

# Lejweleputswa District Municipality MTREF Budget 2018/2019 to 2020/2021 Medium Term Revenue and Expenditure Framework

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**31 May 2018**

# LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

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## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

### Glossary

<b>Adjustments Budget</b> – Prescribed in section 28 of the MFMA. It is the formal means by which a municipality may revise its annual budget during the year.
<b>Allocations</b> – Money received from Provincial or National Government or other municipalities.
<b>Budget</b> – The financial plan of the Municipality.
<b>Budget Related Policy</b> – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.
<b>Capital Expenditure</b> – 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.
<b>CRR</b> – Capital Replacement Reserve. A cash reserve set aside for future capital expenditure.
<b>Cash flow statement</b> – 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.
<b>DORA</b> – Division of Revenue Act. This is the annual piece of legislation that shows the amount of allocations from national to local government.
<b>Equitable Share</b> – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
<b>Fruitless and wasteful expenditure</b> – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
<b>GFS</b> – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.
<b>GRAP</b> – Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which the Annual Financial Statements are prepared.
<b>IDP</b> – Integrated Development Plan. The main strategic planning document of the Municipality.
<b>KPI's</b> – Key Performance Indicators. Measures of service output and/or outcome.
<b>MFMA</b> – The Municipal Finance Management Act no. 53 of 2003. The principle piece of legislation relating to municipal financial management.
<b>MTREF</b> – 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'.
<b>Operating Expenditure</b> – Spending on the day to day expenses of the Municipality such as salaries and wages.
<b>SDBIP</b> – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**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.

# LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

## Part 1 – Annual Budget

### 1.1 Mayoral Budget Speech

The budget speech is attached as a separate document.

### 1.2 Council Resolutions

On 31st May 2018 the Council of Lejweleputswa District Municipality had a meeting to approve the annual budget for the year 2018/2019. The following resolutions are contained in item to the agenda of the Council meeting held on 31st May 2018:

- (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 2018/19 and indicative outer years 2019/20 and 2020/21 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 2018/19 – 2020/21 as outlined in the budget regulations be submitted to National and Provincial government or organ of state after approval by Council.



## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

### 1.3 Budget 2017/18 Mid-year Review and Adjustments Budget

The following table shows the original and adjustments budget for 2017/18.

	Original Budget 2017/18	Revised Budget 2017/18	Difference
Operating Expenditure	122,597,500	125,075,929	2,478,429
Capital Expenditure	3,250,000	4,745,000	1,497,000
Total Income	125,847,500	123,932,000	3,973,429

The 2017/18 adjustment budget was taken into account in the preparation of the 2018/19 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;
- Weaker outlook as a result of lower commodity prices, higher borrowings costs, drought and diminished business and consumer confidence;
- Persistent high unemployment remains one of our most pressing challenges;
- 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;

**These circumstances make it essential for the municipality to reprioritize expenditure and implement stringent cost-containment measures.**

# LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

## MFMA Circulars

National Treasury sent out MFMA Circular No. 89 on 08 December 2017 and was followed by Circular No. 91 on 07 March 2018 providing guidance to municipalities on their 2018/19 budgets and Medium Term Revenue and Expenditure Framework (MTREF). Circular No. 89 and 91 remind us of the key focus areas for the 2018/2019 budget process, and that it must be read together with MFMA Circulars no. 48, 51, 54, 55, 67, 67, 70, 72,74 and 75. 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.

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 and to ensure that the budget is funded.

# LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

## 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;
- 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 2018/19 MTREF

This section provides an overview of the Lejweleputswa District Municipality's 2018/19 to 2020/21 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.

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

According to Circular No. 91, the following headline macro-economic forecasts must be taken into consideration when preparing 2018/19 MTREF municipal budgets:

<b>Fiscal Year</b>	<b>2017/18 Estimate</b>	<b>2018/19 Forecast</b>	<b>2019/20 Forecast</b>	<b>2020/21 Forecast</b>
CPI Inflation	5.3%	5.3%	5.4%	5.5%
Real GDP growth	1.0%	1.5%	1.8%	2.1%

*Source: Budget Review 2018*

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 Executive Mayor on the 31 August 2017.

A budget Committee was established to examine, review and prioritize budget proposals from departments.

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.

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

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

**Table 1 Overview of the 2018/2019 MTREF**

<b>AGGREGATE TOTAL</b>		
<b>DETAILS</b>	<b>REVISED BUDGET 2017/18</b>	<b>FINAL BUDGET 2018/19</b>
TOTAL OPERATING INCOME	123,932,000	<b>128,610,000</b>
TOTAL OPERATING EXPENDITURE	125,075,929	<b>136,743,250</b>
CAPITAL EXPENDITURE	3,250,000	<b>4,745,000</b>
SURPLUS/(DEFICIT)	(5,888,929)	<b>(12,878,250)</b>

### 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. 89 & 91

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 2 Summary of Revenue Classes by Main Revenues Sources**

DETAILS	REVISED BUDGET 2017/18	FINAL BUDGET 2018/19
INTEREST EARNED	3,434,000	3,015,000
OPERATING GRANTS & SUBSIDIES	119,998,000	125,445,000
OTHER INCOME	500,000	250,000
<b>TOTAL INCOME</b>	<b>123,932,000</b>	<b>128,710,000</b>

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

**Table 3 Grants Allocation**

NATIONAL GRANTS	MEDIUM - TERM ESTIMATES			
	2018/19	2019/20	2020/21	
	R'000	R'000	R'000	
Equitable Share	33,706	37,423	40,343	
Transitional Grant	87,458	90,029	92,463	
Local Government Financial Management Grant	1,000	1,000	1,000	
Municipal Systems Improvement Grant	0	0	0	
Rural Roads Asset Management Systems Grant	2,281	2,415	2,556	
Expanded Public Works Programme Integrated Grant	1,000	0	0	
<b>TOTAL INCOME</b>	<b>125,445</b>	<b>130,867</b>	<b>136,362</b>	

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

### 1.7 – Operating Expenditure Framework

The expenditure framework for the 2018/19 budget and MTREF is informed by the National Treasury's guidelines and the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services;
- Strict adherences to the principle of no project plan no budget. If there is no business plan no funding allocation can be made.

The operating expenditure increased from R129.8 million (2017/18) to 141,488,250 in (2018/19).

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

The following table is a summary of the 2018/19 MTREF (classified by main expenditure by category):

**Table 13: Summary of operating expenditure by category**

<b>EXPENDITURE ALLOCATION BY CATEGORY 2018/2019</b>		
<b>DETAILS</b>	<b>Revised Budget 2017/2018</b>	<b>FINAL Budget 2018/2019</b>
Contracted Services	10,852,413	9,566,577
Employee Related Cost	73,687,782	83,176,738
Interest, Dividends and Rent o	998,952	762,707
Inventory Consumed	140,940	141,043
Remuneration of Councillors	8,199,627	8,608,642
Operating Leases	811,569	1,523,941
Operational Cost	15,587,482	14,494,209
Acquisitions	4,745,000	4,745,000
Depreciation	7,521,164	5,201,088
Transfers and Subsidies	7,276,000	13,131,697
<b>Total Amount</b>	<b>129,820,929</b>	<b>141,351,643</b>

- Provision for depreciation and asset impairment is informed by the municipality's asset management policy.
- The provision of debt impairment was determined based on the debt-write off policy of the municipality.
- General expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. This makes up 10% of operating expenditure.

The following pie chart gives a breakdown of the main expenditure categories for the 2018/19 financial year.



**LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET**

**OPERATING EXPENDITURE 2018/2019**

**Operating Expenditure by Department**

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

### SUMMARY OF EXPENDITURE BY DEPARTMENT 2018/19

DEPARTMENT	ORIGINAL BUDGET 2017/2018	REVISED BUDGET 2017/2018	BUDGET 2018/2019
EXECUTIVE MAYOR	10,792,274	10,845,155	<b>10,992,247</b>
SPEAKER	4,101,798	4,528,910	<b>4,108,033</b>
MAYORAL COMMITTEE	6,274,533	6,485,457	<b>6,776,180</b>
COUNCIL GENERAL	18,572,566	20,908,325	<b>22,642,698</b>
MUNICIPAL MANAGER	13,692,597	15,044,950	<b>12,951,367</b>
CORPORATE SERVICES	16,977,861	16,594,091	<b>19,071,603</b>
PROPERTY	6,137,356	7,138,856	<b>8,656,635</b>
DISASTER MANAGEMENT	10,783,332	10,739,944	<b>12,050,772</b>
ENVIRONMENTAL HEALTH	12,072,726	11,706,693	<b>13,603,244</b>
LED & PLANNING	6,542,330	6,199,362	<b>9,242,782</b>
TOURISM	1,001,000	801,000	<b>801,000</b>
FINANCE SERVICES	18,899,129	19,537,258	<b>20,591,692</b>
<b>TOTAL</b>	<b>125,847,502</b>	<b>130,530,002</b>	<b>141,488,250</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 14: Repairs and maintenance per asset class**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>											
<b>Repairs and Maintenance by Expenditure Item</b>	8										
Other Expenditure		465	540	726	726	726	726	726	573	591	608
<b>Total Repairs and Maintenance Expenditure</b>	9	465	540	726	726	726	726	726	573	591	608

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures.

Repairs and maintenance do not have the same impact as in the case of local municipalities. It is our submission that 0.6% of the budgeted amount is sufficient to cover repairs and maintenance.

### 1.8 – Capital Budget

The capital budget of R 4,745,000 for 2018/19. Total capital budget will be spent on furniture; other equipment; and computer software.

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

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 15: Capital funding by source**

<i>Single-year expenditure to be appropriated</i>	2										
Vote 1 - Executive Mayor	23	18	35	50	50	50	50	50	50	50	50
Vote 2 - Speaker	15	–	22	50	50	50	50	50	50	50	50
Vote 3 - Mayoral Committee	21	–	91	50	50	50	50	50	50	50	50
Vote 4 - Council General	242	26	337	2,100	3,500	3,500	3,500	745	–	–	–
Vote 5 - Municipal Manager	170	130	42	100	175	175	175	150	100	100	100
Vote 6 - Budget & Treasury	374	360	704	500	520	520	520	500	500	500	500
Vote 7 - Corporate Services	26	73	65	50	50	50	50	50	50	50	50
Vote 8 - Human Resources	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Information Technology	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Property	7	58	–	200	200	200	200	3,000	50	50	50
Vote 11 - Municipal Support	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Planning & Development	44	56	20	50	50	50	50	50	50	50	50
Vote 13 - Community & Social Services	9	–	–	50	50	50	50	50	50	50	50
Vote 14 - Environmental Health Services	–	36	55	50	50	50	50	50	50	50	50
Vote 15 - Tourism	–	–	–	–	–	–	–	–	–	–	–
<b>Capital single-year expenditure sub-total</b>	<b>930</b>	<b>757</b>	<b>1,371</b>	<b>3,250</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Capital Expenditure - Vote</b>	<b>930</b>	<b>757</b>	<b>1,371</b>	<b>3,250</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>1,000</b>	<b>1,000</b>

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.

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

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

**Table 16: Capital expenditure by GFS classification**

<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		877	665	1,296	3,100	4,595	4,595	4,595	4,595	850	850
Executive and council		470	174	527	2,350	3,825	3,825	3,825	1,045	250	250
Finance and administration		407	491	769	750	770	770	770	3,550	600	600
<b>Community and public safety</b>		9	36	55	100	100	100	100	100	100	100
Community and social services		9	-	-	50	50	50	50	50	50	50
Health		-	36	55	50	50	50	50	50	50	50
<b>Economic and environmental services</b>		44	56	20	50	50	50	50	50	50	50
Planning and development		44	56	20	50	50	50	50	50	50	50
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-
Energy sources											
<b>Other</b>											
<b>Total Capital Expenditure - Functional</b>	3	930	757	1,371	3,250	4,745	4,745	4,745	4,745	1,000	1,000
<b>Funded by:</b>											
<b>Internally generated funds</b>		930	757	1,371	3,250	4,745	4,745	4,745	4,745	1,000	1,000
<b>Total Capital Funding</b>	7	930	757	1,371	3,250	4,745	4,745	4,745	4,745	1,000	1,000

