

Lejweleputswa District Municipality MTREF Budget 2024/2025 to 2026/2027 Medium Term Revenue and Expenditure Framework

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31 MAY 2024

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2024/2025 MTREF BUDGET

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Glossary

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

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Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.
Virement – A transfer of budget.
Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
Vote – One of the main segments into which a budget is divided. In LDM this means at directorate level.

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Part 1 –Draft Budget

1.1 Mayoral Budget Speech

The budget speech is attached as a separate document.

1.2 Council Resolutions

On 31st March 2024 the Council of Lejweleputswa District Municipality had a meeting to approve the annual budget for the year 2024/2025. The following resolutions are contained in item to the agenda of the Council meeting held on 31st May 2024.

- (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
 - (v) Asset Management Policy
 - (vi) Preferential Procurement Policy
 - (vii) SCM standard operating Procedure
- (b) that the annual budget for the financial year 2024/25 and indicative outer years 2025/26 and 2026/27 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 2024/25 – 2025/26 as outlined in the budget regulations be submitted to National and Provincial government or organ of state after approval by Council.

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1.3 Budget 2023/24 Mid-year Review and Adjustments Budget

The following table shows the original and adjustments budget for 2023/24.

Table 1: Original and second adjustments budget for 2023/24

	Original Budget 2023/24	2nd REVISED Budget 2023/24
Operating Expenditure	207,703,110	232,690,110
Capital Expenditure	7,400,000	8,750,000
Total Income	159,413,000	184,400,000

The 2023/24 Second adjustment budget was taken into account in the preparation of the annual 2024/25 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 Councilors 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.

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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.

MFMA Circulars

National Treasury sent out MFMA Circular No. 126 on 07 December 2023 and was followed by Circular No. 128 on 08 March 2024 providing guidance to municipalities on their 2023/24 budgets and Medium-Term Revenue and Expenditure Framework (MTREF). Circular No. 126 and 128 remind us of the key focus areas for the 2024/25 budget process, and that it must be read together with MFMA Circulars no. 48, 51, 54, 55, 67, 67, 70, 72, 74, 75, 93, 94, 98, 99, 112, 116, 122 and 123. 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.

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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.

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 2024/25 MTREF

This section provides an overview of the Lejweleputswa District Municipality's 2024/25 to 2026/27 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

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Municipality alone cannot meet these challenges. It requires support from the other spheres of government through the direct allocation of resources as well as the achievement of their own policies.

According to Circular No. 128, the following headline macro-economic forecasts must be taken into consideration when preparing 2024/25 MTREF municipal budgets:

Fiscal Year	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	Actual	Estimate	Forecast		
	6.9%	6.0%	4.9%	4.6%	4.6%

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 30 August 2023.

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.

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

Table 2 Overview of the 2024/25 MTREF

	Original Budget 2023/24	2nd REVISED Budget 2023/24	Draft 2024/2025
Operating Expenditure	207,703,110	232,690,110	211,794,110
Capital Expenditure	7,400,000	8,750,000	3,800,000
Total Income	159,413,000	184,400,000	163,504,000

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. 126 & 128

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1.7 – Operating Expenditure Framework

The expenditure framework for the 2024/25 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 Decreased from R232,690,110 (2023/24) to R 211,794,109 (2024/25).

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The following table is a summary of the 2024/25 MTREF (classified by main expenditure by category):

Table 3: Summary of operating expenditure by category

DETAILS	2nd Revised Budget 2023/24	Budget 2024/2025
Contracted Services	26 066 951	19 662 753
Employee Related Cost	118 012 884	136 048 007
Interest, Dividends and Rent o	0	0
Inventory Consumed	2 400 880	2 139 261
Remuneration of Councillors	11 219 884	11 427 180
Operating Leases	1 265 859	2 236 812
Operational Cost	27 696 904	22 786 773
Depreciation	5 871 350	5 871 350
Transfers and Subsidies	40 155 399	11 621 974
Total Amount	232 690 110	211 794 110

- 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.

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Table 4: Operating Expenditure by Department

DC18 Lejweleputswa - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A										
Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/2	Budget Year +2 2026/2
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		158 594	141 647	151 586	152 761	175 698	175 698	156 942	158 273	159 870
1.1 - Council General		158 594	141 647	151 586	152 761	175 698	175 698	156 942	158 273	159 870
Vote 2 - FINANCE AND ADMINISTRATION		10 385	6 870	9 992	6 652	8 602	8 602	6 562	6 562	6 762
2.3 - Finance Services		10 385	6 870	9 992	6 652	8 602	8 602	6 562	6 562	6 762
Vote 5 - HEALTH		-	-	-	-	100	100	-	-	-
5.1 - Environmental Health		-	-	-	-	100	100	-	-	-
Total Revenue by Vote	2	168 979	148 517	161 578	159 413	184 400	184 400	163 504	164 835	166 632
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		93 421	65 116	69 877	91 054	120 016	120 016	84 168	72 848	74 792
1.1 - Council General		56 209	24 173	19 870	25 764	50 969	50 969	18 730	11 810	12 149
1.2 - Speaker		4 775	5 285	9 106	12 069	12 901	12 901	12 563	10 341	10 647
1.3 - Executive Mayor		8 683	10 469	14 429	17 081	16 959	16 959	16 660	16 268	16 637
1.4 - Mayoral Committee		6 626	6 348	7 214	7 683	7 886	7 886	7 859	8 092	8 333
1.5 - Municipal Manager		17 129	18 840	19 259	28 456	31 301	31 301	28 356	26 337	27 026
Vote 2 - FINANCE AND ADMINISTRATION		48 192	52 790	53 592	62 631	61 349	61 349	71 859	66 682	68 142
2.1 - Corporate Services		21 218	23 587	24 870	28 605	28 375	28 375	39 662	33 419	34 389
2.2 - Property		5 250	5 032	5 317	7 218	5 714	5 714	6 484	6 608	6 736
2.3 - Finance Services		21 724	24 171	23 404	26 808	27 260	27 260	25 713	26 655	27 017
Vote 3 - PLANNING AND DEVELOPMENT		9 668	9 092	10 207	11 832	10 934	10 934	11 430	10 487	10 799
3.1 - LED and Planning		9 668	9 092	10 207	11 832	10 934	10 934	11 430	10 487	10 799
Vote 4 - COMMUNITY AND SOCIAL SERVICES		12 420	11 664	14 159	15 762	15 148	15 148	16 001	15 461	15 871
4.1 - Disaster Management		12 420	11 664	14 159	15 762	15 148	15 148	16 001	15 461	15 871
Vote 5 - HEALTH		17 400	19 962	22 931	25 300	24 068	24 068	27 461	25 613	26 377
5.1 - Environmental Health		17 400	19 962	22 931	25 300	24 068	24 068	27 461	25 613	26 377
Vote 6 - OTHER		-	362	576	1 125	1 175	1 175	875	200	200
6.1 - Tourism		-	362	576	1 125	1 175	1 175	875	200	200
Total Expenditure by Vote	2	181 100	158 986	171 343	207 703	232 690	232 690	211 794	191 290	196 181
Surplus/(Deficit) for the year	2	(12 121)	(10 469)	(9 765)	(48 290)	(48 290)	(48 290)	(48 290)	(26 455)	(29 549)

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Table 5: Repairs and maintenance per asset class

DC18 Lejweleputswa - Supporting Table SA34c Consolidated repairs and maintenance by asset class										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2 300	2 332	1 804	2 451	2 451	2 451	2 561	2 675	2 798
Roads Infrastructure		2 300	2 332	1 804	2 451	2 451	2 451	2 561	2 675	2 798
Road Structures		2 300	2 332	1 804	2 451	2 451	2 451	2 561	2 675	2 798
Other assets		52	253	136	714	693	693	742	764	787
Operational Buildings		52	253	136	714	693	693	742	764	787
Municipal Offices		52	253	136	714	693	693	742	764	787
Computer Equipment		44	–	1	115	115	115	392	119	123
Computer Equipment		44	–	1	115	115	115	392	119	123
Furniture and Office Equipment		–	–	(1)	139	139	139	111	114	117
Furniture and Office Equipment		–	–	(1)	139	139	139	111	114	117
Machinery and Equipment		31	35	3	128	128	128	117	120	124
Machinery and Equipment		31	35	3	128	128	128	117	120	124
Transport Assets		–	7	4	495	306	306	510	526	541
Transport Assets		–	7	4	495	306	306	510	526	541
Total Repairs and Maintenance Expenditure	1	2 427	2 627	1 947	4 043	3 832	3 832	4 432	4 318	4 490
R&M as a % of PPE		4,5%	4,8%	3,7%	7,1%	6,6%	6,6%	8,9%	9,9%	11,7%
R&M as % Operating Expenditure		1,3%	1,7%	1,1%	1,9%	1,6%	1,6%	2,6%	2,0%	2,3%

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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.

1.8 – Capital Budget

The capital budget of R3,800,000 for 2024/25. 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.

Table 6: Capital funding by source

DC18 Lejweleputswa - Table A5 Consolidated Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE & COUNCIL		991	3 099	162	3 650	2 100	2 100	290	500	250	250
Vote 2 - FINANCE AND ADMINISTRATION		(10 431)	139	677	2 600	2 650	2 650	1 342	750	200	200
Vote 3 - PLANNING AND DEVELOPMENT		28	25	40	100	100	100	98	100	50	50
Vote 4 - COMMUNITY AND SOCIAL SERVICES		41	12	–	100	100	100	270	200	50	50
Vote 5 - HEALTH		248	37	80	400	100	100	100	200	50	50
Capital multi-year expenditure sub-total		(9 123)	3 311	958	6 850	5 050	5 050	2 100	1 750	600	600
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE & COUNCIL		559	2 447	–	–	–	–	–	50	–	–
Vote 2 - FINANCE AND ADMINISTRATION		381	240	648	550	3 700	3 700	49	–	–	–
Vote 3 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–
Vote 5 - HEALTH		–	–	–	–	–	–	–	2 000	–	–
Capital single-year expenditure sub-total		940	2 687	648	550	3 700	3 700	49	2 050	–	–
Total Capital Expenditure - Vote	3,7	(8 183)	5 998	1 606	7 400	8 750	8 750	2 149	3 800	600	600

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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.

