

Lejweleputswa District Municipality MTREF Budget 2014/15 to 2016/17 Medium Term Revenue and Expenditure Framework

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25 June 2014

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2014/2015 MTREF BUDGET

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Annexure 2	Budget Item
Annexure 3	Budget Policy
Annexure 4	Credit Control and Debt Collection Policy
Annexure 5	Cash Management and Investment Policy
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Annexure 7	MFMA Circular no. 70
Annexure 8	MFMA Circular no. 72

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Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations – Money received from Provincial or National Government or other municipalities.
Budget – The financial plan of the Municipality.
Budget Related Policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.
Capital Expenditure – Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality’s Statement of Financial Performance.
CRR – Capital Replacement Reserve. A cash reserve set aside for future capital expenditure.
Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it marks as expenditure in the month it is received, even though it may not be paid in the same period.
DORA – Division of Revenue Act. This is the annual piece of legislation that shows the amount of allocations from national to local government.
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.
GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which the Annual Financial Statements are prepared.
IDP – Integrated Development Plan. The main strategic planning document of the Municipality.
KPI’s – Key Performance Indicators. Measures of service output and/or outcome.
MFMA – The Municipal Finance Management Act no. 53 of 2003. The principle piece of legislation relating to municipal financial management.
MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years’.
Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

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SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided. In LDM this means at directorate level.

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Part 1 – Annual Budget

1.1 Mayoral Budget Speech

The budget speech is attached as a separate document.

1.2 Council Resolutions

On 25 June 2014 the Council of Lejweleputswa District Municipality had a meeting to approve the annual budget for the year 2014/2015. The following resolutions are contained in item to the agenda of the Ordinary Council meeting held on 25 June 2014 at 14h00:

(a) that the following policies be approved:

- (i) Budget Policy;
- (ii) Credit control and debt collection;
- (iii) Cash Management and Investment Policy;
- (iv) Supply Chain Management Policy;

(b) that the annual budget for the financial year 2014/15 and indicative outer years 2015/16 and 2016/17 be approved as set-out:

- (i) Capital expenditure by project as contained in annexure "A" to the agenda;
- (ii) Capital funding by source as contained in annexure "A" to the agenda;
- (iii) Operating revenue by source as contained in Table A4 of the report;
- (iv) Operating expenditure by type as contained in Table A4 of the report;

(c) that the annual budget documentation for 2014/15 – 2016/17 as outlined in the budget regulations be submitted to National and Provincial Treasury.

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1.3 Budget 2013/14 Mid-year Review and Adjustments Budget

The following table shows the original and adjustments budget for 2013/14.

	Original Budget 2013/14	MYR Adjustment Budget	Difference
Operating Expenditure	104 864 192	106 673 592	1 809 400
Capital Expenditure	3 975 100	2 165 700	(1 809 400)
Total Income	106 307 976	106 307 976	-

The 2013/14 adjustments budget was taken into account in the preparation of the 2014/15 MTREF.

1.4 Executive Summary

The Municipality was confronted with numerous challenges during the budget process. The following had an impact:

- The continued negative effect of the economic downturn;
- The dependency on the grants available for funding;
- The municipality needs to focus on its core functions. During the adjustments budget, the Portfolio Councillors in conjunction with the Head of Departments, scrutinized the budget to affect all possible savings;
- Sufficient provision for debtor's impairment was budgeted for in the operating budget.
The writing off of irrecoverable debt will also be scrutinized through the business processes, which will be managed by a credit control to ensure that proper credit control measures are in place and also to recommend the writing off of debt to council;
- A provision for a contribution to the capital replacement reserve (CRR) in the operating budget has been made in order to grow our reserve;

MFMA Circulars

National Treasury sent out MFMA Circular No. 70 on 04 December 2013 providing guidance to municipalities on their 2014/15 budgets and Medium Term Revenue and Expenditure Framework (MTREF). Circular 70 was followed up by Circular

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No. 72 dated 17 March 2014. Circular No. 70 & 72 reminds us of the key focus areas for the 2014/2015 budget process, and that it must be read together with MFMA Circulars no. 48, 51, 54, 55, 58 and 59. It is essential reading material in order to understand the background to this budget. National Treasury has also set out the requirements for funding the budget and producing a credible budget.

Funding the Budget

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section 17(2).

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

Under old budget formats a 'balanced' income generated approach was a key objective and this assisted in ensuring that outflows were matched by inflows, provided revenue collections were realistic. However, GRAP compliant budgets necessitate that budget 'balancing' be much more comprehensive.

New budgeting and accounting formats demand that the budgeted Statement of Financial Performance, the Budgeted Statement of Financial Position and the Budgeted Statement of Cash Flows must be considered simultaneously to ensure effective financial management and sustainability.

A Credible Budget

Amongst other things, a credible budget is a budget that:

- Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality;
- Is achievable in terms of agreed service delivery and performance targets;
- Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions;

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- Does not jeopardize the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

A budget sets out certain service delivery levels and associated financial implications. Therefore the community should realistically expect to receive these promised service delivery levels and understand the associated financial implications. Major under spending due to under collection of revenue or poor planning is a clear example of a budget that is not credible and unrealistic.

Furthermore, budgets tabled for consultation at least 90 days prior to the start of the budget year should already be credible and fairly close to the final approved budget.

1.5 Budget Overview of the 2014/15 MTREF

This section provides an overview of the Lejweleputswa District Municipality's 2014/15 to 2016/17 MTREF. It includes an assessment of how the budget links with the national and provincial government contexts along with a review of the fiscal position of Lejweleputswa District Municipality.

The Municipality's budget must be seen within the context of the policies and financial priorities of national, provincial and local government. In essence, the spheres of Government are partners in meeting the service delivery challenges faced at Lejweleputswa District Municipality. Lejweleputswa District Municipality alone cannot meet these challenges. It requires support from the other spheres of Government through the direct allocation of resources as well as the achievement of their own policies.

According to Circular No. 72, the following headline inflation forecasts must be taken into consideration when preparing 2014/15 budgets and MTREF:

Fiscal Year	2012 Actual	2013 Estimate	2014 Forecast	2015 Forecast	2016 Forecast
CPI Inflation	5.6	5.7	6.2	5.9	5.5

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The budget process in Lejweleputswa District Municipality followed the requirements of the MFMA. A Table of key deadlines was prepared for tabling in Council by the Mayor on the 25th of September 2013.

The Draft budget was tabled on 28 March 2014. The final budget will be approved by Council by on 25 June 2014.

The MFMA requires municipalities to set out measurable performance objectives when tabling their budgets. These “key deliverables” link the financial inputs of the budget to service delivery on the ground.

As a further enhancement to this, quarterly service targets and monthly financial targets are contained in the Service Delivery and Budget Implementation Plan (SDBIP). This must be approved by the Mayor within 28 days after the approval of the final budget and forms the basis for the Municipality’s in year monitoring.

In view of the aforementioned, the following table is a consolidated overview of the proposed MTREF:

Table 1 Consolidated Overview of the 2014/2015 MTREF

AGGREGATE TOTAL 2014/2015				
DETAILS	ORIGINAL BUDGET 2013/2014	4th REVISED BUDGET 2013/2014	DRAFT BUDGET 2014/2015	DIFFERENCE
TOTAL OPERATING INCOME	106,307,976	106,307,976	111,250,536	4.65%
TOTAL OPERATING EXPENDITURE	104,862,192	110,665,263	111,022,749	0.32%
SURPLUS/(DEFICIT)	1,445,784	(4,357,287)	227,787	-105.23%
TOTAL CAPITAL EXPENDITURE	3,975,100	2,610,700	920,000	-64.76%
LOAN REDEMPTION	1,585,085	2,117,838	3,998,015	88.78%
TOTAL DEFICIT	(4,114,401)	(9,085,825)	(4,690,228)	-48.38%
UNAPPROPRIATED SURPLUS	(4,114,401)	(9,085,825)		-100.00%
CAPITAL REPLACEMENT RESERVE			920,000	

The surplus/(deficit) in the above table differs from that in the SA Tables, as the SA tables does not take into account the appropriations.

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1.6 Operating Revenue Framework

For Lejweleputswa District Municipality to continue maintaining/improving the quality of services provided to its citizens it needs to generate the required revenue.

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

- National Treasury's guidelines, Circular No. 70 & 72

Table 2 Summary of Revenue Classes by Main Revenues Sources

SUMMARY OF INCOME BY SOURCE 2014/2015				
DETAILS	ORIGINAL BUDGET 2013/2014	4th REVISED BUDGET 2013/2014	DRAFT BUDGET 2014/2015	DIFFERENCE
INTEREST EARNED	1,668,000	1,668,000	2,144,522	0.29
INTEREST EARNED O/S DEBTORS	483,976	483,976	305,014	(0.37)
OPERATING GRANTS & SUBSIDIES	104,076,000	104,076,000	108,706,000	0.04
OTHER INCOME	80,000	80,000	95,000	0.19
TOTAL INCOME	106,307,976	106,307,976	111,250,536	0.05

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The following table gives a breakdown of the various grants allocated to LDM over the medium term:

Table 3 Grants Allocation			
LOCAL GOVERNMENT ALLOCATIONS (DORA) 2014/15 - 2016/17			
MEDIUM-TERM ESTIMATES			
NATIONAL GRANTS	2014/2015	2015/2016	2016/2017
	R'000	R'000	R'000
Equitable Share	26,260	30,080	29,536
Transitional Grant	78,487	80,432	82,700
Financial Management Grant	1,250	1,250	1,300
Municipal Systems Improvement Grant	934	967	1,018
Rural Roads Asset Management Systems Grant	1,775	2,105	2,185
Total Allocations	108,706	114,834	116,739

1.7 – Operating Expenditure Framework

The expenditure framework for the 2014/15 budget and MTREF is informed by the National Treasury's guidelines.

The operating expenditure increased from R110.6 million (2013/14) to R111 million in 2014/15.

The following table is a summary of the 2014/15 MTREF (classified by main expenditure by category):

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Table 13: Summary of operating expenditure by category

EXPENDITURE ALLOCATION BY CATEGORY 2014/2015				
DETAILS	ORIGINAL BUDGET 2013/2014	4th REVISED BUDGET 2013/2014	DRAFT BUDGET 2014/2015	DIFFERENCE
Employee remuneration	56,466,275	55,934,478	57,651,216	0.03
Councillor remuneration	8,373,642	8,373,642	8,961,551	0.07
Working capital reserve	546,358	546,358	485,590	(0.11)
Depreciation	6,026,791	6,026,791	6,595,631	0.09
Repairs & maintenance	640,475	660,475	627,914	(0.05)
Interest expenses	2,582,857	2,582,857	2,320,928	(0.10)
Grant & subsidies	4,450,000	5,950,000	5,450,000	(0.08)
General expenditure	20,623,095	25,435,963	23,965,811	(0.06)
Contribution: accrued leave	5,154,699	5,154,699	4,964,108	(0.04)
Total Amount	104,864,192	110,665,263	111,022,749	0.00

Reasons for minor cost variances:

- Finance charges declined because the redemption portion of the loans is increasing versus the interest payments that are declining.

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Table 14: Repairs and maintenance per asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
Total Repairs and Maintenance Expenditure	1	803	1,575	438	640	660	660	628	471	462

1.8 – Capital Budget

The capital budget decreased from R2.6 million (2013/14) to R920 000 in 2014/15.

The Budget Committee went through several stages of prioritizing the capital budget to contain the budget within the available funding.

