
GENERAL NOTICE

NOTICE 71 OF 2009

NATIONAL TREASURY

LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003 DRAFT MUNICIPAL BUDGET AND REPORTING REGULATIONS

CALL FOR COMMENTS

I, Trevor A. Manuel, Minister of Finance, with the concurrence of the Minister for Provincial and Local Government, hereby publish draft regulations, to be made in terms of section 168 of the Municipal Finance Management Act, 2003, (Act No. 56 of 2003), for public comment in accordance with section 169(1)(b) of the Act, as set out in the Schedule.

Interested persons may submit their comments on the draft regulations in writing on or before the 5 March 2009 to: The Director-General, c/o Mr Jan Hattingh, National Treasury, Private Bag X115, Pretoria, 0001 or per fax to (012) 395 6553 or email to MFMA@treasury.gov.za

Kindly provide the name, address, telephone, fax numbers and/or email address of the person or organization submitting the comments.



**T.A. MANUEL, MP
MINISTER OF FINANCE**

ADVISORY REGARDING THE IMPLEMENTATION OF THE MUNICIPAL BUDGET AND REPORTING REGULATIONS

To provide for phased implementation, the following municipalities are advised to prepare their 2009/10 budgets in accordance with these draft Regulations, as these municipalities will be required to comply fully with the Regulations as from 1 July 2009.

Metropolitan municipalities

<i>Code</i>	<i>Name</i>
WC000	City of Cape Town
GT001	City of Johannesburg
GT002	City of Tshwane
KZ000	eThekweni
GT000	Ekurhuleni
EC000	Nelson Mandela Bay

Secondary Cities

<i>Code</i>	<i>Name</i>
EC125	Buffalo City
FS172	Mangaung
FS184	Matjhabeng
GT421	Emfuleni
GT481	Mogale City
KZN225	Msunduzi
KZN252	Newcastle
KZN282	uMhlathuze
LIM354	Polokwane
MP312	Emalahleni (Mp)
MP307	Govan Mbeki
MP322	Mbombela
MP313	Steve Tshwete
NW403	City Of Matlosana
NW372	Madibeng
NW373	Rustenburg
NW402	Tlokwe
NC091	Sol Plaatje
WC023	Drakenstein
WC044	George
WC024	Stellenbosch

All other municipalities are encouraged to prepare their 2009/10 budgets in accordance with these draft Regulations in preparation for full compliance with the Regulations as from 1 July 2010.

SCHEDULE**NATIONAL TREASURY****DRAFT****LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT
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CHAPTER 1

INTERPRETATION, OBJECT AND APPLICATION OF THESE REGULATIONS

Definitions

1. (1) In these Regulations, a word or expression to which a meaning has been assigned in the Act has the same meaning as in the Act, and unless the context indicates otherwise –

“Act” means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

“in-year reports”, in relation to –

(a) a municipality, means –

- (i) a monthly budget statement of the municipality contemplated in section 71(1) of the Act;
- (ii) a quarterly report on the implementation of the budget and financial state of affairs of the municipality contemplated in section 52(d) of the Act; or
- (iii) a mid-year budget and performance assessment of the municipality contemplated in section 72 of the Act; and

(b) a municipal entity, means –

- (i) a monthly budget statement of the entity contemplated in section 87(11) of the Act; or
- (ii) a mid-year budget and performance assessment of the entity contemplated in section 88 of the Act;

“quality certificate”, in relation to –

- (a) a municipality, means a certificate issued and signed by the municipal manager of the municipality confirming the accuracy and reliability of the contents of a document prepared or issued by the municipality; or

- (b) a municipal entity, means a certificate issued and signed by the chief executive officer of the entity confirming the accuracy and reliability of the contents of a document prepared or issued by the entity;

“Schedule” means a Schedule to these Regulations;

“supporting documentation”, in relation to –

- (a) an annual budget of a municipality, means documentation referred to in section 17(3) of the Act;
- (b) an annual budget of a municipal entity, means documentation that informs the annual budget;
- (c) an adjustments budget of a municipality, means documentation referred to in section 28(5)(d) of the Act; or
- (d) an adjustments budget of a municipal entity, means documentation that informs the adjustments budget.