### 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.

# LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 17 - A1: Budget Summary**

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

DC18 Lejweleputswa - Table A1 Consolidated Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	3,742	5,176	6,240	2,300	2,560	2,560	3,270	2,850	2,800	2,800
Transfers recognised - operational	108,518	115,631	116,328	119,998	119,998	119,998	119,998	125,445	130,867	136,362
Other own revenue	965	1,588	2,074	300	1,374	1,374	828	415	365	375
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>113,226</b>	<b>122,395</b>	<b>124,642</b>	<b>122,598</b>	<b>123,932</b>	<b>123,932</b>	<b>124,096</b>	<b>128,710</b>	<b>134,032</b>	<b>139,537</b>
Employee costs	62,538	66,030	65,750	74,925	73,688	73,688	73,688	83,176	85,672	86,504
Remuneration of councillors	9,294	9,042	8,008	7,915	8,200	8,200	8,200	8,609	8,867	8,953
Depreciation & asset impairment	6,505	4,395	3,433	7,521	7,521	7,521	7,521	5,201	5,713	6,950
Finance charges	2,321	3,552	1,266	999	999	999	999	763	471	145
Materials and bulk purchases	-	-	-	141	141	141	141	141	145	147
Transfers and grants	3,549	4,474	4,027	7,014	7,276	7,276	7,276	13,132	9,090	9,121
Other expenditure	25,515	33,120	22,092	24,083	27,252	27,252	27,252	25,722	25,328	23,116
<b>Total Expenditure</b>	<b>109,720</b>	<b>120,613</b>	<b>104,576</b>	<b>122,598</b>	<b>125,076</b>	<b>125,076</b>	<b>125,076</b>	<b>136,743</b>	<b>135,287</b>	<b>134,936</b>
<b>Surplus/(Deficit)</b>	<b>3,505</b>	<b>1,782</b>	<b>20,066</b>	<b>(0)</b>	<b>(1,144)</b>	<b>(1,144)</b>	<b>(980)</b>	<b>(8,033)</b>	<b>(1,255)</b>	<b>4,601</b>
Transfers and subsidies - capital (monetary allocation)	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3,505</b>	<b>1,782</b>	<b>20,066</b>	<b>(0)</b>	<b>(1,144)</b>	<b>(1,144)</b>	<b>(980)</b>	<b>(8,033)</b>	<b>(1,255)</b>	<b>4,601</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>3,505</b>	<b>1,782</b>	<b>20,066</b>	<b>(0)</b>	<b>(1,144)</b>	<b>(1,144)</b>	<b>(980)</b>	<b>(8,033)</b>	<b>(1,255)</b>	<b>4,601</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>930</b>	<b>757</b>	<b>1,371</b>	<b>3,250</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>1,000</b>	<b>1,000</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	<b>930</b>	<b>757</b>	<b>1,371</b>	<b>3,250</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>1,000</b>	<b>1,000</b>
<b>Total sources of capital funds</b>	<b>930</b>	<b>757</b>	<b>1,371</b>	<b>3,250</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>1,000</b>	<b>1,000</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

<b>Financial position</b>										
Total current assets	59,312	70,018	89,129	23,916	89,129	89,129	89,129	36,963	38,071	39,214
Total non current assets	66,820	63,022	60,749	89,548	60,749	60,749	60,749	60,366	62,168	64,024
Total current liabilities	15,101	13,258	11,782	8,651	11,782	11,782	11,782	10,944	11,273	11,611
Total non current liabilities	20,049	24,818	23,377	17,656	23,377	23,377	23,377	18,068	18,610	19,168
Community wealth/Equity	90,983	94,964	114,719	87,157	114,720	114,720	114,720	79,611	81,999	82,795
<b>Cash flows</b>										
Net cash from (used) operating	13,339	14,589	23,044	7,522	6,292	6,292	6,292	(2,312)	6,243	9,192
Net cash from (used) investing	(10,013)	(289)	(1,923)	(3,250)	(4,745)	(4,745)	(4,745)	(4,745)	(1,000)	(1,000)
Net cash from (used) financing	(1,847)	(2,542)	(2,876)	(2,489)	(2,489)	(2,489)	(2,489)	(2,725)	(3,016)	(3,342)
<b>Cash/cash equivalents at the year end</b>	<b>19,943</b>	<b>29,827</b>	<b>48,072</b>	<b>31,609</b>	<b>28,885</b>	<b>28,885</b>	<b>28,885</b>	<b>20,045</b>	<b>22,271</b>	<b>27,121</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	58,436	69,835	88,642	23,916	88,642	88,642	88,642	36,500	37,595	38,723
Application of cash and investments	8,711	9,104	8,961	7,652	8,119	8,119	8,002	7,645	7,874	8,111
<b>Balance - surplus (shortfall)</b>	<b>49,725</b>	<b>60,731</b>	<b>79,681</b>	<b>16,264</b>	<b>80,523</b>	<b>80,523</b>	<b>80,640</b>	<b>28,855</b>	<b>29,721</b>	<b>30,612</b>
<b>Asset management</b>										
Asset register summary (WDV)	66,820	63,022	60,749	89,548	62,480	62,480		60,366	62,168	64,024
Depreciation	6,505	4,395	3,183	7,521	7,521	7,521		5,201	5,713	5,878
Renewal of Existing Assets	-	-	-	-	-	-		-	-	-
Repairs and Maintenance	465	540	726	726	726	726		573	591	608

- 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.
- The cash backing/surplus reconciliation is positive and funding and reserves policies have been compiled to address CRR and all provisions in future.
- Total revenue is R128.7 million in 2018/19 and escalates to R139.5 million by 2020/21.



## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 18 – A2: Budgeted Financial Performance by standard classification**

**DC18 Lejweleputswa - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)**

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b><i>Governance and administration</i></b>		113,226	122,395	124,641	122,598	123,932	123,932	128,710	134,032	139,537
Executive and council		107,268	114,381	115,078	118,748	118,748	118,748	124,445	129,867	135,362
Finance and administration		5,957	8,015	9,564	3,850	5,184	5,184	4,265	4,165	4,175
Internal audit		-	-	-	-	-	-	-	-	-
<b><i>Community and public safety</i></b>		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b><i>Economic and environmental services</i></b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b><i>Trading services</i></b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b><i>Other</i></b>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>113,226</b>	<b>122,395</b>	<b>124,641</b>	<b>122,598</b>	<b>123,932</b>	<b>123,932</b>	<b>128,710</b>	<b>134,032</b>	<b>139,537</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>83,451</b>	<b>93,682</b>	<b>79,331</b>	<b>92,348</b>	<b>95,779</b>	<b>95,779</b>	<b>101,195</b>	<b>98,697</b>	<b>97,999</b>
Executive and council		51,188	56,807	42,081	51,084	53,329	53,329	56,426	52,584	51,438
Finance and administration		32,263	36,875	37,250	41,264	42,450	42,450	44,770	46,113	46,561
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>8,691</b>	<b>7,512</b>	<b>7,326</b>	<b>10,733</b>	<b>10,690</b>	<b>10,690</b>	<b>25,554</b>	<b>26,321</b>	<b>26,576</b>
Community and social services		8,691	7,512	7,326	10,733	10,690	10,690	12,001	12,361	12,481
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	13,553	13,960	14,095
<b>Economic and environmental services</b>		<b>16,699</b>	<b>17,101</b>	<b>16,920</b>	<b>18,515</b>	<b>17,806</b>	<b>17,806</b>	<b>9,193</b>	<b>9,469</b>	<b>9,560</b>
Planning and development		6,945	6,864	7,158	6,492	6,150	6,150	9,193	9,469	9,560
Road transport		9,753	10,237	9,762	12,023	11,657	11,657	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>4</b>	<b>880</b>	<b>2,319</b>	<b>1,000</b>	<b>1,001</b>	<b>801</b>	<b>801</b>	<b>801</b>	<b>801</b>	<b>801</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>109,720</b>	<b>120,613</b>	<b>104,576</b>	<b>122,598</b>	<b>125,076</b>	<b>125,076</b>	<b>136,743</b>	<b>135,287</b>	<b>134,936</b>
<b>Surplus/(Deficit) for the year</b>		<b>3,505</b>	<b>1,782</b>	<b>20,066</b>	<b>(0)</b>	<b>(1,144)</b>	<b>(1,144)</b>	<b>(8,033)</b>	<b>(1,255)</b>	<b>4,601</b>

- 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.

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 19 – A3: Budgeted Financial Performance by municipal vote**

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue by Vote</b>	1									
Vote 1 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 2 - Speaker		-	-	-	-	-	-	-	-	-
Vote 3 - Mayoral Committee		-	-	-	-	-	-	-	-	-
Vote 4 - Council General		106,334	113,451	115,078	118,748	118,748	118,748	124,445	129,867	135,362
Vote 5 - Municipal Manager		934	930	-	-	-	-	-	-	-
Vote 6 - Budget & Treasury		5,957	8,014	9,564	3,850	5,184	5,184	4,265	4,165	4,175
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		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>113,226</b>	<b>122,395</b>	<b>124,642</b>	<b>122,598</b>	<b>123,932</b>	<b>123,932</b>	<b>128,710</b>	<b>134,032</b>	<b>139,537</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive Mayor		6,330	13,008	10,174	10,742	10,795	10,795	10,942	11,271	11,380
Vote 2 - Speaker		3,336	3,078	3,724	4,052	4,479	4,479	4,058	4,180	4,220
Vote 3 - Mayoral Committee		5,916	6,065	5,701	6,225	6,435	6,435	6,726	6,928	6,995
Vote 4 - Council General		21,191	25,243	13,083	16,473	17,409	17,409	21,898	17,020	15,529
Vote 5 - Municipal Manager		14,415	9,413	9,400	13,593	14,211	14,211	12,801	13,185	13,313
Vote 6 - Budget & Treasury		15,803	16,530	16,479	18,399	18,967	18,967	20,092	20,694	20,895
Vote 7 - Corporate Services		12,031	14,283	15,044	16,928	16,544	16,544	19,022	19,592	19,782
Vote 8 - Human Resources		-	-	-	-	-	-	-	-	-
Vote 9 - Information Technology		-	-	-	-	-	-	-	-	-
Vote 10 - Property		4,429	6,062	5,727	5,937	6,939	6,939	5,657	5,826	5,883
Vote 11 - Municipal Support		-	-	-	-	-	-	-	-	-
Vote 12 - Planning & Development		6,945	6,864	7,158	6,492	6,150	6,150	9,193	9,469	9,560
Vote 13 - Community & Social Services		8,691	7,512	7,326	10,733	10,690	10,690	12,001	12,361	12,481
Vote 14 - Environmental Health Services		9,753	10,237	9,762	12,023	11,657	11,657	13,553	13,960	14,095
Vote 15 - Tourism		880	2,319	1,000	1,001	801	801	801	801	801
<b>Total Expenditure by Vote</b>	2	<b>109,720</b>	<b>120,613</b>	<b>104,576</b>	<b>122,598</b>	<b>125,076</b>	<b>125,076</b>	<b>136,743</b>	<b>135,287</b>	<b>134,936</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>3,505</b>	<b>1,782</b>	<b>20,066</b>	<b>(0)</b>	<b>(1,144)</b>	<b>(1,144)</b>	<b>(8,033)</b>	<b>(1,255)</b>	<b>4,601</b>

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.

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 20 – A4: Budgeted Financial Performance by revenue source and expenditure type**  
**DC18 Lejweleputswa - Table A4 Budgeted Financial Performance (revenue and expenditure)**

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>	1										
<b>Revenue By Source</b>											
Property rates	2	-	-	-	-	-	-	-	-	-	-
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		3,742	5,733	7,209	2,300	3,270	3,270	3,270	2,850	2,800	2,800
Interest earned - outstanding debtors		734	697	293	164	164	164	164	165	165	165
Dividends received											
Fines, penalties and forfeits											
Licences and permits											
Agency services											
Transfers and subsidies		108,518	115,631	116,328	119,998	119,998	119,998	119,998	125,445	130,867	136,362
Other revenue	2	231	307	811	136	500	500	500	250	200	210
Gains on disposal of PPE			27								
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>113,226</b>	<b>122,395</b>	<b>124,641</b>	<b>122,598</b>	<b>123,932</b>	<b>123,932</b>	<b>123,932</b>	<b>128,710</b>	<b>134,032</b>	<b>139,537</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

<b>Expenditure By Type</b>											
Employee related costs	2	62,538	66,030	65,750	74,925	73,688	73,688	73,688	83,176	85,672	86,504
Remuneration of councillors		9,294	9,042	8,008	7,915	8,200	8,200	8,200	8,609	8,867	8,953
Debt impairment	3	1,067	4,665	1,676							
Depreciation & asset impairment	2	6,505	4,395	3,433	7,521	7,521	7,521	7,521	5,201	5,713	6,950
Finance charges		2,321	3,552	1,266	999	999	999	999	763	471	145
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8				141	141	141	141	141	145	147
Contracted services		2,581	3,530	3,775	9,076	10,852	10,852	10,852	9,567	8,618	8,695
Transfers and subsidies		3,549	4,474	4,027	7,014	7,276	7,276	7,276	13,132	9,090	9,121
Other expenditure	4, 5	21,630	24,925	16,641	15,007	16,400	16,400	16,400	16,155	16,711	14,421
Loss on disposal of PPE		237									
<b>Total Expenditure</b>		<b>109,720</b>	<b>120,613</b>	<b>104,576</b>	<b>122,598</b>	<b>125,076</b>	<b>125,076</b>	<b>125,076</b>	<b>136,743</b>	<b>135,287</b>	<b>134,936</b>
<b>Surplus/(Deficit)</b>		<b>3,505</b>	<b>1,782</b>	<b>20,066</b>	<b>(0)</b>	<b>(1,144)</b>	<b>(1,144)</b>	<b>(980)</b>	<b>(8,033)</b>	<b>(1,255)</b>	<b>4,601</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)											
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>3,505</b>	<b>1,782</b>	<b>20,066</b>	<b>(0)</b>	<b>(1,144)</b>	<b>(1,144)</b>	<b>(980)</b>	<b>(8,033)</b>	<b>(1,255)</b>	<b>4,601</b>
Taxation											
<b>Surplus/(Deficit) after taxation</b>		<b>3,505</b>	<b>1,782</b>	<b>20,066</b>	<b>(0)</b>	<b>(1,144)</b>	<b>(1,144)</b>	<b>(980)</b>	<b>(8,033)</b>	<b>(1,255)</b>	<b>4,601</b>
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>		<b>3,505</b>	<b>1,782</b>	<b>20,066</b>	<b>(0)</b>	<b>(1,144)</b>	<b>(1,144)</b>	<b>(980)</b>	<b>(8,033)</b>	<b>(1,255)</b>	<b>4,601</b>
Share of surplus/ (deficit) of associate	7										
<b>Surplus/(Deficit) for the year</b>		<b>3,505</b>	<b>1,782</b>	<b>20,066</b>	<b>(0)</b>	<b>(1,144)</b>	<b>(1,144)</b>	<b>(980)</b>	<b>(8,033)</b>	<b>(1,255)</b>	<b>4,601</b>

- Transfers recognized-operating, includes the local government equitable share and other operating grants from national and provincial government.