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Table 15: Capital funding by source

DC18 Lejweleputswa - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding											
Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome							
Capital expenditure - Vote											
Single-year expenditure to be appropriated	2										
Vote 1 - Executive Mayor		33	74	129	59	59	59	-	30	65	50
Vote 2 - Speaker		12	27	20	35	55	55	-	30	32	33
Vote 3 - Mayoral Committee		-	69	29	30	30	30	-	30	45	40
Vote 4 - Council General		5,125	91	301	2,500	1,100	1,100	-	-	300	500
Vote 5 - Municipal Manager		21	106	30	80	100	100	-	190	60	70
Vote 6 - Budget & Treasury		49	86	547	83	320	320	-	295	210	230
Vote 7 - Corporate Services		-	1	500	100	100	100	-	30	45	60
Vote 8 - Human Resources		-	9	-	-	-	-	-	-	-	-
Vote 9 - Information Technology		208	544	-	-	-	-	-	-	-	-
Vote 10 - Property		-	787	956	270	270	270	-	50	905	-
Vote 11 - Municipal Support		-	18	-	-	-	-	-	-	-	-
Vote 12 - Planning & Development		13	30	29	50	50	50	-	45	60	30
Vote 13 - Community & Social Services		4,075	7,260	8	150	140	140	-	30	40	50
Vote 14 - Environmental Health Services		96	50	180	619	387	387	-	190	350	500
Vote 15 - Tourism		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		9,632	9,151	2,727	3,975	2,611	2,611	-	920	2,112	1,563
Total Capital Expenditure - Vote		9,632	9,151	2,727	3,975	2,611	2,611	-	920	2,112	1,563
Funded by:											
Internally generated funds		9,632	9,151	2,727	3,975	2,611	2,611	-	920	2,112	1,563
Total Capital Funding	7	9,632	9,151	2,727	3,975	2,611	2,611	-	920	2,112	1,563

Although the budgeted income and expenditure are realistically anticipated, the situation regarding the available internal funds will be monitored closely and expenditure on capital projects linked to the CRR will be managed according to the available cash. To facilitate this process the Lejweleputswa District Municipality has prioritized the Capital Budget.

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

Table 16: Capital expenditure by GFS classification

DC18 Lejweleputswa - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding											
Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard											
<i>Governance and administration</i>		5,428	1,812	2,510	3,157	2,034	2,034	-	655	1,662	983
Executive and council		5,273	367	508	2,704	1,344	1,344		280	502	693
Budget and treasury office		49	104	547	83	320	320		295	210	230
Corporate services		106	1,340	1,456	370	370	370		80	950	60
<i>Community and public safety</i>		4,075	7,260	8	150	140	140	-	30	40	50
Community and social services		4,075	7,260	8	150	140	140		30	40	50
<i>Economic and environmental services</i>		130	80	209	669	437	437	-	235	410	530
Planning and development		33	30	29	50	50	50		45	60	30
Environmental protection		97	50	180	619	387	387		190	350	500
Total Capital Expenditure - Standard	3	9,632	9,151	2,727	3,975	2,611	2,611	-	920	2,112	1,563

1.9 – Budget Schedules

The Municipal Budget and Reporting Regulations are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium term planning and policy choices on service delivery.

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Table 17 - A1: Budget Summary

DC18 Lejweleputswa - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	3,551	2,877	2,425	1,668	1,668	1,668	-	2,145	1,870	1,860
Transfers recognised - operational	92,852	96,214	99,931	104,076	104,076	104,076	-	108,706	114,834	116,739
Other own revenue	774	1,358	1,270	564	564	564	-	400	90	90
Total Revenue (excluding capital transfers and contributions)	97,177	100,449	103,626	106,308	106,308	106,308	-	111,251	116,794	118,689
Employee costs	43,397	43,238	48,208	56,466	55,935	55,935	-	57,651	60,792	64,669
Remuneration of councillors	5,929	6,490	8,121	8,374	8,374	8,374	-	8,962	9,535	10,145
Depreciation & asset impairment	5,633	7,956	7,764	6,027	6,027	6,027	-	6,596	7,199	7,137
Finance charges	3,836	3,107	2,841	2,583	2,583	2,583	-	2,321	2,022	1,666
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	12,234	7,966	4,450	4,450	5,950	5,950	-	5,450	7,050	7,450
Other expenditure	29,122	47,771	29,115	26,965	31,797	31,797	-	30,044	29,290	26,913
Total Expenditure	100,151	116,527	100,499	104,864	110,665	110,665	-	111,023	115,889	117,980
Surplus/(Deficit)	(2,974)	(16,078)	3,127	1,444	(4,357)	(4,357)	-	228	905	709
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(2,974)	(16,078)	3,127	1,444	(4,357)	(4,357)	-	228	905	709
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2,974)	(16,078)	3,127	1,444	(4,357)	(4,357)	-	228	905	709

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2014/2015 MTREF BUDGET

DC18 Lejweleputswa - Table A1 Budget Summary										
Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure & funds sources										
Capital expenditure	9,632	9,151	2,727	3,975	2,611	2,611	-	920	2,112	1,563
Internally generated funds	9,632	9,151	2,727	3,975	2,611	2,611	-	920	2,112	1,563
Total sources of capital funds	9,632	9,151	2,727	3,975	2,611	2,611	-	920	2,112	1,563
Financial position										
Total current assets	51,058	32,871	41,539	19,520	53,487	53,487	-	22,452	19,603	16,478
Total non current assets	90,639	91,206	76,843	86,935	76,993	76,993	-	74,557	74,339	74,101
Total current liabilities	9,258	8,667	10,268	7,768	10,271	10,271	-	8,221	9,050	8,758
Total non current liabilities	24,646	23,907	20,545	19,737	20,545	20,545	-	14,777	10,856	7,046
Community wealth/Equity	107,794	91,503	87,569	78,950	99,664	99,664	-	74,012	74,036	74,775
Cash flows										
Net cash from (used) operating	5,216	(1,870)	11,358	6,887	1,185	1,185	-	5,959	8,929	11,130
Net cash from (used) investing	15,368	(5,044)	(9,373)	(475)	(11,751)	(11,751)	-	(15,920)	(13,757)	(9,063)
Net cash from (used) financing	(1,863)	(1,706)	(2,118)	(1,847)	(2,118)	(2,118)	-	3,998	4,045	4,099
Cash/cash equivalents at the year end	23,729	15,110	14,977	37,022	13,512	13,512	26,196	7,549	6,767	12,932
Cash backing/surplus reconciliation										
Cash and investments available	43,734	31,115	39,982	18,000	54,964	54,964	-	20,000	18,000	15,000
Application of cash and investments	4,519	5,767	8,683	4,627	8,895	8,895	-	5,792	3,449	3,235
Balance - surplus (shortfall)	39,215	25,349	31,299	13,373	46,069	46,069	-	14,208	14,551	11,765
Asset management										
Asset register summary (WDV)	9,632	9,456	5,697	381	2,611	2,611	920	920	2,112	1,563
Depreciation & asset impairment	5,633	7,956	7,764	6,027	6,027	6,027	6,596	6,596	7,199	7,137
Renewal of Existing Assets	916	4,508	-	-	-	-	-	-	-	-
Repairs and Maintenance	803	1,575	438	640	660	660	628	628	471	462

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2014/2015 MTREF BUDGET

- Table A1 is the budget summary and provides a concise overview of the Council's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
- The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance.
- Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the financial performance, financial position and cash flow budgets, along with the capital budget.

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Table 18 – A2: Budgeted Financial Performance by standard classification

DC18 Lejweleputswa - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard										
<i>Governance and administration</i>		70,681	99,659	102,534	105,418	105,418	105,418	111,251	116,794	118,689
Executive and council		45,236	94,343	97,537	101,936	101,936	101,936	107,456	113,584	115,439
Budget and treasury office		12,671	5,315	4,997	3,482	3,482	3,482	3,795	3,210	3,250
Corporate services		12,774	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		5,438	-	-	-	-	-	-	-	-
Community and social services		5,438	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		19,073	790	1,092	890	890	890	-	-	-
Planning and development		7,911	790	1,092	890	890	890	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		11,163	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	1,985	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	97,177	100,449	103,626	106,308	106,308	106,308	111,251	116,794	118,689
Expenditure - Standard										
<i>Governance and administration</i>		76,340	86,606	69,587	76,578	81,025	81,025	83,596	87,049	89,004
Executive and council		54,405	60,743	44,264	45,468	50,750	50,750	49,908	51,489	53,335
Budget and treasury office		12,104	11,750	13,229	16,234	15,371	15,371	16,677	17,480	17,714
Corporate services		9,831	14,113	12,094	14,876	14,905	14,905	17,011	18,080	17,956
<i>Community and public safety</i>		3,754	4,730	8,142	8,690	8,690	8,690	7,499	7,795	7,829
Community and social services		3,754	4,730	8,142	8,690	8,690	8,690	7,499	7,795	7,829
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18,280	20,923	18,418	17,996	18,150	18,150	18,907	19,974	20,022
Planning and development		8,753	11,694	7,958	6,101	6,477	6,477	8,052	8,466	8,485
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		9,527	9,229	10,459	11,895	11,673	11,673	10,856	11,508	11,537
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	1,777	4,268	4,353	1,600	2,800	2,800	1,020	1,071	1,125
Total Expenditure - Standard	3	100,151	116,527	100,499	104,864	110,665	110,665	111,023	115,889	117,980
Surplus/(Deficit) for the year		(2,974)	(16,078)	3,127	1,444	(4,357)	(4,357)	228	905	709

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- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into four functional areas.
- Functions that show a deficit between revenue and expenditure are being financed from Grant revenues reflected under the Council General.

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Table 19 – A3: Budgeted Financial Performance by municipal vote

DC18 Lejweleputswa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote										
Vote 1 - Executive Mayor	1	11,511	-	-	-	-	-	-	-	-
Vote 2 - Speaker		3,270	-	-	-	-	-	-	-	-
Vote 3 - Mayoral Committee		5,843	-	-	-	-	-	-	-	-
Vote 4 - Council General		17,881	94,343	97,537	101,936	101,936	101,936	106,522	112,617	114,421
Vote 5 - Municipal Manager		6,731	-	-	-	-	-	934	967	1,018
Vote 6 - Budget & Treasury		11,571	5,315	4,997	3,482	3,482	3,482	3,795	3,210	3,250
Vote 7 - Corporate Services		6,735	-	-	-	-	-	-	-	-
Vote 8 - Human Resources		2,504	-	-	-	-	-	-	-	-
Vote 9 - Information Technology		1,882	-	-	-	-	-	-	-	-
Vote 10 - Property		1,654	-	-	-	-	-	-	-	-
Vote 11 - Municipal Support		1,099	-	-	-	-	-	-	-	-
Vote 12 - Planning & Development		7,911	790	1,092	890	890	890	-	-	-
Vote 13 - Community & Social Services		5,438	-	-	-	-	-	-	-	-
Vote 14 - Environmental Health Services		11,163	-	-	-	-	-	-	-	-
Vote 15 - Tourism		1,985	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	97,177	100,449	103,626	106,308	106,308	106,308	111,251	116,794	118,689
Expenditure by Vote to be appropriated										
Vote 1 - Executive Mayor	1	11,742	19,772	11,499	11,030	13,509	13,509	8,414	8,979	9,575
Vote 2 - Speaker		2,860	2,550	2,410	3,146	3,146	3,146	2,692	2,858	3,037
Vote 3 - Mayoral Committee		5,423	4,352	4,930	5,706	5,706	5,706	5,664	6,026	6,398
Vote 4 - Council General		26,536	25,850	13,975	15,620	17,278	17,278	18,147	19,964	20,566
Vote 5 - Municipal Manager		7,846	8,219	11,451	9,966	11,111	11,111	14,992	13,662	13,759
Vote 6 - Budget & Treasury		10,116	10,401	13,229	16,234	15,371	15,371	16,677	17,480	17,714
Vote 7 - Corporate Services		5,719	5,944	8,350	10,337	10,366	10,366	11,901	12,566	12,577
Vote 8 - Human Resources		1,361	2,123	-	-	-	-	-	-	-
Vote 9 - Information Technology		1,497	1,887	-	-	-	-	-	-	-
Vote 10 - Property		1,255	4,157	3,744	4,539	4,539	4,539	5,111	5,513	5,379
Vote 11 - Municipal Support		1,987	1,349	-	-	-	-	-	-	-
Vote 12 - Planning & Development		8,753	11,694	7,958	6,101	6,477	6,477	8,052	8,466	8,485
Vote 13 - Community & Social Services		3,754	4,730	8,142	8,690	8,690	8,690	7,499	7,795	7,829
Vote 14 - Environmental Health Services		9,527	9,229	10,459	11,895	11,673	11,673	10,856	11,508	11,537
Vote 15 - Tourism		1,777	4,268	4,353	1,600	2,800	2,800	1,020	1,071	1,125
Total Expenditure by Vote	2	100,151	116,527	100,499	104,864	110,665	110,665	111,023	115,889	117,980
Surplus/(Deficit) for the year	2	(2,974)	(16,078)	3,127	1,444	(4,357)	(4,357)	228	905	709

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- Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of Council.