(2) In these Regulations –

- (a) a word or expression which is a derivative or other grammatical form of a word or expression defined in subregulation (1), has a corresponding meaning unless the context indicates that another meaning is intended; and
- (b) a footnote may be taken into account in determining the meaning of a provision of these Regulations, but only as an opinion on the information it conveys.

Object of these Regulations

2. The object of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities and municipal entities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting processes of those institutions and other relevant matters as required by the Act.

Application of these Regulations

3. These Regulations apply to all municipalities and municipal entities.

CHAPTER 2 BUDGETS AND BUDGET RELATED MATTERS OF MUNICIPALITIES

Part 1: General provisions

Budget steering committee

4. (1) The mayor of a municipality must establish a budget steering committee to assist the mayor in discharging the responsibilities set out in section 53 of the Act.

- (2) The steering committee must consist of at least the following persons:

- (a) the councillor responsible for financial matters;
- (b) the municipal manager;
- (c) the chief financial officer;
- (d) the senior managers responsible for at least the three largest votes in the municipality;
- (e) the manager responsible for planning; and
- (f) any technical experts on infrastructure.

Quality certification

5. Whenever an annual budget and supporting documentation, an adjustments budget and supporting documentation or an in-year report of a municipality is submitted to the mayor, tabled in the municipal council, made public or submitted to another organ of state, it must be accompanied by a quality certificate complying with Schedule A, B or C, as the case may be, and signed by the municipal manager.

Consistency in bases of measurement and accounting policies

6. The municipal manager of a municipality must take all reasonable steps to ensure that –
- (a) the basis of measurement and accounting policies underpinning the municipality's annual financial statements are the same as those used in the

preparation of the municipality's annual budget and supporting documentation, its adjustments budgets and supporting documentation, and its in-year reports; and

- (b) any differences or changes between financial years are explicitly noted.

Part 2: Budget-related policies of municipalities

Preparing and amending budget-related policies

7. (1) The municipal manager of a municipality must prepare, or take all reasonable steps to ensure the preparation of the budget-related policies¹ of the

¹ As defined in section 1 of the Act. Policies that affect or are affected by the annual budget of a municipality include -

- (a) the tariffs policy which the municipality must adopt in terms of section 74 of the Municipal Systems Act;
- (b) the rates policy which the municipality must adopt in terms of section 3 of the Municipal Property Rates Act;
- (c) the credit control and debt collection policy which the municipality must adopt in terms of section 96 of the Municipal Systems Act;
- (d) the cash management and investment policy which the municipality must adopt in terms of section 13(2) of the Act;
- (e) a borrowing policy which must comply with Chapter 6 of the Act;
- (f) a funding and reserves policy;
- (g) a policy related to the long-term financial plan;
- (h) the supply chain management policy which the municipality is required to adopt in terms of section 111 of the Act;
- (i) any policies dealing with the management and disposal of assets;
- (j) any policies dealing with infrastructure investment and capital projects, including –
 - (i) the policy governing the planning and approval of capital projects; and
 - (ii) the policy on developer contributions for property developments;
- (k) the indigents policy of the municipality;
- (l) any policies related to the provision of free basic services;
- (m) any policies related to budget implementation and monitoring including –
 - (i) a policy dealing with the shifting of funds within votes;
 - (ii) a policy dealing with the introduction of adjustments budgets;
 - (ii) policies dealing with unforeseen and unavoidable expenditure; and
 - (iii) policies dealing with management and oversight;

municipality, or any necessary amendments to such policies, in accordance with the legislation applicable to those policies for tabling in the municipal council by the applicable deadline specified by the mayor in terms of section 21(1)(b) of the Act.

Funding and reserves policies

8. (1) Each municipality must have a funding and reserves policy which must set out the assumptions and methodology for estimating –

- (a) projected billings and collections;
- (b) the provision for revenue that will not be collected;
- (c) the funds the municipality can expect to receive from investments;
- (d) the dividends the municipality can expect to receive from municipal entities;
- (e) the proceeds the municipality can expect to receive from the transfer or disposal of assets;
- (f) the municipality's borrowing requirements; and
- (g) the funds to be set aside in reserves.