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

Table 7: Capital expenditure by GFS classification

DC18 Lejweleputswa - Table A5 Consolidated Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional											
<i>Governance and administration</i>		(8 501)	5 924	1 486	6 800	8 450	8 450	1 681	1 300	450	450
Executive and council		1 550	5 546	162	3 650	2 100	2 100	290	550	250	250
Finance and administration		(10 051)	379	1 324	3 150	6 350	6 350	1 392	750	200	200
Internal audit		-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		289	49	80	500	200	200	370	300	100	100
Community and social services		41	12	-	100	100	100	270	200	50	50
Health		248	37	80	400	100	100	100	100	50	50
<i>Economic and environmental services</i>		28	25	40	100	100	100	98	2 200	50	50
Planning and development		28	25	40	100	100	100	98	100	50	50
Total Capital Expenditure - Functional	3,7	(8 183)	5 998	1 606	7 400	8 750	8 750	2 149	3 800	600	600

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 2024/2025 MTREF BUDGET

Table 8 - A1: Budget Summary

DC18 Lejweleputswa - Table A1 Consolidated Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Financial Performance										
Property rates	—	—	—	—	—	—	—	—	—	—
Service charges	—	—	—	—	—	—	—	—	—	—
Investment revenue	8 742	4 707	8 322	5 390	7 340	7 340	2 961	5 300	5 300	5 300
Transfer and subsidies - Operational	142 383	140 334	148 118	153 761	154 011	154 011	149 962	157 942	159 273	161 070
Other own revenue	643	1 124	1 137	262	362	362	422	262	262	262
Total Revenue (excluding capital transfers and contributions)	151 768	146 164	157 578	159 413	161 713	161 713	153 345	163 504	164 835	166 632
Employee costs	97 163	105 160	112 120	120 434	118 013	118 013	84 491	136 048	127 142	130 957
Remuneration of councillors	9 356	9 623	10 332	11 220	11 220	11 220	8 425	11 427	11 770	12 123
Depreciation and amortisation	3 209	3 980	3 913	5 871	5 871	5 871	—	5 871	5 871	5 871
Interest	94	—	—	—	—	—	—	—	—	—
Inventory consumed and bulk purchases	1 401	1 493	3 214	2 462	2 386	2 386	1 431	2 139	2 416	2 488
Transfers and subsidies	42 857	12 142	7 100	17 135	40 155	40 155	40 155	11 622	4 300	4 300
Other expenditure	27 020	26 588	34 666	50 581	55 045	55 045	33 221	44 686	39 791	40 442
Total Expenditure	181 100	158 986	171 343	207 703	232 690	232 690	167 724	211 794	191 290	196 181
Surplus/(Deficit)	(29 332)	(12 822)	(13 765)	(48 290)	(70 977)	(70 977)	(14 379)	(48 290)	(26 455)	(29 549)
Transfers and subsidies - capital (monetary allocations)	17 211	2 332	4 000	—	22 687	22 687	977	—	—	—
Transfers and subsidies - capital (in-kind)	—	21	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(12 121)	(10 469)	(9 765)	(48 290)	(48 290)	(48 290)	(13 401)	(48 290)	(26 455)	(29 549)
Intercompany/Parent subsidiary transactions	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	(12 121)	(10 469)	(9 765)	(48 290)	(48 290)	(48 290)	(13 401)	(48 290)	(26 455)	(29 549)
Capital expenditure & funds sources										
Capital expenditure	(8 183)	5 998	1 606	7 400	8 750	8 750	2 149	3 800	600	600
Transfers recognised - capital	—	—	—	—	39	39	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—	—
Internally generated funds	2 614	5 981	1 606	7 400	8 711	8 711	2 149	3 800	600	600
Total sources of capital funds	2 614	5 981	1 606	7 400	8 750	8 750	2 149	3 800	600	600
Financial position										
Total current assets	137 919	113 700	110 383	64 088	63 732	63 732	13 898	61 182	39 023	13 780
Total non current assets	54 987	55 308	52 050	56 783	58 133	58 133	54 890	50 030	43 602	38 330
Total current liabilities	34 536	22 663	24 617	22 588	23 582	23 582	37 831	21 685	15 261	12 164
Total non current liabilities	17 812	18 468	19 869	18 468	18 468	18 468	24 161	19 869	24 161	26 292
Community wealth/Equity	139 181	127 877	117 949	79 815	79 815	79 815	170 982	69 659	43 203	13 654
Cash flows										
Net cash from (used) operating	31 773	(14 273)	(3 969)	(43 081)	(8 813)	(8 813)	64 713	(37 412)	(18 689)	(21 721)
Net cash from (used) investing	9 554	(1 353)	(1 359)	(7 400)	(8 750)	(8 750)	(1 746)	(3 850)	(600)	(600)
Net cash from (used) financing	—	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the year end	175 859	105 596	106 198	61 045	61 045	61 045	141 575	64 936	45 647	23 326
Cash backing/surplus reconciliation										
Cash and investments available	120 897	111 526	106 197	61 045	60 689	60 689	11 078	56 831	34 507	13 326
Application of cash and investments	(8 517)	21 556	25 452	22 712	23 706	23 706	42 449	20 537	14 113	11 016
Balance - surplus (shortfall)	129 414	89 970	80 746	38 333	36 983	36 983	(31 371)	36 294	20 395	2 310
Asset management										
Asset register summary (WDV)	44 102	66 729	51 998	56 782	59 895	59 895	—	54 647	46 340	46 340
Depreciation	3 209	3 980	3 907	5 871	5 871	5 871	—	5 871	5 871	5 871
Renewal and Upgrading of Existing Assets	296	255	1 061	2 000	1 929	1 929	—	300	—	—
Repairs and Maintenance	2 427	2 627	1 947	4 043	3 832	3 832	—	4 432	4 318	4 490

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2024/2025 MTREF BUDGET

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

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2024/2025 MTREF BUDGET

Table 9 – 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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		168 979	148 517	161 578	159 413	184 300	184 300	163 504	164 835	166 632
Executive and council		158 594	141 647	151 586	152 761	175 698	175 698	156 942	158 273	159 870
Finance and administration		10 385	6 870	9 992	6 652	8 602	8 602	6 562	6 562	6 762
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	–	–	–	100	100	–	–	–
Health		–	–	–	–	100	100	–	–	–
Total Revenue - Functional	2	168 979	148 517	161 578	159 413	184 400	184 400	163 504	164 835	166 632
Expenditure - Functional										
<i>Governance and administration</i>		141 613	117 906	123 469	153 685	181 365	181 365	156 027	139 530	142 934
Executive and council		93 421	65 116	69 877	91 054	120 016	120 016	84 168	72 848	74 792
Finance and administration		48 192	52 790	53 592	62 631	61 349	61 349	71 859	66 682	68 142
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		29 819	31 626	37 090	41 061	39 216	39 216	43 362	41 074	42 249
Community and social services		12 420	11 664	14 159	15 762	15 148	15 148	16 001	15 461	15 871
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		17 400	19 962	22 931	25 300	24 068	24 068	27 361	25 613	26 377
<i>Economic and environmental services</i>		9 668	9 092	10 207	11 832	10 934	10 934	11 530	10 487	10 799
Planning and development		9 668	9 092	10 207	11 832	10 934	10 934	11 430	10 487	10 799
Environmental protection		–	–	–	–	–	–	100	–	–
<i>Other</i>	4	–	362	576	1 125	1 175	1 175	875	200	200
Total Expenditure - Functional	3	181 100	158 986	171 343	207 703	232 690	232 690	211 794	191 290	196 181
Surplus/(Deficit) for the year		(12 121)	(10 469)	(9 765)	(48 290)	(48 290)	(48 290)	(48 290)	(26 455)	(29 549)

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2024/2025 MTREF BUDGET

- 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.

Table 10 – A3: Budgeted Financial Performance by municipal vote

DC18 Lejweleputswa - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		158 594	141 647	151 586	152 761	175 698	175 698	156 942	158 273	159 870
Vote 2 - FINANCE AND ADMINSTRATION		10 385	6 870	9 992	6 652	8 602	8 602	6 562	6 562	6 762
Vote 5 - HEALTH		–	–	–	–	100	100	–	–	–
Total Revenue by Vote	2	168 979	148 517	161 578	159 413	184 400	184 400	163 504	164 835	166 632
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE & COUNCIL		93 421	65 116	69 877	91 054	120 016	120 016	84 168	72 848	74 792
Vote 2 - FINANCE AND ADMINSTRATION		48 192	52 790	53 592	62 631	61 349	61 349	71 859	66 682	68 142
Vote 3 - PLANNING AND DEVELOPMENT		9 668	9 092	10 207	11 832	10 934	10 934	11 430	10 487	10 799
Vote 4 - COMMUNITY AND SOCIAL SERVICES		12 420	11 664	14 159	15 762	15 148	15 148	16 001	15 461	15 871
Vote 5 - HEALTH		17 400	19 962	22 931	25 300	24 068	24 068	27 461	25 613	26 377
Vote 6 - OTHER		–	362	576	1 125	1 175	1 175	875	200	200
Total Expenditure by Vote	2	181 100	158 986	171 343	207 703	232 690	232 690	211 794	191 290	196 181
Surplus/(Deficit) for the year	2	(12 121)	(10 469)	(9 765)	(48 290)	(48 290)	(48 290)	(48 290)	(26 455)	(29 549)

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

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Table 11 – A4: Budgeted Financial Performance by revenue source and expenditure type

DC18 Lejweleputswa - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Sale of Goods and Rendering of Services		–	–	247	–	–	–	17	–	–	–
Interest earned from Receivables		388	340	367	165	165	165	68	165	165	165
Interest earned from Current and Non Current Assets		8 742	4 707	8 322	5 390	7 340	7 340	2 961	5 300	5 300	5 300
Licence and permits		–	–	–	–	100	100	83	–	–	–
Operational Revenue		255	665	398	97	97	97	254	97	97	97
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	51	–	–	–	–	–	–	–
Licences or permits		–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		142 383	140 334	148 118	153 761	154 011	154 011	149 962	157 942	159 273	161 070
Other Gains		–	117	75	–	–	–	–	–	–	–
Discontinued Operations		–	1	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		151 768	146 164	157 578	159 413	161 713	161 713	153 345	163 504	164 835	166 632
Expenditure											
Employee related costs	2	97 163	105 160	112 120	120 434	118 013	118 013	84 491	136 048	127 142	130 957
Remuneration of councillors		9 356	9 623	10 332	11 220	11 220	11 220	8 425	11 427	11 770	12 123
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–
Inventory consumed	8	1 401	1 493	3 214	2 462	2 386	2 386	1 431	2 139	2 416	2 488
Debt impairment	3	343	301	464	–	–	–	–	–	–	–
Depreciation and amortisation		3 209	3 980	3 913	5 871	5 871	5 871	–	5 871	5 871	5 871
Interest		94	–	–	–	–	–	–	–	–	–
Contracted services		11 138	11 505	14 941	22 356	26 017	26 017	15 493	19 663	15 530	15 919
Transfers and subsidies		42 857	12 142	7 100	17 135	40 155	40 155	40 155	11 622	4 300	4 300
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–
Operational costs		15 388	15 666	19 667	28 225	29 027	29 027	17 728	25 024	24 261	24 523
Losses on disposal of Assets		150	754	452	–	–	–	–	–	–	–
Other Losses		–	(1 637)	(859)	–	–	–	–	–	–	–
Total Expenditure		181 100	158 986	171 343	207 703	232 690	232 690	167 724	211 794	191 290	196 181
Surplus/(Deficit)		(29 332)	(12 822)	(13 765)	(48 290)	(70 977)	(70 977)	(14 379)	(48 290)	(26 455)	(29 549)
Transfers and subsidies - capital (monetary allocations)	6	17 211	2 332	4 000	–	22 687	22 687	977	–	–	–
Transfers and subsidies - capital (in-kind)	6	–	21	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(12 121)	(10 469)	(9 765)	(48 290)	(48 290)	(48 290)	(13 401)	(48 290)	(26 455)	(29 549)
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(12 121)	(10 469)	(9 765)	(48 290)	(48 290)	(48 290)	(13 401)	(48 290)	(26 455)	(29 549)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(12 121)	(10 469)	(9 765)	(48 290)	(48 290)	(48 290)	(13 401)	(48 290)	(26 455)	(29 549)
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	(12 121)	(10 469)	(9 765)	(48 290)	(48 290)	(48 290)	(13 401)	(48 290)	(26 455)	(29 549)