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Table 20 – A4: Budgeted Financial Performance by revenue source and expenditure type

DC18 Lejweleputswa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	+1 Budget Year 2015/16	+2 Budget Year 2016/17
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other											
Rental of facilities and equipment											
Interest earned - external investments		3,551	2,877	2,425	1,668	1,668	1,668		2,145	1,870	1,860
Interest earned - outstanding debtors		533	1,034	770	484	484	484		305		
Dividends received											
Fines											
Licences and permits											
Agency services											
Transfers recognised - operational		92,852	96,214	99,931	104,076	104,076	104,076		108,706	114,834	116,739
Other revenue	2	241	323	500	80	80	80	-	95	90	90
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		97,177	100,449	103,626	106,308	106,308	106,308	-	111,251	116,794	118,689
Expenditure By Type											
Employee related costs	2	43,397	43,238	48,208	56,466	55,935	55,935	-	57,651	60,792	64,669
Remuneration of councillors		5,929	6,490	8,121	8,374	8,374	8,374		8,962	9,535	10,145
Debt impairment	3										
Depreciation & asset impairment	2	5,633	7,956	7,764	6,027	6,027	6,027	-	6,596	7,199	7,137
Finance charges		3,836	3,107	2,841	2,583	2,583	2,583		2,321	2,022	1,666
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8										
Contracted services											
Transfers and grants		12,234	7,966	4,450	4,450	5,950	5,950	-	5,450	7,050	7,450
Other expenditure	4, 5	29,122	47,771	29,115	26,965	31,797	31,797	-	30,044	29,290	26,913
Loss on disposal of PPE											
Total Expenditure		100,151	116,527	100,499	104,864	110,665	110,665	-	111,023	115,889	117,980
Surplus/(Deficit)		(2,974)	(16,078)	3,127	1,444	(4,357)	(4,357)	-	228	905	709
Transfers recognised - capital											
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		(2,974)	(16,078)	3,127	1,444	(4,357)	(4,357)	-	228	905	709
Taxation											
Surplus/(Deficit) after taxation		(2,974)	(16,078)	3,127	1,444	(4,357)	(4,357)	-	228	905	709
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(2,974)	(16,078)	3,127	1,444	(4,357)	(4,357)	-	228	905	709
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(2,974)	(16,078)	3,127	1,444	(4,357)	(4,357)	-	228	905	709

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- Total revenue is R106.3 million 2013/2014 and escalates to R 111.3 million by 2014/15. This represents a year-on-year increase of 4.65% for the 2014/15 financial year; 4.98% for the 2015/16 financial year and 1.62% 2016/17 financial year
- Transfers recognized-operating, includes the local government equitable share and other operating grants from national and provincial government.

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Table 21 – A5: Budgeted Capital Expenditure by Vote, Funding and Standard Classification

DC18 Lejweleputswa - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding											
Vote Description	IRef	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote											
Single-year expenditure to be appropriated	2										
Vote 1 - Executive Mayor		33	74	129	59	59	59	-	30	65	50
Vote 2 - Speaker		12	27	20	35	55	55	-	30	32	33
Vote 3 - Mayoral Committee		-	69	29	30	30	30	-	30	45	40
Vote 4 - Council General		5,125	91	301	2,500	1,100	1,100	-	-	300	500
Vote 5 - Municipal Manager		21	106	30	80	100	100	-	190	60	70
Vote 6 - Budget & Treasury		49	86	547	83	320	320	-	295	210	230
Vote 7 - Corporate Services		-	1	500	100	100	100	-	30	45	60
Vote 8 - Human Resources		-	9	-	-	-	-	-	-	-	-
Vote 9 - Information Technology		208	544	-	-	-	-	-	-	-	-
Vote 10 - Property		-	787	956	270	270	270	-	50	905	-
Vote 11 - Municipal Support		-	18	-	-	-	-	-	-	-	-
Vote 12 - Planning & Development		13	30	29	50	50	50	-	45	60	30
Vote 13 - Community & Social Services		4,075	7,260	8	150	140	140	-	30	40	50
Vote 14 - Environmental Health Services		96	50	180	619	387	387	-	190	350	500
Vote 15 - Tourism		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		9,632	9,151	2,727	3,975	2,611	2,611	-	920	2,112	1,563
Total Capital Expenditure - Vote		9,632	9,151	2,727	3,975	2,611	2,611	-	920	2,112	1,563
Funded by:											
Internally generated funds		9,632	9,151	2,727	3,975	2,611	2,611	-	920	2,112	1,563
Total Capital Funding	7	9,632	9,151	2,727	3,975	2,611	2,611	-	920	2,112	1,563

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DC18 Lejweleputswa - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding											
Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Capital Expenditure - Standard											
<i>Governance and administration</i>		5,428	1,812	2,510	3,157	2,034	2,034	-	655	1,662	983
Executive and council		5,273	367	508	2,704	1,344	1,344		280	502	693
Budget and treasury office		49	104	547	83	320	320		295	210	230
Corporate services		106	1,340	1,456	370	370	370		80	950	60
<i>Community and public safety</i>		4,075	7,260	8	150	140	140	-	30	40	50
Community and social services		4,075	7,260	8	150	140	140		30	40	50
<i>Economic and environmental services</i>		130	80	209	669	437	437	-	235	410	530
Planning and development		33	30	29	50	50	50		45	60	30
Environmental protection		97	50	180	619	387	387		190	350	500
Total Capital Expenditure - Standard	3	9,632	9,151	2,727	3,975	2,611	2,611	-	920	2,112	1,563

- Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- The capital programme is funded from the Capital Replacement Reserve.

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Table 22 – A6: Budgeted Financial Position

DC18 Lejweleputswa - Table A6 Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS											
Current assets											
Cash		23,734	15,115	14,982		14,982	14,982				
Call investment deposits	1	20,000	16,000	25,000	18,000	39,982	39,982	-	20,000	18,000	15,000
Consumer debtors	1	6,309	626	1,552	760	(3,034)	(3,034)	-	-	-	-
Other debtors		1,015	1,129	5	760	1,557	1,557		2,452	1,603	1,478
Current portion of long-term receivables											
Inventory	2										
Total current assets		51,058	32,871	41,539	19,520	53,487	53,487	-	22,452	19,603	16,478
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	89,724	78,733	73,723	86,553	76,843	76,843	-	74,557	74,189	73,951
Agricultural											
Biological											
Intangible		916	4,812	3,120	381	150	150			150	150
Other non-current assets			7,660	0							
Total non current assets		90,639	91,206	76,843	86,935	76,993	76,993	-	74,557	74,339	74,101
TOTAL ASSETS		141,698	124,077	118,382	106,455	130,480	130,480	-	97,009	93,942	90,579
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	1,706	1,793	1,585	1,847	1,585	1,585	-	1,847	3,998	4,045
Consumer deposits											
Trade and other payables	4	6,799	6,185	8,683	5,921	8,686	8,686	-	6,374	5,052	4,713
Provisions		752	689								
Total current liabilities		9,258	8,667	10,268	7,768	10,271	10,271	-	8,221	9,050	8,758
Non current liabilities											
Borrowing		18,338	16,545	14,960	13,118	14,960	14,960	-	9,120	5,075	976
Provisions		6,308	7,362	5,585	6,619	5,585	5,585	-	5,657	5,781	6,070
Total non current liabilities		24,646	23,907	20,545	19,737	20,545	20,545	-	14,777	10,856	7,046
TOTAL LIABILITIES		33,904	32,574	30,813	27,505	30,816	30,816	-	22,998	19,906	15,804
NET ASSETS	5	107,794	91,503	87,569	78,950	99,664	99,664	-	74,012	74,036	74,775
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		107,794	91,503	87,569	78,950	99,664	99,664		74,012	74,036	74,775
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	107,794	91,503	87,569	78,950	99,664	99,664	-	74,012	74,036	74,775

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2014/2015 MTREF BUDGET

- Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- Table 6 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
 - Reserves
- The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

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Table 23 – A7: Budgeted Cash Flow

DC18 Lejweleputswa - Table A7 Budgeted Cash Flows

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		241	323		480	80	80		95	90	90
Government - operating	1	97,123	96,211	100,130	104,076	104,076	104,076		108,706	114,834	116,739
Government - capital	1										
Interest		3,082	2,877	2,425	1,668	1,668	1,668		1,670	1,670	1,660
Dividends											
Payments											
Suppliers and employees		(91,394)	(98,175)	(88,356)	(92,304)	(96,106)	(96,106)		(96,741)	(98,593)	(99,043)
Finance charges		(3,836)	(3,107)	(2,841)	(2,583)	(2,583)	(2,583)		(2,321)	(2,022)	(1,666)
Transfers and Grants	1				(4,450)	(5,950)	(5,950)		(5,450)	(7,050)	(6,650)
NET CASH FROM/(USED) OPERATING ACTIVITIES		5,216	(1,870)	11,358	6,887	1,185	1,185	-	5,959	8,929	11,130
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			108	2,354		(1,218)	(1,218)				
Decrease (Increase) in non-current debtors					3,500						
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments		25,000	4,000	(9,000)		(7,923)	(7,923)		(15,000)	(12,000)	(8,000)
Payments											
Capital assets		(9,632)	(9,151)	(2,727)	(3,975)	(2,611)	(2,611)		(920)	(1,757)	(1,063)
NET CASH FROM/(USED) INVESTING ACTIVITIES		15,368	(5,044)	(9,373)	(475)	(11,751)	(11,751)	-	(15,920)	(13,757)	(9,063)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing		(1,863)	(1,706)	(2,118)	(1,847)	(2,118)	(2,118)		3,998	4,045	4,099
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,863)	(1,706)	(2,118)	(1,847)	(2,118)	(2,118)	-	3,998	4,045	4,099
NET INCREASE/ (DECREASE) IN CASH HELD		18,720	(8,619)	(133)	4,565	(12,684)	(12,684)	-	(5,963)	(783)	6,165
Cash/cash equivalents at the year begin:	2	5,009	23,729	15,110	32,457	26,196	26,196	26,196	13,512	7,549	6,767
Cash/cash equivalents at the year end:	2	23,729	15,110	14,977	37,022	13,512	13,512	26,196	7,549	6,767	12,932

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- The budgeted cash flow statement is the first measurement in determining if the budget is funded.
- It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
- The 2014/2015 budget indicates an increase in the Cash and cash equivalents to R14.2 million.

Table 24 – A8: Cash backed reserves/accumulated surplus reconciliation

DC18 Lejweleputswa - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	23,729	15,110	14,977	37,022	13,512	13,512	26,196	7,549	6,767	12,932
Other current investments > 90 days		20,005	16,005	25,005	(19,022)	41,452	41,452	(26,196)	12,451	11,233	2,068
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		43,734	31,115	39,982	18,000	54,964	54,964	-	20,000	18,000	15,000
Application of cash and investments											
Unspent conditional transfers		667	664	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	3,852	5,103	8,683	4,627	8,895	8,895	-	5,792	3,449	3,235
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		4,519	5,767	8,683	4,627	8,895	8,895	-	5,792	3,449	3,235
Surplus(shortfall)		39,215	25,349	31,299	13,373	46,069	46,069	-	14,208	14,551	11,765

- The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
- The 2014/2015 budget is showing a positive outcome.