(2) When developing or amending the funding and reserves policy of the municipality, the municipal manager must ensure that the policy –

- (a) is consistent with the most recent actual billings and collection trends;
- (b) takes into account the credit rating of the municipality, the financial position of the municipality, the cost of borrowing and the capacity to repay debt;
- (c) takes into account all the budget-related policies of the municipality, particularly recent amendments to any of those policies;

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- (n) any policies related to managing electricity and water including –
 - (i) a policy related to the management of losses; and
 - (ii) a policy to promote conservation and efficiency;
 - (o) any policies relating to personnel including policies on overtime, vacancies and temporary staff;
 - (p) any policies dealing with municipal entities, including –
 - (i) the service delivery agreement; and
 - (ii) the dividend preference of the municipality; and
 - (q) any other budget-related or financial management policies of the municipality.

- (d) takes account of any statutory requirements to set aside funds in reserves; and
- (e) takes account of the transfer and disposal of assets.

Part 3: Annual budgets of municipalities

Format of annual budgets

9. The annual budget and supporting documentation of a municipality must be in the format specified in Schedule A and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.²

Funding of expenditure³

10. (1) The funding of an annual budget must -

- (a) be estimated in accordance with the assumptions and methodologies set out in the funding and reserves policy of the municipality referred to in regulation 8; and
- (b) be consistent with the trends, current and past, of actual funding collected or received.

(2) Realistically anticipated revenues to be received from national or provincial government, other municipalities, municipal entities, donors or any other source may be included in an annual budget only if there is acceptable documentation that guarantees the funds. Acceptable documentation is constituted by -

- (a) in the case of allocations from national or provincial government, the latest available -
 - (i) gazetted allocations to the municipality following the approval of the current year's Division of Revenue Act, national annual budget,

² See the MFMA Budget Formats Guide published on the National Treasury's website.

³ This regulation is intended to give effect to section 18 of the Act and must consequently be read in the context of that section.

- national adjustments budget, relevant provincial annual budget or provincial adjustments budget;
- (ii) proposed allocations to the municipality contained in the tabled national and provincial budgets as detailed in accordance with section 36(2) of the Act;
 - (iii) written notifications from the relevant treasury of proposed allocations subsequent to the previous year's national or provincial approved annual budgets and latest adjustment budgets, but prior to the current year's budgets being tabled; or
 - (iv) the previous years' allocations in the national and provincial annual budgets and adjustments budgets as gazetted;
- (b) in the case of allocations from other municipalities, the latest available of –
- (i) allocations in the approved annual budget or any subsequent approved adjustments budget of the transferring municipality;
 - (ii) proposed allocations contained in the tabled annual budget of the relevant transferring municipality;
 - (iii) written notification of proposed allocations from transferring municipalities communicated to the municipality in terms of section 37(2) of the Act; or
 - (iv) the previous year's allocations in the approved annual budget or any adjustments budget of the transferring municipality; and
- (c) in the case of public contributions, donations, donor grants or any other grants, subsidies or contributions, the relevant contract or other legally binding document which guarantees the funding.

(3) Estimated provision for revenue from rates, taxes, levies or other charges that will not be collected must be budgeted for separately and reflected on the expenditure side of the municipality's annual budget and not netted out from budgeted revenue.

(4) The cash flow budget required in terms of Schedule A must reflect all funds realistically forecast to be collected, including arrears.

(5) The municipal manager in signing the quality certificate in Schedule A, certifies that all ratepayers and consumers are accounted for in the annual budget calculations and that billing systems including property records and metering information are up to date and consistent with the revenue projections in the annual budget.

(6) To determine whether an annual budget is funded in accordance with section 18 of the Act, a simultaneous analysis is required of the financial performance, financial position, cash flow, and capital expenditure budgets together with any requirements for working capital and cash investments held for statutory or contractual purposes.

Funding of capital expenditure

11. (1) An annual budget must show total capital expenditure and the different sources of funding⁴.

(2) All sources of funding shown in terms of subregulation (1) must be available, and must not have been committed for other purposes.

(3) The total budgeted capital funding by source must equal the total budgeted capital expenditure.

Funds created in terms of section 12 of the Act

12. (1) Funds referred to in section 12 of the Act may only be created in accordance with the municipality's approved funding and reserves policy referred to in regulation 8.

