

# Submissions to the LGDRS 23 September 2016

Presented by National Treasury: Elsabé Rossouw



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Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

# CURRENT FINANCIAL STATISTICS REPORTING

## Local government

- The National Treasury (NT) is amongst others responsible for ensuring that the local government sector operates within the fiscal policy framework of Government. To perform this function, municipal budgets, financial performance, i.e. actual revenues and expenditure, financial position, i.e. assets and liabilities and municipal performance on service delivery must be monitored.
- Reforms to date:
  - MFMA
  - Local Government Database and Reporting System (LGDRS)
  - Municipal Budget and Reporting Regulations (MBRR)
  - Local Government Standards chart of accounts (mSCOA)

# CURRENT FINANCIAL STATISTICS REPORTING

LGDRS is used by

NT:LGBA for the financial oversight of all municipalities

PTs: for the financial oversight of provincial delegated municipalities

External stakeholders: StatsSA, SARB, DPME, DoCG, SALGA, MISA and SARS

Universities and researchers

Other sectoral departments

It is fully mobile and accessible through secure internet.

Security profiles restrict access to all data.

Portals developed:

BI portal based on publications

API portal with lowest level published data accessible

Citizen portal – educational and based on municipality (launch soon)

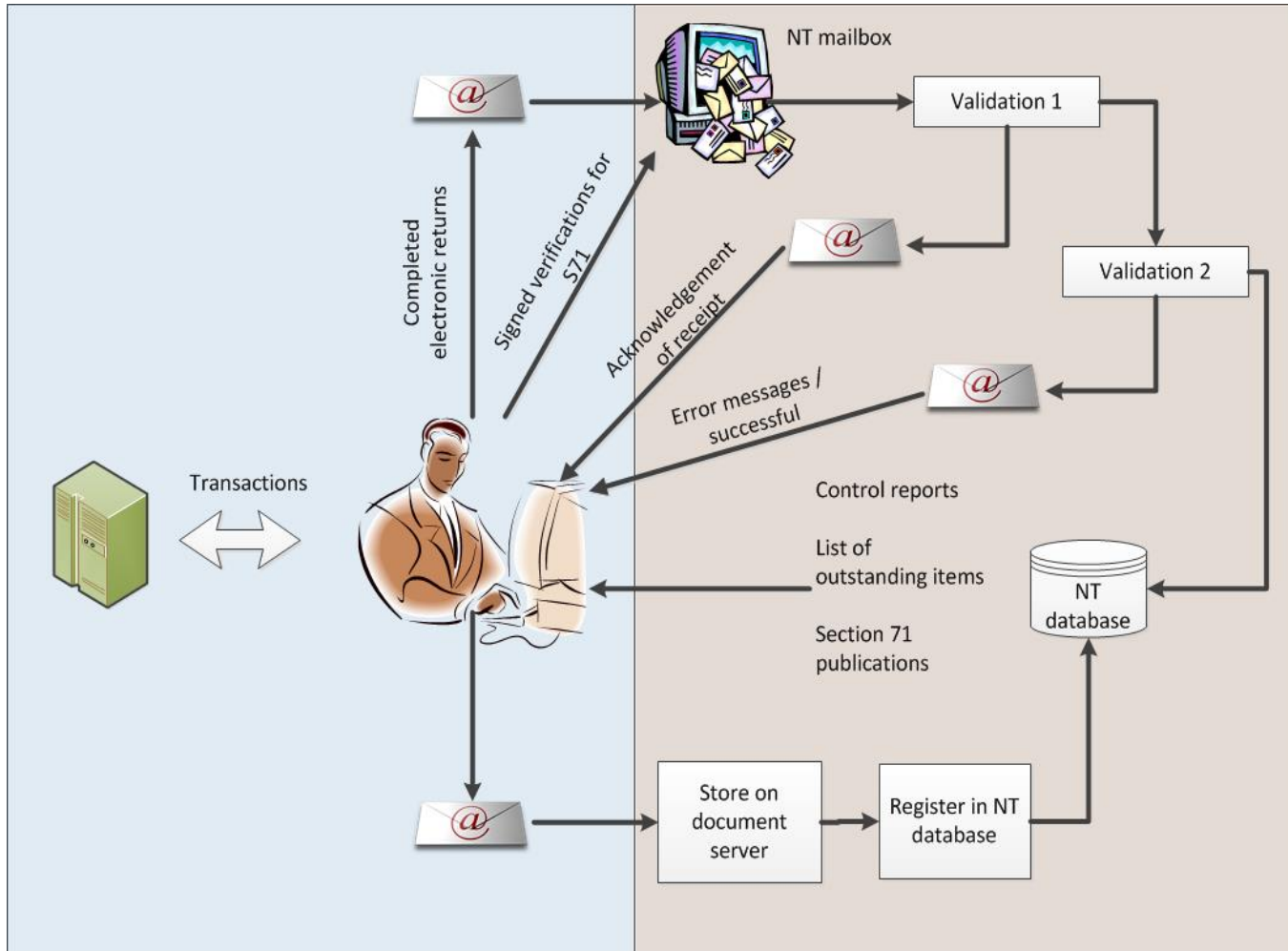
# CURRENT FINANCIAL STATISTICS REPORTING