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Table 25 – A9: Asset Management

DC18 Lejweleputswa - Table A9 Asset Management										
Description	IRef	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	9,632	9,151	2,727	3,975	2,611	2,611	920	2,112	1,563
Other assets	6	8,717	4,644	2,727	3,594	2,461	2,461	770	1,962	1,413
Intangibles		916	4,508	-	381	150	150	150	150	150
Total Renewal of Existing Assets	2	916	4,508	-	-	-	-	-	-	-
Intangibles		916	4,508	-	-	-	-	-	-	-
Total Capital Expenditure	4									
Other assets		8,717	4,644	2,727	3,594	2,461	2,461	770	1,962	1,413
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		1,831	9,015	-	381	150	150	150	150	150
TOTAL CAPITAL EXPENDITURE - Asset class	2	10,548	13,659	2,727	3,975	2,611	2,611	920	2,112	1,563
ASSET REGISTER SUMMARY - PPE (WDV)										
Other assets	5	8,717	4,644	2,576		2,461	2,461	920	1,962	1,413
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		916	4,812	3,120	381	150	150	-	150	150
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	9,632	9,456	5,697	381	2,611	2,611	920	2,112	1,563
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		5,633	7,956	7,764	6,027	6,027	6,027	6,596	7,199	7,137
Repairs and Maintenance by Asset Class	3	803	1,575	438	640	660	660	628	471	462
Other assets	6, 7	803	1,575	438	640	660	660	628	471	462
TOTAL EXPENDITURE OTHER ITEMS		6,435	9,531	8,203	6,667	6,687	6,687	7,224	7,670	7,599

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Table 26 – A10: Basic Service delivery measurement

DC18 Lejweleputswa - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
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	-	-	-	-	-	-	-	-	-

Part 2 – Supporting documentation

2.1 - Disclosure on implementation of the MFMA & other applicable legislation Municipal Finance Management Act – No 56 of 2003

The MFMA became effective on 1st July 2004. The Act aims to modernize budget and financial management practices within the overall objective of maximizing the capacity of municipalities to deliver services.

The MFMA covers all aspects of municipal finance including budgeting, supply chain management and financial reporting.

The various sections of the Act are phased in according to the designated financial management capacity of municipalities. Lejweleputswa District Municipality has been designated as a low capacity municipality. The MFMA is the foundation of the municipal financial management reforms which municipalities are implementing.

The MFMA and the budget

The following explains the budgeting process in terms of the requirements in the MFMA. It is based on National Treasury's guide to the MFMA.

2.2 The budget preparation process

2.2.1 Overview

A central element of the reforms is a change to the way that municipalities prepare their budgets.

The MFMA requires a council to adopt three-year capital and operating budgets that take into account, and are linked to, the municipality's current and future development priorities (as contained in the IDP) and other finance-related policies (such as those relating to free basic service provision).

These budgets must clearly set out revenue by source and expenditure by vote over three years and must be accompanied by performance objectives for revenue and expenditure, a cash flow statement and particulars on borrowing, investments, municipal entities and service delivery agreements, grant allocations and details of employment costs.

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The budget may be funded only from reasonable estimates of revenue and cash backed surplus funds from the previous year and borrowings (the latter for capital items only).

2.2.2 – Budget preparation timetable

The first step in the budget preparation process is to develop a timetable of all key deadlines relating to the budget and to review the municipality's IDP and budget related policies.

The budget preparation timetable should be prepared by senior management and tabled by the mayor for council adoption ten months before the commencement of the next budget year.

The next diagram depicts the planning, implementation and monitoring process that is followed in LDM.

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 a time schedule of key deadlines that sets out the process to revise the IDP and prepare the budget.

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Table 27 – Schedule of Key Deadlines

LEJWELEPUTSWA DISTRICT MUNICIPALITY IDP AND BUDGET PROCESS TIMEFRAMES 2014/2015					
	ACTION/ OUTPUT	DELIVERABLE	RESPONSIBLE	ACTION DATE	RESULTS
1.	<i>IDP to be reviewed</i>	Final IDP 2014/15	<i>MM and Executive Mayor</i>	01 July 2013 to 31 May 2014	Final Draft but not yet approved
2.	<i>Submit District IDP framework and process plans for adoption by council</i>	Adopted framework and process plans	<i>Municipal Manager</i>	August 2013	Approved in August 2013
3.	<i>IDP analysis phase review report to Steering Committee/Addressing IDP assessment report comments</i>	Reviewed & updated Analysis	<i>IDP Manager and Municipal Manager</i>	Sept -Nov 2013	Updated as planned
4.	<i>Review key objectives, strategies and projects/SDF Review</i>	Reviewed key objectives, strategies and projects & SDF	<i>Municipal Manager, IDP Manager, IDP Steering Com</i>	04 Nov. 2013	Reviewed and refined until Feb 2014
5.	<i>Submit budget instructions to all relevant persons</i>		<i>CFO and Budget Control Officer</i>	15 Nov. 2013	All instructions were received well in time

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6.	<i>Submit 2014/2015 budget framework to all relevant persons (Budget framework to include salary, operational and capital related information).</i>		<i>CFO and Budget Control Officer</i>	15 Nov. 2013	Done
7.	<i>Preparation of a summary of available funds from: Internal funds, e.g. CDF and External funding ,e.g. FM grant</i>		<i>CFO and Budget Control Officer</i>	22 Nov. 2013	Done but finalised later in Feb 2014
8.	<i>Prioritization of reviewed project list for 2014/2015 from 2013/2014 IDP</i>	Project list	<i>MM, Steering Committee, IDP Rep forum</i>	22 Nov. 2013	Done in Feb 2014
9.	<i>Submission of detailed estimates by MM, HODs and Political Offices to CFO.</i>	Budget estimates	<i>MM, HODs and Political Offices</i>	02 Dec. 2013	Done in Dec 2013
10.	<i>Assess financial feasibility of proposed new projects based on existing and potential funds</i>	Proposed new project list	<i>All HODs and Budget Control Officer/IDP Steering committee</i>	06 Jan 2014	Done within the planned time
11.	<i>Meeting with relevant officials (First draft Budget meeting)</i>	Draft budget	<i>CFO, Budget Control Officer/IDP Steering committee</i>	13 Jan. 2014	Done

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12.	<i>Meeting with relevant officials (Second draft Budget meeting)</i>		<i>CFO, Budget Control Officer</i>	20 Jan 2014	Done
13.	<i>Meeting with relevant officials (Third draft Budget meeting)</i>		<i>CFO, Budget Control Officer</i>	27 Jan 2014	Done
14.	<i>Considering of Draft Budget by Finance Portfolio Committee</i>		<i>CFO</i>	Feb 2014	Done
15.	<i>Considering of Draft Budget by Mayoral Committee</i>	Mayoral Committee budget item	<i>CFO</i>	03 Feb 2014	Done
16.	<i>Table a draft reviewed IDP to MAYCO for consideration.</i>	Mayoral committee IDP item	<i>MM and Executive Mayor</i>	21 Feb 2014	Done in March 2014
17.	<i>Tabling of MTEF Budget in Council meeting</i>	Draft budget item to Council	<i>Executive Mayor</i>	21 Mar 2014	Done
18.	<i>Tabling of draft IDP to council for approval as first draft</i>	Draft IDP item to Council	<i>Executive Mayor</i>	21 Mar 2014	Done
19.	<i>Discussing the draft with the public</i>	Public participation	<i>IDP Rep forum</i>	04 April 2014	Done in March 2014
20.	<i>Publicize tabled budget within 5 Days after tabling on website & media</i>		<i>MM and CFO</i>	Apr 2014	Done

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21	<i>Submit copies of IDP and budget to National /Provincial Treasury</i>		<i>MM and CFO</i>	Apr 2014	Done
22	<i>Second leg of IDP and Budget Participation process starts. Comments, additions and proposals by stakeholders</i>		<i>MM, CFO, HODs and Budget Control Officer and political offices</i>	Apr-May 2014	Done
23	<i>Mayoral Committee finalizes the draft 2014/2015 IDP and budget</i>		<i>MM and CFO</i>	May 2014	Done in June 2014
24	<i>Submission of IDP and budget for 2014/2015 for approval by council</i>	Approved IDP and Budget by Council	<i>MM and CFO</i>	May 2014	Not yet approved
25.	<i>Prepare Budget in the required format and submission thereof to both Provincial National Treasury</i>		<i>CFO and Budget Control Officer</i>	Jun. 2014	Draft format has been prepared for council to approve
26.	<i>Submit the approved IDP to provincial departments</i>		<i>MM</i>	June 2014	Not yet submitted
27.	<i>Submit draft SDBIP to Mayor within 14 days after approval of the budget</i>	Final Municipal SDBIP	<i>MM</i>	Jun. 2014	Not yet submitted
28	<i>Prepare Performance agreements and plans for</i>		<i>MM</i>	July 2014	Not yet prepared

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	<i>signing and submission to relevant provincial offices.</i>				
29.	<i>Set up expenditure, revenue and asset management system, incorporating budget.</i>		<i>CFO</i>	June 2014	Done

2.2.3 – Tabling of the draft budget

The initial draft budget must be tabled by the mayor before council for review by 30 March. Once tabled at council, the municipal manager must make public the appropriate budget documentation and submit it to both the national and the relevant provincial treasury and any other government departments as required. At this time, the local community must be invited to submit representations on what is contained in the budget.

The draft budget was tabled before Council on 20 March 2014.

2.2.4 – Consultation with the community and key stakeholders

When the draft budget is tabled, council must consider the views of the local community, the national and the relevant provincial treasury and other municipalities and government departments that may have made submissions on the budget.

The public participation meeting was held from 18 June 2014. The overall objective of this is to ensure an authentic and inclusive public participation process for the IDP and budget.

The planning of the public participation was driven by a steering committee constituted by politicians and officials from all Directorates. This committee provided guidance and feedback on areas that required improvement as the IDP and Budget shows unfolded.

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2.3 – Service Delivery and Budget Implementation Plan (SDBIP)

The municipal manager must within fourteen days after the approval of the annual budget submit to the executive mayor for approval a draft service delivery and budget implementation plan and draft annual performance agreements for all pertinent senior staff.

A service delivery and budget implementation plan is a detailed plan for implementing the delivery of municipal services contemplated in the annual budget and should indicate monthly revenue and expenditure projections and quarterly service delivery targets and performance indicators.

The executive mayor must approve the draft service delivery and budget implementation plan within 28 days of the approval of the annual budget.

This plan must then be monitored by the mayor and reported on to council on a regular basis. The municipal manager is responsible for implementation of the budget and must take steps to ensure that all spending is in accordance with the budget and that revenue and expenditure are properly monitored.

Generally, councils may incur expenditure only if it is in terms of the budget, within the limits of the amounts appropriated against each budget vote – and in the case of capital expenditure, only if council has approved the project. Expenditure incurred outside of these parameters may be considered to be unauthorized or, in some cases, irregular or fruitless and wasteful. Unauthorized expenditure must be reported and may result in criminal proceedings.

The detail SDBIP document is at a draft stage and will be finalized after approval of the 2014/15 MTREF budget.

2.4 – Alignment of Annual Budget with IDP

Municipalities are required to develop five year Integrated Development Plans which must be reviewed annually. Local priorities were identified as part of the IDP process which is directly aligned to that of national and provincial priorities. The IDP strategic objectives and goals are set out in the IDP document.

The 2014/15 MTREF has therefore been directly informed by the IDP and the following tables provide reconciliation between the IDP strategic objectives and goals.