(2) Funds created in terms of section 12 of the Act must be cash backed to the extent required by the funding and reserves policy of the municipality.

⁴ See Table A5 Budgeted Capital Expenditure by Vote, Standard classification & Funding in Schedule A.

(3) A transfer of any funds to a separate bank account which the municipality has opened for a fund created in terms of section 12 of the Act must be approved in an annual budget or adjustments budget.

Approval of capital projects⁵

13. (1) Within five working days after the municipal council has given individual approval for a capital project in terms of section 19(1)(b) of the Act, the municipal manager must in accordance with section 21A of the Municipal Systems Act make public –

- (a) the municipal council resolution approving the capital project; and
- (b) details of the location and total projected cost of the approved capital project.

(2) The following capital projects may be approved by a council either individually or as part of a consolidated capital programme as contemplated in section 19(3) of the Act:

- (a) capital projects of which the total projected cost is below 5% of the municipality's revenue, in the case of a municipality with approved total revenue in its current annual budget not exceeding R250 million;
- (b) capital projects of which the total projected cost is below 8% of the municipality's revenue, in the case of a municipality with approved total revenue in its current annual budget greater than R250 million but not exceeding R500 million; and
- (c) capital projects of which the total projected cost is below R50 million, in the case of a municipality with approved total revenue in its current annual budget greater than R500 million.⁶

⁵ Section 19 of the MFMA regulates budgetary matters in relation to capital projects. In terms of section 19(1)(b) a municipality may not spend any money on a capital project unless the council has approved the specific project including the total cost. Section 19(3), however, provides that capital projects below a prescribed value may be approved either individually or as part of a consolidated capital programme.

⁶ Capital projects of which the total projected cost is above these values must be approved individually by the council in terms of section 19(1)(b) of the Act.

(3) Subregulation (1) does not apply to capital projects below the values set out in subregulation (2).

(4) Expenditure needed for capital projects below the values set out in subregulation (2) may be included in the annual budget before the project is approved in terms of section 19(3) of the Act.

Tabling of annual budgets in municipal councils⁷

14. (1) An annual budget and supporting documentation tabled in a municipal council in terms of sections 16(2) and 17(3) of the Act must –

- (a) be in the format in which it will eventually be approved by the council; and
- (b) be credible and realistic such that it is capable of being approved and implemented as tabled.

(2) When complying with section 68 of the Act, the municipal manager must submit the draft municipal service delivery and budget implementation plan to the mayor together with the annual budget to be considered by the mayor for tabling in terms of section 16(2) of the Act.

(3) For effective planning and implementation of the annual budget, the draft municipal service delivery and budget implementation plan may form part of the budget documentation and be tabled in the municipal council if so recommended by the budget steering committee.

Publication and submission of annual budgets for consultation

15. (1) When making public the annual budget and supporting documentation in terms of section 22(a) of the Act, read with section 21A of the Municipal Systems Act, the municipal manager must also make public any other information that the municipal council considers appropriate to facilitate the budget consultation process, including –

⁷ Tabling of an annual budget and supporting documentation in the council is dealt with in sections 16(2) and 17(3) of the Act. The purpose of this regulation is to prescribe certain matters incidental to the tabling of the annual budget.

- (a) summaries of the annual budget and supporting documentation in alternate languages predominant in the community; and
- (b) information relevant to each ward in the municipality.

(2) All information contemplated in subregulation (1) must cover:

- (a) the financial and service delivery implications of the annual budget; and
- (b) at least the previous year's actual outcome, the current year's forecast outcome, the budget year, and the following two years.

(3) When submitting the annual budget to the National Treasury and the relevant provincial treasury in terms of section 22(b)(i) of the Act, the municipal manager must also submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form –

- (a) the supporting documentation as tabled in the municipal council;
- (b) the draft service delivery and budget implementation plan; and
- (c) any other information as may be required by the National Treasury.

(4) The municipal manager must send copies of the annual budget and supporting documentation as tabled in the municipal council, in both printed and electronic form to –

- (a) any other municipality affected by the annual budget within five working days of the annual budget being tabled in the municipal council; and
- (b) any other organ of state on receipt of a request from that organ of state.