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2024/2025 MTREF BUDGET

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

Table 12 – A5: Budgeted Capital Expenditure by Vote, Funding and Standard Classification

DC18 Lejweleputswa - Table A5 Consolidated Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional											
<i>Governance and administration</i>		(8 501)	5 924	1 486	6 800	8 450	8 450	1 681	1 300	450	450
Executive and council		1 550	5 546	162	3 650	2 100	2 100	290	550	250	250
Finance and administration		(10 051)	379	1 324	3 150	6 350	6 350	1 392	750	200	200
Internal audit		-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		289	49	80	500	200	200	370	300	100	100
Community and social services		41	12	-	100	100	100	270	200	50	50
Health		248	37	80	400	100	100	100	100	50	50
<i>Economic and environmental services</i>		28	25	40	100	100	100	98	2 200	50	50
Planning and development		28	25	40	100	100	100	98	100	50	50
Total Capital Expenditure - Functional	3,7	(8 183)	5 998	1 606	7 400	8 750	8 750	2 149	3 800	600	600
Funded by:											
National Government		-	-	-	-	39	39	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	39	39	-	-	-	-
Internally generated funds		2 614	5 981	1 606	7 400	8 711	8 711	2 149	3 800	600	600
Total Capital Funding	7	2 614	5 981	1 606	7 400	8 750	8 750	2 149	3 800	600	600

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

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2024/2025 MTREF BUDGET

Table 13 – A6: Budgeted Financial Position

DC18 Lejweleputswa - Table A6 Consolidated Budgeted Financial Position											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSETS											
Current assets											
Cash and cash equivalents		120 897	111 526	106 197	61 045	60 689	60 689	11 078	56 831	34 507	9 099
Trade and other receivables from exchange transaction	1	(2)	(58)	(155)	107	107	107	68	10	175	340
Receivables from non-exchange transactions	1	644	145	412	145	145	145	(242)	412	412	412
Current portion of non-current receivables		—	—	—	—	—	—	—	—	—	—
Inventory	2	—	—	458	—	—	—	3 584	458	—	—
VAT		16 377	2 083	3 466	2 787	2 787	2 787	(590)	3 466	3 924	3 924
Other current assets		5	5	5	5	5	5	—	5	5	5
Total current assets		137 919	113 700	110 383	64 088	63 732	63 732	13 898	61 182	39 023	13 780
Non current assets											
Investments		—	—	—	—	—	—	—	—	—	—
Investment property		—	—	—	—	—	—	—	—	—	—
Property, plant and equipment	3	54 390	55 226	51 999	56 815	58 165	58 165	54 771	49 941	43 526	38 269
Biological assets		—	—	—	—	—	—	—	—	—	—
Living and non-living resources		—	—	—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—	—
Intangible assets		597	81	51	(33)	(33)	(33)	119	89	75	62
Trade and other receivables from exchange transaction		—	—	—	—	—	—	—	—	—	—
Non-current receivables from non-exchange transaction		—	—	—	—	—	—	—	—	—	—
Other non-current assets		0	0	0	0	0	0	—	0	0	—
Total non current assets		54 987	55 308	52 050	56 783	58 133	58 133	54 890	50 030	43 602	38 330
TOTAL ASSETS		192 906	169 008	162 433	120 871	121 865	121 865	68 788	111 212	82 625	52 110
LIABILITIES											
Current liabilities											
Bank overdraft		—	—	—	—	—	—	—	—	—	—
Financial liabilities		—	—	—	—	—	—	—	—	—	—
Consumer deposits		—	—	—	—	—	—	—	—	—	—
Trade and other payables from exchange transactions	4	4 794	21 068	22 412	21 534	22 528	22 528	13 139	19 480	14 113	11 016
Trade and other payables from non-exchange transactions	5	27	—	1 057	—	—	—	25 260	1 057	—	—
Provision		16 313	1 596	1 148	1 054	1 054	1 054	(567)	1 148	1 148	1 148
VAT		13 402	(1)	—	—	—	—	—	—	—	—
Other current liabilities		—	—	—	—	—	—	—	—	—	—
Total current liabilities		34 536	22 663	24 617	22 588	23 582	23 582	37 831	21 685	15 261	12 164
Non current liabilities											
Financial liabilities	6	—	—	—	—	—	—	—	—	—	—
Provision	7	17 812	18 468	19 869	18 468	18 468	18 468	24 161	19 869	24 161	26 292
Long term portion of trade payables		—	—	—	—	—	—	—	—	—	—
Other non-current liabilities		—	—	—	—	—	—	—	—	—	—
Total non current liabilities		17 812	18 468	19 869	18 468	18 468	18 468	24 161	19 869	24 161	26 292
TOTAL LIABILITIES		52 348	41 131	44 486	41 056	42 050	42 050	61 992	41 554	39 422	38 456
NET ASSETS		140 559	127 877	117 947	79 815	79 815	79 815	6 796	69 659	43 203	13 654
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	185 094	179 386	171 576	131 837	131 837	131 837	170 982	123 285	96 830	67 280
Reserves and funds	9	(45 913)	(51 509)	(53 627)	(52 022)	(52 022)	(52 022)	—	(53 626)	(53 626)	(53 626)
Other		—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	10	139 181	127 877	117 949	79 815	79 815	79 815	170 982	69 659	43 203	13 654

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2024/2025 MTREF BUDGET

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

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Table 14 – A7: Budgeted Cash Flow

DC18 Lejweleputswa - Table A7 Consolidated Budgeted Cash Flows											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Other revenue		97 596	308	449	97	197	197	279	97	97	97
Transfers and Subsidies - Operational	1	43 839	140 202	148 118	153 761	153 761	153 761	152 876	157 942	159 273	161 070
Transfers and Subsidies - Capital	1	4 502	2 332	4 000	–	24 511	24 511	15 959	–	–	–
Interest		1 815	4 412	8 322	5 390	7 340	7 340	2 961	5 300	5 300	5 300
Payments											
Suppliers and employees		(115 979)	(161 527)	(164 858)	(202 329)	(194 622)	(194 622)	(107 362)	(200 751)	(183 359)	(188 188)
NET CASH FROM/(USED) OPERATING ACTIVITIES		31 773	(14 273)	(3 969)	(43 081)	(8 813)	(8 813)	64 713	(37 412)	(18 689)	(21 721)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	(1)	247	–	–	–	17	–	–	–
Payments											
Capital assets		9 554	(1 351)	(1 606)	(7 400)	(8 750)	(8 750)	(1 762)	(3 850)	(600)	(600)
NET CASH FROM/(USED) INVESTING ACTIVITIES		9 554	(1 353)	(1 359)	(7 400)	(8 750)	(8 750)	(1 746)	(3 850)	(600)	(600)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Payments											
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	134 532	121 221	111 526	111 526	78 607	78 607	78 607	106 197	64 936	45 647
Cash/cash equivalents at the year end:	2	175 859	105 596	106 198	61 045	61 045	61 045	141 575	64 936	45 647	23 326

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 2024/2025 MTREF BUDGET

Table 15 – A8: Cash backed reserves/accumulated surplus reconciliation

DC18 Lejweleputswa - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	175 859	105 596	106 198	61 045	61 045	61 045	141 575	64 936	45 647	23 326
Other current investments > 90 days		(54 962)	5 930	(0)	–	(356)	(356)	(130 497)	(8 104)	(11 139)	(10 000)
Cash and investments available:		120 897	111 526	106 197	61 045	60 689	60 689	11 078	56 831	34 507	13 326
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent cond		27	–	1 057	–	–	–	25 260	1 057	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	2 975	2 084	3 466	1 178	1 178	1 178	(590)	–	–	–
Other working capital requirements	3	4 794	21 068	22 076	21 534	22 528	22 528	17 212	19 480	14 113	11 016
Other provisions		(16 313)	(1 596)	(1 148)	–	–	–	567	–	–	–
Total Application of cash and investments:		(8 517)	21 556	25 452	22 712	23 706	23 706	42 449	20 537	14 113	11 016
Surplus(shortfall)		129 414	89 970	80 746	38 333	36 983	36 983	(31 371)	36 294	20 395	2 310

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 2024/25 budget is showing a positive outcome.

From the above table it can be seen that the cash and investments available total R 36.2 million in the 2024/25 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.

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Table 16 – A9: Asset Management

DC18 Lejweleputswa - Table A9 Consolidated Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	(8 479)	5 744	545	5 400	6 821	6 821	3 500	600	600
Infrastructure		–	–	–	–	–	–	–	–	–
Community Facilities		29	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		29	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	100	200	200	200	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	100	200	200	200	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	60	150	150	150	150	100	100
Intangible Assets		–	–	60	150	150	150	150	100	100
Computer Equipment		272	17	–	–	39	39	300	–	–
Furniture and Office Equipment		(9 633)	412	363	1 100	4 532	4 532	1 050	500	500
Machinery and Equipment		–	86	22	1 450	1 900	1 900	2 000	–	–
Transport Assets		853	5 228	–	2 500	–	–	–	–	–
<u>Total Renewal of Existing Assets</u>	2	–	15	523	2 000	1 929	1 929	300	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	15	523	2 000	1 929	1 929	300	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	15	523	2 000	1 929	1 929	300	–	–
<u>Total Upgrading of Existing Assets</u>	6	296	240	538	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		296	240	538	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		296	240	538	–	–	–	–	–	–
<u>Total Capital Expenditure</u>	4	(8 183)	5 998	1 606	7 400	8 750	8 750	3 800	600	600
Infrastructure		–	–	–	–	–	–	–	–	–
Community Facilities		29	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		29	–	–	–	–	–	–	–	–
Operational Buildings		296	255	1 160	2 200	2 129	2 129	300	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		296	255	1 160	2 200	2 129	2 129	300	–	–
Licences and Rights		–	–	60	150	150	150	150	100	100
Intangible Assets		–	–	60	150	150	150	150	100	100
Computer Equipment		272	17	–	–	39	39	300	–	–
Furniture and Office Equipment		(9 633)	412	363	1 100	4 532	4 532	1 050	500	500
Machinery and Equipment		–	86	22	1 450	1 900	1 900	2 000	–	–
Transport Assets		853	5 228	–	2 500	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		(8 183)	5 998	1 606	7 400	8 750	8 750	3 800	600	600