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Table 29 – SA4: Reconciliation between IDP strategic objectives and budgeted operating revenue

DC18 Lejweleputswa - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand													
Source funding for operation and support service	Service delivery (interest from Bank & Investment)			3,551	2,877	2,425	1,668	1,668	1,668	2,145	1,870	1,860	
	Other			774	1,358	1,270	564	564	564	400	90	90	
	Grants			92,852	96,214	99,931	104,076	104,076	104,076	108,706	114,834	116,739	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	97,177	100,449	103,626	106,308	106,308	106,308	111,251	116,794	118,689

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Table 30 – SA5: Reconciliation between IDP strategic objectives and budgeted operating expenditure

DC18 Lejweleputswa - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)										
Strategic Objective	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	+1 2015/16	+2 2016/17
R thousand										
EXECUTIVE MAYOR										
Bursaries		514	785	596	901	1,610	1,610	2,000	2,100	2,226
Campaigns			1,855	531	650	1,000	1,000	300	315	332
District AIDS Council	9		53	21	20	20	20	30	32	33
HIV & AIDS		238	547	142	10	10	10	20	21	22
Gender/Disability & Elderly		367	492	44	54	179	179	60	63	66
Poverty Alleviation		1,902	1,735	678	500	500	500	320	336	354
Youth Development		101	2,866	610	100	325	325	200	210	222
OR Tambo Games		213	648	500	520	520	520	520	546	576
Moral Regeneration		162	1,699	197	200	200	200	160	168	177
Service Delivery Survey				-						
Communication		183	41	50	50	50	50	50	53	55
Municipal Sports		158	56							
Fan Parks										
Childrens' Programmes				285	50	50	50	50	53	55
Grant In Aid		281	1,378	1,303	60	60	60	60	63	66
Arts & Culture				570	350	350	350			
Educational Project					400	800	800	350	368	388
Agricultural Cooperatives					810	810	810			
National Freedom Day						500	500			
Mandela Day								100	105	111
SPEAKER										
Campaigns		377	150		100	100	100	100	105	111
Forum-Civil Society										
Training Ward Councillors		17								
Ward Committee		116								
Public Participation &		100	124	109	100					
COUNCIL										
Transfers		10,234	7,966	4,450	4,450	5,950	5,950	5,450	7,050	7,450
Mayoral Security				57	84	222	222	100	105	110
Legal Services		776	687	487	395	395	395	500	435	456
Study Assistance			127	78	100	100	100	220	130	140
Donation										
EPWP Project			436	999	1,000	1,000	1,000			
Rural Roads Assets								1,775	2,105	2,185
Employee Sports								100	105	110

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MUNICIPAL MANAGER										
Branding	770	588	72	61	61	61	60	63	66	
Policy Development										
Performance Management		194		65	65	65	100	104	109	
Professional Fees		1,811	691	400	800	800	380	399	419	
Facilitation Indoor Arena							1,000			
Internal EPWP Programme							1,000	1,500	1,800	
Capacity Development							934	967	1,018	
CORPORATE SERVICES										
Learnership				64	64	120	156	164	174	
Employee Wellness		182		40	50	25	90	95	100	
Fun Walk		56								
FINANCE SERVICES										
Budget & Other Reforms	1,152	1,253	1,232	1,250	1,250	1,250	1,250	1,250	1,300	
Professional Fees		337	482	474	474	474	475	499	526	
LED & PLANNING										
Development Agency	2,000									
LED Development	499	200	500	100	100	100	330	340	353	
Capacity Development	726	790	974	890	890	890				
PPP		772	960							
Coffin Making Project		1,000								
Agriculture Project				500						
Cooperative Development							500	525	551	
SMME					400	400	500	525	551	

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TOURISM										
Tourism Awareness		722	160	600		600	600			
Tourism Plan		93								
Sport Tourism			59							
80's Festival			658	877	600	600	600			
Phakisa Festival			1,030	877						
Tourism Programme		969	2,362	128	1,000	1,600	1,600			
Heritage Festival				1,500						
Easter Festival								400	420	441
Golf Tournament								20	21	22
Year End Festival								500	525	551
Arts & Culture Programmes								100	105	110
ENVIRONMENTAL										
Campaigns		98	59	14	44	44	44	44	46	48
Food Control Programme		210	67	0	100	100	100	100	105	111
Pest Control Programme		22	65							
Water Quality Programme		118	221	72	-	150	150	150	158	166
Environmental Development		504	363	316	100	50	50			
Air Quality Programme			21		150	150	150	150	158	166
SOCIAL SERVICES										
Campaigns		239								
DISASTER										
Campaigns		9	38	24	60	44	44	45	47	50
Crime Prevention		72	20							
Disaster Relief Fund		41	0	4	90	90	90	120	128	136
Disaster Relief Awareness		33	44	2	35	35	35	35	37	40
TOTAL LINKED IDP		76,127	82,534	79,468	87,939	88,298	88,267	90,119	93,244	93,925
Allocations to other priorities										
Total Expenditure	1	100,151	116,527	100,500	104,864	110,665	110,665	111,023	115,888	117,980

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Table 31 – SA6: Reconciliation between IDP strategic objectives and budgeted capital expenditure

DC18 Lejweleputswa - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)											
Strategic Objective	Goal	Goal Code	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Basic Service Delivery and infrastructural Investment	Youth Centre (Infrastructure Development)	A	5,072	263							
Municipal Transformation and institutional Development	Furniture & fittings, Office equipment, Motor vehicles, Property & plant	B	1,296	4,381	2,727	3,975	2,611	2,611	920	2,112	1,563
Safe health and secure environment	Fire fighting equipment, Emergency equipment	C	499								
Local Economic Development	Fire fighting equipment, Emergency equipment, Disaster Management Solution	D	2,765	4,508							
Municipal Financial Viability and Financial Management		E									
Allocations to other priorities											
Total Capital Expenditure			9,632	9,151	2,727	3,975	2,611	2,611	920	2,112	1,563

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2.5 – Measurable Performance Objectives and Indicators

Tables 32 – SA7: Measurable Performance Objectives

DC18 Lejweleputswa - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2010/11 Audited	2011/12 Audited	2012/13 Audited	Current Year 2013/14			2014/15 Medium Term Revenue &		
					Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										

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The key financial indicators and ratios are expressed in the table below:

Tables 33 – SA8: Performance Indicators and benchmarks

DC18 Lejweleputswa - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating	Interest & Principal	5.7%	4.1%	4.9%	4.2%	4.2%	4.2%	0.0%	-1.5%	-1.7%	-2.1%
Capital Charges to Own	Finance charges &	131.8%	113.6%	134.2%	198.5%	210.6%	210.6%	0.0%	-65.9%	-103.2%	-124.8%
Borrowed funding of 'own'	Borrowing/Capital	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current	5.5	3.8	4.0	2.5	5.2	5.2	-	2.7	2.2	1.9
Current Ratio adjusted for	Current assets less	5.5	3.8	4.0	2.5	5.2	5.2	-	2.7	2.2	1.9
Liquidity Ratio	Monetary	4.7	3.6	3.9	2.3	5.4	5.4	-	2.4	2.0	1.7
<u>Revenue Management</u>											
Annual Debtors Collection	Last 12 Mths		31.1%	23.8%	0.0%	705.7%	14.2%	14.2%	0.0%	23.7%	100.0%
Current Debtors Collection		31.1%	23.8%	0.0%	85.1%	14.2%	14.2%	0.0%	23.7%	100.0%	100.0%
Outstanding Debtors to	Total Outstanding	7.5%	1.7%	1.5%	1.4%	-1.4%	-1.4%	0.0%	2.2%	1.4%	1.2%
Longstanding Debtors	Debtors > 12 Mths										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid										
Creditors to Cash and		25.8%	36.5%	58.0%	16.0%	64.3%	64.3%	0.0%	84.4%	74.7%	36.4%
<u>Other Indicators</u>											
Employee costs	Employee	44.7%	43.0%	46.5%	53.1%	52.6%	52.6%	0.0%	51.8%	52.1%	54.5%
Remuneration	Total	50.8%	49.5%	54.4%	61.0%	60.5%	60.5%		59.3%	59.7%	62.5%
Repairs & Maintenance	R&M/(Total	0.8%	1.6%	0.4%	0.6%	0.6%	0.6%		0.6%	0.4%	0.4%
Finance charges &	FC&D/(Total	9.7%	11.0%	10.2%	8.1%	8.1%	8.1%	0.0%	8.0%	7.9%	7.4%
<u>IDP regulation financial</u>											
i. Debt coverage	(Total Operating	0.9	0.9	1.1	0.6	0.6	0.6	-	(1.1)	(0.8)	(0.8)
ii. O/S Service Debtors to	Total outstanding	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Av ailable cash +	3.8	2.3	2.5	5.5	1.9	1.9	-	1.0	0.9	1.6

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2.5 Measurable Performance Indicators and Benchmarks

(a) Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, Lejweleputswa District Municipality's borrowing strategy is primarily informed by the affordability of debt repayments. Council's debt portfolio is dominated by annuity loans.

The following financial performance indicators have formed part of the compilation of the 2014/15 MTREF:

- *Capital charges to operating expenditure* are a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing is (1.5%) for 2014/15.
- Safety of Capital
- *The debt-to-equity ratio* is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets. The indicator is based on the total of loans, creditors, and overdraft and tax provisions as a percentage of funds and reserves.
- *The gearing ratio* is a measure of the total long term borrowings over funds and reserves.

(b) Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities which is standing at 2.7 for 2014/2015.
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately which reflects a 2.7 ratio for 2014/2015

(c) Creditors Management

- The Finance department ensures that creditor payments are done within the allowed 30 days.

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2.6 – Budget Assumptions

Budgets are prepared in an environment of uncertainty. To prepare meaningful budgets, assumptions need to be made about internal and external factors that could influence the budget. Documentation of the assumptions used in preparing the budget assists understanding of the information. This section provides a comprehensive summary of all the assumptions used in preparing the budget.

2.6.1 – National Treasury MFMA Circular No. 70 & 72

This Circular was issued on 04 December 2013 and 17 March 2014 respectively, and it provides further guidance to municipalities for the preparation of the 2014/15 budget and MTREF and was used in preparing this budget. A copy of the Circulars is attached as an Annexure to this document.

2.6.2 – Inflation Outlook

In MFMA Circular No. 72, inflation forecasts are estimated at 6.2%, 5.9% and 5.5% respectively for the years 2015 to 2017.

2.6.3 – Average salary increases

The MTREF includes the following average percentage increases for employee remuneration and for councillors remuneration:

	2014/15	2015/16	2016/17
Councillors & employee remuneration	6.79%	6.40%	6.40%

2.6.4 – Ability of the municipality to spend and deliver on the programmes

Spending is monitored closely throughout the year and head of departments must ensure that capital programmes are supported by robust planning.

The SDBIP includes monthly cash flows of expenditure and is used as the basis for budget monitoring. Monthly Section 71 meetings with portfolio councillors, municipal manager, head of departments and the budget office also forms part of the

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monitoring tool and directorates must give reasons for poor performance and over spending and put corrective measures in place.

2.6.5 – Implications of restructuring and other major events in the future

Council approved a new organizational structure that reduced the number of directorates from eight to seven. Community Safety was combined with Environmental Affairs to establish the new directorate namely Community Services. Minor changes to the micro structure were also made. These changes were made to streamline service delivery and to affect savings. The wage curve negotiations are in process but the implementation date is not clear at this stage. Certain legal issues need to be finalized before any implementation can take place.