Consideration of annual budgets by municipal councils⁸

16. (1) At least 30 days before the start of the budget year the mayor must for purposes of section 23 of the Act table the following documents in the municipal council –

- (a) a report detailing the local community's views on the annual budget;

⁸ Section 23 of the Act prescribes the procedure to be followed by a municipality once the budget has been tabled in the council, published for public comment and submitted to affected organs of state. The purpose of this regulation is to assist the council and the mayor to comply with section 23.

- (b) any comments on the annual budget received from the National Treasury and the relevant provincial treasury;
- (c) any comments on the annual budget received from any other organ of state, including any affected municipality; and
- (d) any comments on the annual budget received from any other stakeholders.

(2) The municipal manager must assist the mayor in the preparation of the documents referred to in subregulation (1) and section 23(2) of the Act.

Approval of annual budgets⁹

17. (1) A municipal council must consider the full implications, financial or otherwise, of the annual budget and supporting documentation before approving the annual budget.

(2) When approving an annual budget, a municipal council must in terms of section 24(2)(c) of the Act, consider and adopt separate resolutions dealing with each of the matters contemplated in that section.¹⁰

Publication of approved annual budgets

18. (1) Within five working days after the municipal council has approved the annual budget of a municipality, the municipal manager must in accordance with section 21A of the Municipal Systems Act make public the approved annual budget and supporting documentation and the resolutions referred to in section 24(2)(c) of the Act.

(2) The municipal manager must also make public any other information that the municipal council considers appropriate to facilitate public awareness of the annual budget, including –

⁹ A municipal council must approve an annual budget in accordance with section 24 of the Act. This regulation is intended to facilitate compliance with section 24.

¹⁰ For a list of resolutions, see item 4 of Schedule A.

- (a) summaries of the annual budget and supporting documentation in alternate languages predominant in the community; and
- (b) information relevant to each ward in the municipality.

(3) All information contemplated in subregulation (2) must cover:

- (a) the financial and service delivery implications of the annual budget; and
- (b) at least the previous year's actual outcome, the current year's forecast outcome, the budget year and the following two years.

Publication of approved service delivery and budget implementation plan

19. The municipal manager must in accordance with section 21A of the Municipal Systems Act make public the approved service delivery and budget implementation plan within five working days after the mayor has approved the plan in terms of section 53(1)(c)(ii) of the Act.

Submission of approved annual budget and other documents

20. (1) The municipal manager must comply with section 24(3) of the Act within five working days after the municipal council has approved the annual budget.

(2) The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form –

- (a) the supporting documentation within five working days after the municipal council has approved the annual budget;
- (b) the approved service delivery and budget implementation plan within five working days after the mayor has approved the plan; and
- (c) any other information as may be required by the National Treasury.

(3) The municipal manager must send copies of the approved annual budget and supporting documentation, in both printed and electronic form to –

- (a) any other municipality affected by the annual budget within five working days after the municipal council has approved the annual budget; and
- (b) any other organ of state on receipt of a request from that organ of state.

Part 4: Adjustments budgets of municipalities

Formats of adjustments budgets

21. An adjustments budget and supporting documentation of a municipality must be in the format specified in Schedule B and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.¹¹

Funding of adjustments budgets

22. (1) An adjustments budget of a municipality must be appropriately funded.

(2) The supporting documentation to accompany an adjustments budget in terms of section 28(5) of the Act must contain an explanation of how the adjustments budget is funded.

Timeframes for tabling of adjustments budgets

23. (1) An adjustments budget referred to in section 28(2)(b), (d), (e), and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.

(2) Only one adjustments budget referred to in subregulation (1) may be tabled in the municipal council during a financial year, except when the additional revenues contemplated in section 28(2)(b) of the Act are allocations to a municipality in a national or provincial adjustments budget, in which case subregulation (5) applies.

(3) An adjustments budget referred to in section 28(2)(c) of the Act must be tabled in the municipal council at the first available opportunity after the unforeseeable and unavoidable expenditure contemplated in that section was incurred.

¹¹ See *MFMA Budget Formats Guide* published on the National Treasury's website.