- Reports available to users can be broadly divided into four groups:
  - Reports on the administrative processes;
  - Reports on information submitted per municipality;
  - Analysis of financial information; and
  - Publication reports

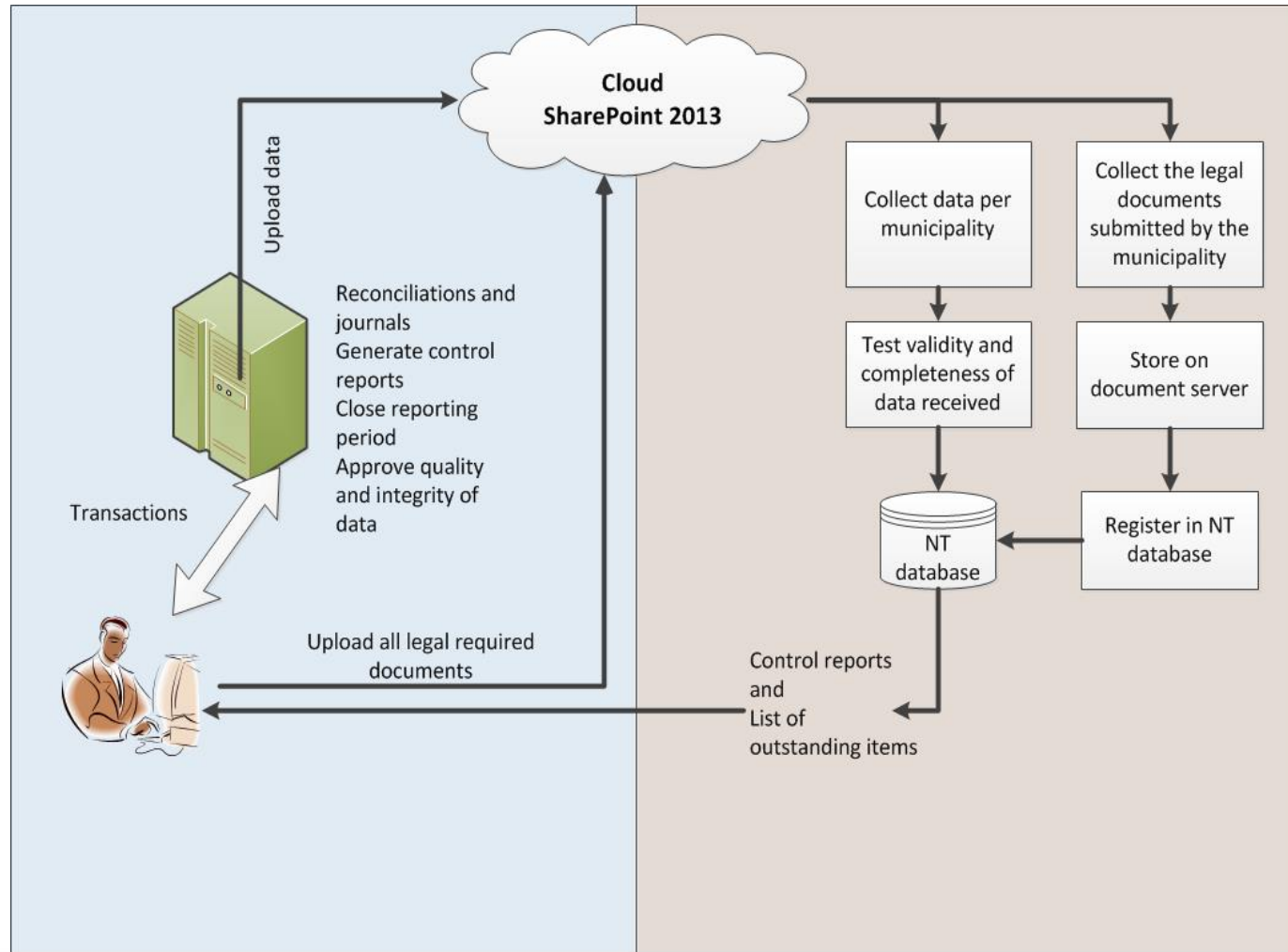
For each municipality the database stores information on:

Tabled, adopted and adjusted budgets;	Conditional grant expenditure;
Monthly financial performance;	Capital acquisition;
Cash flow;	Balance sheet information;
Creditor age analysis;	Debtor age analysis;
Asset management;	Borrowing and investment instruments;
Expenditure on repairs and maintenance and audited results.	

# Current collection and processing method



# New collection method for submissions



# Registration to submit using the new portal



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# LG Data and Document Upload Portal

## Registration Requirements

- 1) All municipal managers of implementing municipalities, who have not registered on the upload portal yet, are requested to register as soon as possible at <https://lguploadportal.treasury.gov.za>
- 2) Approval of portal access can only be granted after registration.
- 3) Upload of files and documents can only commence after the municipal manager's authorisation. Submission to the portal should be synchronised with the current e-mail procedure(parallel process)





# LG Data and Document Upload Portal

## Registration Requirements


- During the pilot phase the portal was tested extensively to assure quality of this interface. The portal is now ready to be rolled out to all municipalities in the lead up to the 2017/18 MTREF and the implementation of mSCOA.
- Communication between NT and the municipalities is based on the current contact details of the municipal manager. This poses a problem as the MM might not always be available. National Treasury has defined a counteract process where the municipal manager may grant upload rights of information, to an official/officials, on his behalf, while the MM remains accountable for the information uploaded to the portal. NT should be informed of this delegation in writing and signed by the municipal manager.

# LG Data and Document Upload Portal

## ANNEXURE A

Example of:

MM Delegation Memo -  
Portal Upload



**MAKANA**  
MUNICIPALITY | EASTERN CAPE  
...a great place to be

Office of the Municipal Manager  
Makana Municipality  
86 Grahamstown  
6139

Chief Directorate: Local Government Budget Analysis  
National Treasury  
Private Bag X115  
Pretoria  
0001

**AUTHORISATION TO GRANT TWO OFFICIALS TO REGISTER ON NATIONAL TREASURY  
LG UPLOAD ON MUNICIPAL MANAGER'S BEHALF**

National Treasury requires the Municipal Manager to register on the National Treasury Government Portal. This new is a National Treasury Portal that has been created specifically for the uploading of the mSCOA data files and to replace the current monthly reporting in future. Registration on the system/portal is required by the Municipal Manager which would assume the authorisation of correctness of the information. Municipalities are requested to use the new Local Government portal for submission of the supporting documents, test files and data files, as an additional parallel process to the current e-mailing of data and documents.

Following a discussion with National Treasury on the matter, it was agreed that the Municipal Manager may authorise Makana Municipality officials to register and upload information on his behalf, this authority to be forwards to National Treasury, which would then provide for these officials to upload the information.

Authorisation is thus hereby granted by the Municipal Manager to the following two officials:

- Marius Crouse – Acting CFO
- Colleen Mani – Manager: Budget & Reporting

By Authority of  
Ms R. Meiring, Acting Municipal Manager

\_\_\_\_\_

Date: 2024/16

# Submission of Supporting Documents



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# LG Data and Document Upload Portal

## Supporting Documents Upload Requirements

- The submission of Supporting Documents on the LG Data Upload portal requires that only single documents corresponding to the selection type available, be uploaded at a time.  
For example: Council resolutions or quality certificates may no longer be included in a budget document but must be uploaded as separate documents.
- For documents, PDF is preferred, e.g. AFS
- Mandatory input values to upload:
  - Attached your document
  - Select the **Document Type** <from the drop down list>
  - Select the **Financial Year** <ditto>
  - Select the **Period Description** <ditto>
  - (Select mSCOA version) – this option to be discussed at IMFO