2.7 – Other Supporting documents

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2.7.1 Investment Particulars by Type

Table 34 – SA15: Investment Particulars by Type

DC18 Lejweleputswa - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		20,000	16,000	25,000	18,000	39,982	39,982	20,000	18,000	15,000
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	20,000	16,000	25,000	18,000	39,982	39,982	20,000	18,000	15,000
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:		20,000	16,000	25,000	18,000	39,982	39,982	20,000	18,000	15,000

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Table 34.1 – SA16: Investment Particulars by Maturity

DC18 Lejweleputswa - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
ABSA		Call	Call	Yes	Variable	4.65%				10,000				10,000
ABSA		Call	Call	Yes	Variable	5.20%				4,000				4,000
ABSA		90 days	Fixed	Yes	Fixed	5.82%				5,000	72			5,072
Standard Bank		3 months	Fixed	Yes	Fixed	5.80%				5,000	73			5,073
Neobank		3 months	Fixed	Yes	Fixed	5.85%				5,000	73			5,073
First National Bank		3 months	Fixed	Yes	Fixed	5.90%				5,000	74			5,074
Neobank		3 months	Fixed	Yes	Fixed	6.00%				5,000	75			5,075
First National Bank		3 months	Fixed	Yes	Fixed	5.90%				5,000	74			5,074
Standard Bank		3 months	Fixed	Yes	Fixed	5.88%				5,000	74			5,074
Municipality sub-total										49,000				49,513

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2.7.2 Borrowings

Table 35 – SA17: Borrowing

DC18 Lejweleputswa - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality										
Long-Term Loans (annuity/reducing balance)		18,338	16,545	14,960	13,118	14,960	14,960	9,120	5,075	976
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	18,338	16,545	14,960	13,118	14,960	14,960	9,120	5,075	976
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	18,338	16,545	14,960	13,118	14,960	14,960	9,120	5,075	976

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2.7.3 Grants and subsidies

Table 36 – SA18: Transfers and grants receipt

DC18 Lejweleputswa - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		92,672	96,211	100,362	104,076	104,076	104,076	108,706	114,834	116,739
Local Government Equitable Share		21,182	21,907	23,150	24,735	24,735	24,735	26,260	30,080	29,536
RSC Levy Replacement		69,740	71,828	73,962	76,201	76,201	76,201	78,487	80,432	82,700
Finance Management		1,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,300
Municipal Systems Improvement		750	790	1,000	890	890	890	934	967	1,018
EPWP Incentive			436	1,000	1,000	1,000	1,000			
Rural Roads Asset Management Systems Grant								1,775	2,105	2,185
Provincial Government:		-	-	-	-	-	-	-	-	-
Rural Roads Asset Management Systems Grant										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	92,672	96,211	100,362	104,076	104,076	104,076	108,706	114,834	116,739

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Table 37 – SA19: Expenditure on transfers and grants

DC18 Lejweleputswa - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		92,800	96,214	100,317	104,076	104,076	104,076	108,706	114,834	116,739
Local Government Equitable Share		21,182	21,907	23,150	24,735	24,735	24,735	26,260	30,080	29,536
RSC Levy Replacement		69,740	71,828	73,962	76,201	76,201	76,201	78,487	80,432	82,700
Finance Management		1,152	1,253	1,232	1,250	1,250	1,250	1,250	1,250	1,300
Municipal Systems Improvement		726	790	974	890	890	890	934	967	1,018
EPWP Incentive			436	999	1,000	1,000	1,000			
Rural Roads Asset Management Systems Grant								1,775	2,105	2,185
Provincial Government:		-	-	-	-	-	-	-	-	-
Rural Roads Asset Management Systems Grant										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		87	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
LGSETA		87								
Total operating expenditure of Transfers and Grants		92,886	96,214	100,317	104,076	104,076	104,076	108,706	114,834	116,739

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Table 38 – SA20: Reconciliation of transfers, grants receipts and unspent funds

DC18 Lejweleputswa - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	IRef	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		214	667							
Current year receipts		93,245	96,211	99,931	104,076	104,076	104,076	108,706	114,834	116,739
Conditions met - transferred to revenue		92,792	96,214	99,931	104,076	104,076	104,076	108,706	114,834	116,739
Conditions still to be met - transferred to liabilities		667	664							
Provincial Government:										
Balance unspent at beginning of the year		60								
Current year receipts										
Conditions met - transferred to revenue		60	-	-	-	-	-	-	-	-
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		92,852	96,214	99,931	104,076	104,076	104,076	108,706	114,834	116,739
Total operating transfers and grants - CTBM	2	667	664	-	-	-	-	-	-	-

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Table 39 – SA21: Transfers and grants made by the municipality

DC18 Lejweleputswa - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Masilonyana Municipality (FS 181)		2,000							500	600	400
Tswelopele Municipality (FS 183)		50	50	50	50	50	50		50	750	1,150
Matjhabeng Municipality (FS 184)		2,950	1,740	1,900	1,900	3,400	3,400		1,900	1,900	1,900
Nala Municipality (FS 185)									500	600	400
Tokologo Municipality (FS 182)										700	1,100
Total Cash Transfers To Municipalities:		5,000	1,790	1,950	1,950	3,450	3,450	-	2,950	4,550	4,950
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Lejweleputswa Development Agency		2,000	2,000	2,500	2,500	2,500	2,500		2,500	2,500	2,500
Cemeteries: Roads & Stormwater; Roads to Cemetery		5,234	4,176								
Total Cash Transfers To Entities/Ems'		7,234	6,176	2,500	2,500	2,500	2,500	-	2,500	2,500	2,500
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										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	12,234	7,966	4,450	4,450	5,950	5,950	-	5,450	7,050	7,450

The total remuneration has increased from R64.3 million to R66.6 million. The increase of R2.3 million can be contributed to:

- Salary increase of 6.79% for councillors and employees.

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Table 40 – SA22: Summary of councillor and staff benefits

DC18 Lejweleputswa - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		1,582	3,487	4,708	6,401	6,401	6,401	5,238	5,573	5,929
Pension and UIF Contributions		1,626	928	895				653	695	739
Medical Aid Contributions								571	608	647
Motor Vehicle Allowance		2,525	1,805	1,863	1,396	1,396	1,396	1,393	1,482	1,577
Cellphone Allowance		196	270	347	287	287	287	289	307	327
Housing Allowances										
Other benefits and allowances				307	290	290	290	218	232	247
Sub Total - Councillors		5,929	6,490	8,121	8,374	8,374	8,374	8,362	8,897	9,466
% increase	4		9.5%	25.1%	3.1%	-	-	(0.1%)	6.4%	6.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		2,557	2,221	1,657	4,935	4,779	4,779	5,045	5,368	5,711
Pension and UIF Contributions		571	606	347						
Medical Aid Contributions										
Overtime										
Performance Bonus		213	381		740	717	717	757	805	857
Motor Vehicle Allowance	3	896	901	534						
Cellphone Allowance	3		6	34	156	120	120	120	128	136
Housing Allowances	3	71	77	94						
Other benefits and allowances	3	244	319	103						
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		4,552	4,511	2,770	5,831	5,616	5,616	5,921	6,300	6,704
% increase	4		(0.9%)	(38.6%)	110.5%	(3.7%)	-	5.4%	6.4%	6.4%
Other Municipal Staff										
Basic Salaries and Wages		23,219	23,657	27,132	34,873	34,628	34,628	35,362	37,625	40,033
Pension and UIF Contributions		3,179	3,526	5,005	5,920	5,889	5,889	6,028	6,413	6,824
Medical Aid Contributions		1,936	2,143	2,401	2,906	2,907	2,907	2,810	2,990	3,181
Overtime		259	483	407						
Performance Bonus		1,665	869	2,410						
Motor Vehicle Allowance	3	3,936	4,185	4,696	5,172	5,137	5,137	5,450	5,799	6,170
Cellphone Allowance	3			274	244	238	238	232	238	239
Housing Allowances	3	128	161	340	392	396	396	268	286	304
Other benefits and allowances	3	892	699	649	907	903	903	1,167	1,141	1,214
Payments in lieu of leave		1,815	1,633	2,236						
Long service awards					221	221	221	412		
Post-retirement benefit obligations	6	1,818	1,371	(113)						
Sub Total - Other Municipal Staff		38,846	38,728	45,439	50,634	50,318	50,318	51,729	54,492	57,965
% increase	4		(0.3%)	17.3%	11.4%	(0.6%)	-	2.8%	5.3%	6.4%
Total Parent Municipality		49,326	49,729	56,329	64,839	64,308	64,308	66,013	69,689	74,135
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		49,326	49,729	56,329	64,839	64,308	64,308	66,013	69,689	74,135
% increase	4		0.8%	13.3%	15.1%	(0.8%)	-	2.7%	5.6%	6.4%
TOTAL MANAGERS AND STAFF	5,7	43,397	43,239	48,208	56,466	55,934	55,934	57,651	60,792	64,669

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Table 41 – SA23: Salaries, allowances and benefits (political office bearers/councillors and senior managers)

DC18 Lejweleputswa - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		528,268	91,832	187,233			807,333
Chief Whip								-
Executive Mayor			462,234	80,929	176,455			719,618
Deputy Executive Mayor								-
Executive Committee			2,410,575	617,328	1,110,453			4,138,356
Total for all other councillors			2,176,227	717,453	402,564			3,296,244
Total Councillors	8	-	5,577,304	1,507,542	1,876,705			8,961,551
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,313,176		36,000	196,976		1,546,152
Chief Finance Officer			1,072,956		30,000	160,943		1,263,899
Executive Manager Corporate Services			854,400		18,000	128,160		1,000,560
Executive Manager LED & Planning			902,076		18,000	135,311		1,055,387
Executive Manager Social Services			902,076		18,000	135,311		1,055,387
								-
Total Senior Managers of the Municipality	8,10	-	5,044,684	-	120,000	756,701		5,921,385
A Heading for Each Entity	6,7							
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	10,621,988	1,507,542	1,996,705	756,701		14,882,936

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Table 42 – SA24: Summary of personnel numbers

DC18 Lejweleputswa - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2012/13			Current Year 2013/14			Budget Year 2014/15		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		37			37			37		
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	5		5	5		5	5		5
Other Managers	7									
Professionals		46	46	-	46	46	-	46	46	-
<i>Finance</i>		3	3		3	3		3	3	
<i>Spatial/town planning</i>		1	1		1	1		1	1	
<i>Other</i>		42	42		42	42		42	42	
Technicians		87	87	-	87	87	-	91	91	-
<i>Finance</i>		14	14		14	14		14	14	
<i>Spatial/town planning</i>		1	1		1	1		1	1	
<i>Information Technology</i>		3	3		3	3		3	3	
<i>Roads</i>										
<i>Other</i>		69	69		69	69		73	73	
TOTAL PERSONNEL NUMBERS	9	175	133	5	175	133	5	179	137	5
% increase					-	-	-	2.3%	3.0%	-

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2.7.5 Monthly targets for revenue, expenditure and cash flow

Table 43 – SA25: Budgeted monthly revenue and expenditure by revenue source and expenditure type

DC18 Lejweleputswa - Supporting Table SA25 Budgeted monthly revenue and expenditure														Medium Term Revenue and Expenditure Framework		
Description	Budget Year 2014/15												Budget Year 2014/15	+1 Budget Year 2015/16	+2 Budget Year 2016/17	
	July	August	Sept.	October	November	December	January	February	March	April	May	June				
Revenue By Source																
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													-	-	-	-
Interest earned - external investments	14	83	250	374	183	246	157	66	385	117	123	147	2,145	1,870	1,860	
Interest earned - outstanding debtors												305	305	-	-	
Dividends received													-	-	-	
Fines													-	-	-	
Licences and permits													-	-	-	
Agency services													-	-	-	
Transfers recognised - operational	46,025		934		38,524				23,223				108,706	114,834	116,739	
Other revenue	5	8	6	9	14	6	7	8	9	10	6	9	95	90	90	
Gains on disposal of PPE													-	-	-	
Total Revenue (excluding capital transfers and contributions)	46,044	91	1,190	383	38,721	252	164	74	23,617	127	129	460	111,251	116,794	118,689	
Expenditure By Type																
Employee related costs	3,685	4,171	4,382	4,426	4,514	4,670	5,230	5,807	5,860	5,413	5,320	4,172	57,651	60,792	64,669	
Remuneration of councillors	705	710	723	731	738	741	771	760	770	773	780	759	8,962	9,535	10,145	
Debt impairment													-	-	-	
Depreciation & asset impairment	407	428	536	460	457	551	574	566	578	631	750	658	6,596	7,199	7,137	
Finance charges						1,160							1,160	2,321	2,022	
Bulk purchases													-	-	-	
Other materials													-	-	-	
Contracted services													-	-	-	
Transfers and grants	2,500	168	290	372	405	460	300	275	190	200	150	140	5,450	7,050	7,450	
Other expenditure	2,165	2,290	2,346	2,387	2,409	2,610	2,707	2,819	2,958	2,806	2,403	2,144	30,044	29,290	26,913	
Loss on disposal of PPE													-	-	-	
Total Expenditure	9,462	7,767	8,277	8,376	8,523	10,192	9,582	10,227	10,356	9,823	9,403	9,034	111,023	115,889	117,980	
Surplus/(Deficit)	36,582	(7,676)	(7,088)	(7,994)	30,198	(9,941)	(9,418)	(10,153)	13,261	(9,696)	(9,275)	(8,574)	228	905	709	
Transfers recognised - capital													-	-	-	
Contributions recognised - capital													-	-	-	
Contributed assets													-	-	-	
Surplus/(Deficit) after capital transfers & contributions	36,582	(7,676)	(7,088)	(7,994)	30,198	(9,941)	(9,418)	(10,153)	13,261	(9,696)	(9,275)	(8,574)	228	905	709	
Surplus/(Deficit)	36,582	(7,676)	(7,088)	(7,994)	30,198	(9,941)	(9,418)	(10,153)	13,261	(9,696)	(9,275)	(8,574)	228	905	709	