- (4)¹² An adjustments budget contemplated in section 28(2)(g) may –
- (a) only authorise unauthorised expenditure as anticipated by section 32(2)(a)(i) of the Act;
 - (b) only be tabled in the municipal council during the financial year in which the unauthorised expenditure was incurred; and
 - (c) may not be approved by the municipal council after the end of the financial year in which the unauthorised expenditure was incurred.

(5)¹³ If a national or provincial adjustments budget allocates additional revenues to a municipality, the mayor of the municipality must, within 30 days of the approval of the relevant national or provincial adjustments budget, or within such longer period as the National Treasury may approve, table an adjustments budget referred to in section 28(2)(b) in the municipal council to appropriate these additional revenues.

Submission of tabled adjustments budgets

24. (1) The municipal manager must comply with section 28(7) of the Act, read together with section 22(b)(i) of the Act, within five working days after the mayor has tabled an adjustments budget in the municipal council.

(2) When submitting the tabled adjustments budget to the National Treasury and the relevant provincial treasury in terms of section 28(7) of the Act, read together with section 22(b)(i) of the Act, the municipal manager must submit in both printed and electronic form –

¹² Section 28(2)(g) of the Act requires a prescribed framework to regulate what other expenditure may be included in adjustments budgets that is not already covered by section 28(2)(a) to (f) of the Act. This subregulation is intended to provide such a framework.

¹³ This subregulation is intended to ensure that additional revenues allocated to municipalities by national or provincial governments are approved for spending as soon as possible so as to minimise the possibility of underspending. If they only get approved in the adjustment budget contemplated in subregulation (1) there may be a gap of some months.

- (a) the supporting documentation referred to in section 28(5) of the Act within five working days of the adjustments budget being tabled in the municipal council; and
- (b) any other information as may be required by the National Treasury.

(3) The municipal manager must send copies of an adjustments budget and supporting documentation, in both printed and electronic form to –

- (a) any other municipality affected by that adjustments budget within five working days of the adjustments budget being tabled in the municipal council; and
- (b) any other organ of state on receipt of a request from that organ of state.

Approval of adjustments budget¹⁴

25. (1) A municipal council must consider the full implications, financial or otherwise, of the adjustments budget and supporting documentation referred to in regulation 21 before approving the adjustments budget.

(2) A municipal council may approve an adjustments budget dealing with matters referred to in section 28(2)(c) of the Act only if the expenditure was recommended by the mayor in accordance with the framework prescribed in Chapter 5 of these Regulations.

(3) When approving an adjustments budget, a municipal council must consider and adopt separate resolutions dealing with each of the matters listed in item 4 of Schedule B.

Publication of approved adjustments budget

26. (1) Within five working days after the municipal council has approved an adjustments budget, the municipal manager must in accordance with section 21A of

¹⁴ Section 28(1) of the Act provides that a municipality may revise an approved annual budget through an adjustments budget. This regulation is intended to facilitate compliance with section 28(1).

the Municipal Systems Act make public the approved adjustments budget and supporting documentation, as well as the resolutions referred to in regulation 25(3).

(2) When making public an adjustments budget and supporting documentation in terms of subregulation (1), the municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the adjustments budget, including –

- (a) summaries of the adjustments budget and supporting documentation in alternate languages predominant in the community;
- (b) information relevant to each ward in the municipality, if that ward is affected by the adjustments budget; and
- (c) any consequential amendment of the service delivery and budget implementation plan that is necessitated by the adjustments budget.

Submission of approved adjustments budget and other documents

27. (1) The municipal manager must comply with section 28(7) of the Act read together with section 24(3) of the Act within five working days after the municipal council has approved an adjustments budget.

(2) When submitting an adjustments budget to the National Treasury and the relevant provincial treasury in terms of section 28(7) of the Act read together with section 24(3) of the Act, the municipal manager must also submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form –

- (a) the supporting documentation within five working days after the municipal council has approved the adjustments budget;
- (b) the amended service delivery and budget implementation plan, within five working days after the council has approved the amended plan in terms of section 54(1)(c) of the Act; and
- (c) any other information as may be required by the National Treasury.

(2) The municipal manager must send copies of an approved adjustments budget and supporting documentation, in both printed and electronic form to –

- (a) any other municipality affected by that adjustments budget within five working days after the municipal council has approved the adjustments budget; and
- (b) any other organ of state on receipt of a request from that organ of state.

