1.5)	0.4	0.2	0.4	0.4	(0.0)	1.5	2.0	1.6
Surplus/Deficit (excluding depreciation offsets) - R000	18(1)	4	(26 765)	(101 290)	-	2	(113 415)	(26 259)	(36 259)	(52 697)	(83 287)	(112 040)
Service charge rev % change - macro CFIX target exclusive	18(1)(a)(2)	5	N.A.	3.5%	(11.3%)	10.4%	(8.9%)	(6.0%)	(5.0%)	1.1%	(0.8%)	(0.6%)
Cash receipts % of Ratepayer & Other revenue	18(1)(a)(2)	6	93.5%	85.0%	34.4%	47.7%	42.2%	44.8%	84.2%	64.2%	63.9%	
Debt impairment expense as a % of total billable revenue	18(1)(a)(2)	7	73.0%	47.4%	60.9%	41.0%	51.7%	51.7%	35.8%	35.9%	35.9%	
Capital payments % of capital expenditure	18(1)(c)(1)	8	51.3%	108.7%	85.7%	100.0%	104.3%	125.8%	100.0%	100.0%	100.0%	
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)(c)	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Grants % of Govt. legislated/gazetted allocations	18(2)(a)	10	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	
Current consumer debtors % change - inc/(dec)	18(1)(a)	11	N.A.	2130.1%	20.6%	64.5%	(35.0%)	0.0%	0.0%	100.0%	100.0%	100.1%
Long term receivables % change - inc/(dec)	18(1)(a)	12	N.A.	(29.7%)	(42.3%)	(100.0%)	0.0%	0.0%	0.0%	5.4%	5.4%	
R&M % of Property Plant & Equipment	20(1)(c)	13	0.0%	0.0%	0.0%	16.9%	2.8%	2.2%	3.0%	3.1%	3.4%	
Asset renewal % of capital budget	20(1)(c)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

- References:**
1. Positive cash balances indicative of minimum compliance - subject to 2
 2. Deduct cash and investment applications (defined) from cash balances
 3. Indicative of sufficient liquidity to meet average monthly operating payments
 4. Indicative of funded operational requirements
 5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
 6. Realistic average cash collection forecasts as % of annual billed revenue
 7. Realistic average increase in debt impairment (doubtful debt) provision
 8. Indicative of planned capital expenditure level & cash payment timing
 9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
 10. Substantiation of National/Provincial allocations included in budget
 11. Indicative of realistic current asset debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
 12. Indicative of realistic long term asset debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
 13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
 14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Structuring indicators												
% inc total service charges (incl prop rates)	18(1)(a)											
% inc Property Tax	18(1)(a)		5.6%	(5.3%)	16.4%	5.1%	0.0%	0.0%	7.1%	5.4%	5.4%	
% inc Service charges - electricity revenue	18(1)(a)		5.3%	20.2%	(14.9%)	33.4%	0.0%	0.0%	(17.4%)	5.4%	5.4%	
% inc Service charges - water revenue	18(1)(a)		37.9%	7.0%	22.0%	(2.7%)	0.0%	0.0%	12.1%	5.4%	5.4%	
% inc Service charges - sanitation revenue	18(1)(a)		(14.7%)	(54.2%)	123.5%	(0.6%)	0.0%	0.0%	20.0%	5.4%	5.4%	
% inc Service charges - refuse revenue	18(1)(a)		8.6%	(8.1%)	(1.2%)	(0.0%)	0.0%	0.0%	16.0%	5.4%	5.4%	
% inc In Service charges - other	18(1)(a)		2.7%	(5.9%)	1.5%	(0.0%)	0.0%	0.0%	15.0%	5.4%	5.4%	
Total billable revenue	18(1)(a)		(85.5%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Service charges			109 422	119 543	112 947	132 037	138 691	138 691	138 691	148 513	156 533	164 986
Property rates			22 491	23 690	28 460	24 337	32 463	32 463	32 463	47 761	155 740	164 160

Service charges - electricity revenue		30 731	42 376	45 332	65 294	53 826	51 825	53 825	60 323	63 680	67 014
Service charges - water revenue		25 165	22 918	10 225	22 857	22 648	22 648	22 848	27 429	28 910	30 471
Service charges - sanitation revenue		13 156	14 285	13 412	13 265	13 256	13 256	13 256	15 245	16 068	16 935
Service charges - other		15 922	16 358	13 388	15 613	15 613	15 613	15 613	17 965	18 925	19 947
Rental of facilities and equipment		268	91	-	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding		689	458	131	679	686	686	686	762	793	836
Cash receipts from ratepayers		-	-	-	-	-	-	-	9 600	12 891	13 439
Ratepayer & Other revenue	18(1)(a)	144 039	124 329	79 541	78 814	79 541	79 541	84 598	127 460	124 342	140 930
Change in consumer debtors (current and non-current)		154 131	205 184	231 345	165 378	188 648	188 648	188 648	198 507	209 226	220 524
Operating and Capital Grant Revenue	18(1)(a)	101 124	95 043	20 531	77 387	(90 466)	(90 466)	(90 466)	(167 851)	1 599	1 685
Capital expenditure - total	20(1)(a)	109 050	135 824	228 245	251 415	252 307	252 307	252 307	241 722	227 294	215 302
Capital expenditure - renewal	20(1)(b)	50 041	62 478	84 156	78 757	78 757	78 757	78 757	80 109	82 726	89 193
Supporting benchmarks											
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPJ guideline		4.3%	3.3%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MYF									172 835	170 519	171 073
DoRA capital grants total MYF									58 587	56 677	45 052
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/advised national, provincial and district grants									241 722	227 190	215 125
Average annual collection rate (arrears exclusive)											
DoRA operating											
EPWP (included in the 1500 part of MFC)											
Transferable Share									2 375	2 983	2 371
PLS									165 018	165 050	185 262
MISC									1 500	1 500	1 500
DoRA capital									890	890	890
MFC (Excluded PLP/PLS)									172 933	170 519	170 073
Trend									58 887	56 677	45 052
Change in consumer debtors (current and non-current)		101 124	95 043	20 531	(90 466)	(167 851)	1 599	1 685	-	-	-
Total Operating Revenue		264 782	343 352	332 775	339 820	365 999	365 399	364 399	371 942	380 456	391 441
Total Operating Expenditure		290 547	444 843	461 955	339 820	478 815	478 815	478 815	439 766	620 429	548 532
Operational Performance Surplus/(Deficit)		(26 765)	(101 200)	(99 180)	2	(113 416)	(113 416)	(113 416)	(121 824)	(139 964)	(137 091)
Cash and Cash Equivalents (30 June 2012)									37 540		
Revenue											
% Increase in Total Operating Revenue			30.2%	14.4%	(13.5%)	7.9%	0.0%	0.0%	1.8%	2.3%	2.9%
% Increase in Property Rates Revenue			5.3%	20.2%	(14.5%)	33.4%	0.0%	0.0%	(17.4%)	5.4%	5.4%

% Increase in Electricity Revenue											
% Increase in Property Rates & Service Charges											
			37.9%	7.0%	22.0%	(2.7%)	0.0%	0.0%	12.1%	5.4%	5.4%
Expenditure			9.0%	(5.3%)	16.4%	5.1%	0.0%	0.0%	7.1%	5.4%	5.4%
% Increase in Total Operating Expenditure											
% Increase in Employees Costs			53.0%	3.8%	(26.4%)	40.9%	0.0%	0.0%	3.1%	5.4%	5.4%
% Increase in Electricity Bulk Purchases			1.8%	11.9%	2.9%	16.6%	0.0%	0.0%	12.1%	5.4%	5.4%
Average Cost Per Budgeted Employee Position (Remuneration)			16.2%	45.0%	12.4%	0.5%	0.0%	0.0%	7.8%	5.4%	5.4%
Average Cost Per Councilor (Remuneration)				222014854	1346852143				1691801484		
R&M % of PPE				229130.8957	279523.9714				255938.7714		
Asset Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	16.9%	2.8%	2.2%		3.1%	3.4%	3.8%
Debt Impairment % of Total Mable Revenue		0.0%	0.0%	0.0%	17.0%	3.0%	2.0%		3.0%	3.0%	4.0%
Capital Revenue		73.0%	47.4%	50.9%	41.0%	51.7%	51.7%	51.7%	35.8%	35.9%	35.9%
Internally Funded & Other (R000)											
Borrowing (R000)									9 600	12 691	13 439
Grant Funding and Other (R000)											
Internally Generated Funds % of Non Grant Funding		50 041	52 479	84 156	78 757	78 757	78 757	78 757	70 509	69 635	73 754
Borrowing % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Grant Funding % of Total Funding		0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Expenditure		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	88.0%	84.4%	84.0%
Total Capital Programme (R000)											
Asset Renewal									80 109	82 726	87 183
Asset Renewal % of Total Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
Cash											
Cash Receipts % of Rate Payer & Other		80.5%	65.5%	34.4%	47.7%	42.2%	42.2%	44.6%	0.0%	0.0%	0.0%
Cash Coverage Ratio											
Borrowing		(0)	(0)	0	0	0	0	44.6%	64.2%	64.2%	63.0%
Credit Rating (2009/10)											
Capital Charges to Operating									0	0	0
Borrowing Receipts % of Capital Expenditure		1.4%	2.2%	2.0%	1.1%	1.0%	1.0%	1.0%	0.6%	0.6%	0.6%
Reserves											
Surplus/(Deficit)											
Free Services		(11 230)	(4 322)	(17 349)	81 578	(52 149)	(52 149)	(53 051)	(15 595)	(5 994)	(14 363)
Free Basic Services as a % of Equitable Share		17.4%	14.0%	12.7%	11.3%	11.3%	11.3%		11.4%	11.4%	11.3%
Free Services as a % of Operating Revenue (incl operational transfers)		14.4%	10.7%	9.5%	13.3%	11.7%	11.7%		11.2%	10.6%	10.1%
High Level Outcomes of Funding Compliance											
Total Operating Revenue		263 782	343 352	392 775	339 822	366 399	365 399	365 399	371 942	380 466	391 441
Total Operating Expenditure		290 547	444 643	461 955	339 820	478 815	478 815	478 815	493 766	520 429	540 532
Surplus/(Deficit) Budgeted Operating Statement		(26 765)	(101 290)	(69 180)	2	(113 416)	(113 416)	(113 416)	(121 824)	(139 964)	(157 091)
Surplus/(Deficit) Considering Reserves and Cash Banking		(37 995)	(105 612)	(86 529)	81 580	(165 665)	(165 665)	(166 467)	(137 419)	(145 957)	(171 444)
MTREF Funded (1) / Unfunded (0)		15	0	0	1	0	0	0	0	0	0
MTREF Funded ✓ / Unfunded ✗		15	x	x	✓	x	x	x	x	x	x