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Table 44 – SA26: Budgeted monthly revenue and expenditure by municipal vote

DC18 Lejweleputswa - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)													Medium Term Revenue and Expenditure			
Description	Budget Year 2014/15												Budget Year 2014/15	Framework Budget Year		
	July	August	Sept.	October	November	December	January	February	March	April	May	June		+1 2015/16	+2 2016/17	
R thousand																
Revenue by Vote																
Vote 1 - Executive Mayor													-	-	-	-
Vote 2 - Speaker													-	-	-	-
Vote 3 - Mayoral Committee													-	-	-	-
Vote 4 - Council General	42,609				38,524				25,389				-	106,522	112,617	114,421
Vote 5 - Municipal Manager		934											-	934	967	1,018
Vote 6 - Budget & Treasury	1,500	129	272	138	116	302	225	173	266	371	180	123	3,795	3,210	3,250	
Vote 7 - Corporate Services													-	-	-	-
Vote 8 - Human Resources													-	-	-	-
Vote 9 - Information Technology													-	-	-	-
Vote 10 - Property													-	-	-	-
Vote 11 - Municipal Support													-	-	-	-
Vote 12 - Planning & Development													-	-	-	-
Vote 13 - Community & Social Services													-	-	-	-
Vote 14 - Environmental Health Services													-	-	-	-
Vote 15 - Tourism													-	-	-	-
Total Revenue by Vote	44,109	1,063	272	138	38,640	302	225	173	25,655	371	180	123	111,251	116,794	118,689	
Expenditure by Vote to be appropriated																
Vote 1 - Executive Mayor	617	672	608	701	680	692	681	803	742	809	720	689	8,414	8,979	9,575	
Vote 2 - Speaker	195	204	217	219	231	250	238	217	227	230	243	221	2,692	2,858	3,037	
Vote 3 - Mayoral Committee	450	475	486	508	515	527	482	490	465	429	410	426	5,664	6,026	6,398	
Vote 4 - Council General	940	953	994	1,200	1,400	1,634	1,704	1,853	2,050	1,982	1,739	1,697	18,147	19,964	20,566	
Vote 5 - Municipal Manager	860	932	1,140	1,202	1,348	1,490	1,344	1,375	1,409	1,440	1,560	892	14,992	13,662	13,759	
Vote 6 - Budget & Treasury	1,056	1,248	1,356	1,479	1,570	1,600	1,380	1,521	1,470	1,396	1,304	1,297	16,677	17,480	17,714	
Vote 7 - Corporate Services	901	935	959	1,082	803	950	1,063	1,094	1,182	1,063	987	882	11,901	12,566	12,577	
Vote 8 - Human Resources													-	-	-	-
Vote 9 - Information Technology													-	-	-	-
Vote 10 - Property	416	433	450	470	456	461	467	390	396	410	400	362	5,111	5,513	5,379	
Vote 11 - Municipal Support													-	-	-	-
Vote 12 - Planning & Development	639	650	714	656	661	718	622	603	741	679	692	678	8,052	8,466	8,485	
Vote 13 - Community & Social Services	608	611	620	630	642	630	624	641	633	621	635	605	7,499	7,795	7,829	
Vote 14 - Environmental Health Services	713	763	785	801	823	855	942	865	889	1,226	1,312	883	10,856	11,508	11,537	
Vote 15 - Tourism			400			370			250				1,020	1,071	1,125	
Total Expenditure by Vote	7,395	7,875	8,727	8,948	9,129	10,177	9,547	9,852	10,454	10,285	10,002	8,631	111,023	115,889	117,980	
Surplus/(Deficit) before assoc.	36,714	(6,812)	(8,456)	(8,810)	29,512	(9,875)	(9,322)	(9,679)	15,201	(9,914)	(9,822)	(8,508)	228	905	709	
Surplus/(Deficit)	36,714	(6,812)	(8,456)	(8,810)	29,512	(9,875)	(9,322)	(9,679)	15,201	(9,914)	(9,822)	(8,508)	228	905	709	

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Table 45 – SA27: Budgeted monthly revenue and expenditure by standard classification

DC18 Lejweleputswa - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)														Medium Term Revenue and Expenditure Framework		
Description	Budget Year 2014/15												Budget Year	Budget Year	Budget Year	
	July	August	Sept.	October	November	December	January	February	March	April	May	June	2014/15	+1 2015/16	+2 2016/17	
R thousand																
Revenue - Standard																
<i>Governance and administration</i>	42,609	-	-	-	-	-	-	-	-	-	-	68,642	111,251	116,794	118,689	
Executive and council	42,609											64,847	107,456	113,584	115,439	
Budget and treasury office												3,795	3,795	3,210	3,250	
Other												-	-	-	-	
Total Revenue - Standard	42,609	-	-	-	-	-	-	-	-	-	-	68,642	111,251	116,794	118,689	
Expenditure - Standard																
<i>Governance and administration</i>	5,435	5,852	6,209	6,861	7,003	7,604	7,359	7,743	7,941	7,759	7,363	6,466	83,596	87,049	89,004	
Executive and council	3,062	3,236	3,445	3,830	4,174	4,593	4,449	4,738	4,893	4,890	4,672	3,926	49,908	51,489	53,335	
Budget and treasury office	1,056	1,248	1,356	1,479	1,570	1,600	1,380	1,521	1,470	1,396	1,304	1,297	16,677	17,480	17,714	
Corporate services	1,317	1,368	1,409	1,552	1,259	1,411	1,530	1,484	1,578	1,473	1,387	1,244	17,011	18,080	17,956	
<i>Community and public safety</i>	608	611	620	630	642	630	624	641	633	621	635	605	7,499	7,795	7,829	
Community and social services	608	611	620	630	642	630	624	641	633	621	635	605	7,499	7,795	7,829	
<i>Economic and environmental services</i>	1,352	1,413	1,498	1,457	1,484	1,573	1,564	1,468	1,630	1,905	2,004	1,561	18,907	19,974	20,022	
Planning and development	639	650	714	656	661	718	622	603	741	679	692	678	8,052	8,466	8,485	
Environmental protection	713	763	785	801	823	855	942	865	889	1,226	1,312	883	10,856	11,508	11,537	
Other			500			370			150			-	1,020	1,071	1,125	
Total Expenditure - Standard	7,395	7,875	8,827	8,948	9,129	10,177	9,547	9,852	10,354	10,285	10,002	8,631	111,023	115,889	117,980	
Surplus/(Deficit) before assoc.	35,214	(7,875)	(8,827)	(8,948)	(9,129)	(10,177)	(9,547)	(9,852)	(10,354)	(10,285)	(10,002)	60,010	228	905	709	
Surplus/(Deficit)	35,214	(7,875)	(8,827)	(8,948)	(9,129)	(10,177)	(9,547)	(9,852)	(10,354)	(10,285)	(10,002)	60,010	228	905	709	

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Table 46 – SA28: Budgeted monthly capital expenditure by municipal vote

DC18 Lejweleputswa - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
<i>Single-year expenditure to be appropriated</i>																
Vote 1 - Executive Mayor			30										-	30	65	50
Vote 2 - Speaker				30									-	30	32	33
Vote 3 - Mayoral Committee					30								-	30	45	40
Vote 4 - Council General													-	-	300	500
Vote 5 - Municipal Manager		50			90		50						-	190	60	70
Vote 6 - Budget & Treasury				60		100		65		70			-	295	210	230
Vote 7 - Corporate Services		30											-	30	45	60
Vote 8 - Human Resources													-	-	-	-
Vote 9 - Information Technology													-	-	-	-
Vote 10 - Property			50										-	50	905	-
Vote 11 - Municipal Support													-	-	-	-
Vote 12 - Planning & Development		45											-	45	60	30
Vote 13 - Community & Social Services			30										-	30	40	50
Vote 14 - Environmental Health Services			30	30			40		50		40		-	190	350	500
Vote 15 - Tourism													-	-	-	-
Capital single-year expenditure sub-total	-	125	140	120	120	100	90	65	50	70	40	-	920	2,112	1,563	
Total Capital Expenditure	-	125	140	120	120	100	90	65	50	70	40	-	920	2,112	1,563	

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Table 47 – SA29: Budgeted monthly capital expenditure by standard classification

DC18 Lejweleputswa - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard	1															
<i>Governance and administration</i>		-	80	50	100	60	100	50	65	80	70	-	-	655	1,662	983
Executive and council			50		40	60		50		80			-	280	502	693
Budget and treasury office					60		100		65		70		-	295	210	230
Corporate services			30	50									-	80	950	60
<i>Community and public safety</i>		-	-	30	-	-	-	-	-	-	-	-	-	30	40	50
Community and social services				30									-	30	40	50
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
<i>Economic and environmental services</i>		-	45	30	30	-	-	40	-	50	-	40	-	235	410	530
Planning and development			45										-	45	60	30
Road transport													-	-	-	-
Environmental protection				30	30			40		50		40	-	190	350	500
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
<i>Other</i>													-	-	-	-
Total Capital Expenditure - Standard	2	-	125	110	130	60	100	90	65	130	70	40	-	920	2,112	1,563
Funded by:																
National Government													-	-	-	-
Provincial Government													-	-	-	-
District Municipality													-	-	-	-
Other transfers and grants													-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations													-	-	-	-
Borrowing													-	-	-	-
Internally generated funds			125	110	130	60	100	90	65	130	70	40	-	920	2,112	1,563
Total Capital Funding		-	125	110	130	60	100	90	65	130	70	40	-	920	2,112	1,563

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Table 48 – SA30: Budgeted monthly cash flow

DC18 Lejweleputswa - Supporting Table SA30 Budgeted monthly cash flow																
MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source														1		
Interest earned - external investments	35	190	154	222	83	379	326	225	101	141	112	176	176	2,145	1,870	1,860
Interest earned - outstanding debtors	15	16	17	28	39	40	11	12	23	15	25	65	65	305		
Transfer receipts - operational	44,569	934				38,500				24,703				108,706	114,834	116,739
Other revenue												95	95	95	90	90
Cash Receipts by Source	44,619	1,140	170	250	38,622	419	337	237	24,827	156	137	336	336	111,251	116,794	118,689
Total Cash Receipts by Source	44,619	1,140	170	250	38,622	419	337	237	24,827	156	137	336	336	111,251	116,794	118,689
Cash Payments by Type																
Employee related costs	4,208	4,371	4,482	4,526	4,614	4,800	5,030	5,207	5,160	5,013	5,320	4,920	4,920	57,651	60,792	64,669
Remuneration of councillors	650	665	670	678	683	692	705	717	719	723	728	1,331	1,331	8,962	9,535	10,145
Finance charges						1,160						1,160	1,160	2,321	2,022	1,666
Transfers and grants - other municipalities		168	190	372	305	375	400	327	390	248	175	-	-	2,950	4,550	4,150
Transfers and grants - other	2,500											-	-	2,500	2,500	2,500
Other expenditure	1,065	1,590	1,760	1,987	2,019	2,610	3,707	3,619	3,758	3,680	2,303	1,945	1,945	30,043	36,565	27,063
Cash Payments by Type	8,423	6,794	7,102	7,563	7,621	9,637	9,842	9,870	10,027	9,664	8,526	9,357	9,357	104,427	115,964	110,193
Other Cash Flows/Payments by Type																
Capital assets		125	110	130	60	100	90	130	65	70	40	-	-	920	2,112	1,563
Repayment of borrowing						1,999						1,999	1,999	3,998	4,045	4,099
Other Cash Flows/Payments												-	-			
Total Cash Payments by Type	8,423	6,919	7,212	7,693	7,681	11,736	9,932	10,000	10,092	9,734	8,566	11,356	11,356	109,345	122,121	115,856
NET INCREASE/(DECREASE) IN CASH HELD	36,196	(5,780)	(7,042)	(7,443)	30,941	(11,317)	(9,595)	(9,763)	14,735	(9,578)	(8,429)	(11,019)	(11,019)	1,906	(5,327)	2,833
Cash/cash equivalents at the month/year begin:	14,982	51,178	45,398	38,357	30,914	61,855	50,537	40,943	31,179	45,914	36,336	27,907	27,907	14,982	16,888	11,561
Cash/cash equivalents at the month/year end:	51,178	45,398	38,357	30,914	61,855	50,537	40,943	31,179	45,914	36,336	27,907	16,888	16,888	16,888	11,561	14,394

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2.7.6 External mechanisms

Table 49 – SA32: List of external mechanisms

DC18 Lejweleputswa - Supporting Table SA32 List of external mechanisms

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

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Table 50 – SA33: Contracts having future budgetary implications

DC18 Lejweleputswa - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding	Current Year	2014/15 Medium Term Revenue & Expenditure Framework			Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Total
		Years	2013/14	Budget Year	Budget Year	Budget Year	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Contract Value
R thousand	1,3	Total	Original Budget	2014/15	+1 2015/16	+2 2016/17	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

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2.7.7 Capital expenditure details

The following three tables present details of the Municipality's capital expenditure programme.