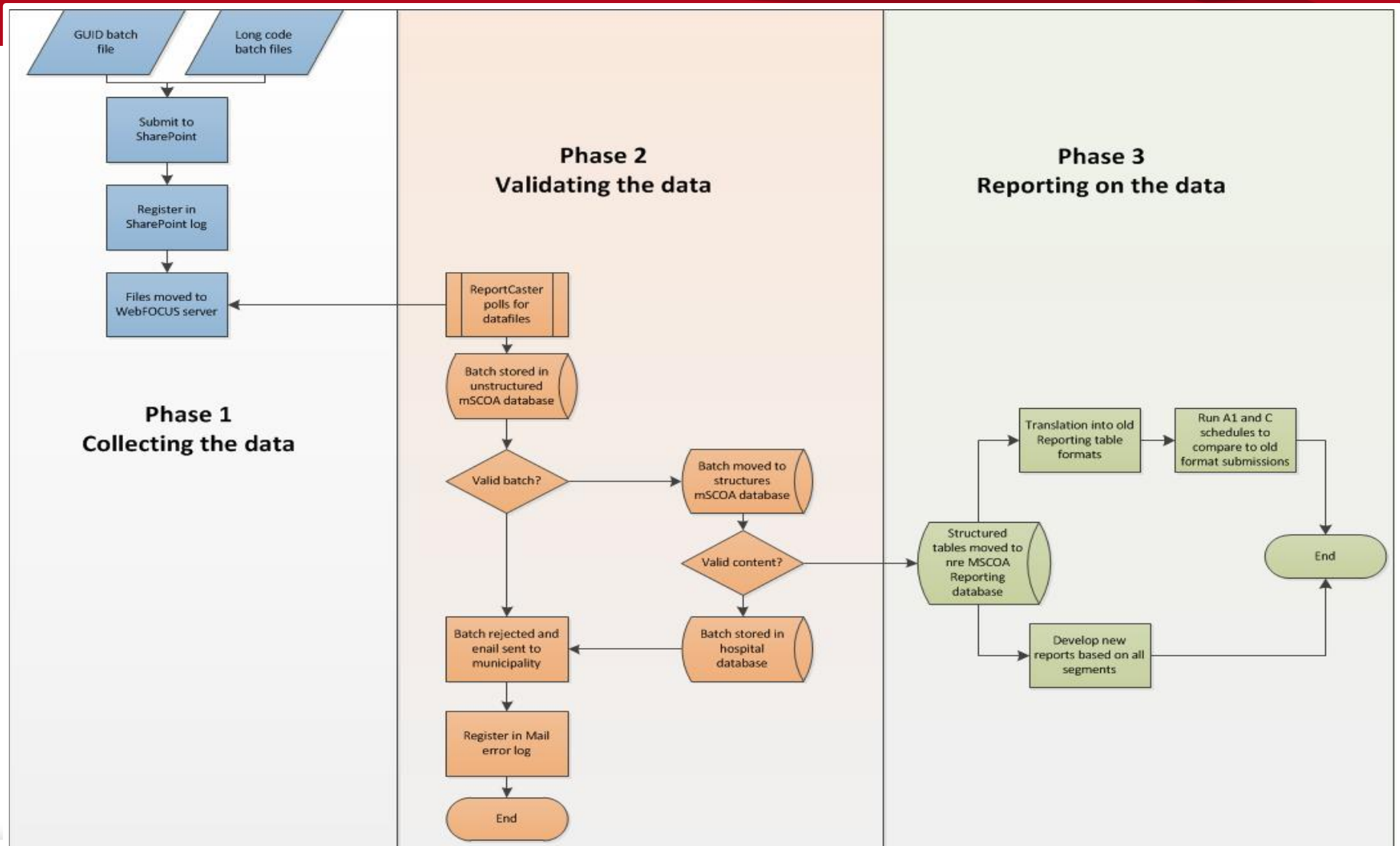
# Submission of Data Files



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# Data processing phases



# LG Data and Document Upload Portal

## Batch Data Files Upload Requirements

- Mandatory input values for data file uploads:
  - Attach the data file.
  - Only pipe delimited text files(.txt) may be uploaded,
  - Select the Period Description <from the drop down list>
  - Select the Financial Year <Ditto>
  - Tick the applicable File Format (GUID or Long code)
  - **SAVE**