FS191 Setsoto - Supporting Table SA11 Property rates summary

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Valuation:										
Date of valuation:	1	2008/07/01	2008/07/01	2008/07/01	2008/07/01					
Financial year valuation used		2008/07/01	2008/07/01	2008/07/01	2008/07/01					
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			2008/07/01		
Municipal/assistant valuer appointed? (Y/N)		No	No	No	No			Yes		
Municipal partnership s33 used? (Y/N)		No	No	No	No			No		
No. of assistant valuers (FTE)	3	-	-	-	-	No	No	No	No	No
No. of date collectors (FTE)	3	-	-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	1	1	1	1	-	-	-	-	-
No. of additional valuers (FTE)	4	-	-	-	-	-	1	1	1	1
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes	-	-	-	-	-
Implementation time of new valuation roll (mths)										
No. of properties:	5	60	48	36	24			No		
No. of sectional title values	5	30 011	30 011	30 011	30 011			12		
No. of unreasonably difficult properties s7(2)	5	5	5	5	5	30 011	30 011	30 011	30 011	30 011
No. of supplementary valuations		-	-	-	-	5	5	5	5	5
No. of valuation roll amendments		532	-	-	-	-	-	-	-	-
No. of objections by rate payers		887	-	-	-	-	-	-	-	-
No. of appeals by rate payers		130	-	-	-	-	-	-	-	-
No. of successful objections	8	238	-	-	-	-	-	-	-	-
No. of successful objections > 10%	8	238	-	-	-	-	-	-	-	-
Supplementary valuation		-	-	-	-	-	-	-	-	-
Public service infrastructure value (Rm)	5	0	0	0	0	0	0	0	0	0
Municipality owned property value (Rm)		45	45	45	45	45	45	45	45	45
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		2	2	2	2	2	2	2	2	2
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		380	380	380	380	380	380	380	380	380
Valuation reductions-public worship (Rm)		36	36	36	36	36	36	36	36	36
Valuation reductions-other (Rm)		25	25	25	25	25	25	25	25	25
Total valuation reductions:		443	443	443	443	443	443	443	443	443
Total value used for rating (Rm)	5	3 484	3 484	3 484	3 484	3 484	3 484	3 484	3 484	3 484
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	3 484	3 484	3 484	3 484	3 484	3 484	3 484	3 484	3 484
Rating:										

Residential rate used to determine rate for other categories? (Y/N)	5	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		
Special rating area used? (Y/N)		No	No	No	No	Yes	Yes	Yes	Yes	Yes
Phasing-in properties s21 (number)		0	0	0	0			No		
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		-	-	-	-			0	0	0
Non-residential prescribed ratio s19? (%)								25.0%		
Rate revenue:										
Rate revenue budget (R'000)	6	22 620	22 491	23 680	24 674	23 747	23 747	26 609	28 257	29 783
Rate revenue expected to collect (R'000)	6	15 634	15 744	16 576	17 272	16 623	16 623	21 447	22 605	23 826
Expected cash collection rate (%)		70.0%	70.0%	70.0%	70.0%	70.0%	70.0%	80.0%	80.0%	80.0%
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
Total rebates, exemptins, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

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

Description	Ref	Res.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Setts.	Contro. Land	State trust land	Section 8(2)(b) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.	
Current Year: 2012/13																		
Valuation:																		
No. of properties		26 345	361	540	2377	149	852	98										
No. of sectional title properties s7(2)																		
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations																		
Supplementary valuation (R/m)																		
No. of valuation roll amendments																		
No. of objections by rate-payers																		
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalised																		
No. of successful objections																		
No. of successful objections > 10%																		
Estimated no. of properties not valued																		
Years since last valuation (select)																		
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)		Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.	Market Land & Impr.
Base of valuation (select)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																		
Valuation reductions-public infrastructure (R/m)																		
Valuation reductions-nature reserves/park (R/m)																		
Valuation reductions-mineral rights (R/m)																		
Valuation reductions-R15,000 threshold (R/m)																		
Valuation reductions-public worship (R/m)																		
Valuation reductions-other (R/m)		330																
Total valuation reductions:																		
Total value used for rating (R/m)		1730	103	267	1138	128	75	7										35
Total land value (R/m)																		
Total value of improvements (R/m)																		
Total market value (R/m)		1730	103	267	1138	128	75	7										35
Rating:																		
Average rate		0.009011	0.018020	0.018020	0.02176	0.018020		0.018020										
Rate revenue budget (R'000)		12 827	2 939	4 839	3 253	3 318		245										
Rate revenue expected to collect (R'000)		11 432	1 974	4 026	2 209	2 064		152										
Expected cash collection rate (%)		62.0%	62.0%	62.0%	62.0%	62.0%		62.0%										
Special rating areas (R'000)																		
Rebates, exemptions - budget (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates, exemptions, reductions, discounts (R'000)																		

FS191 Selsco - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Res.	Indus.	Bus. & Comm.	Farm props.	State-owned	Mind props.	Public service infra.	Private owned towns	Formal & Informal Settls.	Corrm. Land	State trust land	Section 8(2)(b) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Missing Props.	
Budget Year 2012/13																		
Valuation:																		
No. of properties		25,345	166	540	2,617	149	1,822	56										
No. of sectionally title property values		6																
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations																		
Supplementary valuation (Rm)																		
No. of valuation roll amendments																		
No. of objections by rate-payers																		
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalised																		
No. of successful objections																		
No. of successful objections > 10%																		
Estimated no. of properties not valued																		
Years since last valuation (select)																		
Frequency of valuation (select)																		
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)																		
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)																		
Valuation reductions-public worship (Rm)		383																
Valuation reductions-other (Rm)																		
Total valuation reductions:																		
Total value used for rating (Rm)		1,730	103	267	1,138	128	75	7										35
Total land value (Rm)																		
Total value of improvements (Rm)																		
Total market value (Rm)		1,730	103	267	1,138	128	75	7										35
Rating:																		
Average rate		0.007934	0.023783	0.006258	0.002815	0.024994		0.024499										
Rate revenue budget (R'000)		13,725	4,306	2,219	3,204	3,198		171										
Rate revenue expected to collect (R'000)		10,980	3,444	1,764	2,663	2,958		137										
Expected cash collection rate (%)		80.0%	80.0%	80.0%	80.0%	80.0%		80.0%										
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)		3,511																
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide tenants (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates, exemptions, reductions, discounts (R'000)																		

FS191 Setsoto - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year #1 2014/15	Budget Year #2 2015/16
Property rates (rate in the Rand)									
Residential properties	1								
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebates or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebates or exemption									
Other rebates or exemptions									
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff									
Water usage - Block 1 (c/k)					2	3	4	5	
Water usage - Block 2 (c/k)					2	3	4	5	
Water usage - Block 3 (c/k)					3	4	5	6	7
Water usage - Block 4 (c/k)					4	5	6	7	8
Other									
	2								
Waste water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)					49	62	71	82	94
Waste water - flat rate tariff (c/k)					49	62	71	82	94
Volumetric charge - Block 1 (c/k)					62	65	75	86	99
Volumetric charge - Block 2 (c/k)									
Volumetric charge - Block 3 (c/k)									