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

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

DC18 Lejweleputswa - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Executive Mayor		23	18	35	50	50	50	50	50	50	50
Vote 2 - Speaker		15	-	22	50	50	50	50	50	50	50
Vote 3 - Mayoral Committee		21	-	91	50	50	50	50	50	50	50
Vote 4 - Council General		242	26	337	2,100	3,500	3,500	3,500	745	-	-
Vote 5 - Municipal Manager		170	130	42	100	175	175	175	150	100	100
Vote 6 - Budget & Treasury		374	360	704	500	520	520	520	500	500	500
Vote 7 - Corporate Services		26	73	65	50	50	50	50	50	50	50
Vote 8 - Human Resources		-	-	-	-	-	-	-	-	-	-
Vote 9 - Information Technology		-	-	-	-	-	-	-	-	-	-
Vote 10 - Property		7	58	-	200	200	200	200	3,000	50	50
Vote 11 - Municipal Support		-	-	-	-	-	-	-	-	-	-
Vote 12 - Planning & Development		44	56	20	50	50	50	50	50	50	50
Vote 13 - Community & Social Services		9	-	-	50	50	50	50	50	50	50
Vote 14 - Environmental Health Services		-	36	55	50	50	50	50	50	50	50
Vote 15 - Tourism		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>930</b>	<b>757</b>	<b>1,371</b>	<b>3,250</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Capital Expenditure - Vote</b>		<b>930</b>	<b>757</b>	<b>1,371</b>	<b>3,250</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Capital Funding</b>	7	<b>930</b>	<b>757</b>	<b>1,371</b>	<b>3,250</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>4,745</b>	<b>1,000</b>	<b>1,000</b>

- 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.

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

- The capital programme is funded from the Capital Replacement Reserve.

**Table 22 – A6: Budgeted Financial Position**

DC18 Lejweleputswa - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		18,069	29,827	48,072	3,916	48,072	48,072	48,072	15,000	15,450	15,914
Call investment deposits	1	40,367	40,009	40,570	20,000	40,570	40,570	40,570	21,500	22,145	22,809
Consumer debtors	1	–	–	–	–	–	–	–	–	–	–
Other debtors		876	45	55	–	55	55	55	50	52	53
Current portion of long-term receivables			138	433		433	433	433	413	425	438
Inventory	2										
<b>Total current assets</b>		<b>59,312</b>	<b>70,018</b>	<b>89,129</b>	<b>23,916</b>	<b>89,129</b>	<b>89,129</b>	<b>89,129</b>	<b>36,963</b>	<b>38,071</b>	<b>39,214</b>
<b>Non current assets</b>											
Long-term receivables											
Investments											
Investment property		0	0	0	0	0	0	0	0	0	0
Investment in Associate											
Property, plant and equipment	3	66,468	62,627	59,898	89,248	59,898	59,898	59,898	60,066	61,868	63,724
Agricultural											
Biological											
Intangible		352	394	851	300	851	851	851	300	300	300
Other non-current assets											
<b>Total non current assets</b>		<b>66,820</b>	<b>63,021</b>	<b>60,749</b>	<b>89,548</b>	<b>60,749</b>	<b>60,749</b>	<b>60,749</b>	<b>60,366</b>	<b>62,168</b>	<b>64,024</b>
<b>TOTAL ASSETS</b>		<b>126,133</b>	<b>133,040</b>	<b>149,878</b>	<b>113,464</b>	<b>149,878</b>	<b>149,878</b>	<b>149,878</b>	<b>97,329</b>	<b>100,239</b>	<b>103,238</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1										
Borrowing	4	2,146	2,609	2,772	999	2,772	2,772	2,772	2,514	2,589	2,667
Consumer deposits											
Trade and other payables	4	8,921	8,766	8,296	7,652	8,296	8,296	8,296	7,695	7,926	8,164
Provisions		4,034	1,883	714		714	714	714	735	757	780
<b>Total current liabilities</b>		<b>15,101</b>	<b>13,258</b>	<b>11,782</b>	<b>8,651</b>	<b>11,782</b>	<b>11,782</b>	<b>11,782</b>	<b>10,944</b>	<b>11,273</b>	<b>11,611</b>
<b>Non current liabilities</b>											
Borrowing		10,967	11,169	8,785	9,059	8,785	8,785	8,785	9,835	10,130	10,434
Provisions		9,082	13,649	14,592	8,597	14,592	14,592	14,592	8,233	8,480	8,734
<b>Total non current liabilities</b>		<b>20,049</b>	<b>24,818</b>	<b>23,377</b>	<b>17,656</b>	<b>23,377</b>	<b>23,377</b>	<b>23,377</b>	<b>18,068</b>	<b>18,610</b>	<b>19,168</b>
<b>TOTAL LIABILITIES</b>		<b>35,150</b>	<b>38,076</b>	<b>35,159</b>	<b>26,307</b>	<b>35,159</b>	<b>35,159</b>	<b>35,159</b>	<b>29,012</b>	<b>29,883</b>	<b>30,779</b>
<b>NET ASSETS</b>	5	<b>90,983</b>	<b>94,963</b>	<b>114,719</b>	<b>87,157</b>	<b>114,720</b>	<b>114,720</b>	<b>114,720</b>	<b>68,316</b>	<b>70,357</b>	<b>72,458</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		90,983	94,963	114,719	87,157	114,720	114,720	114,720	79,611	81,999	82,795
Reserves	4	–	–	–	–	–	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>90,983</b>	<b>94,963</b>	<b>114,719</b>	<b>87,157</b>	<b>114,720</b>	<b>114,720</b>	<b>114,720</b>	<b>79,611</b>	<b>81,999</b>	<b>82,795</b>

- 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).

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

- 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.
- Any movement on the budgeted financial performance or the capital budget will inevitably impact on the budgeted financial position.



## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 23 – A7: Budgeted Cash Flow**

DC18 Lejweleputswa - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates									-	-	-
Service charges									-	-	-
Other revenue		231	(2,886)	(2,830)	136	500	500	500	415	365	375
Government - operating	1	108,706	115,675	116,096	119,998	119,653	119,653	119,653	125,445	130,867	136,362
Government - capital	1								-	-	-
Interest		4,476	6,430	7,502	2,464	3,434	3,434	3,434	2,850	2,800	2,800
Dividends									-	-	-
<b>Payments</b>											
Suppliers and employees		(97,753)	(101,078)	(96,458)	(110,325)	(109,279)	(109,279)	(109,279)	(116,997)	(118,093)	(120,942)
Finance charges		(2,321)	(3,552)	(1,266)	(999)	(999)	(999)	(999)	(763)	(471)	(145)
Transfers and Grants	1				(3,752)	(7,017)	(7,017)	(7,017)	(13,263)	(9,225)	(9,258)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>13,339</b>	<b>14,589</b>	<b>23,044</b>	<b>7,522</b>	<b>6,292</b>	<b>6,292</b>	<b>6,292</b>	<b>(2,312)</b>	<b>6,243</b>	<b>9,192</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		(9,083)	468	9					-	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables				(561)					-	-	-
Decrease (increase) in non-current investments									-	-	-
<b>Payments</b>											
Capital assets		(930)	(757)	(1,371)	(3,250)	(4,745)	(4,745)	(4,745)	(4,745)	(1,000)	(1,000)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(10,013)</b>	<b>(289)</b>	<b>(1,923)</b>	<b>(3,250)</b>	<b>(4,745)</b>	<b>(4,745)</b>	<b>(4,745)</b>	<b>(4,745)</b>	<b>(1,000)</b>	<b>(1,000)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
<b>Payments</b>											
Repayment of borrowing		(1,847)	(2,542)	(2,876)	(2,489)	(2,489)	(2,489)	(2,489)	(2,725)	(3,016)	(3,342)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1,847)</b>	<b>(2,542)</b>	<b>(2,876)</b>	<b>(2,489)</b>	<b>(2,489)</b>	<b>(2,489)</b>	<b>(2,489)</b>	<b>(2,725)</b>	<b>(3,016)</b>	<b>(3,342)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>1,479</b>	<b>11,758</b>	<b>18,245</b>	<b>1,783</b>	<b>(942)</b>	<b>(942)</b>	<b>(942)</b>	<b>(9,782)</b>	<b>2,227</b>	<b>4,850</b>
Cash/cash equivalents at the year begin:	2	18,464	18,069	29,827	29,827	29,827	29,827	29,827	29,827	20,045	22,271
Cash/cash equivalents at the year end:	2	19,943	29,827	48,072	31,609	28,885	28,885	28,885	20,045	22,271	27,121

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The cash flow management and forecasting is a critical step in determining if the budget is funded over medium-term. The table above is consistent with international standards of good financial management practice and also improves understandability for councillors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category.
- Clear separation of capital and operating receipts from government, which also enables cash from "debtors and other" to provide for as cash inflow based on actual performance.
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long-term borrowing (debt).

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

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

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	19,943	29,827	48,072	31,609	28,885	28,885	28,885	20,045	22,271	27,121
Other current investments > 90 days		38,493	40,008	40,570	(7,693)	59,757	59,757	59,757	16,455	15,324	11,602
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>58,436</b>	<b>69,835</b>	<b>88,642</b>	<b>23,916</b>	<b>88,642</b>	<b>88,642</b>	<b>88,642</b>	<b>36,500</b>	<b>37,595</b>	<b>38,723</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		188	232	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	8,524	8,664	8,436	7,652	8,255	8,255	8,255	7,645	7,874	8,111
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		<b>8,711</b>	<b>8,896</b>	<b>8,436</b>	<b>7,652</b>	<b>8,255</b>	<b>8,255</b>	<b>8,255</b>	<b>7,645</b>	<b>7,874</b>	<b>8,111</b>
<b>Surplus(shortfall)</b>		<b>49,725</b>	<b>60,939</b>	<b>80,206</b>	<b>16,264</b>	<b>80,387</b>	<b>80,387</b>	<b>80,387</b>	<b>28,855</b>	<b>29,721</b>	<b>30,612</b>

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – funding a municipal budget in accordance with sections 18 and 19 of the MFMA.

The 2018/19 budget is showing a positive outcome.

From the above table it can be seen that the cash and investments available total R7.6 million in the 2018/19 financial year. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business, but this practice has been discontinued.
- Provision for statutory requirements including VAT owing due to timing differences resulting from year-end obligations.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due.
- This liability is informed by all provisions.
- The level of cash-backing is directly informed by the municipality's cash backing policy.
- It can be concluded that the council has a surplus against the cash backed and accumulated surpluses reconciliation.

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 25 – A9: Asset Management**

DC18 Lejweleputswa - Table A9 Consolidated Asset Management										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	930	757	1,371	3,250	4,745	4,745	1,745	1,000	1,000
Operational Buildings		5	9	138	-	150	150	3,000	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		5	9	138	-	150	150	3,000	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		353	257	704	1,050	2,250	2,250	300	300	300
<b>Intangible Assets</b>		353	257	704	1,050	2,250	2,250	300	300	300
Computer Equipment		170	51	-	-	-	-	345	-	-
Furniture and Office Equipment		160	440	529	600	745	745	700	700	700
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		242	-	-	1,600	1,600	1,600	400	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		930	757	1,371	3,250	4,745	4,745	4,745	1,000	1,000

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 26 – A10: Basic Service delivery measurement**

DC18 Lejweleputswa - Table A10 Consolidated basic service delivery measurement										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Household service targets</b>	1									
<b>Water:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	0	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	0	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	0	-	-	-	-	-	-	-	-	-

The municipality is a district, and does not provide basic services.

# LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

## 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 conditions of service.

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

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.