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DC18 Lejweleputswa - Table A9 Consolidated Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
ASSET REGISTER SUMMARY - PPE (WDV)	5	44 102	66 729	51 998	56 782	59 895	59 895	54 647	46 340	46 340
Information and Communication Infrastructure		27	(123)	(114)	(114)	(114)	(114)	(114)	-	-
Infrastructure		196	(123)	(114)	(114)	(114)	(114)	(114)	-	-
Other Assets		37 379	57 757	47 804	49 439	51 130	51 130	42 167	36 260	36 260
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		597	81	51	(33)	(33)	(33)	117	(96)	(96)
Computer Equipment		(132)	(641)	(756)	(1 212)	(1 274)	(1 274)	(976)	(1 376)	(1 376)
Furniture and Office Equipment		2 562	2 406	2 316	2 655	6 187	6 187	4 405	4 455	4 455
Machinery and Equipment		1 194	3 834	615	906	1 356	1 356	3 906	1 956	1 956
Transport Assets		1 166	2 274	943	4 002	1 502	1 502	4 002	4 002	4 002
Land		1 140	1 140	1 140	1 140	1 140	1 140	1 140	1 140	1 140
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	44 102	66 729	51 998	56 782	59 895	59 895	54 647	46 340	46 340
EXPENDITURE OTHER ITEMS										
Depreciation	7	3 209	3 980	3 907	5 871	5 871	5 871	5 871	5 871	5 871
Repairs and Maintenance by Asset Class	3	2 427	2 627	1 947	4 043	3 832	3 832	4 432	4 318	4 490
Roads Infrastructure		2 300	2 332	1 804	2 451	2 451	2 451	2 561	2 675	2 798
Infrastructure		2 300	2 332	1 804	2 451	2 451	2 451	2 561	2 675	2 798
Operational Buildings		52	253	136	714	693	693	742	764	787
Housing		-	-	-	-	-	-	-	-	-
Other Assets		52	253	136	714	693	693	742	764	787
Computer Equipment		44	-	1	115	115	115	392	119	123
Furniture and Office Equipment		-	-	(1)	139	139	139	111	114	117
Machinery and Equipment		31	35	3	128	128	128	117	120	124
Transport Assets		-	7	4	495	306	306	510	526	541
TOTAL EXPENDITURE OTHER ITEMS		5 635	6 608	5 854	9 915	9 704	9 704	10 303	10 189	10 362

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Table 17– A10: Basic Service delivery measurement

DC18 Lejweleputswa - Table A10 Consolidated basic service delivery measurement										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-

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

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.

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

2.2.2 Budget preparation timetable

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

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

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

In terms of Section 21 of the MFMA the mayor is required to table in council ten months before the start of the new financial year a time schedule of key deadlines that sets out the process to revise the IDP and prepare the budget.

Table 18– A10: Schedule of key Deadlines

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2024/2025 MTREF BUDGET

LEJWELEPUTSWA DISTRICT MUNICIPALITY IDP PROCESS PLAN AND BUDGET PROCESS TIMEFRAMES FOR 2024-2025			
ACTION/ OUTPUT	DELIVERABLE	RESPONSIBLE	ACTION DATE
<i>IDP to be reviewed</i>	Final IDP 2023-2024	<i>MM and Executive Mayor</i>	August 2023 to 31 May 2024
<i>Submit District IDP framework and process plan for adoption by council</i>	Adopted framework and process plan	<i>Municipal Manager</i>	August 2023
<i>Advertise the approved framework & process plan in local newspapers</i>	Advertisement in the local newspapers	<i>Municipal Manager</i>	August 2023
<i>Undertake District-wide Research analysis to assess level of existing development</i>	Updated Situational Analysis	<i>Municipal Manager</i>	Sept 2023 to November 2023
<i>Review key objectives, strategies and projects</i>	Reviewed key Objectives, strategies, projects & programmes	<i>IDP Steering Com & Representative forum</i>	September 2023 to November 2023
<i>Submit budget instructions to all relevant persons</i>		<i>CFO</i>	30 November 2023
<i>Submit 2021/ 2022 budget framework to all relevant persons (Budget framework to include salary, operational and capital related information).</i>	Budget Framework	<i>CFO</i>	30 November 2023

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<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 November 2023
<i>Prioritize Projects for implementation</i>	Project list	<i>IDP Steering Committee & Rep forum</i>	27 March 2024
<i>Submission of detailed estimates by MM, HODs and Political Offices to CFO.</i>	Budget estimates	<i>MM, HODs and Political Offices</i>	01 Dec 2023
<i>Assess financial feasibility of proposed new projects based on existing and potential funds</i>	Proposed new project list/Budget adjustments	<i>IDP Steering Committee</i>	31January 2024
<i>Meeting with relevant officials (First draft Budget meeting)</i>	Draft budget	<i>CFO</i>	31 January 2024
<i>Meeting with relevant officials (Second draft Budget meeting)</i>		<i>CFO</i>	31 January 2024
<i>Meeting with relevant officials (Third draft Budget meeting)</i>		<i>CFO</i>	31 January 2024
<i>Considering of Draft Budget by Finance Portfolio Committee</i>		<i>CFO</i>	29 February 2024

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<i>Considering of Draft Budget by Mayoral Committee</i>	Mayoral Committee budget item	<i>CFO</i>	29 February 2024
<i>Table a draft</i> <i>IDP to MAYCO for consideration.</i>	Mayoral committee Budget & IDP item	<i>MM and Executive Mayor</i>	29 February 2024
<i>Tabling of MTEF Budget in Council meeting</i>	Draft budget item to Council	<i>Executive Mayor</i>	27 March 2024
<i>Table draft 5 year IDP to council for approval</i>	Draft IDP item to Council	<i>Executive Mayor</i>	27 March 2024
<i>Discussing the draft with the public</i>	Public participation	<i>IDP Rep forum</i>	27 March 2024
<i>Publicize tabled budget within 5 Days after tabling on website & media</i>		<i>MM and CFO</i>	03 April 2024
<i>Submit copies of IDP and budget to National /Provincial Treasury</i>		<i>MM and CFO</i>	03 April 2024
<i>Second leg of IDP and Budget Participation process starts. Comments, additions and proposals by stakeholders</i>	Incorporated Inputs from stakeholders	<i>MM, CFO, HODs and Budget Manager</i>	03 April 2024
<i>Mayoral Committee finalizes the draft IDP and budget</i>		<i>MM and CFO</i>	31 May 2024

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2024/2025 MTREF BUDGET

<i>Submission of Draft IDP and budget for approval by council</i>	Approved IDP and Budget by Council	<i>MM and CFO</i>	31 May 2024
<i>Presentation of approved final IDP to the public</i>	Informed Public participation	<i>MM, Executive Mayor & IDP Rep forum</i>	31 May 2024
<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 2024
<i>Submit the approved IDP to provincial departments</i>		<i>MM</i>	12 June 2024
<i>Submit draft SDBIP to Mayor within 14 days after approval of the budget</i>	Final Municipal SDBIP	<i>MM</i>	12 June 2024
<i>Prepare Performance agreements and plans for signing and submission to relevant provincial offices.</i>		<i>MM</i>	31 July 2024
<i>Set up expenditure, revenue and asset management system, incorporating budget.</i>		<i>CFO</i>	31 July 2024

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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 May 2024.

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 2024.

An extensive public participation process will be conducted as part of the IDP and Budget Road shows and will commence during April 2024. 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.

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

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

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 2024/25 MTREF has therefore been directly informed by the IDP and the following tables provide reconciliation between the IDP strategic objectives and goals.

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Table 19 – SA4: Reconciliation between IDP strategic objectives and budgeted operating revenue

DC18 Lejweleputswa - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)												
R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	-	-	-

Table 20 – SA5: Reconciliation between IDP strategic objectives and budgeted operating expenditure

[illegible]

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Table 21 – 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand												
		A										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	-	-	-	-	-	-

2.5 – Measurable Performance Objectives and Indicators

Tables 22 – SA7: Measurable Performance Objectives

DC18 Lejweleputswa - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										

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

Tables 23 – SA8: Performance Indicators and benchmarks

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DC18 Lejweleputswa - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1,8%	2,5%	2,3%	2,8%	2,5%	2,5%	0,0%	2,8%	3,1%	3,0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2,1%	2,7%	2,5%	3,7%	3,6%	3,6%	0,0%	3,6%	3,6%	3,5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	4,0	5,0	4,5	2,8	2,7	2,7	0,4	2,8	2,6	1,1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	4,0	5,0	4,5	2,8	2,7	2,7	0,4	2,8	2,6	1,1
Liquidity Ratio	Monetary Assets/Current Liabilities	3,5	4,9	4,3	2,7	2,6	2,6	0,3	2,6	2,3	0,8
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0,4%	0,1%	0,6%	0,1%	0,1%	0,1%	2,2%	0,5%	0,2%	0,2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		2,7%	20,0%	21,1%	35,3%	36,9%	36,9%	9,3%	30,0%	30,9%	47,2%
Employee costs	Employee costs/(Total Revenue - capital revenue)	64,0%	71,9%	71,2%	75,5%	73,0%	73,0%	55,1%	83,2%	77,1%	78,6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	70,2%	78,5%	77,7%	82,6%	79,9%	79,9%		89,0%	84,3%	85,9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1,6%	1,8%	1,2%	2,5%	2,4%	2,4%		2,7%	2,6%	2,7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	2,3%	2,9%	2,8%	3,7%	3,6%	3,6%	0,0%	3,6%	3,6%	3,5%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	34,4	17,6	29,2	21,7	21,7	21,7	28,9	30,8	31,1	31,4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0,0%	0,0%	352,7%	0,0%	0,0%	0,0%	20148,3%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	12,4	8,6	8,3	4,0	4,0	4,0	13,6	4,1	3,2	1,6

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2.5 Measurable Performance Indicators and Benchmarks

(a) **Borrowing Management**

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

The following financial performance indicators have formed part of the compilation of the 2024/25 MTREF:

- *Capital charges to operating expenditure* are a measure of the cost of borrowing in relation to the operating expenditure.
- 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 3.1 for 2024/2025
- *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 3.0 ratio for 2024/2025

(c) **Creditors Management**

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

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2.6 – Budget Assumptions

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

2.6.1 – National Treasury MFMA Circular No. 126 & 128

The Circulars were issued on 07 December 2023 and 08 March 2024 respectively, and it provides further guidance to municipalities for the preparation of the 2024/25 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 – Average salary increases

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

The employee related costs comprise +/- 70 % of total operating expenditure in the 2024/25 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.

2.6.3 – 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.

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2.6.4 – 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.