Volumetric charge - Block 4 (c/kWh)								
Other		2						
Electricity tariffs								
Domestic								
Basic charge/ fixed fee (Rands/month)								
Service point - vacant land (Rands/month)					211	228	240	253
FBE					82	89	93	98
Life-line tariff - meter					1	1	1	1
Life-line tariff - prepaid					1	1	1	1
Flat rate tariff - meter (c/kWh)					1	1	1	1
Flat rate tariff - prepaid (c/kWh)					1	1	1	1
Meter - IBT Block 1 (c/kWh)					1	1	1	1
Meter - IBT Block 2 (c/kWh)					1	1	1	1
Meter - IBT Block 3 (c/kWh)					1	1	1	1
Meter - IBT Block 4 (c/kWh)					1	1	1	1
Meter - IBT Block 5 (c/kWh)					1	1	1	1
Prepaid - IBT Block 1 (c/kWh)					1	1	1	1
Prepaid - IBT Block 2 (c/kWh)					1	1	1	1
Prepaid - IBT Block 3 (c/kWh)					1	1	1	1
Prepaid - IBT Block 4 (c/kWh)					1	1	1	1
Prepaid - IBT Block 5 (c/kWh)					1	1	1	1
Other		2						
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/ fixed fee								
80l bin - once a week					46	62	71	82
250l bin - once a week					60	75	86	94

FS191 Sectors - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Excise, reductions and rebates (Rands)									
<i>(Refer to SA13a)</i>									
Water tariffs									
Domestic Basic Charge			50	60	60	50	74	89	106
Domestic Usage		0.10 - 0.10							
Domestic Usage		0.10 - 10.00	2	2	3	3	4	4	4
Domestic Usage		11.00 - 20.00	2	2	3	3	4	4	4
Domestic Usage		21.00 - 30.00	3	3	4	4	5	5	5
Domestic Usage		30.00 plus	3	3	4	4	5	5	5
		(0.00 in thresholds)					3	4	5
		(0.00 in thresholds)					3	4	5
		(0.00 in thresholds)					3	4	5
		(0.00 in thresholds)					3	4	5
Waste water tariffs									
Domestic Basic Charge			45	47	49	49	59	65	78
		(0.00 in structure)							
		(0.00 in structure)							
		(0.00 in structure)							
		(0.00 in structure)							
		(0.00 in structure)							
		(0.00 in structure)							
		(0.00 in structure)							
Electricity tariffs									
Domestic Basic Charge			132	145	175	211	225	245	273
Domestic Usage		0 kWh - 50 kWh	1	1	1	1	1	1	1
Domestic Usage		51 kWh - 350 kWh	1	1	1	1	1	1	1
Domestic Usage		351 kWh - 600 kWh	1	1	1	1	1	1	1
Domestic Usage		600 kWh plus	1	1	1	1	1	1	1
		(0.00 in thresholds)					1	2	2
		(0.00 in thresholds)					1	2	2
		(0.00 in thresholds)					1	2	2
		(0.00 in thresholds)					1	2	2
		(0.00 in thresholds)					1	2	2
		(0.00 in thresholds)					1	2	2
		(0.00 in thresholds)					1	2	2

FS191 Setsolo - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		1 107	11 139	1 957	19 238	1 957	1 957	20 000	20 000	20 000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	1 107	11 139	1 957	19 238	1 957	1 957	20 000	20 000	20 000
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		1 107	11 139	1 957	19 238	1 957	1 957	20 000	20 000	20 000

FS191 Setoto - Supporting Table SA18 Investment particulars by maturity

Investments by Maturity Name of Institution & Investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Monetary value	Interest to be realised
		Yrs/Months									
Capital Municipality											
FNB		LESS THAN 3 YEARS	COLLATERAL	NO	VARIABLE	14	11	NONE		20 000	600
Municipality sub-total										20 000	600
Emthuze											
Emthuze sub-total											
TOTAL INVESTMENTS AND INTEREST	1									20 000	600

FS191 Setsoto - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)			8 076	7 820	647	7 723	7 723	9 000	8 500	8 000
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases			6 692	2 580	2 428	2 428	2 428	2 690	2 835	2 988
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	14 768	10 150	3 075	10 151	10 151	11 690	11 335	10 988
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	14 768	10 150	3 075	10 151	10 151	11 690	11 335	10 988

Unspent Borrowing - Categorized by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

FS19/ Setsoto - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		109 050	135 824	150 115	168 858	168 858	168 858	172 835	170 607	170 250
Local Government Equitable Share		107 585	133 874	147 879	155 486	155 389	155 468	161 019	165 050	162 282
Financial Management		750	1 200	1 450	1 500	1 500	1 500	1 500	1 800	1 630
Municipal Systems Improvement		725	726	720	800	200	200	200	334	267
EPWP Activities				1 000	1 000	1 000	1 750	3 626	2 383	2 551
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality: (insert description)		-	-	-	-	-	-	-	-	-
Other grant providers: (insert description)		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	109 050	135 824	150 115	168 858	166 638	168 458	172 835	170 607	170 250
Capital Transfers and Grants										
National Government:		-	-	-	86 340	87 340	87 340	68 887	58 677	45 052
Municipal Infrastructure Grant (MIG)		-	-	-	86 340	87 340	87 340	68 887	58 677	45 052
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants (insert description)		-	-	-	-	-	-	-	-	-
District Municipality: (insert description)		-	-	-	-	-	-	-	-	-
Other grant providers: (insert description)		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	86 340	87 340	87 340	68 887	58 677	45 052
TOTAL RECEIPTS OF TRANSFERS & GRANTS		109 050	135 824	150 115	255 198	256 198	256 198	241 722	227 284	215 302

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

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year 41 2014/15	Budget Year 42 2015/16
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		109 030	135 824	159 115	168 838	169 838	168 838	172 825	170 507	170 250
Local Government Equitable Share		107 555	133 874	147 975	165 668	165 469	165 469	165 019	168 950	165 267
Finance Management		759	3 200	7 450	1 500	2 500	1 500	1 550	1 150	1 650
Municipal Systems Improvement		735	740	750	500	500	500	500	530	500
EPWP Incentive					1 000	1 000	1 000	1 750	2 367	2 373
								3 626	2 963	2 873
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality: (insert description)		-	-	-	-	-	-	-	-	-
Other grant providers: (insert description)		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		109 030	135 824	159 115	168 838	169 838	168 838	172 825	170 507	170 250
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	86 340	87 340	87 340	68 857	56 677	45 082
Municipal Infrastructure Grant (MIG)		-	-	-	86 340	87 340	87 340	68 857	56 677	45 082
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants (insert description)		-	-	-	-	-	-	-	-	-
District Municipality: (insert description)		-	-	-	-	-	-	-	-	-
Other grant providers: (insert description)		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	86 340	87 340	87 340	68 857	56 677	45 082
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		109 030	135 824	159 115	255 178	257 178	256 178	241 722	227 224	215 332

FS101 Setsoto - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Operating transfers and grants:	1.3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		103 050	135 824	155 065	172 638	175 150	175 150	172 835	170 607	170 250
Conditions met - transferred to revenue		103 050	135 824	155 065	172 638	175 150	175 150	172 835	170 607	170 250
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		103 050	135 824	155 065	172 638	175 150	175 150	172 835	170 607	170 250
Total operating transfers and grants - CTBM	2									
Capital transfers and grants:	1.3									
National Government:										
Balance unspent at beginning of the year				54 158	16 925	16 925	16 925	1 622		
Current year receipts		50 041	62 479	84 158	61 832	61 832	61 832	68 987	59 677	45 052
Conditions met - transferred to revenue		50 041	62 479	84 158	78 757	78 757	78 757	70 508	56 677	45 052
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		50 041	62 479	84 158	78 757	78 757	78 757	70 508	56 677	45 052
Total capital transfers and grants - CTBM	2									
TOTAL TRANSFERS AND GRANTS REVENUE		153 091	198 303	243 223	251 395	253 907	253 907	243 343	227 284	215 302
TOTAL TRANSFERS AND GRANTS - CTBM										

FS191 Setsoto - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Transfers to other municipalities <i>insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>insert description</i>	2										
Total Cash Transfers To Entities/Ents:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>insert description</i>	4										
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals <i>insert description</i>	5	14 862	13 385	7 894	26 738	31 765	31 765	31 765	15 665	16 511	17 402
Total Cash Transfers To Groups Of Individuals:		14 862	13 385	7 894	26 738	31 765	31 765	31 765	15 665	16 511	17 402
TOTAL CASH TRANSFERS AND GRANTS	6	14 862	13 385	7 894	26 738	31 765	31 765	31 765	15 665	16 511	17 402
Non-Cash Transfers to other municipalities <i>insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											

Insert description	2											
Total Non-Cash Transfers To Entities/Ensa'		-	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State												
Insert description	3											
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations												
Insert description	4											
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-	-
Groups of Individuals												
Insert description	6											
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS												
TOTAL TRANSFERS AND GRANTS	5	14 862	13 386	7 894	26 738	31 765	31 765	31 765	15 665	16 511	17 402	

Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance	3								
Cellphone Allowance	3								
Housing Allowances	3								
Other benefits and allowances	3								
Board Fees									
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	6								
Sub Total - Board Members of Entities									
% Increase	4								
Senior Managers of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance	3								
Cellphone Allowance	3								
Housing Allowances	3								
Other benefits and allowances	3								
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	6								
Sub Total - Senior Managers of Entities									
% Increase	4								
Other Staff of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance	3								
Cellphone Allowance	3								
Housing Allowances	3								
Other benefits and allowances	3								
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	6								
Sub Total - Other Staff of Entities									
% Increase	4								
Total Municipal Entities									
TOTAL SALARY, ALLOWANCES & BENEFITS				104 030	125 688	125 688	133 113	141 568	150 514
% Increase	4				20.9%	0%	5.9%	6.2%	6.3%
TOTAL MANAGERS AND STAFF	5.7			94 217	115 892	115 882	124 170	132 030	140 358

Total for municipal entities	8,10	-	-	-	-	-	-	-	-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	40	13 916 383	-	534 973	693 544			15 144 000

FS191 Setsoto - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source																
Property rates		2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	26 809	28 257	29 783
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		7 500	6 500	6 500	4 000	3 000	2 500	3 000	3 000	4 000	5 000	5 500	7 723	60 323	63 580	67 014
Service charges - water revenue		1 800	2 381	2 381	2 400	2 500	2 400	2 400	2 000	2 381	1 900	1 800	3 386	27 429	26 910	30 471
Service charges - sanitation revenue		1 270	1 270	1 270	1 270	1 270	1 270	1 270	1 220	1 270	1 270	1 270	1 276	15 245	16 068	16 936
Service charges - refuse revenue		1 496	1 496	1 496	1 496	1 496	1 496	1 496	1 496	1 496	1 496	1 496	1 499	17 955	18 926	19 947
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		63	63	63	63	63	63	63	63	63	63	63	63	752	793	836
Interest earned - external investments		125	125	125	125	125	125	125	125	125	125	125	(775)	800	832	867
Interest earned - outstanding debtors		2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	30 000	31 620	33 327	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		23	23	23	23	23	23	23	23	23	23	23	23	270	285	300
Licences and permits		1	1	1	1	1	1	1	1	1	1	1	1	12	13	13
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		57 333	-	-	890	97 933	-	-	-	57 278	-	-	(0)	172 835	170 607	170 250
Other revenue		1 643	1 643	1 643	1 643	1 643	1 643	1 643	1 643	1 643	1 643	1 642	19 712	20 776	21 958	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		75 957	48 335	48 235	46 644	41 587	44 254	44 754	45 354	43 013	46 254	47 654	49 572	371 942	380 486	391 441
Expenditure By Type																
Employee related costs		11 146	11 146	11 146	11 146	11 146	11 146	11 146	11 146	11 146	11 146	11 146	950	123 170	129 822	136 832
Remuneration of councillors		745	745	745	745	745	745	745	745	745	745	745	745	8 944	9 427	9 936
Debt impairment		5 892	5 892	5 892	5 892	5 892	5 892	5 892	5 892	5 892	5 892	5 892	(11 480)	53 328	56 208	59 243
Depreciation & asset impairment		13 792	13 792	13 792	13 792	13 792	13 792	13 792	13 792	13 792	13 792	13 792	13 792	155 501	174 438	183 858
Finance charges		157	157	157	157	157	157	157	157	157	157	157	157	1 680	1 982	2 089
Bulk purchases		4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	4 500	54 000	56 916	59 939
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		1 225	1 225	1 225	1 225	1 225	1 225	1 225	1 225	1 225	1 225	1 225	1 225	14 706	15 499	16 336
Transfers and grants		1 305	1 305	1 305	1 305	1 305	1 305	1 305	1 305	1 305	1 305	1 305	1 305	15 666	16 511	17 402
Other expenditure		5 006	5 006	5 006	5 006	5 006	5 006	5 006	5 006	5 006	5 006	5 006	1 506	56 572	58 627	62 847
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		43 769	43 769	43 769	43 769	43 769	43 769	43 769	43 769	43 769	43 769	43 769	12 511	483 768	520 429	548 532
Surplus/(Deficit)																
Transfers recognised - capital		32 218	(26 434)	(26 834)	(27 125)	28 118	(29 615)	(29 615)	(28 415)	28 244	(27 515)	(26 115)	7 264	(421 824)	(439 964)	(457 091)
Contributions recognised - capital		5 300	5 300	5 300	5 300	5 300	5 300	5 300	5 300	5 300	5 300	5 300	10 557	68 887	56 677	45 052
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		37 518	(20 134)	(20 234)	(21 825)	33 418	(24 215)	(23 715)	(23 115)	34 544	(22 215)	(20 815)	17 848	(52 937)	(83 287)	(112 040)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/(deficit) of associates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	37 518	(20 134)	(20 234)	(21 825)	33 418	(24 215)	(23 715)	(23 115)	34 544	(22 215)	(20 815)	17 848	(52 937)	(83 287)	(112 040)

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

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Revenue by Vote																	
Vote 1 - Council		4 571	4 571	4 571	4 571	4 571	4 571	4 571	4 571	4 571	4 571	4 571	4 571	4 571	56 049	56 049	55 795
Vote 2 - Corporate Services		697	697	697	697	697	697	697	697	697	697	697	697	8 368	8 426	8 154	
Vote 3 - Municipal Manager		220	220	220	220	220	220	220	220	220	220	220	220	2 640	2 775	2 911	
Vote 4 - Financial Services		6 045	6 045	6 045	6 045	6 045	6 045	6 045	6 045	6 045	6 045	6 045	6 045	62 812	66 706	66 714	
Vote 5 - Community and Economic Services		2 713	2 713	2 713	2 713	2 713	2 713	2 713	2 713	2 713	2 713	2 713	2 713	32 558	33 218	32 846	
Vote 6 - Technical Services		17 100	17 100	17 100	17 100	17 100	17 100	17 100	17 100	17 100	17 100	17 100	17 100	269 969	269 969	270 074	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote		31 447	31 447	31 447	31 447	31 447	31 447	31 447	31 447	31 447	31 447	31 447	31 447	94 915	440 829	437 143	436 493
Expenditure by Vote to be Appropriated																	
Vote 1 - Council		3 209	3 209	3 209	3 209	3 209	3 209	3 209	3 209	3 209	3 209	3 209	3 209	39 506	40 469	42 452	
Vote 2 - Corporate Services		4 540	4 540	4 540	4 540	4 540	4 540	4 540	4 540	4 540	4 540	4 540	4 540	54 482	57 261	60 067	
Vote 3 - Municipal Manager		1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	17 992	20 485	21 489	
Vote 4 - Financial Services		2 973	2 973	2 973	2 973	2 973	2 973	2 973	2 973	2 973	2 973	2 973	2 973	35 673	37 492	42 037	
Vote 5 - Community and Economic Services		7 321	7 321	7 321	7 321	7 321	7 321	7 321	7 321	7 321	7 321	7 321	7 321	87 853	92 334	96 853	
Vote 6 - Technical Services		21 500	21 500	21 500	21 500	21 500	21 500	21 500	21 500	21 500	21 500	21 500	21 500	259 281	272 388	285 570	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote		41 042	41 042	41 042	41 042	41 042	41 042	41 042	41 042	41 042	41 042	41 042	41 042	42 301	453 766	520 429	548 532
Surplus/(Deficit) before assoc.		(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	52 613	(52 937)	(83 287)	(112 040)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	(9 596)	52 613	(52 937)	(83 287)	(112 040)