### **Table 27 – A10: Schedule of key Deadlines**

# LEJWELEPUTSWA DISTRICT MUNICIPALITY

## IDP PROCESS PLAN AND BUDGET PROCESS

### TIME-FRAMES FOR 2018-2019

	<b>ACTION/ OUTPUT</b>	<b>DELIVERABLE</b>	<b>RESPONSIBLE</b>	<b>ACTION DATE</b>
1.	<i>IDP to be reviewed</i>	Final IDP 2018-2019	<i>MM and Executive Mayor</i>	August 2017 to 31 May 2018
2.	<i>Submit District IDP framework and process plan for adoption by council</i>	Adopted framework and process plan	<i>Municipal Manager</i>	August 2017
3.	<i>Advertise the approved framework &amp; process plan in local newspapers</i>	Advertisement in the local newspapers	<i>Municipal Manager</i>	August 2017
4.	<i>Undertake District-wide Research analysis to assess level of existing development</i>	Updated Situational Analysis	<i>Municipal Manager</i>	Sept 2017 to November 2017
5.	<i>Review key objectives, strategies and projects</i>	Reviewed key Objectives, strategies, projects & programmes	<i>IDP Steering Com &amp; Representative forum</i>	September 2017 to November 2017
6.	<i>Submit budget instructions to all relevant persons</i>		<i>CFO</i>	30 Nov 2017



## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

7.	<i>Submit 2018/2019 budget framework to all relevant persons (Budget framework to include salary, operational and capital related information).</i>	<b>Budget Framework</b>	<i>CFO</i>	30 Nov 2017
8.	<i>Preparation of a summary of available funds from: Internal funds, e.g. CDF and External funding ,e.g. FM grant</i>		<i>CFO</i>	30 Nov 2017
9.	<i>Prioritize Projects for implementation</i>	<b>Project list</b>	<i>IDP Steering Committee &amp; Rep forum</i>	31 March 2018
10.	<i>Submission of detailed estimates by MM, HODs and Political Offices to CFO.</i>	<b>Budget estimates</b>	<i>MM, HODs and Political Offices</i>	01 Dec 2017
11.	<i>Assess financial feasibility of proposed new projects based on existing and potential funds</i>	<b>Proposed new project list/Budget adjustments</b>	<i>IDP Steering Committee</i>	31Jan 2018
12.	<i>Meeting with relevant officials (First draft Budget meeting)</i>	Draft budget	<i>CFO</i>	31 Jan 2018
13.	<i>Meeting with relevant officials (Second draft Budget meeting)</i>		<i>CFO</i>	31 Jan 2018
14.	<i>Meeting with relevant officials (Third draft Budget meeting)</i>		<i>CFO</i>	31 Jan 2018

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

15.	<i>Considering of Draft Budget by Finance Portfolio Committee</i>		<i>CFO</i>	28 Feb 2018
16.	<i>Considering of Draft Budget by Mayoral Committee</i>	<b>Mayoral Committee budget item</b>	<i>CFO</i>	28 Feb 2018
17.	<i>Table a draft  IDP to MAYCO for consideration.</i>	<b>Mayoral committee Budget &amp; IDP item</b>	<i>MM and Executive Mayor</i>	28 Feb 2018
18.	<i>Tabling of MTEF Budget in Council meeting</i>	<b>Draft budget item to Council</b>	<i>Executive Mayor</i>	30 March 2018
19	<i>Table draft 5 year IDP to council for approval</i>	<b>Draft IDP item to Council</b>	<i>Executive Mayor</i>	30 March 2018
20.	<i>Discussing the draft with the public</i>	<b>Public participation</b>	<i>IDP Rep forum</i>	30 March 2018
21.	<i>Publicize tabled budget within 5 Days after tabling on website &amp; media</i>		<i>MM and CFO</i>	2 Apr 2018
22.	<i>Submit copies of IDP and budget to National /Provincial Treasury</i>		<i>MM and CFO</i>	02 April 2018
23.	<i>Second leg of IDP and Budget Participation process starts. Comments, additions and proposals by stakeholders</i>	<b>Incorporated Inputs from stakeholders</b>	<i>MM, CFO, HODs and Budget Manager</i>	02 April 2018

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

24.	<i>Mayoral Committee finalizes the draft IDP and budget</i>		<i>MM and CFO</i>	31 May 2018
25.	<i>Submission of Draft IDP and budget for approval by council</i>	<b>Approved IDP and Budget by Council</b>	<i>MM and CFO</i>	31 May 2018
26.	<i>Presentation of approved final IDP to the public</i>	<b>Informed Public participation</b>	<i>MM, Executive Mayor &amp; IDP Rep forum</i>	31 May 2018
27.	<i>Prepare Budget in the required format and submission thereof to both Provincial National Treasury</i>		<i>CFO and Budget Control Officer</i>	12 June 2018
28.	<i>Submit the approved IDP to provincial departments</i>		<i>MM</i>	12 June 2018
29.	<i>Submit draft SDBIP to Mayor within 14 days after approval of the budget</i>	<b>Final Municipal SDBIP</b>	<i>MM</i>	12 June 2018
30.	<i>Prepare Performance agreements and plans for signing and submission to relevant provincial offices.</i>		<i>MM</i>	31 July 2018
31.	<i>Set up expenditure, revenue and asset management system, incorporating budget</i>		<i>CFO</i>	31 July 2018

## **LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET**

### **2.2.3 – Tabling of the budget**

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 municipal budget will be tabled before Council on 31<sup>st</sup> May 2018.

### **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 consultation with National and Provincial Treasuries regarding the MTREF is set to take place during April and May 2018.

An extensive public participation process will be conducted as part of the IDP and Budget Road shows and will commence during April 2018. The overall objective of this road show is to ensure an authentic and inclusive public participation process for the IDP and budget. The planning of these road shows will be driven by a steering committee constituted by politicians and officials from all Directorates.

A complete report regarding the feedback on the public participation process will be included in the Final IDP document.

### **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 final 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.

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

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.

### 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 2018/19 MTREF has therefore been directly informed by the IDP and the following tables provide reconciliation between the IDP strategic objectives and goals.

**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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand													
Source funding for operation and support service	Service delivery (interest from Bank & Investment) Other Grants			113,226	122,395	124,641	122,598	123,932	123,932	128,710	134,032	139,537	
Allocations to other priorities			2										
<b>Total Revenue (excluding capital transfers and contributions)</b>				1	113,226	122,395	124,641	122,598	123,932	123,932	128,710	134,032	139,537

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**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	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>												
Local Economic Development	Economic			1,058	1,577	1,180	701	701	701	701	722	744
Municipal Transformation and	Skills Development,			2,149	2,377	240	340	340	340	340	350	361
Municipal Financial Viability and	Clean Audit			1,089	1,194	1,250	1,250	1,250	1,250	1,250	1,288	1,326
Good Governance and Public	District Aids council and HIV &					90	115	115	115	115	118	122
	Gender Disability , Elderly				30	90	40	40	40	40	41	42
	Moral Regeneration			130	194	150	141	141	141	141	145	150
	National Campaign			1,227	2,849	450	675	675	675	675	695	716
	Mandela Day			99		100	100	100	100	100	103	106
	Educational Programme			371	452	300	300	300	300	300	309	318
	Grant in Aid			152	261	130	135	135	135	135	139	143
	Youth Development,			186	790	152	152	152	152	152	157	161
	OR Tambo games,			484	698	300	656	656	656	656	675	695
	Ntational Population					51					-	-
	Branding			55	206	110	200	200	200	200	206	212
	Perfomance Management			99		100	100	100	100	100	103	106
Safety and Healthy Enviroment	Municipal health services			206		329	319	319	319	319	329	338
	Disaster Management			46		99	99	99	99	99	102	105
<b>TOTAL LINKED IDP PROJECTS</b>				102,369	109,984	99,455	117,275	119,754	119,754	130,901	129,270	128,749
<b>Allocations to other priorities</b>												
<b>Total Expenditure</b>			1	109,720	120,613	104,576	122,598	125,076	125,076	136,223	134,752	134,395

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**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	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>												
Municipal Transformation and institutional Development	Furniture & fittings, Office equipment, Motor vehicles, Property & plant	A		930	757	1,371	3,250	4,745	4,745	4,745	1,000	1,000
Allocations to other priorities			3									
<b>Total Capital Expenditure</b>			1	930	757	1,371	3,250	4,745	4,745	4,745	1,000	1,000

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

### 2.5 – Measurable Performance Objectives and Indicators

DC18 Lejweleputswa - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Vote 1 - vote name</b>										
<b>Function 1 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 2 - (name)</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 2 - (name)</b>										
<i>Insert measure/s description</i>										
<b>Sub-function 3 - (name)</b>										
<i>Insert measure/s description</i>										



## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Tables 32 – SA7: Measurable Performance Objectives**

DC18 Lejweleputswa - Entities measurable performance objectives										
	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Entity 1 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 3 - (name of entity)										
And so on for the rest of the Entities										

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

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Tables 33 – SA8: Performance Indicators and benchmarks**

DC18 Lejweleputswa - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b><u>Borrowing Management</u></b>											
Capital Charges to	Interest &	3.8%	5.1%	4.0%	2.8%	2.8%	2.8%	2.8%	2.6%	2.6%	2.6%
Capital Charges to Own Re	Finance	88.5%	90.1%	49.8%	134.2%	88.7%	88.7%	88.7%	106.8%	110.2%	109.8%
<b><u>Liquidity</u></b>											
Current Ratio	Current	3.9	5.3	7.6	2.8	7.6	7.6	7.6	3.4	3.4	3.4
Current Ratio adjusted for	Current	3.9	5.3	7.6	2.8	7.6	7.6	7.6	3.4	3.4	3.4
Liquidity Ratio	Monetary	3.9	5.3	7.5	2.8	7.5	7.5	7.5	3.3	3.3	3.3
<b><u>Creditors Management</u></b>											
Creditors to Cash and		43.8%	28.6%	17.3%	24.2%	28.7%	28.7%	28.7%	38.4%	35.6%	30.1%
Employee costs	Employee	55.2%	53.9%	52.8%	61.1%	59.5%	59.5%	59.5%	64.6%	63.9%	62.0%
Remuneration	Total	66.5%	61.7%	58.5%	71.7%	64.3%	64.3%		74.7%	69.6%	67.6%
Repairs & Maintenance	R&M/(Total	0.4%	0.4%	0.6%	0.6%	0.6%	0.6%		0.4%	0.4%	0.4%
Finance charges &	FC&D/(Total	7.8%	6.5%	3.8%	6.9%	6.9%	6.9%	6.9%	4.6%	4.6%	5.1%
<b><u>IDP regulation financial</u></b>											
i. Debt coverage	(Total	0.5	0.7	1.7	0.4	0.4	0.4	0.7	0.6	0.5	0.5
iii. Cost coverage	(Av available	2.7	3.6	6.5	3.7	3.3	3.3	3.3	2.2	2.4	2.9

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

### 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 2018/19 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 (2.6%) for 2018/19.
- 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 3.4 for 2018/19
- *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 3.3 ratio for 2018/19.

#### (c) *Creditors Management*

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

## **LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET**

### **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. 85 & 86**

The Circulars were issued on 09 December 2017 and 07 March 2018 respectively, and it provides further guidance to municipalities for the preparation of the 2018/19 budget and MTREF and was used in preparing this budget. Copies of the Circulars are attached as an Annexure to this document.

#### **2.6.2 – Inflation Outlook**

In MFMA Circular No. 91, inflation forecasts are estimated at 5.3 %, 5.3%, 5.4% and 5.5% respectively for the years 2018/19 to 2019/21.

#### **2.6.3 – Average salary increases**

The MTREF does not include increases for employee remuneration and for Councillors remuneration:

The employee related costs comprise 64 % of total operating expenditure in the 2018/19 MTREF budget and places a disproportionate upward pressure on the expenditure budget.

The cost associated with the remuneration of councilors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has not been taken into account in compiling the LDM's budget due to financial constraints.