Tabled Budget  
Original Budget  
Adjusted Budget  
Audited Actual  
Pre-audited Actual  
Restated Audited Actual  
Actual Month 1 July  
Actual Month 2 Aug  
Actual Month 3 Sept  
Actual Month 4 Oct  
Actual Month 5 Nov  
Actual Month 6 Dec  
Actual Month 7 Jan  
Actual Month 8 Feb  
Actual Month 9 Mar  
Actual Month 10 Apr  
Actual Month 11 May  
Actual Month 12 June

# Expected content of batch submissions

Below is an explanation of the matrix on the previous slide:

## Code Name

## Code Name Description and Content

### TABB

Tabled Budget:

The data file should include transactions for categories: TABB, ITY1] (Indicative Tabled Yr. 1), ITY2 (Indicative Tabled Yr. 2), and TM01 to TM12 (Projected tabled months 1 to 12)

### ORGB

Original Budget:

The data file should include transactions for categories: ORGB ORGB, IBY1 (Indicative Budget Yr. 1), IBY2 (Indicative Budget Yr. 2) and PM01 to PM12 (Projected original months 1 to 12)

### ADJB

Adjusted Budget:

The data file should include transactions for categories: ADJB, AM01 to AM12 (Projected adjusted months 1 to 12)



# Expected content of batch submissions

Monthly

[M01](#)

[M02](#)

[M03](#)

[M04](#)

[M05](#)

[M06](#)

[M07](#)

[M08](#)

[M09](#)

[M10](#)

[M11](#)

[M12](#)

The Monthly data file should include the transactions for:

Actual Month 1 Jul

Actual Month 2 Aug

Actual Month 3 Sept

Actual Month 4 Oct

Actual Month 5 Nov

Actual Month 6 Dec

Actual Month 7 Jan

Actual Month 8 Feb

Actual Month 9 Mar

Actual Month 10 Apr

Actual Month 11 May

Actual Month 12 June

[PAUD](#)

[AUDA](#)

[RAUD](#)

Pre-audited Actuals (Period 13)

Audited Actuals (Period 14)

Restated Audited Actuals (Period 15)

# Expected content of batch submissions

The format of the data extraction file transaction records,(data strings):

Before the mSCOA data files can be moved from the LG Upload portal to the reporting tables, the data has to meet the following requirements:

- The data extraction file must be pipe delimited (|)
- No headings or column headings are allowed
- The 6 segments, i.e. Project, Function, Item, Fund, Costing and Region may be either in the form of the “GUID” or the “Long code”
- The detail line(row) must comprise of the following elements/data fields and must be in the following sequence:
  - i. Demarcation code (This leading code identifies the transacting municipality)
  - ii. Financial Year (The year, in which the financial period ends, for example, 2016/17 will be 2017)
  - iii. Transaction Category(Type of transaction provide for the distinction of financial transactions within periods in a particular financial year)

# Expected content of batch submissions

- iv. Project segment (GUID or long code)
- v. Function segment (GUID or long code)
- vi. Item segment (GUID or long code)
- vii. Fund segment (GUID or long code)
- viii. Costing segment (GUID or long code)
- ix. Region segment (GUID or long code)
- x. Amount

(Amount provides the monetary value of the transaction.

Due to the closing balance requirements on control accounts, the amount should be informed by the net movement and will only balance to zero as per general ledger if closing balances are omitted. No cents are allowed in the amounts field, amounts should be rounded Revenue must have a preceding “-“ sign).