Table 51 – SA34a: Capital Expenditure on new assets by asset class

DC18 Lejweleputswa - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Other assets		8,717	4,644	2,727	3,594	2,461	2,461	770	1,962	1,413
General v vehicles			200	200		1,100	1,100		300	500
Specialised v vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment			2							
Computers - hardware/equipment					187	287	287	560	692	913
Furniture and other office equipment		351	4,175	2,328	607	774	774	160	65	
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		8,365	263	200	2,600	100	100		850	
Other Land										
Surplus Assets - (Investment or Inventory)										
Other			4		200	200	200	50	55	
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>										
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>										
Intangibles		916	4,508	-	381	150	150	150	150	150
Computers - software & programming		916	4,508		381	150	150	150	150	150
Other (<i>list sub-class</i>)										
Total Capital Expenditure on new assets	1	9,632	9,151	2,727	3,975	2,611	2,611	920	2,112	1,563

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Table 52 – SA34b: Capital Expenditure on the renewal of assets by asset class

DC18 Lejweleputswa - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure										
Infrastructure - Road transport										
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity										
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water										
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation										
Reticulation										
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	7									
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
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										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets										
List sub-class										
Biological assets										
List sub-class										
Intangibles										
Computers - software & programming		916	4,508							
Other (list sub-class)		916	4,508							
Total Capital Expenditure on renewal of existing	1	916	4,508	-	-	-	-	-	-	-

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Table 53 – SA34c: Repairs and maintenance expenditure by asset class

DC18 Lejweleputswa - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Other assets		803	1,575	438	640	660	660	628	471	462
General vehicles				146	91	111	111	63	26	28
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		280			5	5	5			
Computers - hardware/equipment				8	45	45	45	87	86	91
Furniture and other office equipment		196	1,575	37	94	94	94	28	28	28
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		327		129	255	255	255	330	204	182
Other Land										
Surplus Assets - (Investment or Inventory)										
Other				118	150	150	150	120	127	134
Total Repairs and Maintenance Expenditure	1	803	1,575	438	640	660	660	628	471	462

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Table 54 – SA34d: Depreciation by asset class

DC18 Lejweleputswa - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Depreciation by Asset Class/Sub-class										
Other assets		5,262	7,341	7,149	6,027	6,027	6,027	6,596	7,199	7,137
General vehicles		415	209	200	580	580	580	719	765	798
Specialised v vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		2,575	2,582		549	549	549	371	395	302
Computers - hardware/equipment										
Furniture and other office equipment		833	1,997	2,479	2,268	2,268	2,268	2,649	2,919	3,016
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		1,396	2,480	49	2,603	2,603	2,603	2,827	3,108	2,992
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		43	73	4,422	27	27	27	30	13	28
Agricultural assets										
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets										
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles										
Computers - software & programming		371	615	615	-	-	-	-	-	-
Other (<i>list sub-class</i>)		371	615	615	-	-	-	-	-	-
Total Depreciation	1	5,633	7,956	7,765	6,027	6,027	6,027	6,596	7,199	7,137

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Table 55 – SA35: Future financial implications of the capital budget

DC18 Lejweleputswa - Supporting Table SA35 Future financial implications of the capital budget								
Vote Description	IRef	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
R thousand								
<u>Capital expenditure</u>	1							
Vote 1 - Executive Mayor		30	65	50				
Vote 2 - Speaker		30	32	33				
Vote 3 - Mayoral Committee		30	45	40				
Vote 4 - Council General		-	300	500				
Vote 5 - Municipal Manager		190	60	70				
Vote 6 - Budget & Treasury		295	210	230				
Vote 7 - Corporate Services		30	45	60				
Vote 8 - Human Resources		-	-	-				
Vote 9 - Information Technology		-	-	-				
Vote 10 - Property		50	905	-				
Vote 11 - Municipal Support		-	-	-				
Vote 12 - Planning & Development		45	60	30				
Vote 13 - Community & Social Services		30	40	50				
Vote 14 - Environmental Health Services		190	350	500				
Vote 15 - Tourism		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		920	2,112	1,563	-	-	-	-
<u>Future revenue by source</u>	3							
<u>Total future revenue</u>		-	-	-	-	-	-	-
Net Financial Implications		920	2,112	1,563	-	-	-	-

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2.7.8 Detailed capital budget per municipal vote

Table 56 – SA36: Detailed capital budget per municipal vote

DC18 Lejweleputswa - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>																
		Office buildings			Yes	Other Assets	Other Buildings			49	100			850		
		Other Assets			Yes	Other Assets	General vehicles			200	1,100			300	500	
		Other Assets			Yes	Intangibles	Computers - software & programming			151	150	150		150	150	
		Other Assets			Yes	Other Assets	Furniture and other office equipment			2,328	1,261	720		757	913	
		Other Assets			Yes	Other Assets	Other					50		55		
Parent Capital expenditure	1											920		2,112		1,563

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Table 57 – SA37: Projects delayed from previous financial years

DC18 Lejweleputswa - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
Parent municipality:												
<i>List all capital projects grouped by Municipal Vote</i>												
				<i>Examples</i>	<i>Examples</i>							
Entities:												
<i>List all capital projects grouped by Municipal Entity</i>												
Entity Name												
<i>Project name</i>												

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2.7.9 Supporting detail to A4 (Budgeted Financial Performance) and A6 (Budgeted Financial Position)

Table 58 – SA1: Supporting detail to Statement of Financial Performance

DC18 Lejweleputswa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
REVENUE ITEMS:											
<u>Other Revenue by source</u>											
<i>Sundry</i>		241	323	500	80	80	80		95	90	90
Total 'Other' Revenue	1	241	323	500	80	80	80	-	95	90	90
EXPENDITURE ITEMS:											
<u>Employee related costs</u>											
Basic Salaries and Wages	2	25,774	25,878	28,789	39,808	39,527	39,527		40,407	42,993	45,744
Pension and UIF Contributions		3,750	4,133	5,352	5,920	5,889	5,889		6,028	6,413	6,824
Medical Aid Contributions		1,936	2,143	2,401	2,906	2,908	2,908		2,810	2,990	3,181
Overtime		259	483	407	-				-	-	-
Performance Bonus		1,878	1,250	2,410	740	717	717		757	805	857
Motor Vehicle Allowance		4,832	5,086	5,230	5,172	5,138	5,138		5,450	5,799	6,170
Cellphone Allowance			6	308	400	238	238		352	365	375
Housing Allowances		199	237	435	392	395	395		268	286	304
Other benefits and allowances		1,136	1,018	752	907	902	902		1,167	1,141	1,214
Payments in lieu of leave		1,815	1,633	2,236	-				-	-	-
Long service awards					221	221	221		412	-	-
Post-retirement benefit obligations	4	1,818	1,371	(113)							
<i>sub-total</i>	5	43,397	43,238	48,208	56,466	55,935	55,935	-	57,651	60,792	64,669

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Total Employee related costs	1	43,397	43,238	48,208	56,466	55,935	55,935	-	57,651	60,792	64,669
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		5,262	7,341	7,149	6,027	6,027	6,027		6,596	7,199	7,137
Lease amortisation		371	615	615							
Total Depreciation & asset impairment	1	5,633	7,956	7,764	6,027	6,027	6,027	-	6,596	7,199	7,137
Transfers and grants											
Cash transfers and grants		12,234	7,966	4,450	4,450	5,950	5,950	-	5,450	7,050	7,450
Total transfers and grants	1	12,234	7,966	4,450	4,450	5,950	5,950	-	5,450	7,050	7,450
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions		1,815	1,633	2,123	3,915	3,915	3,915		4,964	5,261	1,630
Consultant fees		1,155	3,542	1,850	924	924	924		855	898	945
Audit fees		1,930	2,056	1,721	2,102	2,102	2,102		2,102	2,186	2,284
General expenses	3	5,598	26,299	15,689	12,930	16,263	16,263		14,292	11,810	12,871
<i>List Other Expenditure by Type</i>											
Grants & subsidies		12,235	7,967	4,450	4,450	5,950	5,950		5,450	7,050	7,450
Interest paid on DBSA loans		3,836	3,107	2,841	2,583	2,583	2,583		2,321	2,022	1,666
Branding internal		770	588	72	61	61	61		60	63	66
Tourism awareness		1,784	2,580	370							
Total 'Other' Expenditure	1	29,122	47,771	29,115	26,965	31,797	31,797	-	30,044	29,290	26,913
by Expenditure Item	8										
Other Expenditure		803	1,575	438	640	660	660		628	471	462
Total Repairs and Maintenance Expenditure	9	803	1,575	438	640	660	660	-	628	471	462

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Table 59 – SA3: Supporting detail to Statement of Financial Position

DC18 Lejweleputswa - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
<u>Call investment deposits</u>											
Call deposits < 90 days						14,982	14,982				
Other current investments > 90 days		20,000	16,000	25,000	18,000	25,000	25,000		20,000	18,000	15,000
Total Call investment deposits	2	20,000	16,000	25,000	18,000	39,982	39,982	-	20,000	18,000	15,000
<u>Consumer debtors</u>											
Consumer debtors		16,356	12,996	13,923	760	9,336	9,336				
Less: Provision for debt impairment		(10,048)	(12,370)	(12,370)		(12,370)	(12,370)				
Total Consumer debtors	2	6,309	626	1,552	760	(3,034)	(3,034)	-	-	-	-
<u>Debt impairment provision</u>											
Balance at the beginning of the year		7,509	10,048	12,370	12,370	12,370	12,370		12,370	12,370	12,370
Contributions to the provision		3,257	9,246								
Bad debts written off		(719)	(6,924)								
Balance at end of year		10,048	12,370	12,370	12,370	12,370	12,370	-	12,370	12,370	12,370
<u>Property, plant and equipment (PPE)</u>											
PPE at cost/valuation (excl. finance leases)		102,966	89,724	91,438	89,724	79,963	79,963		80,273	80,488	80,688
Leases recognised as PPE	3										
Less: Accumulated depreciation		13,242	10,991	17,715	3,170	3,120	3,120		5,716	6,299	6,737
Total Property, plant and equipment (PPE)	2	89,724	78,733	73,723	86,553	76,843	76,843	-	74,557	74,189	73,951

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2014/2015 MTREF BUDGET

2.8 Municipal Manager's Quality Certificate

I, **P.M.E. Kaota**, The Municipal Manager of Lejweleputswa District Municipality hereby certify that the annual budget and supporting documentation for the 2014/2015 Financial Year, have been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act, and that the annual budget and supporting documentation are consistent with the Integrated Development Plan.

Print Name: **Palesa Matshidiso Elizabeth Kaota**

Municipal Manager of: **Lejweleputswa District Municipality (DC18)**

Signature

Date