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

### 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 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.

## 2.7 – Other Supporting documents

### 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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>										
<b>Parent municipality</b>										
Deposits - Bank		40,367	40,009	40,570	40,570	40,570	40,570	21,500	22,145	22,809
<b>Municipality sub-total</b>	1	<b>40,367</b>	<b>40,009</b>	<b>40,570</b>	<b>40,570</b>	<b>40,570</b>	<b>40,570</b>	<b>21,500</b>	<b>22,145</b>	<b>22,809</b>
<b>Entities</b>										
Deposits - Bank										
<b>Entities sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consolidated total:</b>		<b>40,367</b>	<b>40,009</b>	<b>40,570</b>	<b>40,570</b>	<b>40,570</b>	<b>40,570</b>	<b>21,500</b>	<b>22,145</b>	<b>22,809</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**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 *	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												
<b>Parent municipality</b>														
First National Bank										10,000	Call			10,000
Nedbank										50,000	941			50,941
Absa Bank										10,000	187			10,187
<b>Municipality sub-total</b>										<b>70,000</b>		-	-	<b>71,127</b>
<b>Entities</b>														
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>1</b>									<b>70,000</b>		-	-	<b>71,127</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

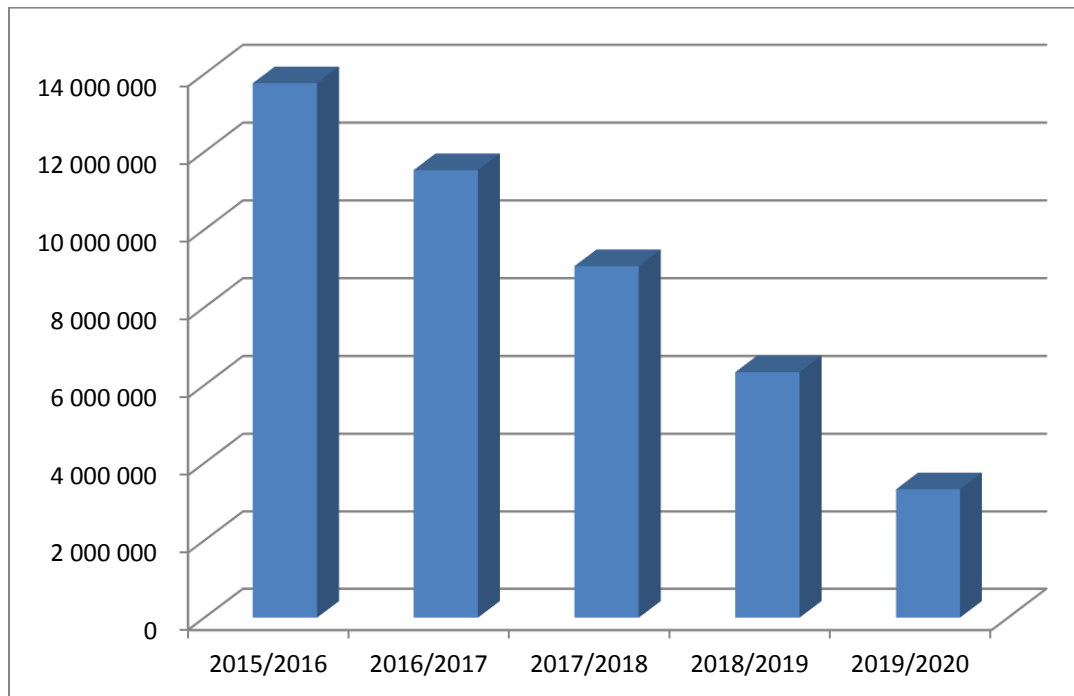
### 2.7.2 Borrowings

**Table 35 – SA17: Borrowing**

DC18 Lejweleputswa - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Parent municipality</b>										
Annuity and Bullet Loans		10,967	11,169	8,785	9,059	8,785	8,785	9,835	10,130	10,434
Long-Term Loans (non-annuity)										
<b>Municipality sub-total</b>	<b>1</b>	<b>10,967</b>	<b>11,169</b>	<b>8,785</b>	<b>9,059</b>	<b>8,785</b>	<b>8,785</b>	<b>9,835</b>	<b>10,130</b>	<b>10,434</b>
<b>Entities</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
<b>Entities sub-total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Borrowing</b>	<b>1</b>	<b>10,967</b>	<b>11,169</b>	<b>8,785</b>	<b>9,059</b>	<b>8,785</b>	<b>8,785</b>	<b>9,835</b>	<b>10,130</b>	<b>10,434</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 35.1 Reductions in Outstanding Borrowing (long Term Liabilities)**





## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

### 2.7.3 Grants and subsidies

**Table 36 – SA18: Transfers and grants receipt**

DC18 Lejweleputswa - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		<b>108,518</b>	<b>115,631</b>	<b>116,328</b>	<b>119,998</b>	<b>119,998</b>	<b>119,998</b>	<b>125,445</b>	<b>130,867</b>	<b>136,362</b>
Local Government Equitable Share		26,260	29,958	29,027	30,602	30,602	30,602	33,706	37,423	40,343
RSC Levy Replacement		78,487	80,432	82,700	84,870	84,870	84,870	87,458	90,029	92,463
Finance Management		1,250	1,250	1,250	1,250	1,250	1,250	1,000	1,000	1,000
Municipal Systems Improvement		934	930							
EPWP Incentive			1,000	1,000	1,000	1,000	1,000	1,000		
Rural Roads Assets MGMT System		1,587	2,061	2,185	2,276	2,276	2,276	2,281	2,415	2,556
LGSETA BURSRIES AND LEARNERSHIP				166						
<b>Total Operating Transfers and Grants</b>	5	<b>108,518</b>	<b>115,631</b>	<b>116,328</b>	<b>119,998</b>	<b>119,998</b>	<b>119,998</b>	<b>125,445</b>	<b>130,867</b>	<b>136,362</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 37 – SA19: Expenditure on transfers and grants**

DC18 Lejweleputswa - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>108,518</b>	<b>115,631</b>	<b>116,328</b>	<b>119,998</b>	<b>119,998</b>	<b>119,998</b>	<b>125,445</b>	<b>130,867</b>	<b>136,362</b>
Local Government Equitable Share		26,260	29,958	29,027	30,602	30,602	30,602	33,706	37,423	40,343
RSC Levy Replacement		78,487	80,432	82,700	84,870	84,870	84,870	87,458	90,029	92,463
Finance Management		1,250	1,250	1,250	1,250	1,250	1,250	1,000	1,000	1,000
Municipal Systems Improvement		934	930	-	-	-	-	-	-	-
EPWP Incentive		-	1,000	1,000	1,000	1,000	1,000	1,000	-	-
Rural Roads Assets MGMT System		1,587	2,061	2,185	2,276	2,276	2,276	2,281	2,415	2,556
LGSETA BURSRIES AND LEARNERSHIP		-	-	166	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>108,518</b>	<b>115,631</b>	<b>116,328</b>	<b>119,998</b>	<b>119,998</b>	<b>119,998</b>	<b>125,445</b>	<b>130,867</b>	<b>136,362</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**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	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Operating transfers and grants:</b>	1,3									
Balance unspent at beginning of the year										
Current year receipts		108,518	115,631	116,328	119,998	119,998	119,998	125,445	130,867	136,362
<b>Conditions met - transferred to revenue</b>		<b>108,518</b>	<b>115,631</b>	<b>116,328</b>	<b>119,998</b>	<b>119,998</b>	<b>119,998</b>	<b>125,445</b>	<b>130,867</b>	<b>136,362</b>
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>108,518</b>	<b>115,631</b>	<b>116,328</b>	<b>119,998</b>	<b>119,998</b>	<b>119,998</b>	<b>125,445</b>	<b>130,867</b>	<b>136,362</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

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

DC18 Lejweleputswa - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
<b>Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1	1,049	974	275	3,262	3,524	3,524	3,524			
<b>Total Cash Transfers To Municipalities:</b>		<b>1,049</b>	<b>974</b>	<b>275</b>	<b>3,262</b>	<b>3,524</b>	<b>3,524</b>	<b>3,524</b>	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2										
Lejweleputswa Development Agency		2,500	3,500	3,752	3,752	3,752	3,752	3,752	5,939	5,878	5,878
<b>Total Cash Transfers To Entities/Ems'</b>		<b>2,500</b>	<b>3,500</b>	<b>3,752</b>	<b>3,752</b>	<b>3,752</b>	<b>3,752</b>	<b>3,752</b>	<b>5,939</b>	<b>5,878</b>	<b>5,878</b>
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	<b>3,549</b>	<b>4,474</b>	<b>4,027</b>	<b>7,014</b>	<b>7,276</b>	<b>7,276</b>	<b>7,276</b>	<b>5,939</b>	<b>5,878</b>	<b>5,878</b>
<b>Non-Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1										
Winnie Mandela House Project									574		
Reduction of Water loss Tswelopele									1,000		
Paving Verkeerdevlei									1,500		
Paving Tokologo									1,000		
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	<b>4,074</b>	-	-
<b>Groups of Individuals</b>											
OperInKind:Grant In Aid	5								189	195	197
OperInKind:Poverty Relief									200	206	208
Allocations In-kind:Improve Food Products									150	155	156
Allocations In-kind:Sustainable Economy									120	124	125
Allocations In-kind:Skill Development									150	155	156
Monetary Allocations:Social Relief									60	62	62
OperMonetr:Bursaries Non-Employees									1,500	1,545	1,560
Monetary Allocations:Skill Development									100	103	104
Monetary Allocations:Sustainable Economy									650	670	676
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	<b>3,119</b>	<b>3,213</b>	<b>3,244</b>
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	<b>7,193</b>	<b>3,213</b>	<b>3,244</b>
<b>TOTAL TRANSFERS AND GRANTS</b>	6	<b>3,549</b>	<b>4,474</b>	<b>4,027</b>	<b>7,014</b>	<b>7,276</b>	<b>7,276</b>	<b>7,276</b>	<b>13,132</b>	<b>9,090</b>	<b>9,121</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand		A	B	C	D	E	F	G	H	I
<b><u>Councillors (Political Office Bearers plus Other)</u></b>										
Basic Salaries and Wages		5,870	5,837	5,483	5,106			5,415	5,578	5,632
Pension and UIF Contributions				759	725			689	710	717
Medical Aid Contributions		1,080	1,081	342	280			267	275	277
Motor Vehicle Allowance		1,886	1,666	1,741	1,470			1,595	1,643	1,659
Cellphone Allowance		389	391	396	334			643	662	668
Housing Allowances										
Other benefits and allowances		68	67							
<b>Sub Total - Councillors</b>		<b>9,294</b>	<b>9,042</b>	<b>8,721</b>	<b>7,915</b>	<b>-</b>	<b>-</b>	<b>8,609</b>	<b>8,867</b>	<b>8,953</b>
<b>% increase</b>	4		<b>(2.7%)</b>	<b>(3.6%)</b>	<b>(9.2%)</b>	<b>(100.0%)</b>	<b>-</b>	<b>-</b>	<b>3.0%</b>	<b>1.0%</b>
<b><u>Senior Managers of the Municipality</u></b>										
Basic Salaries and Wages	2	3,413	3,571	5,400	5,127	5,127	5,127	5,737	5,909	5,967
Performance Bonus				694	730	730	730	803	827	835
Motor Vehicle Allowance	3	753	789							
Cellphone Allowance	3	120	132	120	120	120	120	120	124	125
Housing Allowances	3	274	246							
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,147</b>	<b>5,505</b>	<b>6,215</b>	<b>5,977</b>	<b>5,977</b>	<b>5,977</b>	<b>6,661</b>	<b>6,860</b>	<b>6,927</b>
<b>Provincial Government:</b>	0		<b>7.0%</b>	<b>12.9%</b>	<b>(3.8%)</b>	<b>-</b>	<b>-</b>	<b>11.4%</b>	<b>3.0%</b>	<b>1.0%</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

DC18 Lejweleputswa - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
	1	A	B	C	D	E	F	G	H	I
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		38,432	38,274	35,631	48,281	48,281	48,281	49,133	44,698	45,132
Pension and UIF Contributions		5,433	5,253	6,020	7,255	7,255	7,255	8,242	8,489	8,572
Medical Aid Contributions		3,140	3,363	3,918	3,851	3,851	3,851	4,455	4,589	4,633
Overtime		232	44							
Performance Bonus										
Motor Vehicle Allowance	3	4,545	4,510	5,299	7,745	7,745	7,745	7,442	7,665	7,739
Cellphone Allowance	3	77	196	216	109	109	109	204	210	212
Housing Allowances	3	2	368	431	478	478	478	498	513	518
Other benefits and allowances	3	3,028	1,301	1,098	1,266	1,266	1,266	1,385	1,426	1,440
Payments in lieu of leave		2,501	2,849					2,955	3,044	3,074
Long service awards				364	491	491	491	442	455	460
Post-retirement benefit obligations	6							1,760	1,813	1,831
<b>Sub Total - Other Municipal Staff</b>		<b>57,391</b>	<b>56,158</b>	<b>52,977</b>	<b>69,476</b>	<b>69,476</b>	<b>69,476</b>	<b>76,516</b>	<b>72,902</b>	<b>73,610</b>
<b>Provincial Government:</b>	0		(2.1%)	(5.7%)	31.1%	-	-	10.1%	(4.7%)	1.0%
<b>Total Parent Municipality</b>		<b>71,831</b>	<b>70,705</b>	<b>67,912</b>	<b>83,368</b>	<b>75,453</b>	<b>75,453</b>	<b>91,785</b>	<b>88,629</b>	<b>89,490</b>
			(1.6%)	(3.9%)	22.8%	(9.5%)	-	21.6%	(3.4%)	1.0%

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

DC18 Lejweleputswa - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	1	A	B	C	D	E	F	G	H	I
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees		152	131	51	100	61	61	80	88	97
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Board Members of Entities</b>		<b>152</b>	<b>131</b>	<b>51</b>	<b>100</b>	<b>61</b>	<b>61</b>	<b>80</b>	<b>88</b>	<b>97</b>
<b>Provincial Government:</b>	0		(13.8%)	(61.4%)	97.6%	(39.5%)	-	32.2%	10.0%	10.0%