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2.7 – Other Supporting documents

2.7.1 Investment Particulars by Type

Table 24 – SA15: Investment Particulars by Type

DC18 Lejweleputswa - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Parent municipality										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		76 507	–	30 275	–	–	–	–	–	–
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	76 507	–	30 275	–	–	–	–	–	–
Consolidated total:		153 015	–	60 550	–	–	–	–	–	–

Table 25 – SA16: Investment Particulars by Maturity

Choose name from list - 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												
Parent municipality														
Municipality sub-total														
Entities														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	1													

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2.7.2 Borrowings

Table 26– SA17: Borrowing

DC18 Lejweleputswa - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality										
Annuity and Bullet Loans		122	–	–	–	–	–	–	–	–
Municipality sub-total	1	122	–	–	–	–	–	–	–	–
Total Borrowing	1	122	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

2.7.3 Grants and subsidies

Table 27 – SA18: Transfers and grants receipt

DC18 Lejweleputswa - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		141 133	140 198	148 750	152 761	152 761	152 761	153 059	155 598	157 072
Operational Revenue:General Revenue:Equitable Share		47 920	138 020	144 044	149 132	149 132	149 132	153 059	155 598	157 072
Operational:Revenue:General Revenue:Fuel Levy		92 463	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		750	1 178	1 265	1 178	1 178	1 178	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	1 000	1 000	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	2 441	2 451	2 451	2 451	–	–	–
Other Grant Providers:		–	136	425	–	–	–	–	–	–
Departmental Agencies and Accounts		–	136	425	–	–	–	–	–	–
Total Operating Transfers and Grants	5	141 133	140 334	149 175	152 761	152 761	152 761	153 059	155 598	157 072
Capital Transfers and Grants										
National Government:		3 502	2 305	4 000	–	24 511	24 511	–	–	–
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		2 812	(27)	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	(0)	–	–	24 511	24 511	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		690	2 332	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	4 000	–	–	–	–	–	–
Total Capital Transfers and Grants	5	3 502	2 305	4 000	–	24 511	24 511	–	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS		144 635	142 639	153 175	152 761	177 272	177 272	153 059	155 598	157 072

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Table 28 – SA19: Expenditure on transfers and grants

DC18 Lejweleputswa - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		2 000	2 178	3 684	4 629	4 579	4 579	4 833	3 675	3 998
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	-	-	-	-	-
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 000	1 178	1 265	1 178	1 178	1 178	1 322	-	-
Local Government Financial Management Grant [Schedule 5B]		1 000	1 000	615	1 000	950	950	950	1 000	1 200
Rural Road Asset Management Systems Grant		-	-	1 804	2 451	2 451	2 451	2 561	2 675	2 798
Other Grant Providers:		-	136	83	-	-	-	-	-	-
Departmental Agencies and Accounts		-	136	83	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		2 000	2 314	3 767	4 629	4 579	4 579	4 833	3 675	3 998
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		28 008	2 332	3 996	-	49 072	49 072	50	-	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		18 394	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		7 314	-	-	-	49 022	49 022	-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]		2 300	2 332	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	3 996	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	50	50	50	-	-
Total capital expenditure of Transfers and Grants		28 008	2 332	3 996	-	49 072	49 072	50	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		30 008	4 646	7 763	4 629	53 651	53 651	4 883	3 675	3 998

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Table 29 – SA20: Reconciliation of transfers, grants receipts and unspent funds

DC18 Lejweleputswa - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Current year receipts		(2 000)	(2 178)	(4 706)	(3 629)	(3 629)	(3 629)	-	-	-
Conditions met - transferred to revenue		2 000	2 178	3 676	-	-	-	-	-	-
Closing Balance		-	-	(1 030)	(3 629)	(3 629)	(3 629)	-	-	-
Other grant providers:										
Current year receipts		-	(136)	(425)	-	-	-	-	-	-
Conditions met - transferred to revenue		-	136	398	-	-	-	-	-	-
Closing Balance		-	-	(27)	-	-	-	-	-	-
Total operating transfers and grants revenue		2 000	2 314	4 074	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(8 314)	(27)	-	-	-	-	-	-	-
Current year receipts		(8 924)	(2 305)	(4 000)	-	(24 511)	(24 511)	-	-	-
Conditions met - transferred to revenue		17 211	2 332	4 000	-	-	-	-	-	-
Closing Balance		(27)	-	-	-	(24 511)	(24 511)	-	-	-
Total capital transfers and grants revenue		17 211	2 332	4 000	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	(27)	-	-	-	(24 511)	(24 511)	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		19 211	4 646	8 074	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		(27)	-	-	-	(24 511)	(24 511)	-	-	-

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Table 30 – SA21: Transfers and grants made by the municipality

DC18 Lejweleputswa - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash Transfers to Entities/Other External Mechanisms											
Operational	2	9 733	9 103	500	8 006	8 006	8 006	8 006	5 927	–	–
Total Cash Transfers To Entities/Ems'		14 733	9 103	500	8 006	8 006	8 006	8 006	5 927	–	–
Cash Transfers to Groups of Individuals											
Operational		703	965	20	425	425	425	–	325	–	–
Total Cash Transfers To Groups Of Individuals:		703	965	20	425	425	425	–	325	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	41 144	10 068	520	8 431	8 431	8 431	8 006	6 252	–	–
Non-Cash Transfers to other municipalities											
Operational	1	–	–	–	3 000	3 200	3 200	2 881	1 500	1 500	1 500
Capital		–	–	3 996	–	24 511	24 511	2 511	–	–	–
Total Non-Cash Transfers To Municipalities:		–	–	3 996	3 000	27 711	27 711	5 392	1 500	1 500	1 500
Non-Cash Transfers to Entities/Other External Mechanisms											
Operational	2	866	711	30	–	–	–	–	–	–	–
Total Non-Cash Transfers To Entities/Ems'		866	711	30	–	–	–	–	–	–	–
Non-Cash Transfers to Groups of Individuals											
Operational	5	847	1 362	2 553	5 704	6 753	6 753	4 086	3 870	2 800	2 800
Total Non-Cash Grants To Groups Of Individuals:		847	1 362	2 553	5 704	6 753	6 753	4 086	3 870	2 800	2 800
TOTAL NON-CASH TRANSFERS AND GRANTS		1 713	2 074	6 579	8 704	34 464	34 464	9 478	5 370	4 300	4 300
TOTAL TRANSFERS AND GRANTS	6	42 857	12 142	7 100	17 135	42 895	42 895	17 484	11 622	4 300	4 300

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Table 31 – SA22: Summary of Councillors and staff benefits

DC18 Lejweleputswa - Supporting Table SA22 Summary councillor and staff benefits											
Summary of Employee and Councillor remuneration	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousand											
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages	4	5 993	6 620	7 000	6 477	6 477	6 477	6 718	6 919	7 127	
Pension and UIF Contributions		805	621	726	737	737	737	249	256	264	
Medical Aid Contributions		316	196	236	258	258	258	448	461	475	
Motor Vehicle Allowance		1 619	1 708	1 841	1 835	1 835	1 835	2 005	2 065	2 127	
Cellphone Allowance		624	478	530	1 114	1 114	1 114	1 199	1 235	1 272	
Other benefits and allowances		–	–	–	800	800	800	809	834	859	
Sub Total - Councillors			9 356	9 623	10 332	11 220	11 220	11 220	11 427	11 770	12 123
% increase			2,8%	7,4%	8,6%	–	–	1,8%	3,0%	3,0%	
Senior Managers of the Municipality											
Basic Salaries and Wages	3	4 916	6 072	3 604	6 436	4 686	4 686	6 436	6 629	6 828	
Performance Bonus		681	813	417	950	911	911	901	977	1 006	
Cellphone Allowance		115	129	79	131	131	131	131	135	139	
Sub Total - Senior Managers of Municipality		5 712	7 013	4 100	7 516	5 728	5 728	7 468	7 740	7 973	
% increase			22,8%	(41,5%)	83,3%	(23,8%)	–	30,4%	3,6%	3,0%	
Other Municipal Staff											
Basic Salaries and Wages	6	53 983	58 938	63 810	67 283	67 283	67 283	76 596	72 473	74 647	
Pension and UIF Contributions		9 544	9 987	11 119	12 019	11 919	11 919	12 608	12 126	12 489	
Medical Aid Contributions		4 827	4 721	5 442	6 056	6 056	6 056	6 044	5 880	6 056	
Overtime		11	28	122	222	222	222	182	187	193	
Performance Bonus		4 380	6 327	5 111	5 241	5 039	5 039	6 383	5 940	6 118	
Motor Vehicle Allowance		8 806	10 657	12 018	12 614	12 614	12 614	15 276	13 061	13 453	
Cellphone Allowance		234	258	286	326	326	326	382	337	347	
Housing Allowances		550	534	535	583	583	583	635	607	625	
Other benefits and allowances		2 347	1 893	2 332	2 964	2 964	2 964	3 261	3 235	3 332	
Payments in lieu of leave		–	–	–	2 747	2 647	2 647	2 603	2 784	2 867	
Long service awards		–	640	1 001	708	628	628	612	713	734	
Post-retirement benefit obligations		6 768	4 164	6 243	2 155	2 000	2 000	2 000	2 060	2 122	
Sub Total - Other Municipal Staff			91 451	98 147	108 020	112 918	112 280	112 280	126 583	119 402	122 984
% increase				7,3%	10,1%	4,5%	(0,6%)	–	12,7%	(5,7%)	3,0%
Total Parent Municipality			106 519	114 783	122 452	131 654	129 228	129 228	145 478	138 912	143 080
			7,8%	6,7%	7,5%	(1,8%)	–	12,6%	(4,5%)	3,0%	
TOTAL SALARY, ALLOWANCES & BENEFITS		106 519	114 783	122 452	131 654	129 228	129 228	145 478	138 912	143 080	
% increase	4		7,8%	6,7%	7,5%	(1,8%)	–	12,6%	(4,5%)	3,0%	
TOTAL MANAGERS AND STAFF	5,7	97 163	105 160	112 120	120 434	118 008	118 008	134 050	127 142	130 957	

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Table 32 – SA23: Salaries, allowances and benefits (political office bearers/Councillors and senior managers)

DC18 Lejweleputswa - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Speaker	4	1	755 445	49 587	46 121	–	–	851 153
Executive Mayor		1	849 120	29 809	46 121	–	–	925 050
Executive Committee		–	2 977 160	205 735	1 478 569	–	–	4 661 464
Total for all other councillors		–	2 135 896	411 175	2 442 443	–	–	4 989 514
Total Councillors	8	2	6 717 621	696 306	4 013 254			11 427 181
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 507 380	–	36 000	211 033	–	1 754 413
Chief Finance Officer		1	1 232 160	–	30 000	172 502	–	1 434 662
		1	1 232 160	–	21 600	172 502	–	1 426 262
		1	1 232 160	–	21 600	172 502	–	1 426 262
		1	1 232 160	–	21 600	172 502	–	1 426 262
<i>List of each official with packages >= senior manager</i>								
Total Senior Managers of the Municipality	8,10	5	6 436 020	–	130 800	901 041		7 467 861
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	7	13 153 641	696 306	4 144 054	901 041		18 895 042

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Table 33 – SA24: Summary of personnel numbers