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

Description	Yr	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year v1 2019/20	Budget Year v2 2019/20	
Revenue - Standard																	
Government and administration		11 648	11 648	11 648	11 648	11 648	11 648	11 648	11 648	11 648	11 648	11 648	11 648	6 229	134 232	134 194	133 750
Executive and council		4 881	4 881	4 881	4 881	4 881	4 881	4 881	4 881	4 881	4 881	4 881	4 881	4 880	43 838	43 832	43 705
Budget and treasury office		6 045	6 045	6 045	6 045	6 045	6 045	6 045	6 045	6 045	6 045	6 045	6 045	628	87 125	86 706	86 714
Corporate services		212	212	212	212	212	212	212	212	212	212	212	212	710	8 538	8 604	8 341
Community and public safety		100	100	100	100	100	100	100	100	100	100	100	100	119	1 234	1 275	1 333
Community and social services		32	32	32	32	32	32	32	32	32	32	32	32	32	385	430	476
Sport and recreation		3	3	3	3	3	3	3	3	3	3	3	3	3	53	56	58
Public safety		23	23	23	23	23	23	23	23	23	23	23	23	23	270	284	288
Housing		42	42	42	42	42	42	42	42	42	42	42	42	42	506	506	506
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 301	27 604	29 012	29 434
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 301	27 604	29 012	29 434
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		17 358	17 358	17 358	17 358	17 358	17 358	17 358	17 358	17 358	17 358	17 358	17 358	86 282	277 859	273 721	274 981
Electricity		8 737	8 737	8 737	8 737	8 737	8 737	8 737	8 737	8 737	8 737	8 737	8 737	7 728	103 849	101 787	101 550
Water		3 771	3 771	3 771	3 771	3 771	3 771	3 771	3 771	3 771	3 771	3 771	3 771	71 746	113 290	108 284	107 671
Waste water management		2 291	2 291	2 291	2 291	2 291	2 291	2 291	2 291	2 291	2 291	2 291	2 291	4 202	29 406	29 905	31 420
Waste management		2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 589	31 174	31 764	31 320
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		31 445	31 445	31 445	31 445	31 445	31 445	31 445	31 445	31 445	31 445	31 445	31 445	94 531	440 829	437 143	436 493
Expenditure - Standard																	
Government and administration		13 241	13 241	13 241	13 241	13 241	13 241	13 241	13 241	13 241	13 241	13 241	13 241	(2 234)	143 618	152 368	168 539
Executive and council		5 816	5 816	5 816	5 816	5 816	5 816	5 816	5 816	5 816	5 816	5 816	5 816	(11 726)	52 254	56 496	59 263
Budget and treasury office		3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	3 148	1 047	35 673	37 492	42 097
Corporate services		4 277	4 277	4 277	4 277	4 277	4 277	4 277	4 277	4 277	4 277	4 277	4 277	9 445	55 491	58 321	61 178
Community and public safety		2 510	2 510	2 510	2 510	2 510	2 510	2 510	2 510	2 510	2 510	2 510	2 510	2 133	35 630	37 628	39 563
Community and social services		776	776	776	776	776	776	776	776	776	776	776	776	776	9 307	9 782	10 261
Sport and recreation		1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	587	12 690	13 328	13 991
Public safety		633	633	633	633	633	633	633	633	633	633	633	633	633	7 591	7 979	8 370
Housing		603	603	603	603	603	603	603	603	603	603	603	603	207	6 241	6 539	6 881
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	3 916	3 916	3 916	3 916	3 916	3 916	3 916	3 916	3 916	3 916	3 916	6 532	45 950	48 336	50 704
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	3 916	3 916	3 916	3 916	3 916	3 916	3 916	3 916	3 916	3 916	3 916	6 532	45 950	48 336	50 704
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		24 535	24 535	24 535	24 535	24 535	24 535	24 535	24 535	24 535	24 535	24 535	24 535	(1 570)	258 828	282 128	295 787
Electricity		7 608	7 608	7 608	7 608	7 608	7 608	7 608	7 608	7 608	7 608	7 608	7 608	(7 381)	76 323	80 194	83 071
Water		5 940	5 940	5 940	5 940	5 940	5 940	5 940	5 940	5 940	5 940	5 940	5 940	382	68 963	72 324	75 124
Waste water management		6 845	6 845	6 845	6 845	6 845	6 845	6 845	6 845	6 845	6 845	6 845	6 845	(4 036)	71 281	74 835	78 585
Waste management		4 142	4 142	4 142	4 142	4 142	4 142	4 142	4 142	4 142	4 142	4 142	4 142	9 636	55 267	58 075	60 921
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		40 288	44 807	44 807	44 807	44 807	44 807	44 807	44 807	44 807	44 807	44 807	44 807	9 410	463 766	520 428	544 632
Surplus/(Deficit) before assoc.		(8 843)	(13 362)	(13 362)	(13 362)	(13 362)	(13 362)	(13 362)	(13 362)	(13 362)	(13 362)	(13 362)	(13 362)	80 521	(52 937)	(83 287)	(112 040)
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(8 843)	(13 362)	(13 362)	(13 362)	(13 362)	(13 362)	(13 362)	(13 362)	(13 362)	(13 362)	(13 362)	(13 362)	80 521	(52 937)	(83 287)	(112 040)

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

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Expenditure - Standard	1															
<i>Governance and administration</i>			3 220	539	1 000	-	-	-	-	-	-	-	-	4 750	5 007	5 277
Executive and council				530										530	559	589
Budget and treasury office			3 220											3 220	3 394	3 577
Corporate services					1 000									1 000	1 054	1 111
<i>Community and public safety</i>					4 750	986							4 750	10 495	11 082	11 559
Community and social services					4 750								4 750	9 509	10 022	10 563
Sport and recreation						986							0	986	1 040	1 096
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
<i>Economic and environmental services</i>				944						944			0	1 688	1 990	2 098
Planning and development														-	-	-
Road transport				944										-	-	-
Environmental protection										944			0	1 289	1 990	2 098
<i>Trading services</i>			5 000	8 000	10 000	9 000	6 300	1 350	2 536	10 000	4 199	4 708	261	61 354	64 667	68 159
Electricity													261	261	275	289
Water			1 500	3 500	5 000	4 500	3 000	350	1 500	1 000	190	1 000	0	18 849	19 887	20 940
Waste water management			2 500	3 500	4 000	3 500	5 000		30	8 000	2 000	2 500	0	31 036	32 712	34 478
Waste management			1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	2 000	1 208	0	11 208	11 814	12 451
Other			1 622										0	1 622	-	-
Total Capital Expenditure - Standard	2		9 842	9 474	15 756	9 986	6 300	1 550	2 536	10 944	4 199	4 708	5 020	80 109	82 728	87 193

FS191 Selsco - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2019/4												Medium Term Revenue and Expenditure Framework		
	July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2019/4	Budget Year +1 2020/1	Budget Year +2 2021/2
Cash Receipts By Source															
Property rates	1,800	1,785	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Service charges - water revenue	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Service charges - sanitation revenue	883	885	885	883	883	885	883	883	883	883	883	883	883	883	883
Service charges - refuse revenue	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63
Interest earned - external investments	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125
Interest earned - outstanding debtors	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23
Licences and permits	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	13,984	13,984	13,984	13,984	13,984	13,984	13,984	13,984	13,984	13,984	13,984	13,984	13,984	13,984	13,984
Other revenue	3,418	3,418	3,418	3,418	3,418	3,418	3,418	3,418	3,418	3,418	3,418	3,418	3,418	3,418	3,418
Cash Receipts by Source	29,149	28,549	27,549	25,549	25,549	25,549	25,549	25,549	26,349	27,349	28,349	28,000	321,294	327,083	335,178
Other Cash Flows by Source															
Transfer receipts - capital	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of FPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	35,098	34,098	33,298	31,298	31,298	31,298	31,298	31,298	32,098	33,098	34,098	31,715	390,191	393,776	399,238
Cash Payments by Type															
Employee related costs	11,146	11,146	11,146	11,146	11,146	11,146	11,146	11,146	11,146	11,146	11,146	11,146	11,146	11,146	11,146
Remuneration of councillors	745	745	745	745	745	745	745	745	745	745	745	745	745	745	745
Finance charges	157	157	157	157	157	157	157	157	157	157	157	157	157	157	157
Bulk purchases - Electricity	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305
Other expenditures	4,117	4,117	4,117	4,117	4,117	4,117	4,117	4,117	4,117	4,117	4,117	4,117	4,117	4,117	4,117
Cash Payments by Type	23,196	23,196	23,196	23,196	23,196	23,196	23,196	23,196	23,196	23,196	23,196	23,196	231,264	235,918	241,336
Other Cash Flows/Payments by Type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	23,196	23,196	23,196	23,196	23,196	23,196	23,196	23,196	23,196	23,196	23,196	23,196	231,264	235,918	241,336
NET INCREASE/(DECREASE) IN CASH HELD	11,902	10,902	(1,902)	(1,902)	(1,902)	(1,902)	(1,902)	(1,902)	(1,902)	(1,902)	(1,902)	(1,902)	11,902	10,902	(1,902)
Cash/cash equivalents at the monthly/year begin	11,902	11,902	22,804	20,902	19,000	17,100	15,200	13,300	11,400	9,500	7,600	5,700	11,902	22,804	33,706
Cash/cash equivalents at the monthly/year end	11,902	22,804	20,902	19,000	17,100	15,200	13,300	11,400	9,500	7,600	5,700	3,800	23,804	33,706	43,608

FS191 Setsole - NOT REQUIRED - municipality does not have entities

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

FS181 Setsoto - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
ESKOM			Electricity in townships		

FS194 Setoko - Supporting Table SA33 Contracts having future budgetary implications

Description	Rd	Preceding	Current Year	2012/14 Medium Term Revenue & Expenditure Framework			Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Total
		Years	2012/13	Budget Year	Budget Year +1	Budget Year +2	2017/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	Contract Value
R thousand	1,3	Total	Original Budget	2013/14	2014/15	2015/16	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Revenue Implication														
Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Expenditure Implication														
Capital Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Capital Expenditure Implication														
Entity														
Revenue Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Revenue Implication														
Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Expenditure Implication														
Capital Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Capital Expenditure Implication														