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

DC18 Lejweleputswa - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		894	756	978	1,126	1,005	1,005	981	1,035	1,092
Pension and UIF Contributions		88								
Performance Bonus		26			51			54	56	60
Motor Vehicle Allowance	3	165	47	74						
<b>Sub Total - Senior Managers of Entities</b>		<b>1,178</b>	<b>803</b>	<b>1,052</b>	<b>1,177</b>	<b>1,005</b>	<b>1,005</b>	<b>1,035</b>	<b>1,091</b>	<b>1,151</b>
<b>Provincial Government:</b>	0		(31.8%)	31.0%	11.8%	(14.6%)	-	3.0%	5.5%	5.5%
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		1,387	2,532	2,450	2,413	2,413	2,413	2,434	2,568	2,710
Pension and UIF Contributions		66	319	387	436	416	416	404	429	450
Medical Aid Contributions		115	130	134	151	131	131	133	140	148
Performance Bonus		39	126	164						
Motor Vehicle Allowance	3	-			152	125	125	160	169	178
Cellphone Allowance	3				11	11	11	12	13	13
Housing Allowances	3				53	53	53	52	55	58
Other benefits and allowances	3	444	794	756						
Payments in lieu of leave		73	39	2	52	52	52	55	58	61
<b>Sub Total - Other Staff of Entities</b>		<b>2,125</b>	<b>3,939</b>	<b>3,894</b>	<b>3,268</b>	<b>3,201</b>	<b>3,201</b>	<b>3,251</b>	<b>3,432</b>	<b>3,617</b>
<b>Provincial Government:</b>	0		85.4%	(1.1%)	(16.1%)	(2.0%)	-	1.6%	5.6%	5.4%
<b>Total Municipal Entities</b>		<b>3,455</b>	<b>4,874</b>	<b>4,997</b>	<b>4,545</b>	<b>4,267</b>	<b>4,267</b>	<b>4,365</b>	<b>4,611</b>	<b>4,865</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>75,286</b>	<b>75,579</b>	<b>72,909</b>	<b>87,913</b>	<b>79,720</b>	<b>79,720</b>	<b>96,150</b>	<b>93,241</b>	<b>94,355</b>
<b>Provincial Government:</b>	0		0.4%	(3.5%)	20.6%	(9.3%)	-	20.6%	(3.0%)	1.2%
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>65,840</b>	<b>66,406</b>	<b>64,138</b>	<b>79,898</b>	<b>79,659</b>	<b>79,659</b>	<b>87,462</b>	<b>84,286</b>	<b>85,305</b>



**LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET**

**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	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4		603,640	90,546	42,840			737,026
Chief Whip			387,753	100,348	205,540			693,641
Executive Mayor			796,713	71,022	42,840			910,575
Deputy Executive Mayor								–
Executive Committee			2,230,825	456,541	1,109,989			3,797,355
Total for all other councillors			1,396,290	237,602	836,154			2,470,046
<b>Total Councillors</b>	8	–	<b>5,415,221</b>	<b>956,059</b>	<b>2,237,363</b>			<b>8,608,643</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			1,343,750		36,000	188,125		1,567,875
Chief Finance Officer			1,098,406		30,000	153,777		1,282,183
Corporate services			1,098,406		18,000	153,777		1,270,183
LED & Plan Manager			1,098,406		18,000	153,777		1,270,183
EHS & DM Manager			1,098,406		18,000	153,777		1,270,183
<b>Total Senior Managers of the Municipality</b>	8,10	–	<b>5,737,374</b>	–	<b>120,000</b>	<b>803,233</b>		<b>6,660,607</b>
<b>A Heading for Each Entity</b>	6,7							
<b>Total for municipal entities</b>	8,10	–	–	–	–	–		–
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	–	<b>11,152,595</b>	<b>956,059</b>	<b>2,357,363</b>	<b>803,233</b>		<b>15,269,250</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 42 – SA24: Summary of personnel numbers**

DC18 Lejweleputswa - Supporting Table SA24 Summary of personnel numbers											
Summary of Personnel Numbers		Ref	2016/17			Current Year 2017/18			Budget Year 2018/19		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)		37			37			37			
Board Members of municipal entities	4										
<b>Municipal employees</b>											
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		91	91	–	91	91	–	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>Other</i>		73	73		73	73		73	73		
<b>TOTAL PERSONNEL NUMBERS</b>	<b>9</b>	<b>179</b>	<b>137</b>	<b>5</b>	<b>179</b>	<b>137</b>	<b>5</b>	<b>179</b>	<b>137</b>	<b>5</b>	

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

### 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 Consolidated budgeted monthly revenue and expenditure																
Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue By Source</b>																
Interest earned - external investments			525		350	545	325	480		625			-	2,850	2,800	2,800
Interest earned - outstanding debtors			33	68			64						-	165	165	165
Transfers and subsidies		55,375				40,250				29,820			-	125,445	130,867	136,362
Other revenue		50			125					75			-	250	200	210
Gains on disposal of PPE													-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>55,425</b>	<b>558</b>	<b>68</b>	<b>475</b>	<b>40,795</b>	<b>389</b>	<b>480</b>	<b>-</b>	<b>30,520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>128,710</b>	<b>134,032</b>	<b>139,537</b>
<b>Expenditure By Type</b>																
Employee related costs		7,250	7,001	6,730	6,836	6,350	6,491	6,286	7,214	6,920	7,077	7,154	7,867	83,176	85,672	86,504
Remuneration of councillors		698	705	693	701	704	728	790	701	712	720	731	726	8,609	8,867	8,953
Debt impairment													-	-	-	-
Depreciation & asset impairment		576	553	541	292	237		682	400	623	436	730	132	5,201	5,713	6,950
Finance charges			381						381				(0)	763	471	145
Other materials				21	43		51			28			(0)	141	145	147
Contracted services		743	756	701	782	767	795	777	722	731	783	703	807	9,067	8,103	8,175
Transfers and subsidies		5,939	250	725	2,574	275	1,500	357	270		1,025		348	13,263	9,225	9,258
Other expenditure		1,563	1,560	1,042	1,670	1,125	1,001	1,127	1,657	1,290	1,011	1,850	1,108	16,004	16,555	14,264
Loss on disposal of PPE													-	-	-	-
<b>Total Expenditure</b>		<b>16,769</b>	<b>11,206</b>	<b>10,453</b>	<b>12,897</b>	<b>9,458</b>	<b>10,566</b>	<b>10,019</b>	<b>11,345</b>	<b>10,304</b>	<b>11,052</b>	<b>11,168</b>	<b>10,987</b>	<b>136,223</b>	<b>134,751</b>	<b>134,396</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

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

DC18 Lejweleputswa - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)																
Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue by Vote</b>																
Vote 4 - Council General		45,500					38,500			34,748			5,697	124,445	129,867	135,362
Vote 5 - Municipal Manager													-	-	-	-
Vote 6 - Budget & Treasury			1,250	95	87	242	15	821	408	163	422	180	582	4,265	4,165	4,175
<b>Total Revenue by Vote</b>		<b>45,500</b>	<b>1,250</b>	<b>95</b>	<b>87</b>	<b>242</b>	<b>38,515</b>	<b>821</b>	<b>408</b>	<b>34,911</b>	<b>422</b>	<b>180</b>	<b>6,279</b>	<b>128,710</b>	<b>134,032</b>	<b>139,537</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Executive Mayor		781	826	1,014	935	972	861	993	907	864	937	966	386	10,442	10,756	10,860
Vote 2 - Speaker		292	300	279	322	350	328	397	361	340	321	318	450	4,058	4,180	4,220
Vote 3 - Mayoral Committee		434	427	409	416	421	672	628	643	560	595	673	848	6,726	6,928	6,995
Vote 4 - Council General		1,866	1,913	1,936	1,959	2,015	1,912	1,678	1,699	1,646	1,550	1,790	1,934	21,898	17,020	15,529
Vote 5 - Municipal Manager		741	781	805	863	948	1,234	1,459	1,246	1,277	1,397	989	1,061	12,801	13,185	13,313
Vote 6 - Budget & Treasury		1,123	1,348	2,209	1,349	1,456	1,582	1,974	2,016	1,609	1,785	1,508	2,133	20,092	20,694	20,895
Vote 7 - Corporate Services		1,002	1,139	2,361	1,257	2,084	1,634	2,350	1,275	1,364	1,542	1,890	1,124	19,022	19,592	19,782
Vote 10 - Property		402	416	428	471	493	511	522	484	555	523	549	303	5,657	5,826	5,883
Vote 11 - Municipal Support													-	-	-	-
Vote 12 - Planning & Development		712	736	703	756	729	827	804	736	801	811	689	869	9,173	9,448	9,540
Vote 13 - Community & Social Services		956	974	922	1,036	987	996	925	1,023	969	919	932	1,362	12,001	12,361	12,481
Vote 14 - Environmental Health Services		927	944	965	994	927	1,342	1,201	1,311	1,138	1,274	1,360	1,170	13,553	13,960	14,095
Vote 15 - Tourism							801						-	801	801	801
<b>Total Expenditure by Vote</b>		<b>9,236</b>	<b>9,804</b>	<b>12,031</b>	<b>10,358</b>	<b>11,382</b>	<b>12,700</b>	<b>12,931</b>	<b>11,701</b>	<b>11,123</b>	<b>11,654</b>	<b>11,664</b>	<b>11,639</b>	<b>136,223</b>	<b>134,751</b>	<b>134,396</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

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

DC18 Lejweleputswa - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (functional classification)																
Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Revenue - Functional</b>																
<i>Governance and administration</i>		45,500	1,250	95	87	242	38,515	821	408	34,911	422	180	6,279	128,710	134,032	139,537
Executive and council		45,500					38,500			34,748			5,697	124,445	129,867	135,362
Finance and administration			1,250	95	87	242	15	821	408	163	422	180	582	4,265	4,165	4,175
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services														-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development														-	-	-
Environmental protection														-	-	-
<i>Other</i>														-	-	-
<b>Total Revenue - Functional</b>		<b>45,500</b>	<b>1,250</b>	<b>95</b>	<b>87</b>	<b>242</b>	<b>38,515</b>	<b>821</b>	<b>408</b>	<b>34,911</b>	<b>422</b>	<b>180</b>	<b>6,279</b>	<b>128,710</b>	<b>134,032</b>	<b>139,537</b>
			1,250	95	87	242	77,015	821	408	69,659	422	180				
<b>Expenditure - Functional</b>																
<i>Governance and administration</i>		6,641	7,150	9,441	7,572	8,739	8,734	10,001	8,631	8,215	8,650	8,683	8,238	100,695	98,182	97,479
Executive and council		4,114	4,247	4,443	4,495	4,706	5,007	5,155	4,856	4,687	4,800	4,736	4,679	55,926	52,069	50,918
Finance and administration		2,527	2,903	4,998	3,077	4,033	3,727	4,846	3,775	3,528	3,850	3,947	3,559	44,770	46,113	46,561
Internal audit														-	-	-
<i>Community and public safety</i>		1,883	1,918	1,887	2,030	1,914	2,338	2,126	2,334	2,107	2,193	2,292	2,532	25,554	26,321	26,576
Community and social services		956	974	922	1,036	987	996	925	1,023	969	919	932	1,362	12,001	12,361	12,481
Sport and recreation														-	-	-
Health		927	944	965	994	927	1,342	1,201	1,311	1,138	1,274	1,360	1,170	13,553	13,960	14,095
<i>Economic and environmental services</i>		712	736	703	756	729	827	804	736	801	811	689	869	9,173	9,448	9,540
Planning and development		712	736	703	756	729	827	804	736	801	811	689	869	9,173	9,448	9,540
<i>Other</i>							801							801	801	801
<b>Total Expenditure - Functional</b>		<b>9,236</b>	<b>9,804</b>	<b>12,031</b>	<b>10,358</b>	<b>11,382</b>	<b>12,700</b>	<b>12,931</b>	<b>11,701</b>	<b>11,123</b>	<b>11,654</b>	<b>11,664</b>	<b>11,639</b>	<b>136,223</b>	<b>134,751</b>	<b>134,396</b>
<b>Surplus/(Deficit)</b>	1	<b>36,264</b>	<b>(8,554)</b>	<b>(11,936)</b>	<b>(10,271)</b>	<b>(11,140)</b>	<b>25,815</b>	<b>(12,110)</b>	<b>(11,293)</b>	<b>23,788</b>	<b>(11,232)</b>	<b>(11,484)</b>	<b>(5,360)</b>	<b>(7,513)</b>	<b>(719)</b>	<b>5,141</b>

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

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

DC18 Lejweleputswa - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																	
Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Single-year expenditure to be appropriated</b>																	
Vote 1 - Executive Mayor				50										-	50	50	50
Vote 2 - Speaker				50											50	50	50
Vote 3 - Mayoral Committee				50											50	50	50
Vote 4 - Council General				100			500							145	745	-	-
Vote 5 - Municipal Manager						100								50	150	100	100
Vote 6 - Budget & Treasury						500								-	500	500	500
Vote 7 - Corporate Services				50											50	50	50
Vote 8 - Human Resources															-	-	-
Vote 9 - Information Technology															-	-	-
Vote 10 - Property					1,950	850								200	3,000	50	50
Vote 11 - Municipal Support															-	-	-
Vote 12 - Planning & Development				50											50	50	50
Vote 13 - Community & Social Services				50											50	50	50
Vote 14 - Environmental Health Services				50											50	50	50
Vote 15 - Tourism															-	-	-
Capital single-year expenditure sub-total	2	-	-	450	1,950	1,450	500	-	-	-	-	-	-	395	4,745	1,000	1,000
Total Capital Expenditure	2	-	-	450	1,950	1,450	500	-	-	-	-	-	-	395	4,745	1,000	1,000