DC18 Lejweleputswa - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2022/23			Current Year 2023/24			Budget Year 2024/25		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		-	-	-	-	-	-	-	-	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	-	-	-	-	-	-	-	-	-
Other Managers	7	-	-	-	-	-	-	-	-	-
Professionals		-	-	-	-	-	-	-	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Technicians		-	-	-	-	-	-	-	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)		-	-	-	-	-	-	-	-	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		-	-	-	-	-	-	-	-	-
Elementary Occupations		-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS	9	-	-	-	-	-	-	-	-	-
% increase		-	-	-	-	-	-	-	-	-
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

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2.7.5 Monthly targets for revenue, expenditure and cash flow

Table 34 – 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 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand																
Revenue																
Exchange Revenue																
Interest earned from Receivables		14	14	14	14	14	14	14	14	14	14	14	14	165	165	165
Interest earned from Current and Non Current Assets		442	442	442	442	442	442	442	442	442	442	442	442	5 300	5 300	5 300
Operational Revenue		8	8	8	8	8	8	8	8	8	8	8	8	97	97	97
Non-Exchange Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		76 530	1 000	1 611	-	-	39 236	-	-	39 566	-	-	-	157 942	159 273	161 070
Total Revenue (excluding capital transfers and contributions)		76 993	1 463	2 074	463	463	39 699	463	463	40 029	463	463	464	163 504	164 835	166 632
Expenditure																
Employee related costs		11 171	11 171	11 171	11 171	11 171	11 171	11 171	11 171	11 171	11 171	11 171	11 171	134 050	127 142	130 957
Remuneration of councillors		952	952	952	952	952	952	952	952	952	952	952	952	11 427	11 770	12 123
Debt impairment		211	211	211	211	211	211	211	211	211	211	211	211	2 531	2 416	2 488
Bulk purchases - electricity		489	489	489	489	489	489	489	489	489	489	489	489	5 871	5 871	5 871
Contracted services		1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	20 244	15 530	15 919
Transfers and subsidies		968	968	968	968	968	968	968	968	968	968	968	969	11 622	4 300	4 300
Operational costs		2 171	2 171	2 171	2 171	2 171	2 171	2 171	2 171	2 171	2 171	2 171	2 172	26 049	24 261	24 523
Total Expenditure		17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 652	211 794	191 290	196 181
Surplus/(Deficit)		59 344	(16 186)	(15 575)	(17 186)	(17 186)	22 050	(17 186)	(17 186)	22 380	(17 186)	(17 186)	(17 188)	(48 290)	(26 455)	(29 549)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-	-	(48 290)	(48 290)	(26 455)	(29 549)
Income Tax		59 344	(16 186)	(15 575)	(17 186)	(17 186)	22 050	(17 186)	(17 186)	22 380	(17 186)	(17 186)	(65 478)	(48 290)	(26 455)	(29 549)
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-	-	-	(48 290)	(48 290)	(26 455)	(29 549)
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	-	-	-	-	(48 290)	(48 290)	(26 455)	(29 549)
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	59 344	(16 186)	(15 575)	(17 186)	(17 186)	22 050	(17 186)	(17 186)	22 380	(17 186)	(17 186)	(65 478)	(48 290)	(26 455)	(29 549)

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Table 35 – 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 2024/25											
		July	August	Sept.	October	November	December	January	February	March	April	May	June
R thousand													
Revenue by Vote													
Vote 1 - EXECUTIVE & COUNCIL		76 530	–	1 611	–	–	39 236	–	–	39 566	–	–	–
Vote 2 - FINANCE AND ADMINISTRATION		463	1 463	463	463	463	463	463	463	463	463	463	464
Total Revenue by Vote		76 993	1 463	2 074	463	463	39 699	463	463	40 029	463	463	464
Expenditure by Vote to be appropriated													
Vote 1 - EXECUTIVE & COUNCIL		7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 015
Vote 2 - FINANCE AND ADMINISTRATION		5 988	5 988	5 988	5 988	5 988	5 988	5 988	5 988	5 988	5 988	5 988	5 989
Vote 3 - PLANNING AND DEVELOPMENT		952	952	952	952	952	952	952	952	952	952	952	953
Vote 4 - COMMUNITY AND SOCIAL SERVICES		1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 334
Vote 5 - HEALTH		2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 289
Vote 6 - OTHER		73	73	73	73	73	73	73	73	73	73	73	73
Total Expenditure by Vote		17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 652
Surplus/(Deficit) before assoc.		59 344	(16 186)	(15 575)	(17 186)	(17 186)	22 050	(17 186)	(17 186)	22 380	(17 186)	(17 186)	(17 188)
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–	–	–	–	–	(48 290)
Surplus/(Deficit) attributable to municipality		–	–	–	–	–	–	–	–	–	–	–	(48 290)
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	59 344	(16 186)	(15 575)	(17 186)	(17 186)	22 050	(17 186)	(17 186)	22 380	(17 186)	(17 186)	(17 188)

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Table 36 – 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 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional																	
Governance and administration			76 993	1 463	2 074	463	463	39 699	463	463	40 029	463	463	464	163 504	164 835	166 632
Executive and council			76 530	–	1 611	–	–	39 236	–	–	39 566	–	–	–	156 942	158 273	159 870
Finance and administration			463	1 463	463	463	463	463	463	463	463	463	463	464	6 562	6 562	6 762
Total Revenue - Functional			76 993	1 463	2 074	463	463	39 699	463	463	40 029	463	463	464	163 504	164 835	166 632
Expenditure - Functional																	
Governance and administration			13 002	13 002	13 002	13 002	13 002	13 002	13 002	13 002	13 002	13 002	13 002	13 004	156 027	139 530	142 934
Executive and council			7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 015	84 168	72 848	74 792
Finance and administration			5 988	5 988	5 988	5 988	5 988	5 988	5 988	5 988	5 988	5 988	5 988	5 989	71 859	66 682	68 142
Community and public safety			3 613	3 613	3 613	3 613	3 613	3 613	3 613	3 613	3 613	3 613	3 613	3 614	43 362	41 074	42 249
Community and social services			1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 333	1 334	16 001	15 461	15 871
Health			2 280	2 280	2 280	2 280	2 280	2 280	2 280	2 280	2 280	2 280	2 280	2 280	27 361	25 613	26 377
Economic and environmental services			961	961	961	961	961	961	961	961	961	961	961	961	11 530	10 487	10 799
Planning and development			952	952	952	952	952	952	952	952	952	952	952	953	11 430	10 487	10 799
Environmental protection			8	8	8	8	8	8	8	8	8	8	8	8	100	–	–
Other			73	73	73	73	73	73	73	73	73	73	73	73	875	200	200
Total Expenditure - Functional			17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 649	17 652	211 794	191 290	196 181
Surplus/(Deficit) before assoc.			59 344	(16 186)	(15 575)	(17 186)	(17 186)	22 050	(17 186)	(17 186)	22 380	(17 186)	(17 186)	(17 188)	(48 290)	(26 455)	(29 549)
Intercompany/Parent subsidiary transactions			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		1	59 344	(16 186)	(15 575)	(17 186)	(17 186)	22 050	(17 186)	(17 186)	22 380	(17 186)	(17 186)	(17 188)	(48 290)	(26 455)	(29 549)

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Table 37 – SA28: Budgeted monthly capital expenditure by municipal vote

DC18 Lejweleputswa - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)																	
Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousand																	
Multi-year expenditure to be appropriated	1																
Vote 1 - EXECUTIVE & COUNCIL		42	42	42	42	42	42	42	42	42	42	42	42	500	250	250	
Vote 2 - FINANCE AND ADMINISTRATION		67	67	67	67	67	67	67	67	67	67	67	67	750	200	200	
Vote 3 - PLANNING AND DEVELOPMENT		8	8	8	8	8	8	8	8	8	8	8	8	100	50	50	
Vote 4 - COMMUNITY AND SOCIAL SERVICES		17	17	17	17	17	17	17	17	17	17	17	17	200	50	50	
Vote 5 - HEALTH		17	17	17	17	17	17	17	17	17	17	17	17	200	50	50	
Capital multi-year expenditure sub-total	2	150	150	150	150	150	150	150	150	150	150	150	100	1 750	600	600	
Single-year expenditure to be appropriated																	
Vote 1 - EXECUTIVE & COUNCIL		4	4	4	4	4	4	4	4	4	4	4	4	50	-	-	
Vote 5 - HEALTH		167	167	167	167	167	167	167	167	167	167	167	167	2 000	-	-	
Capital single-year expenditure sub-total	2	171	171	171	171	171	171	171	171	171	171	171	171	2 050	-	-	
Total Capital Expenditure	2	321	321	321	321	321	321	321	321	321	321	321	271	3 800	600	600	

Table 38 – SA29: Budgeted monthly capital expenditure by standard classification

DC18 Lejweleputswa - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (functional classification)																	
Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousand																	
Capital Expenditure - Functional	1																
Governance and administration		112	112	112	112	112	112	112	112	112	112	112	63	1 300	450	450	
Executive and council		46	46	46	46	46	46	46	46	46	46	46	46	550	250	250	
Finance and administration		67	67	67	67	67	67	67	67	67	67	67	17	750	200	200	
Community and public safety		25	25	25	25	25	25	25	25	25	25	25	25	300	100	100	
Community and social services		17	17	17	17	17	17	17	17	17	17	17	17	200	50	50	
Health		8	8	8	8	8	8	8	8	8	8	8	8	100	50	50	
Economic and environmental services		183	183	183	183	183	183	183	183	183	183	183	183	2 200	50	50	
Planning and development		8	8	8	8	8	8	8	8	8	8	8	8	100	50	50	
Environmental protection		175	175	175	175	175	175	175	175	175	175	175	175	2 100	–	–	
Total Capital Expenditure - Functional	2	321	321	321	321	321	321	321	321	321	321	321	271	3 800	600	600	
Funded by:																	
National Government		4	4	4	4	4	4	4	4	4	4	4	(46)	–	–	–	
Transfers recognised - capital		4	4	4	4	4	4	4	4	4	4	4	(46)	–	–	–	
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Internally generated funds		317	317	317	317	317	317	317	317	317	317	317	317	3 800	600	600	
Total Capital Funding		321	321	321	321	321	321	321	321	321	321	321	271	3 800	600	600	

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Table 39 – SA30: Budgeted monthly cash flow