FS191 Setsoto - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year: 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on renewal of existing assets by Asset Class/Sub-class	1									
Infrastructure										
Infrastructure - Road transport										
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity										
Generation										
Transmission & Reticleation										
Street Lighting										
Infrastructure - Water										
Dams & Reservoirs										
Water purification										
Reticleation										
Infrastructure - Sanitation										
Reticleation										
Sewerage purification										
Infrastructure - Other										
Waste Management										
Transportation	2									
Gas	3									
Other										
Community										
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Offices	7									
Museums & Art Galleries										
Canteen/cafes										
Social rental housing	8									
Other										
Heritage assets										
Buildings										
Other	9									
Investment properties										
Housing development										
Other										
Other assets										
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abatims										
Marals										
Civil Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or inventory)										
Other	10									
Agricultural assets										
Land										
Other										
Biological assets										
Land										
Other										
Intangibles										
Computers - software & programming										
Other (IP assets)										
Total Capital Expenditure on renewal of existing assets	1									
Specialised vehicles										
Refuse										
Fire										
Concearnancy										
Ambulances										
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprcn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FS191 Setsoto - Supporting Table SA34d Depreciation by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Infrastructure	1	30 958	192 384	185 771	18 602	111 091	111 091	157 864	163 748	167 820
Infrastructure - Road transport		-	-	2 610	2 543	2 739	2 739	2 935	4 109	6 164
Roads, Pavements & Bridges		-	-	2 610	2 543	2 739	2 739	2 935	4 109	6 164
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	949	925	925	925	996	1 394	2 092
Generation		-	-	949	925	925	925	996	1 394	2 092
Transmission & Retiulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	7 102	6 919	6 919	6 919	7 452	10 433	15 649
Dams & Reservoirs		-	-	7 102	6 919	6 919	6 919	7 452	10 433	15 649
Water purification		-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	9 190	8 954	8 954	8 954	9 643	13 500	20 250
Retiulation		-	-	9 190	8 954	8 954	8 954	9 643	13 500	20 250
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		30 958	192 384	185 920	(2 739)	91 554	91 554	136 838	134 310	123 665
Waste Management		30 958	192 384	185 920	(2 739)	91 554	91 554	136 838	134 310	123 665
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	4 369	4 726	4 726	4 726	5 064	7 090	10 634
Community		-	-	4 369	4 726	4 726	4 726	5 064	7 090	10 634
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportstads & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-

7	Dues										
	Clinics										
	Museums & Art Galleries										
	Canteenes										
	Social rental housing										
	Other										
8			4 383	4 726	4 726	4 726	5 084	7 090	10 654		
	Heritage assets										
	Buildings										
	Other										
9											
	Investment properties										
	Housing development										
	Other										
	Other assets										
	General vehicles		2 290	2 398	2 398	2 398	2 573	3 602	5 403		
	Specialised vehicles		1 535	1 653	1 653	1 653	1 771	2 479	3 719		
	Plant & equipment										
10	Computers - hardware/equipment										
	Furniture and other office equipment		617	601	601	601	647	906	1 359		
	Abatons		138	144	144	144	155	217	328		
	Markets										
	Civic Land and Buildings										
	Other Buildings										
	Other Land										
	Surplus Assets - (Investment or Inventory)										
	Other										
	Agricultural assets										
	Per sub-class										
	Biological assets										
	Per sub-class										
	Intangible										
	Computers - software & programming										
	Other (Per sub-class)										
	Total Depreciation	1	30 968	192 384	192 450	23 726	118 215	118 215	165 501	174 438	183 887

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

Vote Description	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Council		-	-	-	-	-	-	-
Vote 2 - Corporate Services		1 000	1 054	1 111	1 166	1 225	1 286	1 350
Vote 3 - Municipal Manager		530	559	589	618	649	682	718
Vote 4 - Financial Services		3 220	3 394	3 577	3 758	3 944	4 141	4 348
Vote 5 - Community and Economic Services		-	-	-	-	-	-	-
Vote 6 - Technical Services		75 359	77 719	81 916	86 012	90 312	94 828	99 589
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-
<i>List other revenue sources if applicable</i>								
Total Capital Expenditure		80 109	82 726	87 193	91 552	96 130	100 937	105 983
Future operational costs by vote	2							
Vote 1 - Council		-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-
Vote 3 - Municipal Manager		-	-	-	-	-	-	-
Vote 4 - Financial Services		-	-	-	-	-	-	-
Vote 5 - Community and Economic Services		-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-
<i>List other revenue sources if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates		-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-
<i>List other revenue sources if applicable</i>								
<i>List other revenue sources if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		80 109	82 726	87 193	91 552	96 130	100 937	105 983

FS191 Capital - Supporting Table 6A36 Detailed capital budget

Municipal Non-Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Y/N)	Asset Class	Asset Sub-Class	GPS description	Total Project Estimate	Five year outcomes		2021-14 Medium Term Revenues & Expenditure Framework			Project information		
										Actual Outcome 2015/16	Current Year 2016/17 5-3 Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Work location	New or renewal	
Parent municipality:																	
List of capital projects proposed by Council/Local Body																	
Water		New Water Supply to Office & Industrial			Yes	Infrastructure - Water	Office & Industrial		24,472	1,475	1,681						
Water		Upgrading of Water Treatment works			Yes	Infrastructure - Water	Water Treatment		11,000	1,541	2,506						
Water		Upgrading of 1000m Water treatment works			Yes	Infrastructure - Water	Water Treatment		23,530	2,650	3,610						
Water		Upgrading of Otago Water Supply			Yes	Infrastructure - Water	Water Treatment		30,707	3,200	3,224						
Water		2.0m Water Tank			Yes	Infrastructure - Water	Water Treatment		25,073	2,730	2,700						New
Water		2.0m Water Tank			Yes	Infrastructure - Water	Water Treatment		4,651	458	793	149	110	608			New
Water		2.0m Water Tank			Yes	Infrastructure - Water	Water Treatment		13,043	1,204	1,234						New
Water		2.0m Water Tank			Yes	Infrastructure - Water	Water Treatment		8,147	826	715						New
Water		Installation of Water Meters			Yes	Infrastructure - Water	Water Treatment		9,438	1,914	1,022	251	276	328			New
Water		Upgrading of High Street Light			Yes	Infrastructure - Electric	Street Lighting		21,850	1,209	700	21,525	20,668	20,502			New
Water		Upgrading of High Street Light			Yes	Infrastructure - Electric	Street Lighting		4,699	2,440	1,940	22,000	20,944	20,502			New
Water		Development of High Street Light			Yes	Infrastructure - Electric	Street Lighting		2,000	1,634	1,400	10,000	11,161	11,390			New
Water		Development of High Street Light			Yes	Infrastructure - Electric	Street Lighting		18,438	1,291	2,000						New
Parent Capital expenditure																	
Total Capital expenditure																	
Council/Local Body																	
List of capital projects proposed by Council/Local Body																	
Empty A																	
Empty B																	
Empty C																	
Empty D																	
Empty E																	
Empty F																	
Empty G																	
Empty H																	
Empty I																	
Empty J																	
Empty K																	
Empty L																	
Empty M																	
Empty N																	
Empty O																	
Empty P																	
Empty Q																	
Empty R																	
Empty S																	
Empty T																	
Empty U																	
Empty V																	
Empty W																	
Empty X																	
Empty Y																	
Empty Z																	
Total Capital expenditure																	
Total Capital expenditure																	

94,158 77,157 80,610 82,728 87,140

TOWN HALL & BUILDINGS

DESCRIPTION	TARIFF No VAT 2012/2013	TARIFF No VAT 2013/2014	TARIFF Inc Vat 2013/2014
A DEPOSIT TO BE PAID AT ALL TIMES.			
DEPOSIT FOR RATE PAYERS			
Halls	400.00	1 000.00	400.00
Crockery	400.00	1 000.00	400.00
DEPOSIT FOR NON RATE PAYERS			
Halls	800.00	1 500.00	800.00
Crockery	800.00	1 500.00	800.00
RENTAL			
Rate Payers			
Town Hall			
per day or part thereof	263.16	294.74	336.00
Extra day for preparations after 17h00	105.28	117.89	134.40
Non Rate Payers			
Town Hall			
per day or part thereof	350.00	1 000.00	1 140.00
Horticultural Hall			
per day or part thereof	180.00	201.60	229.82
repetitions (each)	25.00	28.00	31.92
Sports Sessions (between 08:00-17:00)	25.00	28.00	31.92
(between 17:00-24:00)	40.00	44.80	51.07
Township Community Halls & LDF Sports Hall			
if no entrance fee is charged & for community organisations			
LDF Hall	40.00	44.80	51.07
Community Halls	75.00	84.00	95.76
if entrance fee is charged & for Political Meetings			
LDF Hall	75.00	84.00	95.76
Community Halls	120.00	134.40	153.22
Sportsclubs per year or part thereof (only if hall is not needed for other purposes) - Only Communit Halls and LDF Hall Maximum of 4 hours per week per club	132.02	147.86	168.56
Stadiums and Open Grounds			
Townships			
Deposit	100.00	112.00	100.00
Practise session per activity per day or part thereof	65.00	72.80	82.99
Matches per activity per day or part thereof	100.00	112.00	127.68
Any other non-sport functions	120.00	134.40	153.22
Rent : 06:00-18:00	120.00	134.40	153.22
Towns			
Deposit	400.00	448.00	400.00
Practise session per activity per day or part thereof	100.00	112.00	127.68
Matches per activity per day or part thereof	150.00	168.00	191.52
Rent : 06:00-18:00	120.00	134.40	153.22
Rent after 18:00 without lights	140.00	156.80	178.75
Rent after 18:00 with lights	180.00	201.60	229.82
Any other non-sport functions	200.00	224.00	255.36
	300.00	336.00	383.04
Cricket Field			
Practise session per activity per day or part thereof	100.00	112.00	127.68
Rent : 09:00-19:00	180.00	201.60	229.82
Rent with lights	240.00	268.80	306.43
Athletic Track (Unmarked) per day or part thereof	240.00	268.80	306.43