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

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

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

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Capital Expenditure</b>	1															
<b>Governance and administration</b>		-	-	800	1,050	2,550	-	195	-	-	-	-	-	4,595	850	850
Executive and council				250		600		195						1,045	250	250
Finance and administration				550	1,050	1,950								3,550	600	600
Internal audit														-	-	-
<b>Community and public safety</b>		-	-	100	-	-	-	-	-	-	-	-	-	100	100	100
Community and social services				50										50	50	50
Sport and recreation														-	-	-
Public safety														-	-	-
Housing														-	-	-
Health				50										50	50	50
<b>Economic and environmental</b>		-	-	50	-	-	-	-	-	-	-	-	-	50	50	50
Planning and development				50										50	50	50
<b>Total Capital Expenditure - Functional</b>	2	-	-	950	1,050	2,550	-	195	-	-	-	-	-	4,745	1,000	1,000
Internally generated funds		-	-	950	1,050	2,550	-	195	-	-	-	-	-	4,745	1,000	1,000
<b>Total Capital Funding</b>		-	-	950	1,050	2,550	-	195	-	-	-	-	-	4,745	1,000	1,000

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 48 – SA30: Budgeted monthly cash flow**

DC18 Lejweleputswa - Supporting Table SA30 Consolidated budgeted monthly cash flow													Medium Term	Revenue and	Expenditure
MONTHLY CASH FLOWS	Budget Year 2018/19												Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Cash Receipts By Source</b>													1		
Interest earned - external investments		72	44	239		65	709	358	107	413	293	550	2,850	2,800	2,800
Interest earned - outstanding debtors												-			
Transfer receipts - operational	45,500	1,250	2,490		400	38,500		600	29,000	2,258		5,447	125,445	130,867	136,362
Other revenue	16	13	8	3	15	10	12	20	13	9	18	280	415	365	375
<b>Cash Receipts by Source</b>	<b>45,516</b>	<b>1,335</b>	<b>2,542</b>	<b>242</b>	<b>415</b>	<b>38,575</b>	<b>721</b>	<b>978</b>	<b>29,120</b>	<b>2,680</b>	<b>311</b>	<b>6,277</b>	<b>128,710</b>	<b>134,032</b>	<b>139,537</b>
<b>Other Cash Flows by Source</b>															
<b>Total Cash Receipts by Source</b>	<b>45,516</b>	<b>1,335</b>	<b>2,542</b>	<b>242</b>	<b>415</b>	<b>38,575</b>	<b>721</b>	<b>978</b>	<b>29,120</b>	<b>2,680</b>	<b>311</b>	<b>6,277</b>	<b>128,710</b>	<b>134,032</b>	<b>139,537</b>
<b>Cash Payments by Type</b>															
Employee related costs	7,250	7,001	6,730	6,836	6,350	6,491	6,286	7,214	6,920	7,077	7,154	7,868	83,177	85,672	86,504
Remuneration of councillors	698	705	693	701	704	728	790	701	712	720	731	726	8,609	8,867	8,953
Finance charges		381						381				(0)	763	471	145
Other materials			21	43		51			28			-	141	145	147
Contracted services	743	756	701	782	767	795	777	722	731	783	703	806	9,067	9,404	9,613
Transfers and grants - other municipalities												-			
Transfers and grants - other	5,939	250	725	2,574	275	1,500	357	270		1,025		348	13,263	9,225	9,258
Other expenditure	1,563	1,560	1,042	1,670	1,125	1,001	1,127	1,657	1,290	1,011	1,850	1,108	16,004	14,004	15,725
<b>Cash Payments by Type</b>	<b>16,193</b>	<b>10,653</b>	<b>9,912</b>	<b>12,605</b>	<b>9,221</b>	<b>10,566</b>	<b>9,337</b>	<b>10,945</b>	<b>9,681</b>	<b>10,616</b>	<b>10,438</b>	<b>10,856</b>	<b>131,022</b>	<b>127,789</b>	<b>130,345</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets			450		800	2,000			1,495			-	4,745	1,000	1,000
Repayment of borrowing		1,363						1,362				0	2,725	3,016	3,342
<b>Total Cash Payments by Type</b>	<b>16,193</b>	<b>12,016</b>	<b>10,362</b>	<b>12,605</b>	<b>10,021</b>	<b>12,566</b>	<b>9,337</b>	<b>12,307</b>	<b>11,176</b>	<b>10,616</b>	<b>10,438</b>	<b>10,856</b>	<b>138,492</b>	<b>131,805</b>	<b>134,687</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>29,323</b>	<b>(10,681)</b>	<b>(7,820)</b>	<b>(12,364)</b>	<b>(9,606)</b>	<b>26,010</b>	<b>(8,617)</b>	<b>(11,329)</b>	<b>17,945</b>	<b>(7,936)</b>	<b>(10,127)</b>	<b>(4,579)</b>	<b>(9,782)</b>	<b>2,227</b>	<b>4,850</b>
Cash/cash equivalents at the monthly/year begin:	29,827	59,150	48,469	40,649	28,285	18,679	44,688	36,072	24,742	42,687	34,751	24,624	29,827	20,045	22,271
Cash/cash equivalents at the monthly/year end:	59,150	48,469	40,649	28,285	18,679	44,688	36,072	24,742	42,687	34,751	24,624	20,045	20,045	22,271	27,121



## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 49 – SA31: Aggregate entity budget**

DC18 Lejweleputswa - Supporting Table SA31 Aggregated entity budget										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Financial Performance</b>										
Investment revenue		0	0	0	0	0	0	0	0	0
Transfers recognised - operational		8	6,965	6,091	11	10	10	10	10	11
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>8</b>	<b>7</b>	<b>6</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>11</b>
Employee costs		2	4	4	4	4	4	5	5	5
Remuneration of Board Members		0	0	0	0	0	0	0	0	0
Depreciation & asset impairment		0	0	0	0	0	0	0	0	0
Finance charges		0	0							
Other expenditure		7	4	2	7	6	6	6	5	6
<b>Total Expenditure</b>		<b>9</b>	<b>8</b>	<b>6</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>11</b>
<b>Surplus/(Deficit)</b>		<b>(1)</b>	<b>(1)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>		<b>0</b>	<b>0</b>	<b>0</b>						
Internally generated funds		0	0	0						
<b>Total sources</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial position</b>										
Total current assets		1	1	9	1	1	1	2	2	2
Total non current assets		0	0	0						
Total current liabilities		0	2	3	0	0	0	0	0	0
<b>Cash flows</b>										
Net cash from (used) operating		(4)	1	2	0	0	0	0	0	0
Net cash from (used) investing		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Net cash from (used) financing										
<b>Cash/cash equivalents at the year end</b>										

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### 2.7.6 External mechanisms

Table 50 – 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
Toshiba Goldfields	Yrs	3	Telephone system	29 October 2018	715
Toshiba Goldfields	Yrs	3	Photocopying machines	01 September 2018	789
Ikamva Communications & Technologies	Yrs	3	Website development	02 December 2018	86
Lateral Unison Insurance Brokers	Yrs	3	Short term insurance	01 July 2018	458

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**Table 51 – SA33: Contracts having future budgetary implications**

DC18 Lejweleputswa - Supporting Table SA33 Contracts having future budgetary implications														
Description	Ref	Preceding Years	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework			Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Total Contract Value
				Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3	Total	Original Budget											
<b>Parent Municipality:</b>														
<u>Revenue Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

### 2.7.7 Capital expenditure details

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

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**Table 52 – SA34a: Capital Expenditure on new assets by asset class**

DC18 Lejweleputswa - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Intangible Assets</b>		353	257	704	1,050	2,250	2,250	300	300	300
Servitudes										
Licences and Rights		353	257	704	1,050	2,250	2,250	300	300	300
<i>Computer Software and Applications</i>		233	204	704		300	300	300	300	300
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>		120	53		1,050	1,950	1,950			
<b>Computer Equipment</b>		170	51	-	-	-	-	345	-	-
Computer Equipment		170	51					345		
<b>Furniture and Office Equipment</b>		160	440	529	600	745	745	700	700	700
Furniture and Office Equipment		160	440	529	600	745	745	700	700	700
<b>Transport Assets</b>		242	-	-	1,600	1,600	1,600	400	-	-
Transport Assets		242			1,600	1,600	1,600	400		
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>930</b>	<b>757</b>	<b>1,371</b>	<b>3,250</b>	<b>4,745</b>	<b>4,745</b>	<b>1,745</b>	<b>1,000</b>	<b>1,000</b>

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**Table 53 – 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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
<b><u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u></b>										
<b><u>Other assets</u></b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>										
Housing		-	-	-	-	-	-	-	-	-
<b><u>Intangible Assets</u></b>		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>										
<i>Unspecified</i>										
<b><u>Computer Equipment</u></b>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<b><u>Furniture and Office Equipment</u></b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
<b><u>Transport Assets</u></b>		-	-	-	-	-	-	-	-	-
Transport Assets										
<b>Total Capital Expenditure on renewal of exist</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**Table 54 – SA34c: Repairs and maintenance expenditure by asset class**

DC18 Lejweleputswa - Supporting Table SA34c Consolidated repairs and maintenance by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Other assets</b>		264	156	209	209	209	209	209	215	222
Operational Buildings		264	156	209	209	209	209	209	215	222
<i>Municipal Offices</i>		264	156	209	209	209	209	209	215	222
<b>Intangible Assets</b>		63	55	35	35	35	35	35	37	38
Servitudes										
Licences and Rights		63	55	35	35	35	35	35	37	38
<i>Unspecified</i>		63	55	35	35	35	35	35	37	38
<b>Computer Equipment</b>		7	47	18	18	18	18	18	18	19
Computer Equipment		7	47	18	18	18	18	18	18	19
<b>Furniture and Office Equipment</b>		–	16	14	14	14	14	14	14	15
Furniture and Office Equipment		–	16	14	14	14	14	14	14	15
<b>Transport Assets</b>		130	266	450	450	450	450	297	306	315
Transport Assets		130	266	450	450	450	450	297	306	315
<b>Total Repairs and Maintenance Expenditure</b>	1	465	540	726	726	726	726	573	591	608

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**Table 55 – SA34d: Depreciation by asset class**

DC18 Lejweleputswa - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Other assets</b>		2,882	200	589	2,882	2,882	2,882	1,587	1,635	1,650
Operational Buildings		2,882	200	589	2,882	2,882	2,882	1,587	1,635	1,650
Municipal Offices		2,882	200	589	2,882	2,882	2,882	1,587	1,635	1,650
<b>Intangible Assets</b>		30	49	172	356	356	356	123	127	128
Servitudes										
Licences and Rights		30	49	172	356	356	356	123	127	128
Unspecified		30	49	172	356	356	356	123	127	128
<b>Computer Equipment</b>		371	-	478	-	-	-	642	661	668
Computer Equipment		371	-	478	-	-	-	642	661	668
<b>Furniture and Office Equipment</b>		2,503	2,479	1,650	2,735	2,735	2,735	1,807	2,217	2,348
Furniture and Office Equipment		2,503	2,479	1,650	2,735	2,735	2,735	1,807	2,217	2,348
<b>Transport Assets</b>		719	1,668	544	1,548	1,548	1,548	1,042	1,073	1,084
Transport Assets		719	1,668	544	1,548	1,548	1,548	1,042	1,073	1,084
<b>Total Depreciation</b>	1	<b>6,505</b>	<b>4,395</b>	<b>3,433</b>	<b>7,521</b>	<b>7,521</b>	<b>7,521</b>	<b>5,201</b>	<b>5,713</b>	<b>5,878</b>

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**Table 56– SA34e:**

DC18 Lejweleputswa - Supporting Table SA34e Consolidated capital expenditure on the upgrading of existing assets by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<u>Other assets</u>		-	-	-	-	-	-	3,000	-	-
Operational Buildings		-	-	-	-	-	-	3,000	-	-
Municipal Offices								3,000		
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>

**Table 57 – SA35: Future financial implications of the capital budget**

DC18 Lejweleputswa - Supporting Table SA35 Consolidated future financial implications of the capital budget								
Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
<b>Capital expenditure</b>	<b>1</b>							
Vote 1 - Executive Mayor		50	50	50				
Vote 2 - Speaker		50	50	50				
Vote 3 - Mayoral Committee		50	50	50				
Vote 4 - Council General		745	-	-				
Vote 5 - Municipal Manager		150	100	100				
Vote 6 - Budget & Treasury		500	500	500				
Vote 7 - Corporate Services		50	50	50				
Vote 8 - Human Resources		-	-	-				
Vote 9 - Information Technology		-	-	-				
Vote 10 - Property		3,000	50	50				
Vote 11 - Municipal Support		-	-	-				
Vote 12 - Planning & Development		50	50	50				
Vote 13 - Community & Social Services		50	50	50				
Vote 14 - Environmental Health Services		50	50	50				
Vote 15 - Tourism		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>4,745</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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### 2.7.8 Detailed capital budget per municipal vote

**Table 58 – 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 2	Individually Approved (Yes/No)	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 5	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
R thousand	4				6	3	3									
<b>Parent municipality:</b>																
<i>List all capital projects grouped by Municipal Vote</i>																
Parent Capital expenditure	1											-	-	-		
Total Capital expenditure												-	-	-		

**Table 59 – SA37: Projects delayed from previous financial years**

DC18 Lejweleputswa - Supporting Table SA37 Projects delayed from previous financial year/s																
Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework						
								Original Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21				
R thousand	1,2						Year									
<b>Parent municipality:</b>																
<i>List all capital projects grouped by Municipal Vote</i>																
				Examples	Examples											