DC18 Lejweleputswa - Supporting Table SA30 Consolidated budgeted monthly cash flow															
MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand															
Cash Receipts By Source													1		
Interest earned - external investments	442	442	442	442	442	442	442	442	442	442	442	442	5 300	5 300	5 300
Transfers and Subsidies - Operational	76 530	1 000	1 611	-	-	39 236	-	-	39 566	-	-	-	157 942	159 273	161 070
Other revenue	8	8	8	8	8	8	8	8	8	8	8	8	97	97	97
Cash Receipts by Source	76 979	1 450	2 061	450	450	39 685	450	450	40 016	450	450	450	163 339	164 670	166 467
Other Cash Flows by Source															
Total Cash Receipts by Source	76 979	1 450	2 061	450	450	39 685	450	450	40 016	450	450	450	163 339	164 670	166 467
Cash Payments by Type															
Employee related costs	(11 171)	(11 171)	(11 171)	(11 171)	(11 171)	(11 171)	(11 171)	(11 171)	(11 171)	(11 171)	(11 171)	(11 171)	(134 048)	(125 082)	(128 835)
Remuneration of councillors	(952)	(952)	(952)	(952)	(952)	(952)	(952)	(952)	(952)	(952)	(952)	(952)	(11 427)	(11 770)	(12 123)
Other materials	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(2 139)	(2 416)	(2 488)
Contracted services	(1 639)	(1 639)	(1 639)	(1 639)	(1 639)	(1 639)	(1 639)	(1 639)	(1 639)	(1 639)	(1 639)	(1 639)	(19 663)	(15 530)	(15 919)
Other expenditure	(2 789)	(2 789)	(2 789)	(2 789)	(2 789)	(2 789)	(2 789)	(2 789)	(2 789)	(2 789)	(2 789)	(2 789)	(33 474)	(28 561)	(28 823)
Cash Payments by Type	(16 729)	(16 729)	(16 729)	(16 729)	(16 729)	(16 729)	(16 729)	(16 729)	(16 729)	(16 729)	(16 729)	(16 729)	(200 751)	(183 359)	(188 188)
Other Cash Flows/Payments by Type															
Capital assets	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(3 850)	(600)	(600)
Total Cash Payments by Type	(17 050)	(17 050)	(17 050)	(17 050)	(17 050)	(17 050)	(17 050)	(17 050)	(17 050)	(17 050)	(17 050)	(17 050)	(204 601)	(183 959)	(188 788)
NET INCREASE/(DECREASE) IN CASH HELD	59 929	(15 600)	(14 989)	(16 600)	(16 600)	22 635	(16 600)	(16 600)	22 966	(16 600)	(16 600)	(16 600)	(41 262)	(19 289)	(22 321)
Cash/cash equivalents at the month/year begin:	106 197	166 126	150 526	135 537	118 937	102 336	124 971	108 371	91 771	114 737	98 136	81 536	106 197	56 881	34 507
Cash/cash equivalents at the month/year end:	166 126	150 526	135 537	118 937	102 336	124 971	108 371	91 771	114 737	98 136	81 536	64 936	64 936	37 593	12 187

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Table 40 – SA31: Aggregate entity budget

DC18 Lejweleputswa - Supporting Table SA31 Aggregated entity budget										
Description R million	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Financial Performance										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-

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2.7.6 External mechanisms

Table 41 – SA32: List of external mechanisms

Choose name from list - 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

Table 42 – SA33: Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework			Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
<u>Revenue Obligation By Contract</u>	2													
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
<u>Revenue Obligation By Contract</u>	2													
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

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2.7.7 Capital expenditure details

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

Table 43 – 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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Community Assets		29	-	-	-	-	-	-	-	-
Community Facilities		29	-	-	-	-	-	-	-	-
Centres		29	-	-	-	-	-	-	-	-
Other assets		-	-	100	200	200	200	-	-	-
Operational Buildings		-	-	100	200	200	200	-	-	-
Municipal Offices		-	-	100	200	200	200	-	-	-
Intangible Assets		-	-	60	150	150	150	150	100	100
Licences and Rights		-	-	60	150	150	150	150	100	100
Computer Software and Applications		-	-	60	150	150	150	150	100	100
Computer Equipment		272	17	-	-	39	39	300	-	-
Computer Equipment		272	17	-	-	39	39	300	-	-
Furniture and Office Equipment		(9 633)	412	363	1 100	4 532	4 532	1 050	500	500
Furniture and Office Equipment		(9 633)	412	363	1 100	4 532	4 532	1 050	500	500
Machinery and Equipment		-	86	22	1 450	1 900	1 900	2 000	-	-
Machinery and Equipment		-	86	22	1 450	1 900	1 900	2 000	-	-
Transport Assets		853	5 228	-	2 500	-	-	-	-	-
Transport Assets		853	5 228	-	2 500	-	-	-	-	-
Total Capital Expenditure on new assets	1	(8 479)	5 744	545	5 400	6 821	6 821	3 500	600	600

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Table 44 – SA34b: Capital Expenditure on the renewal of assets by asset class

DC18 Lejweleputswa - Supporting Table SA34b Consolidated capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Other assets		–	15	523	2 000	1 929	1 929	300	–	–
Operational Buildings		–	15	523	2 000	1 929	1 929	300	–	–
Municipal Offices		–	15	523	2 000	1 929	1 929	300	–	–
Total Capital Expenditure on renewal of existing assets	1	–	15	523	2 000	1 929	1 929	300	–	–
Renewal of Existing Assets as % of total capex		0,0%	0,2%	32,6%	27,0%	22,0%	22,0%	7,9%	0,0%	0,0%
Renewal of Existing Assets as % of deprecn"		0,0%	0,4%	13,4%	34,1%	32,9%	32,9%	5,1%	0,0%	0,0%

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Table 45 – SA34c: Repairs and maintenance expenditure by asset class

DC18 Lejweleputswa - Supporting Table SA34c Consolidated repairs and maintenance by asset class										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2 300	2 332	1 804	2 451	2 451	2 451	2 561	2 675	2 798
Roads Infrastructure		2 300	2 332	1 804	2 451	2 451	2 451	2 561	2 675	2 798
Road Structures		2 300	2 332	1 804	2 451	2 451	2 451	2 561	2 675	2 798
Other assets		52	253	136	714	693	693	742	764	787
Operational Buildings		52	253	136	714	693	693	742	764	787
Municipal Offices		52	253	136	714	693	693	742	764	787
Computer Equipment										
Computer Equipment		44	—	1	115	115	115	392	119	123
		44	—	1	115	115	115	392	119	123
Furniture and Office Equipment										
Furniture and Office Equipment		—	—	(1)	139	139	139	111	114	117
		—	—	(1)	139	139	139	111	114	117
Machinery and Equipment										
Machinery and Equipment		31	35	3	128	128	128	117	120	124
		31	35	3	128	128	128	117	120	124
Transport Assets										
Transport Assets		—	7	4	495	306	306	510	526	541
		—	7	4	495	306	306	510	526	541
Total Repairs and Maintenance Expenditure	1	2 427	2 627	1 947	4 043	3 832	3 832	4 432	4 318	4 490
R&M as a % of PPE										
R&M as a % of PPE		4,5%	4,8%	3,7%	7,1%	6,6%	6,6%	8,9%	9,9%	11,7%
R&M as % Operating Expenditure										
R&M as % Operating Expenditure		1,3%	1,7%	1,1%	1,9%	1,6%	1,6%	2,6%	2,0%	2,3%

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Table 46 – SA34d: Depreciation by asset class

DC18 Lejweleputswa - Supporting Table SA34d Consolidated Depreciation by asset class										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		6	9	-	-	-	-	-	-	-
Information and Communication Infrastructure		6	9	-	-	-	-	-	-	-
Core Layers		6	9	-	-	-	-	-	-	-
Other assets		2 514	2 511	2 505	2 705	2 705	2 705	2 705	2 705	2 705
Operational Buildings		2 514	2 511	2 505	2 705	2 705	2 705	2 705	2 705	2 705
Municipal Offices		2 514	2 511	2 505	2 705	2 705	2 705	2 705	2 705	2 705
Intangible Assets		119	122	83	264	264	264	264	264	264
Licences and Rights		119	122	83	264	264	264	264	264	264
Computer Software and Applications		119	122	83	264	264	264	264	264	264
Computer Equipment		(51)	457	402	929	929	929	929	929	929
Computer Equipment		(51)	457	402	929	929	929	929	929	929
Furniture and Office Equipment		379	498	468	966	966	966	966	966	966
Furniture and Office Equipment		379	498	468	966	966	966	966	966	966
Machinery and Equipment		47	209	307	825	825	825	825	825	825
Machinery and Equipment		47	209	307	825	825	825	825	825	825
Transport Assets		196	174	141	181	181	181	181	181	181
Transport Assets		196	174	141	181	181	181	181	181	181
Total Depreciation	1	3 209	3 980	3 907	5 871	5 871	5 871	5 871	5 871	5 871

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Table 47– SA34e:

DC18 Lejweleputswa - Supporting Table SA34e Consolidated capital expenditure on the upgrading of existing assets by asset class										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Other assets		296	240	538	-	-	-	-	-	-
Operational Buildings		296	240	538	-	-	-	-	-	-
Municipal Offices		296	240	538	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	296	240	538	-	-	-	-	-	-
Upgrading of Existing Assets as % of total capex		0,0%	4,0%	33,5%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Upgrading of Existing Assets as % of deprecn"		9,2%	6,0%	13,8%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

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Table 48 – SA35: Future financial implications of the capital budget

DC18 Lejweleputswa - Supporting Table SA35 Consolidated future financial implications of the capital budget								
Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
R thousand								
Capital expenditure	1							
Vote 1 - EXECUTIVE & COUNCIL		550	250	250				
Vote 2 - FINANCE AND ADMINISTRATION		800	200	200				
Vote 3 - PLANNING AND DEVELOPMENT		100	50	50				
Vote 4 - COMMUNITY AND SOCIAL SERVICES		200	50	50				
Vote 5 - HEALTH		2 200	50	50				
Total Capital Expenditure		3 850	600	600	–	–	–	–
Future operational costs by vote	2							
Vote 1 - EXECUTIVE & COUNCIL		83 618	72 598	74 542				
Vote 2 - FINANCE AND ADMINISTRATION		71 059	66 482	67 942				
Vote 3 - PLANNING AND DEVELOPMENT		11 330	10 437	10 749				
Vote 4 - COMMUNITY AND SOCIAL SERVICES		15 801	15 411	15 821				
Vote 5 - HEALTH		25 261	25 563	26 327				
Vote 6 - OTHER		875	200	200				
Total future operational costs		207 944	190 690	195 581	–	–	–	–
Future revenue by source	3							
Exchange Revenue		9 385	–	–				
Total future revenue		9 385	–	–	–	–	–	–
Net Financial Implications		202 409	191 290	196 181	–	–	–	–

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2.7.8 Detailed capital budget per municipal vote

Table 49 – SA36: Detailed capital budget per municipal vote

DC18 Lejweleputswa - Supporting Table SA36 Consolidated detailed capital budget																	
R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude			2024/25 Medium Term Revenue & Expenditure Framework		
													Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality: <i>List all capital projects grouped by Function</i>																	
Parent Capital expenditure																	
Entities: <i>List all capital projects grouped by Entity</i>																	
Entity A Water project A																	
Entity B Electricity project B																	
Entity Capital expenditure																	
Total Capital expenditure																	

Table 50 – SA37: Projects delayed from previous financial years

DC18 Lejweleputswa - Supporting Table SA37 Consolidated projects delayed from previous financial year/s																		
R thousand													Previous target year to complete	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Original Budget		Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Parent municipality: List all capital projects grouped by Function																		
Entities: List all capital projects grouped by Entity																		
Entity Name																		
References																		