# Examples of datasets

EC101	2017 M01	08740cb4-ea28-44c5-a904-b0d4d72d54b9	d0a8c200-23d4-4309-8ea5-97922584a36d	9b618ec9-2832-4ef1-e8aa9-0afd8f085c2b	94f2296d-bb2b-4274-99f3-84051815e481	47c7ba65-c270-4a7f-91ba-3842eb629ddf	ab553650-bf01-4a44-8aa5-fee1f40daf01	602
EC101	2017 M01	08740cb4-ea28-44c5-a904-b0d4d72d54b9	d0a8c200-23d4-4309-8ea5-97922584a36d	ba3caad4-9502-4f28-bf66-874447192ab1	94f2296d-bb2b-4274-99f3-84051815e481	47c7ba65-c270-4a7f-91ba-3842eb629ddf	ab553650-bf01-4a44-8aa5-fee1f40daf01	2420
EC101	2017 M01	08740cb4-ea28-44c5-a904-b0d4d72d54b9	d0a8c200-23d4-4309-8ea5-97922584a36d	ba3caad4-9502-4f28-bf66-874447192ab1	a74a7092-3e54-4051-abbcc-aa066a50ca1e	47c7ba65-c270-4a7f-91ba-3842eb629ddf	ab553650-bf01-4a44-8aa5-fee1f40daf01	3441
EC101	2017 M01	0e2a053a-028e-49d3-be59-92c68be17155	028ec562-fa32-4462-9c8f-90ca38ed33ae	1a7bf1af-bb30-4945-a099-aaa6c7c0f7cb	ac3573a5-1b7a-420e-b037-4a4388ff0ff7	47c7ba65-c270-4a7f-91ba-3842eb629ddf	c15120c5-8192-4074-be8a-1d18dd565f26	6007
EC101	2017 M01	0e2a053a-028e-49d3-be59-92c68be17155	028ec562-fa32-4462-9c8f-90ca38ed33ae	2032e879-efa1-470a-8d86-cc9f9493c275	b51e2dcf-64f8-4c95-9361-ef9d3a076f4f	47c7ba65-c270-4a7f-91ba-3842eb629ddf	c15120c5-8192-4074-be8a-1d18dd565f26	6400
EC101	2017 M01	0e2a053a-028e-49d3-be59-92c68be17155	028ec562-fa32-4462-9c8f-90ca38ed33ae	b51e2dcf-64f8-4c95-9361-ef9d3a076f4f	ac3573a5-1b7a-420e-b037-4a4388ff0ff7	47c7ba65-c270-4a7f-91ba-3842eb629ddf	c15120c5-8192-4074-be8a-1d18dd565f26	10644
EC101	2017 M01	0e2a053a-028e-49d3-be59-92c68be17155	0f52d9e5-9071-4d9f-934f-57dc012524d6	1a7bf1af-bb30-4945-a099-aaa6c7c0f7cb	94f2296d-bb2b-4274-99f3-84051815e481	47c7ba65-c270-4a7f-91ba-3842eb629ddf	ab553650-bf01-4a44-8aa5-fee1f40daf01	666
EC101	2017 M01	53d432c7-5d06-4d53-a785-f29995840060	67347610-1db2-421f-a89a-f87e772911eb	ae2d30b3-a912-452e-9971-827714c98dbd	ac97d0b1-d32f-4077-947c-f1471777fbfb	47c7ba65-c270-4a7f-91ba-3842eb629ddf	ab553650-bf01-4a44-8aa5-fee1f40daf01	-123939
EC101	2017 M01	0e2a053a-028e-49d3-be59-92c68be17155	2d32384d-4dba-4870-9ac0-bbfec6f0151b	1a7bf1af-bb30-4945-a099-aaa6c7c0f7cb	52a60eaf-aaaf-4b60-8200-0a88bb64e70f	47c7ba65-c270-4a7f-91ba-3842eb629ddf	ab553650-bf01-4a44-8aa5-fee1f40daf01	4320
EC101	2017 M01	0e2a053a-028e-49d3-be59-92c68be17155	2d32384d-4dba-4870-9ac0-bbfec6f0151b	b51e2dcf-64f8-4c95-9361-ef9d3a076f4f	52a60eaf-aaaf-4b60-8200-0a88bb64e70f	47c7ba65-c270-4a7f-91ba-3842eb629ddf	ab553650-bf01-4a44-8aa5-fee1f40daf01	5520
EC101	2017 M01	63348e37-464e-4ac0-a13a-e577838ff961	67347610-1db2-421f-a89a-f87e772911eb	847a870e-2f0d-45e2-bac5-5d3af06f7cc7	ac97d0b1-d32f-4077-947c-f1471777fbfb	47c7ba65-c270-4a7f-91ba-3842eb629ddf	21404132-e919-47d8-8b5b-266c93fc68c4	23119
EC101	2017 M01	63348e37-464e-4ac0-a13a-e577838ff961	67347610-1db2-421f-a89a-f87e772911eb	847a870e-2f0d-45e2-bac5-5d3af06f7cc7	ac97d0b1-d32f-4077-947c-f1471777fbfb	47c7ba65-c270-4a7f-91ba-3842eb629ddf	ab553650-bf01-4a44-8aa5-fee1f40daf01	109231
EC101	2017 M01	63348e37-464e-4ac0-a13a-e577838ff961	67347610-1db2-421f-a89a-f87e772911eb	8591621c-27d1-415d-9613-17ec38240d9	ac97d0b1-d32f-4077-947c-f1471777fbfb	47c7ba65-c270-4a7f-91ba-3842eb629ddf	21404132-e919-47d8-8b5b-266c93fc68c4	-5092411
EC101	2017 M01	63348e37-464e-4ac0-a13a-e577838ff961	67347610-1db2-421f-a89a-f87e772911eb	86a26458-26e9-4d3b-8c5c-d8890a9efabf	ac97d0b1-d32f-4077-947c-f1471777fbfb	47c7ba65-c270-4a7f-91ba-3842eb629ddf	21404132-e919-47d8-8b5b-266c93fc68c4	-810103
EC101	2017 M01	63348e37-464e-4ac0-a13a-e577838ff961	67347610-1db2-421f-a89a-f87e772911eb	86a26458-26e9-4d3b-8c5c-d8890a9efabf	da01f3bc-592d-44dd-afe5-eb244cd08854	47c7ba65-c270-4a7f-91ba-3842eb629ddf	21404132-e919-47d8-8b5b-266c93fc68c4	-6016
EC101	2017 M01	63348e37-464e-4ac0-a13a-e577838ff961	67347610-1db2-421f-a89a-f87e772911eb	8847c3c2-f3da-48f6-b679-ffd2ba19325f	ac97d0b1-d32f-4077-947c-f1471777fbfb	47c7ba65-c270-4a7f-91ba-3842eb629ddf	21404132-e919-47d8-8b5b-266c93fc68c4	2359919
EC101	2017 M01	0e2a053a-028e-49d3-be59-92c68be17155	be26bea6-58e3-4497-b52c-0bf597208207	2032e879-efa1-470a-8d86-cc9f9493c275	ac3573a5-1b7a-420e-b037-4a4388ff0ff7	47c7ba65-c270-4a7f-91ba-3842eb629ddf	ab553650-bf01-4a44-8aa5-fee1f40daf01	5400