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DC18 Lejweleputswa - Supporting Table SA38 Consolidated detailed operational projects															
Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information
										Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location
R thousand	4				6			5							
<b>Parent municipality:</b>															
<i>List all operational projects grouped by Municipal Vote</i>															
					No										
<b>Parent operational expenditure</b>	1											-	-	-	

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**2.7.9 Supporting detail to A4 (Budgeted Financial Performance) and A6 (Budgeted Financial Position)  
Table 60 – SA1: Supporting detail to Statement of Financial Performance**

DC18 Lejweleputswa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	41,845	46,271	46,889	53,610	52,373	52,373	52,373	54,871	56,517	57,065
Pension and UIF Contributions		6,020	6,172	6,874	7,255	7,255	7,255	7,255	8,242	8,489	8,572
Medical Aid Contributions		3,140	3,363	3,918	3,851	3,851	3,851	3,851	4,455	4,589	4,633
Overtime		232	44								
Performance Bonus									803	827	835
Motor Vehicle Allowance		5,299	5,466	5,958	7,745	7,745	7,745	7,745	7,442	7,665	7,739
Cellphone Allowance		197	196	216	109	109	109	109	324	334	337
Housing Allowances		276	368	431	478	478	478	478	498	513	518
Other benefits and allowances		3,028	1,301	1,098	1,386	1,386	1,386	1,386	1,385	1,426	1,440
Payments in lieu of leave		2,501	2,849						2,955	3,044	3,074
Long service awards				364	491	491	491	491	442	455	460
Post-retirement benefit obligations	4								1,760	1,813	1,831
<b>sub-total</b>	5	<b>62,538</b>	<b>66,030</b>	<b>65,750</b>	<b>74,925</b>	<b>73,688</b>	<b>73,688</b>	<b>73,688</b>	<b>83,176</b>	<b>85,672</b>	<b>86,504</b>

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<b>Total Depreciation &amp; asset impairment</b>	1	6,505	4,395	3,433	7,521	7,521	7,521	7,521	5,201	5,713	6,950
<b>Bulk purchases</b>											
Electricity Bulk Purchases											
Water Bulk Purchases											
<b>Total bulk purchases</b>	1	-	-	-	-	-	-	-	-	-	-
<b>Transfers and grants</b>											
Cash transfers and grants		3,549	4,474	4,027	7,014	7,276	7,276	7,276	5,939	5,878	5,878
Non-cash transfers and grants		-	-	-	-	-	-	-	7,193	3,213	3,244
<b>Total transfers and grants</b>	1	3,549	4,474	4,027	7,014	7,276	7,276	7,276	13,132	9,090	9,121
<b>Contracted services</b>											
Professional Fees		2,345	2,883	3,125	809	809	809	809	1,135	1,169	1,180
Legal Fees		235	647	650	600	1,050	1,050	1,050	750	773	637
Cleaning Service EPWP					1,000	1,000	1,000	1,000	1,200		
Security Services					360	395	395	395	446	407	419
Rural Roads Assets Management Grant					2,276	2,276	2,276	2,276	2,281	2,415	2,556
Audit Committee					133	213	213	213	300	309	318
Moral Regeneration					141	224	224	224	225	232	234
O.R.Tambo games(Medical and Catering services)					634	634	634	634	128	132	133
Youth Development					91	71	71	71	94	97	98
LED Development					3,032	4,180	4,180	4,180	200	200	200
Communication									350	361	364
Maintenance Building and Facilities									250	250	260
Financial Management Grant									1,000	1,000	1,000
Branding									170	205	217
Performance Management									100	103	104
Disaster Relief Awareness									23	24	24
Air Quality and Climate Change Programme									90	93	94
Water Quality Programme									100	103	104
Event Promoter(Educational Project and Targeted Campaign)									105	108	109
Maintenance of Equipment									282	291	294
Contracted contractors									41	42	42
Women Day									50	52	52
HIV and AIDS awareness									47	48	49
Community Sports									200	206	208
<b>sub-total</b>	1	2,581	3,530	3,775	9,076	10,852	10,852	10,852	9,567	8,618	8,695
<b>Allocations to organs of state:</b>											
Electricity											
Water											
Sanitation											
Other											
<b>Total contracted services</b>		2,581	3,530	3,775	9,076	10,852	10,852	10,852	9,567	8,618	8,695

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<b>Other Expenditure By Type</b>											
Collection costs											
Contributions to 'other' provisions		4,835	2,849	5,729	5,570	5,570	5,570	5,570			
Consultant fees		700	3,530	807	809	809	809	809			
Audit fees		2,092	1,995	2,499	2,499	2,499	2,499	2,499	2,499	2,499	2,499
General expenses	3	9,532	10,372	4,177	2,333	3,926	3,926	3,926	631	650	656
ADVERTISEMENTS		137	122	130	130	130	130	130	258	266	268
ACHIEVEMENT				90	90	90	90	90	240	247	250
EMPLOYEE BURSARY ASSISTANCE		130	100						450	463	468
PRINTING AND PUBLICATION		113	149	105	133	133	133	133	525	541	546
BANK CHARGES		67	104	54	54	54	54	54	106	109	110
TELEPHONE AND FAX		55	206	170	170	170	170	170	452	466	470
INSURANCE		807							595	613	619
TRAVELLING AND SUBSISTANCE		934	930						3,167	4,810	1,706
CAMPAIGNS		894	2,849	566	920	920	920	920	1,157	1,157	1,767
GIFT AND PROMOTION				111	53	53	53	53	258	266	268
OPERATING LEASE				29					1,524	1,524	1,524
CHILDREN'S PROGRAMME		65	174	50	50	50	50	50	54	55	56
LEARNERSHIP AND INTERNSHIP		92	99	122	122	122	122	122	351	362	365
INTERNET CHARGE				51	51	51	51	51	230	237	239
SOFTWARE LICENSE		22	528	200	200	200	200	200	500	250	269
CAR RENTAL				23	23	23	23	23	54	55	56
UNIFORM AND DEVELOPMENT PROGRAMME				60	60	60	60	60	116	119	120
FUEL				40	65	65	65	65	328	337	341
WORKMEN'S COMPENSATION FUND				1,000	1,001	801	801	801	469	483	488
MEMBERSHIP FEE SALGA		761	468	152	152	152	152	152	874	325	361
MUNICIPAL SERVICES		394	452	449	493	493	493	493	863	408	502
ENTERTAINMENT				28	28	28	28	28	304	313	316
<b>Total 'Other' Expenditure</b>	<b>1</b>	<b>21,630</b>	<b>24,925</b>	<b>16,641</b>	<b>15,007</b>	<b>16,400</b>	<b>16,400</b>	<b>16,400</b>	<b>16,004</b>	<b>16,555</b>	<b>14,264</b>

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**Table 61 – SA2: Supporting detail to Statement of Financial Performance**

DC18 Lejweleputswa - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)																	
Description	Ref	Vote 1 - Executive Mayor	Vote 2 - Speaker	Vote 3 - Mayoral Committee	Vote 4 - Council General	Vote 5 - Municipal Manager	Vote 6 - Budget & Treasury	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
<b>Revenue By Source</b>																	
Interest earned - external investments							2,850										2,850
Interest earned - outstanding debtors							165										165
Other revenue							250										250
Transfers and subsidies					124,445		1,000										125,445
Gains on disposal of PPE																	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	124,445	-	4,265	-	-	-	-	-	-	-	-	-	128,710
<b>Expenditure By Type</b>																	
Employee related costs		4,269	2,457	1,612	1,760	11,064	13,294	16,727			1,651		8,190	9,689	12,426		83,140
Remuneration of councillors		911	737	4,491	2,470												8,609
Debt impairment																	-
Depreciation & asset impairment		61	61	72	224	85	489	193			2,069		76	1,744	128		5,203
Finance charges					763												763
Bulk purchases																	-
Other materials		118	121	71	0	105	100	798			122		71	84	78		1,669
Contracted services		707	1	1	4,970	632	1,886	106			339		204	78	194		9,117
Transfers and subsidies		2,039			10,013								350	60			12,462
Other expenditure		2,338	680	479	1,698	916	4,323	1,197			1,475		282	346	726	801	15,261
Loss on disposal of PPE																	-
<b>Total Expenditure</b>		10,442	4,058	6,726	21,898	12,801	20,092	19,022	-	-	5,657	-	9,173	12,001	13,553	801	136,223
<b>Surplus/(Deficit)</b>		(10,442)	(4,058)	(6,726)	102,547	(12,801)	(15,827)	(19,022)	-	-	(5,657)	-	(9,173)	(12,001)	(13,553)	(801)	(7,513)

## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET

**Table 62 – SA3: Supporting detail to Statement of Financial Position**

DC18 Lejweleputswa - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousand</b>											
<b>ASSETS</b>											
<u>Call investment deposits</u>											
Other current investments		40,367	40,009	40,570	20,000	40,570	40,570	40,570	21,500	22,145	22,809
<b>Total Call investment deposits</b>	2	<b>40,367</b>	<b>40,009</b>	<b>40,570</b>	<b>20,000</b>	<b>40,570</b>	<b>40,570</b>	<b>40,570</b>	<b>21,500</b>	<b>22,145</b>	<b>22,809</b>
<u>Property, plant and equipment (PPE)</u>											
PPE at cost/valuation (excl. finance leases)		91,234	79,838	89,625	111,438	89,625	89,625	89,625	87,124	89,738	92,430
Leases recognised as PPE	3										
<u>Less: Accumulated depreciation</u>		24,766	17,211	29,727	22,190	29,727	29,727	29,727	27,058	27,870	28,706
<b>Total Property, plant and equipment (PPE)</b>	2	<b>66,468</b>	<b>62,627</b>	<b>59,898</b>	<b>89,248</b>	<b>59,898</b>	<b>59,898</b>	<b>59,898</b>	<b>60,066</b>	<b>61,868</b>	<b>63,724</b>
<b>LIABILITIES</b>											
<u>Current liabilities - Borrowing</u>											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		2,146	2,609	2,772	999	2,772	2,772	2,772	2,514	2,589	2,667
<b>Total Current liabilities - Borrowing</b>		<b>2,146</b>	<b>2,609</b>	<b>2,772</b>	<b>999</b>	<b>2,772</b>	<b>2,772</b>	<b>2,772</b>	<b>2,514</b>	<b>2,589</b>	<b>2,667</b>
<u>Trade and other payables</u>											
Trade and other creditors		8,734	8,534	8,296	7,652	8,296	8,296	8,296	7,695	7,926	8,164
Unspent conditional transfers		188	232								
<b>Total Trade and other payables</b>	2	<b>8,921</b>	<b>8,766</b>	<b>8,296</b>	<b>7,652</b>	<b>8,296</b>	<b>8,296</b>	<b>8,296</b>	<b>7,695</b>	<b>7,926</b>	<b>8,164</b>

**LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 MTREF BUDGET**

<b><u>Non current liabilities - Borrowing</u></b>											
Borrowing	4	10,967	11,169	8,785	9,059	8,785	8,785	8,785	9,835	10,130	10,434
Finance leases (including PPP asset element)											
<b>Total Non current liabilities - Borrowing</b>		<b>10,967</b>	<b>11,169</b>	<b>8,785</b>	<b>9,059</b>	<b>8,785</b>	<b>8,785</b>	<b>8,785</b>	<b>9,835</b>	<b>10,130</b>	<b>10,434</b>
<b><u>Provisions - non-current</u></b>											
Retirement benefits		9,082	10,241	11,317	8,597	11,317	11,317	11,317	6,958	7,167	7,382
Other			3,408	3,275		3,275	3,275	3,275	1,275	1,313	1,353
<b>Total Provisions - non-current</b>		<b>9,082</b>	<b>13,649</b>	<b>14,592</b>	<b>8,597</b>	<b>14,592</b>	<b>14,592</b>	<b>14,592</b>	<b>8,233</b>	<b>8,480</b>	<b>8,734</b>
<b>CHANGES IN NET ASSETS</b>											
<b><u>Accumulated Surplus/(Deficit)</u></b>											
Accumulated Surplus/(Deficit) - opening balance		87,477	93,181	94,654	87,157	115,864	115,864	115,864	87,124	82,719	77,654
GRAP adjustments											
Restated balance		87,477	93,181	94,654	87,157	115,864	115,864	115,864	87,124	82,719	77,654
Surplus/(Deficit)		3,505	1,782	20,065	(0)	(1,144)	(1,144)	(1,144)	(7,513)	(719)	5,141
<b>Accumulated Surplus/(Deficit)</b>	<b>1</b>	<b>90,982</b>	<b>94,963</b>	<b>114,719</b>	<b>87,157</b>	<b>114,720</b>	<b>114,720</b>	<b>114,720</b>	<b>79,611</b>	<b>82,000</b>	<b>82,795</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>90,982</b>	<b>94,963</b>	<b>114,719</b>	<b>87,157</b>	<b>114,720</b>	<b>114,720</b>	<b>114,720</b>	<b>79,611</b>	<b>82,000</b>	<b>82,795</b>



## LEJWELEPUTSWA DISTRICT MUNICIPALITY 2018/2019 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 2018/2019 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 .....