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Table 51 – SA38: Operational Projects

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		2023/24 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4									Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Ward location
Parent municipality: <i>List all operational projects grouped by Municipal Vote</i>															
Parent operational expenditure	1											-	-	-	
Entities: <i>List all operational projects grouped by Entity</i>															
Entity Operational expenditure										-	-	-	-	-	
Total Operational expenditure										-	-	-	-	-	

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

Table 52 – SA1: Supporting detail to Statement of Financial Performance

DC18 Lejweleputswa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	58 899	65 010	67 414	73 719	71 441	71 441	55 713	83 032	79 102	81 475
Pension and UIF Contributions		10 438	10 910	12 657	13 684	12 069	12 069	9 825	14 406	13 856	14 272
Medical Aid Contributions		4 827	4 721	5 442	6 056	5 956	5 956	4 230	6 044	5 880	6 056
Overtime		11	28	122	222	182	182	127	182	187	193
Performance Bonus		5 061	7 140	5 528	6 191	4 348	4 348	1 190	7 284	6 917	7 124
Motor Vehicle Allowance		8 806	10 657	12 018	12 614	13 323	13 323	9 935	15 276	13 061	13 453
Cellphone Allowance		349	386	365	457	423	423	275	513	472	486
Housing Allowances		550	534	535	583	570	570	439	635	607	625
Other benefits and allowances		1 453	969	795	1 299	2 842	2 842	909	1 464	1 505	1 550
Payments in lieu of leave		-	-	-	2 747	2 540	2 540	1 544	2 603	2 784	2 867
Long service awards		874	920	1 001	708	163	163	-	612	713	734
Post-retirement benefit obligations	4	5 895	3 884	6 243	2 155	4 155	4 155	305	3 998	2 060	2 122
sub-total	5	97 163	105 160	112 120	120 434	118 013	118 013	84 491	136 048	127 142	130 957
Total Employee related costs	1	97 163	105 160	112 120	120 434	118 013	118 013	84 491	136 048	127 142	130 957
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		3 090	3 858	3 830	5 608	5 608	5 608	-	5 608	5 608	5 608
Lease amortisation		119	122	83	264	264	264	-	264	264	264
Total Depreciation and amortisation	1	3 209	3 980	3 913	5 871	5 871	5 871	-	5 871	5 871	5 871
Bulk purchases - electricity											
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Cash transfers and grants		41 144	10 068	520	8 431	8 431	8 431	8 431	6 252	-	-
Non-cash transfers and grants		1 713	2 074	6 579	8 704	31 724	31 725	31 725	5 370	4 300	4 300
Total transfers and grants	1	42 857	12 142	7 100	17 135	40 155	40 155	40 155	11 622	4 300	4 300
Contracted services											
Outsourced Services		5 203	4 308	6 483	7 753	9 454	9 454	6 633	4 252	2 606	2 616
Consultants and Professional Services		4 162	6 122	5 742	6 930	9 299	9 299	4 805	9 061	8 522	8 827
Contractors		1 773	1 074	2 716	7 674	7 264	7 264	4 055	6 350	4 402	4 475
sub-total	1	11 138	11 505	14 941	22 356	26 017	26 017	15 493	19 663	15 530	15 919
Operational Costs											
Audit fees		2 930	3 474	2 902	3 569	3 979	3 979	3 550	3 938	4 057	4 178
Other Operational Costs	3										
Operating Leases		899	785	765	1 326	1 266	1 266	539	2 237	2 477	1 968
Operational Cost		11 559	11 407	16 000	23 330	23 782	23 782	13 638	18 848	17 727	18 376
Total Operational Costs	1	15 388	15 666	19 667	28 225	29 027	29 027	17 728	25 024	24 261	24 523
Repairs and Maintenance by Expenditure Item		8									
Contracted Services		2 427	2 627	1 947	4 043	4 043	4 043	1 460	4 432	4 318	4 490
Total Repairs and Maintenance Expenditure	9	2 427	2 627	1 947	4 043	4 043	4 043	1 460	4 432	4 318	4 490

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Table 53 – SA2: Supporting detail to Statement of Financial Performance

DC18 Lejweleputswa - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expense)								
R thousand	1	Vote 1 - EXECUTIVE & COUNCIL	Vote 2 - FINANCE AND ADMINSTRAT	Vote 3 - PLANNING AND DEVELOPM	Vote 4 - COMMUNI TY AND SOCIAL	Vote 5 - HEALTH	Vote 6 - OTHER	Total
Revenue								
Exchange Revenue								
Interest earned from Receivables		–	165	–	–	–	–	165
Interest earned from Current and Non Current Assets		–	5 300	–	–	–	–	5 300
Operational Revenue		–	97	–	–	–	–	97
Non-Exchange Revenue								
Transfer and subsidies - Operational		156 942	1 000	–	–	–	–	157 942
Total Revenue (excluding capital transfers and contributions)		156 942	6 562	–	–	–	–	163 504
Expenditure								
Employee related costs		40 307	45 560	9 585	13 481	25 117	–	134 050
Remuneration of councillors		11 427	–	–	–	–	–	11 427
Bulk purchases - electricity		–	–	–	–	–	–	–
Inventory consumed		636	1 380	133	99	282	–	2 531
Debt impairment		–	–	–	–	–	–	–
Depreciation and amortisation		1 222	3 046	87	1 370	146	–	5 871
Interest		–	–	–	–	–	–	–
Contracted services		11 060	7 631	518	72	962	–	20 244
Transfers and subsidies		9 847	–	500	400	–	875	11 622
Irrecoverable debts written off		–	–	–	–	–	–	–
Operational costs		9 669	14 242	606	578	953	–	26 049
Losses on disposal of Assets		–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–
Total Expenditure		84 168	71 859	11 430	16 001	27 461	875	211 794
Surplus/(Deficit)		72 774	(65 297)	(11 430)	(16 001)	(27 461)	(875)	(48 290)
Income Tax		72 774	(65 297)	(11 430)	(16 001)	(27 461)	(875)	(48 290)
References								
1. Departmental columns to be based on municipal organisation structure								

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Table 54 – SA3: Supporting detail to Statement of Financial Position

DC18 Lejweleputswa - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Other trade receivables from exchange transactions		30 478	30 479	30 847	30 644	30 644	30 644	30 931	31 012	31 177	31 342
Gross: Trade and other receivables from exchange transactions		30 478	30 479	30 847	30 644	30 644	30 644	30 931	31 012	31 177	31 342
Less: Impairment for debt		(30 236)	(30 538)	(31 002)	(30 538)	(30 538)	(30 538)	(30 538)	(31 002)	(31 002)	(31 002)
Impairment for other trade receivables from exchange transactions		(30 236)	(30 538)	(31 002)	(30 538)	(30 538)	(30 538)	(30 538)	(31 002)	(31 002)	(31 002)
Total net Trade and other receivables from Exchange Trx		242	(58)	(155)	107	107	107	393	10	175	340
Receivables from non-exchange transactions											
Other receivables from non-exchange transactions		262	145	412	145	145	145	157	412	412	412
Net other receivables from non-exchange transactions		262	145	412	145	145	145	157	412	412	412
Total net Receivables from non-exchange transactions		262	145	412	145	145	145	157	412	412	412
Inventory											
Work-in-progress											
Opening Balance		–	–	–	458	458	458	458	–	–	–
Materials		–	–	458	–	–	–	3 584	–	–	–
Closing balance - Work-in-progress		–	–	458	458	458	458	4 042	–	–	–
Closing Balance - Inventory & Consumables		–	–	458	458	458	458	4 042	–	–	–
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		95 878	100 004	99 780	107 286	108 636	108 636	103 325	103 845	101 099	101 599
Leases recognised as PPE	3	6	88	34	–	–	–	–	–	–	–
Less: Accumulated depreciation		(41 493)	(44 865)	(47 815)	(50 470)	(50 470)	(50 470)	(48 553)	(53 904)	(57 572)	(63 330)
Total Property, plant and equipment (PPE)	2	54 390	55 226	51 999	56 815	58 165	58 165	54 771	49 941	43 526	38 269

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SA3: Supporting detail to Statement of Financial Position

LEJWELEPUTSWA DISTRICT MUNICIPALITY 2024/2025 MTREF BUDGET

DC18 Lejweleputswa - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
LIABILITIES											
Trade and other payables											
Trade and other payables from exchange transactions		4 794	21 068	22 412	21 534	22 528	22 528	13 139	19 480	14 113	11 016
Trade payables from Non-exchange transactions: Unspent conditional VAT		27	–	1 057	–	–	–	25 260	1 057	–	–
		–	–	–	–	–	–	–	–	–	–
Total Trade and other payables	2	4 821	21 068	23 469	21 534	22 528	22 528	38 399	20 537	14 113	11 016
Non current liabilities - Financial liabilities											
Borrowing	4	–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Financial liabilities		–	–	–	–	–	–	–	–	–	–
Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Provisions											
Retirement benefits		13 932	14 371	15 577	14 371	14 371	14 371	15 577	15 577	15 577	17 708
List other major provision items											
Other		3 880	4 097	4 292	4 097	4 097	4 097	4 292	4 292	8 584	8 584
Total Provisions		17 812	18 468	19 869	18 468	18 468	18 468	24 161	19 869	24 161	26 292
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		187 220	194 745	180 181	180 127	180 127	180 127	172 102	171 575	123 285	96 830
GRAP adjustments		(4 760)	(603)	–	–	–	–	–	–	–	–
Restated balance		182 460	194 142	180 181	180 127	180 127	180 127	172 102	171 575	123 285	96 830
Surplus/(Deficit)		–	(10 750)	(9 765)	(48 290)	(48 290)	(48 290)	–	–	–	–
Transfers to/from Reserves		2 614	5 447	1 606	–	–	–	–	(48 290)	(26 455)	(29 549)
Other adjustments		20	(9 453)	(445)	–	–	–	(1 120)	–	–	–
Accumulated Surplus/(Deficit)	1	185 094	179 386	171 576	131 837	131 837	131 837	170 982	123 285	96 830	67 280
Reserves											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		(45 494)	(50 941)	(53 059)	(51 454)	(51 454)	(51 454)	–	(53 058)	(53 626)	(53 626)
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		(453)	(568)	(568)	(568)	(568)	(568)	–	(568)	–	–
Revaluation		34	–	–	–	–	–	–	–	–	–
Total Reserves	2	(45 913)	(51 509)	(53 627)	(52 022)	(52 022)	(52 022)	–	(53 626)	(53 626)	(53 626)
TOTAL COMMUNITY WEALTH/EQUITY	2	139 181	127 877	117 949	79 815	79 815	79 815	170 982	69 659	43 203	13 654

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2.8 Municipal Manager's Quality Certificate

I, **M.L Makhetha**, The Municipal Manager of Lejweleputswa District Municipality hereby certify that the annual budget and supporting documentation for the 2024/2025 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: **MOTLATSI, LESLEY MAKHETHA**

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

Signature

Date