NW402	2016 M10	PO00200000000000000000000000000000	FX00400100100000000000000000000000	IE00500400100500600000000000000000	FD00100200200000000000000000000000	CO00400000000000000000000000000000	RX0020030080010040030020030000000000	3659
NW402	2016 M10	PO00200000000000000000000000000000	FX00400100100000000000000000000000	IE00500400100500600000000000000000	FD00100200200000000000000000000000	CO00400000000000000000000000000000	RX0020030080010040030020030000000000	6634
NW402	2016 M10	PO00200000000000000000000000000000	FX01000100500000000000000000000000	IE00500400100500600000000000000000	FD00100200200000000000000000000000	CO00400000000000000000000000000000	RX0020030080010040030020030000000000	1811
NW402	2016 M10	PO00200000000000000000000000000000	FX00500100300000000000000000000000	IE00100200000000000000000000000000	FD00100200200000000000000000000000	CO00400000000000000000000000000000	RX0020030080010040030020030000000000	412124
NW402	2016 M10	PD00000000000000000000000000000000	FX00000000000000000000000000000000	IE00101100500000000000000000000000	FD00600000000000000000000000000000	CO00000000000000000000000000000000	RX0020030080010040030020030000000000	-400202
NW402	2016 M10	PO00200000000000000000000000000000	FX00500100300000000000000000000000	IE01600000000000000000000000000000	FD00100200200000000000000000000000	CO00400000000000000000000000000000	RX0020030080010040030020030000000000	-412124
NW402	2016 M10	PO00200000000000000000000000000000	FX01100100700000000000000000000000	IE00500400100500600000000000000000	FD00100100300000000000000000000000	CO00400000000000000000000000000000	RX0020030080010040030020030000000000	6718
NW402	2016 M10	PD00000000000000000000000000000000	FX00000000000000000000000000000000	IA00100803002002000000000000000000	FD00600000000000000000000000000000	CO00000000000000000000000000000000	RX0020030080010040030020030000000000	124
NW402	2016 M10	PD00000000000000000000000000000000	FX00000000000000000000000000000000	IE00101100800500000000000000000000	FD00600000000000000000000000000000	CO00000000000000000000000000000000	RX0020030080010040030020030000000000	-124
NW402	2016 M10	PD00000000000000000000000000000000	FX00000000000000000000000000000000	IE00101100800500000000000000000000	FD00600000000000000000000000000000	CO00000000000000000000000000000000	RX0020030080010040030020030000000000	-2034
NW402	2016 M10	PO00402300200000000000000000000000	FX01000100500000000000000000000000	IE00300100200000000000000000000000	FD00300200200500300000000000000000	CO00400000000000000000000000000000	RX0020030080010040030020030000000000	2034
NW402	2016 M10	PD00000000000000000000000000000000	FX00000000000000000000000000000000	IA00100100100100000000000000000000	FD00600000000000000000000000000000	CO00000000000000000000000000000000	RX0020030080010040030020030000000000	958
NW402	2016 M10	PD00000000000000000000000000000000	FX00000000000000000000000000000000	IA00100100100100000000000000000000	FD00600000000000000000000000000000	CO00000000000000000000000000000000	RX0020030080010040030020030000000000	110
NW402	2016 M10	PD00000000000000000000000000000000	FX00500100300000000000000000000000	IR00300600010080060060000000000000	FD00100200100000000000000000000000	CO00000000000000000000000000000000	RX0020030080010040030020030000000000	-127
NW402	2016 M10	PD00000000000000000000000000000000	FX00000000000000000000000000000000	IR00300600010080060060000000000000	FD00100200100000000000000000000000	CO00400000000000000000000000000000	RX0020030080010040030020030000000000	-11
NW402	2016 M10	PD00000000000000000000000000000000	FX00500100300000000000000000000000	IR00300600010080060060000000000000	FD00100200100000000000000000000000	CO00400000000000000000000000000000	RX0020030080010040030020030000000000	-6937
NW402	2016 M10	PO00200000000000000000000000000000	FX01100100500000000000000000000000	IE00500400100500600000000000000000	FD00100200200000000000000000000000	CO00400000000000000000000000000000	RX0020030080010040030020030000000000	23336