SWIMMING POOL

DESCRIPTION	TARIFF No VAT 2012/2013	TARIFF No VAT 2013/2014	TARIFF Inc Vat 2013/2014
Season Tickets			
Adults	40.00	44.80	51.07
School Going Children	30.00	33.60	38.30
Day Visitors			
Adults	3.51	3.93	4.48
School Going Children	1.75	1.96	2.23

PROTECTION SERVICES

DESCRIPTION	TARIFF No VAT 2012/2013	TARIFF No VAT 2013/2014	TARIFF Inc Vat 2013/2014
VELD FIRES			
Area of Rate Payers			
Call out fee - payable by owner	100.00	112.00	127.68
Area outside of Rate Payers			
Call out fee - payable by owner	700.00	784.00	893.76
Running cost per vehicle per kilometer	2.75	3.08	3.51
Tariff per hour	550.00	616.00	702.24

ASSESSMENT RATES

DESCRIPTION	TARIFF No VAT 2012/2013	TARIFF No VAT 2013/2014	TARIFF Inc Vat 2013/2014
Public / Residential			
Site			
Improvements			
Market Value	0.1000	0.1000	
Government / State Owned			
Site			
Improvements			
Market Value	0.1000	0.1000	
Business / Industrial			
Site			
Improvements			
Market Value	0.2000	0.2000	
Farms / Agricultural			
Site			
Improvements			
Market Value	0.025	0.025	
Public Service Infrastructure			
Market Value	0.025	0.025	

Exemptions, Rebates, Discounts & Reductions.

As stipulated in the Council's Rates Policy and Rates By-Law
(The proposed rebate will have an effect of approximately 10% on the income)

Settlement Discount

Residential Properties: If the full current Residential service account are paid before or on the last day of each month the consumer qualify for a 5% (five percent) discount on property tax only.

POLICY AMENDMENTS

- All owners of Residential property to receive a rebate of 93.3% (previous financial year 93.9%).
- All owners of Business and Industrial property to receive a rebate of 93.3 % (previous financial year 93.9%)
- All agricultural properties to receive a rebate of 93.3% (previous financial year 93.9%)
- All state owned properties to receive a rebate of 0% (previous financial year 0%)

ELECTRICITY

DESCRIPTION	TARIFF No VAT 2012/2013	TARIFF No VAT 2013/2014	TARIFF Inc Vat 2013/2014
Availability:	81.96	87.70	99.98
Basic Charges			
Domestic	211.01	225.78	257.39
Business	260.53	278.77	317.79
Industrial High > 15000 kwh	2 989.47	3 177.34	3 622.18
Industrial Low < 15000 kwh	199.04	212.97	242.78
Small Holdings / Farms	316.14	338.27	385.63
Government & Provincial	477.59	511.02	582.57
School Hostels	211.01	225.78	257.39
Sport	191.05	204.42	233.04
Municipal use	191.05	204.42	233.04
Unit Price per Kwh			
Small Holdings / Farms (No free Kwh applicable)	0.88	0.94	1.07
Government & Provincial (No free Kwh applicable)	1.23	1.32	1.50
Sport (No free Kwh applicable)	0.88	0.94	1.07
Municipal use (No free Kwh applicable)	0.92	0.99	1.12
Single rate tariff / Prepaid	1.10	1.18	1.34
Inclining Block Tariffs (IBT) - New			
Domestic Tariffs:			
Block 1 0 - 50 c/kwh	0.56	0.64	0.73
Block 2 51 - 350 c/kwh	0.72	0.82	0.93
Block 3 351 - 600 c/kwh	0.91	1.11	1.27
Block 4 600 > c/kwh	1.09	1.33	1.52
Commercial Tariffs:			
Prepaid 2000 c/kwh	1.14	1.22	1.39
Conventional 2000 c/kwh	1.14	1.22	1.39
Industrial:			
R43.80 c/kva plus c/kwh	1.16	1.24	1.41
Bulk Users			
KVA High voltage	125.70	134.50	153.33
KVA Low voltage	115.93	124.05	141.41
0 - 15000	0.53	0.57	0.65
15001 >	0.48	0.49	0.56
Deposit			
Domestic	500.00	500.00	
Business	700.00	700.00	
Non Citizen - Domestic	1 000.00	1 000.00	
Non Citizen - Business	1 400.00	1 400.00	
New Connections			
Domestic Single Phase	1 500.00	1 500.00	1 710.00
Business Single Phase	3 000.00	3 000.00	3 420.00
Domestic Other - Cost plus	10.00%	10.00%	
Business Other - Cost plus	10.00%	10.00%	
or actual cost which ever is the highest.			
Re Connection cost			
Domestic	1 000.00	350.00	399.00
Business	1 000.00	350.00	399.00
Testing of Meters	150.00	200.00	228.00

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

REFUSE SERVICES

DESCRIPTION	TARIFF No VAT 2012/2013	TARIFF No VAT 2013/2014	TARIFF Inc Vat 2013/2014
HOUSEHOLD			
Township	49.39	58.60	64.75
Town	60.04	69.05	78.71
Business			
Town & Township Factor Value	62.72	72.13	82.23
Business to start with a value of 2			
All Business' must be valued by Environmental Health Officers			
Tuckshop	49.39	56.80	64.75
Provincial & Government Buildings	168.11	193.33	220.39
Garden Refuse (Container or Trailer rental)	110.00	126.50	144.21
Building Rubble per 8 ton Load	1 050.00	1 207.50	1 376.55
Cleaning of Sites (Vacant Sites Only)(per 100 m2 or part thereof)	525.00	603.75	688.28
Removal of Trade Refuse (per 85 lt container)	90.00	103.50	117.99
Removal of perishable foodstuffs	200.00	230.00	262.20
Removal of Carcass			
Cattle	210.00	241.50	275.31
Other Than Cattle	105.00	120.75	137.66

Services to be rendered once a week.

SEWERAGE SERVICES

DESCRIPTION	TARIFF No VAT 2012/2013	TARIFF No VAT 2013/2014	TARIFF Inc Vat 2013/2014
Bucket System / VIP System	38.69	44.49	50.72
Domestic	49.39	56.80	64.75
Septic Tank	49.39	56.80	64.75
Septic Tank Indigent only			-
Business	72.06	82.87	94.47
Provincial Administration	159.43	194.84	222.12
- Hospitals	493.80	567.64	647.11
- Jails	560.31	644.36	734.57
Availability	27.37	31.48	35.88
Services:			-
Blockages office hours	84.21	96.84	110.40
after hours	168.07	193.28	220.34
Inspection fees	42.02	48.32	55.09
Connection Fees or actual cost, which ever is the highest.	1 575.00	1 811.25	2 064.83

Service based on once per week

WATER SERVICES

DESCRIPTION	TARIFF No VAT 2012/2013	TARIFF No VAT 2013/2014	TARIFF Inc Vat 2013/2014
Availability:			
Basic Charge	52.02	62.42	71.16
Domestic Use			
Fully Connected Site with Meter	61.58	73.90	84.24
Site with Communal Tap/Basic charge	52.02	62.42	71.16
Site with tap without meter	61.58	73.90	84.24
Business	77.81	93.37	106.44
Small Holdings	74.65	89.58	102.12
Government & Provincial	190.70	228.84	260.88
Sports Clubs	149.25	179.10	204.17
Unit Price			
0 - 6kl : (free for domestic customers)	-	-	-
0 - 6kl (All other users and consumers)	2.45	2.95	3.36
6,1 - 10kl	2.89	3.47	3.95
10,1 - 20 kl	3.16	3.79	4.32
20,1 - 30kl	3.51	4.21	4.80
30,1kl >	3.77	4.52	5.16
Municipal Use & Sports Clubs	2.28	2.74	3.12
Deposit			
Household	200.00	200.00	200.00
Business	400.00	400.00	400.00
Non Citizen - Domestic	400.00	400.00	400.00
Non Citizen - Business	800.00	800.00	800.00
New Connection			
Household	1 209.34	1 451.21	1 654.38
Business	3 023.33	3 628.00	4 135.82
or actual cost, which ever is the highest.			
Re-Connection			
Household	315.88	315.88	360.10
Business	473.77	473.77	540.10
No Charge to be levied for Call Out			
Testing of Watermeters	150.00	150.00	171.00
Prepaid Water meters			
Tariff to be determined once meters are installed.			