# Publication of non-financial information



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# Non-financial information relating to budgets

- Currently collected from A1 schedule:
  - FBS (A10), Property rates (SA11+12), Tariffs (SA13), Households bills (SA14), Salaries and wages (SA22-23), Head count (SA24), Monthly rev and exp (SA25), Monthly capital exp (SA29), capital projects (SA26-37).
- 3 options available:
  - MBRR schedules remain compulsory, we continue collecting from the A1 schedule?
  - Export a csv files based on content of A1 schedule for uploading through LG Upload Portal?
  - Share the CSV format required and vendors generate the flat file?

# Other Non-financial information

- Borrowing (external loan detail)
  - Currently collected quarterly with BM return
- Investment monitoring (detail of all investments)
  - Currently collected quarterly with IM return
- Municipal entity information
  - Collected using the ME return quarterly
- Long Term Contracts
  - Collected using the LTC return
- 3 options available:
  - Do we keep these returns in place?
  - Do we expand the C schedule to include all the detail and collect monthly from the C Schedules?
  - Do we specify a csv file format for generating out of the systems?

# mSCOA breakdown required

- When breakdown is required, all commonality is lost between municipalities. LGDRS needs the data at the lowest common posting level for publication and consolidation.
- In the case of projects further detail about the project will assist to answer some pertinent questions from departments and parliament.
- For those identified detail required, how will we collect the information in an efficient manner and how often?



# The way forward

- **Register** to use the LG upload portal
- **Ensure** all contact detail on the LGDRS is up to date
- **Start** using the LG upload portal for:
  - Submission of documents
  - Submission of financial batch files
- **Note** that until NT decides that the mSCOA batch submissions are of a good enough quality for publication purposes and that we have FULL coverage from all municipalities, you **MUST** continue to report also in the old prescribed return forms as well.
- **REMEMBER** that the MBRR reporting requirements for the different schedules is still required.
- **Ensure** that reporting on a financial year is concluded in the same version.

# The way forward

- All or nothing – the financial set will either be accepted or not. There is no 50% compliance. NO 50 SHADES OF GREY!
- Do not combine documents when uploading – you only can only identify the document type once and that is the doc that will be registered.
- After successful submissions the period on the database will be CLOSED – no further submissions will be accepted.
- USE YOUR DASHBOARDS AND MANAGEMENT REPORTS to ensure that the financial dataset is correct BEFORE submission.
- JOIN THE REPORTING WORKGROUP – let us join hands to get a productive reporting environment going.

# THANK YOU



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