PROPOSED INDIGENT SUBSIDY

DESCRIPTION	% SUBSIDY 2013/2014
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INCOME CATEGORY

R 0 - R 2300 per household per month

Account

Water

Electricity

Refuse

Sewer

6 kl

50Kwh

per month

per month

	100%
R	188.10
R	15.60
R	36.48
R	64.75
R	64.75

PROPERTIES

DESCRIPTION	TARIFF No VAT 2012/2013	TARIFF No VAT 2013/2014	TARIFF Inc Vat 2013/2014
Parking Area			
- Busses per day	25.00	28.00	31.92
- Taxi / Busses Loading	4.00	4.48	5.11
Vendors			
- per day	5.00	5.60	6.38
- weekly	20.00	22.40	25.54
- monthly	75.00	84.00	95.76
Hawkers:			
Normal Annual permit:			
- Local hawkers	15.00	100.00	114.00
- Outside hawkers	25.00	150.00	171.00
Seasonal Permits(cherry Festival/pensions):			
- Local hawkers	15.00	50.00	57.00
- Outside hawkers	25.00	150.00	171.00
Caravan Park			
Out of Season tariff (03 January to 31 October each year)			
- overnight tariff - first four persons	78.95	88.42	100.80
- per extra person	14.04	15.72	17.92
- additional vehicle	18.42	20.63	23.52
Day visitor to park	15.79	17.68	20.16
Pensioners visiting park			
- Overnight tariff - first four persons	43.66	49.12	56.00
- per extra person	8.77	9.82	11.20
- day visitor	11.40	12.77	14.56
- day visitor (Groups of 10 or more persons)	8.77	9.82	11.20
Maximum of six (6) persons per stand			
Contractors - an additional	18.42	20.63	23.52
- no storage of any material / vehicles / equipment			
In Season tariff (01 November to 02 January each year)			
- overnight tariff - first four persons	125.44	140.49	160.16
- per extra person	14.04	15.72	17.92
- additional vehicle	18.42	20.63	23.52
Day visitor to park	21.05	23.58	26.88
Pensioners visiting park			
- Overnight tariff - first four persons	78.95	88.42	100.80
- per extra person	15.79	17.68	20.16
- day visitor	11.40	12.77	14.56
Maximum of six (6) persons per stand			
Contractors - an additional	18.42	20.63	23.52
- no storage of any material / vehicles / equipment			
Abattoir - No service rendered.			
- Inspections Fees			
Cattle	-	-	-
Calf	-	-	-
Sheep	-	-	-
Pigs	-	-	-
Suckling	-	-	-
Tripe per kg	-	-	-

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

Arable/ploughable land rental per annum per hectare	150.00	168.00	191.52
Grazing Land rental per annum per hectare	120.00	134.40	153.22
Undetermined/ unspecified land for projects per annum per square meter			
0 - 1000m ²	5.00	5.60	6.38
1001 - 5000m ²	10.00	11.20	12.77
5001m ² and above	20.00	22.40	25.54
Office Space per square meter per month including services	46.49	52.07	59.36
Office Space per square meter per month excluding services	31.49	35.27	40.21
Town Houses per square meter per month - no yard excluding municip	50.00	56.00	50.00
Town Houses per square meter per month - with yard - including munic	80.00	89.60	80.00
Lease of properties Community Based organisations and Non Government and Non Profit making Organisations per square meter per month	20.00	22.40	25.54
Purchase price for residential site for Low Cost RDP houses	1 200.00	1 200.00	1 200.00
Purchase price for residential site in former "Black areas"		As per municipal valuations plus VAT	
Purchase price for residential site in former "White areas"		As per municipal valuations plus VAT	
Purchase price for business sites, commercial sites, industrial sites plus VAT		Tender Process	Tender Process
Alienation of school sites, Clinic Sites			Donation
Alienation of crech sites, Church Sites		Tender Process	Tender Process
Sundry			
Sale of Sand Per 6 m3	250.00	280.00	319.20
Sale of Gravel Per 6 m3	250.00	280.00	319.20
Hire of Back-actor Per Hour - Driver included	350.00	392.00	446.88
Hire of Grader Per Hour - Driver included	600.00	672.00	766.08

CORPORATE SERVICES

DESCRIPTION	TARIFF No VAT 2012/2013	TARIFF No VAT 2013/2014	TARIFF Inc Vat 2013/2014
Photocopies			
- Photostats A4	2.19	2.41	2.75
- Photostats A3	4.56	5.02	5.72
Copies of Maps	65.00	71.50	81.51
Clearance Certificate	70.00	77.00	87.78
Valuation Certificate	70.00	77.00	87.78
Look-up-fees per hour or part per hour	6.00	6.60	7.52
Building Plan Copies	70.00	77.00	87.78
Faxes : Per page			
- Sending	6.05	6.66	7.59
- Receiving	6.05	6.66	7.59
Voters roll per page	2.55	2.81	3.20
Valuation Roll per unit	700.00	770.00	877.80
Address Roll per unit	700.00	770.00	877.80
Posters :			
- Deposit	300.00	300.00	342.00
- Rental per poster	0.50	0.50	0.57
Enquiry Fees -per hour of part thereof (Special Requests)	40.00	44.00	50.16
Deeds Office Enquiries per property (Aiktex)	30.00	33.00	37.62
Pointing of Site Plans - Surveyor Costs plus	10.00%	10.00%	
Pound Fees per day (per head)			
Only for Cattle, Horses and Donkeys			
First day	70.00	77.00	87.78
Second Day and longer per day	70.00	77.00	87.78
Only for Buck, Sheep and Pigs			
First day	20.00	22.00	25.08
Second Day and longer per day	20.00	22.00	25.08
Wood (If available)			
- Droppers (If available)			
Per 100 for 1.2m lengths	120.00	132.00	150.48
Per 100 for 1.8m lengths	180.00	198.00	225.72
- Selling of Wood (If available)			
Per bundle carried by single human	20.00	22.00	25.08
Dry wood per cubic meter	70.00	77.00	87.78
Saw Timber per cubic meter (chopped)	180.00	198.00	225.72
Saw Timber - 1 meter lengths	90.00	99.00	112.86
Per Bag	20.00	22.00	25.08
Valuation Objection Fees			
- Per property with a minimum of R 3500-00 if less than four objections, there after	300.00	330.00	376.20
Encroachments on sidewalks			
- Application for advertising boards and other encroachments			
* Permanent structure per year plus 10% escalation per year	270.00	405.00	461.70
** Temporary structure per year plus 10% escalation per year	220.00	330.00	376.20

Building Approvals/Inspections Fees

- Residential Sites			
0-100m2	65.00	97.50	111.15
101-200m2	185.00	277.50	318.35
201-300m2	250.00	375.00	427.50
301m2+	400.00	600.00	684.00
- Sewerage Inspect - Per sewerage point (new buildings)	30.00	45.00	51.30
- Trading and Industrial Sites			
0-200m2	400.00	600.00	684.00
201-500m2	650.00	975.00	1 111.50
501m2+	1 500.00	2 250.00	2 565.00
- Sewerage Inspect - Per sewerage point (new buildings)	35.00	52.50	59.85
Debtors Collection Fee			
Default charge	50.00	75.00	85.50
Cheque returned by bank	100.00	150.00	171.00

CEMETRIES

DESCRIPTION	TARIFF No VAT 2012/2013	TARIFF No VAT 2013/2014	TARIFF Inc Vat 2013/2014
TOWN :			
- Selling of graves:			
- Adults	450.00	504.00	574.56
- Children under the age of 10	250.00	280.00	319.20
- Stillborn	No charge	No charge	No charge
- Non Residence	750.00	840.00	957.60
TOWN SHIP :			
- Residence	120.00	134.40	153.22
- Children under the age of 10	90.00	100.80	114.91
- Stillborn	No charge	No charge	No charge
- Non Residence	500.00	560.00	638.40
OPEN AND CLOSURE			
Weekdays	200.00	224.00	255.36
Weekends & Public Holidays	350.00	392.00	448.88
Burial on top of each other	350.00	392.00	448.88
Erection of Tombstone plans	20.00	22.40	25.54
Wall of Remembrance :			
- Residence	400.00	448.00	510.72
- Non Residence	500.00	560.00	638.40
Muslim Graves			
	650.00	728.00	829.92
Erection / Replacement of tombstones :			
- Residence	85.00	95.20	108.53
- None Residence	150.00	168.00	191.52
Traffic Assistance / Escourt	500.00	560.00	638.40

LIBRARY

DESCRIPTION	TARIFF No VAT 2012/2013	TARIFF No VAT 2013/2014	TARIFF inc Vat 2013/2014
Penalty Fees			
Per Book per Week	1.50	1.68	1.50
Donation for Lecture Hall	120.00	134.40	153.22
Cultural Organisations	170.00	190.40	217.06
Membership \ Subscription			
Rate Payers	7.50	8.40	9.58
Non Rate Payers	50.00	56.00	63.84
Rental of Library Halls			
Deposit	200.00	224.00	255.36
Rent - 08:00-17:00	100.00	112.00	127.68
Rent - 17:00-24:00	150.00	168.00	191.52