Part 5: In-year reports of municipalities

Format of monthly budget statements

28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.¹⁵

Tabling of monthly budget statements

29. The mayor may table in the municipal council a monthly budget statement submitted to the mayor in terms of section 71(1) of the Act. If the mayor does so, the monthly budget statement must be accompanied by a mayor's report in a format set out in Schedule C.

Publication of monthly budget statements

30. (1) The monthly budget statement of a municipality must be placed on the municipality's website.¹⁶

(2) The municipal manager must publish on the municipality's website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including –

- (a) summaries of monthly budget statements in alternate languages predominant in the community; and
- (b) information relevant to each ward in the municipality.

Quarterly reports on implementation of budget

¹⁵ See *MFMA Budget Formats Guide* published on the National Treasury's website.

¹⁶ See also section 75(2) of the Act.

31. (1) The mayor's quarterly report on the implementation of the budget and the financial state of affairs of the municipality as required by section 52(d) of the Act must be –

- (a) in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act; and
- (b) consistent with the monthly budget statements for September, December, March and June as applicable; and
- (c) submitted to the National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.

Publication of quarterly reports on implementation of budget

32. When publishing the quarterly reports on the implementation of the budget in terms of section 75(1)(k) of the Act, the municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the quarterly report on the implementation of the budget and the financial state of affairs of the municipality, including –

- (a) summaries of quarterly report in alternate languages predominant in the community; and
- (b) information relevant to each ward in the municipality.

Format of a mid-year budget and performance assessment

33. A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.¹⁷

Publication of mid-year budget and performance assessments

34. (1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.

¹⁷ See *MFMA Budget Formats Guide* published on the National Treasury's website.

(2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including –

- (a) summaries in alternate languages predominant in the community; and
- (b) information relevant to each ward in the municipality.

Submission of mid-year budget and performance assessments

35. The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form –

- (a) the mid-year budget and performance assessment by 25 January of each year; and
- (b) any other information relating to the mid-year budget and performance assessment as may be required by the National Treasury.

CHAPTER 3 BUDGETS AND BUDGET RELATED MATTERS OF MUNICIPAL ENTITIES

Part 1: General provisions

Quality certification

36. Whenever an annual budget and supporting documentation, an adjustments budget and supporting documentation, or an in-year report of a municipal entity is submitted to the entity's board of directors or the parent municipality, tabled in the municipal council, made public or submitted to another organ of state, it must be accompanied by a quality certificate complying with Schedule D, E or F, as the case may be, and signed by the chief executive officer of the entity.

Consistency in bases of measurement and accounting policies

37. The chief executive officer of a municipal entity must take all reasonable steps to ensure that –

- (a) the basis of measurement and accounting policies underpinning the entity's annual financial statements are the same as those used in the preparation of the entity's annual budget and supporting documentation, its adjustments budgets and supporting documentation and its in-year reports; and
- (b) that any differences or changes between financial years are explicitly noted.

Part 2: Funding and reserves policy of municipal entities

Funding and reserves policies

38. When funding budgets, a municipal entity must apply the assumptions and methodology in its business plan for estimating –

- (a) projected billings and collections;
- (b) the provision for revenue that will not be collected;
- (c) the funds that the municipal entity can expect to receive from investments;
- (d) the dividends the municipal entity anticipates paying to the parent municipality;
- (e) the proceeds the municipal entity can expect to receive from the disposal of assets;
- (f) the municipal entity's borrowing requirements; and
- (g) the funds to be set aside in reserves.

Part 3: Annual budgets of municipal entities

Format of annual budget¹⁸

39. The annual budget and supporting documentation of a municipal entity must be in the format specified in Schedule D and include all the required tables, charts

¹⁸ Section 87(5)(e) of the Act provides that the annual budget of a municipal entity must comply with the requirements of section 17(1) and (2) of the Act to the extent that such requirements can reasonably be applied to municipal entities. Section 17(1) provides that an annual budget of a municipality must be a schedule in the prescribed format. This regulation gives effect to section 17(1).

and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1)(a) of the Act.¹⁹

Funding of expenditure

40. (1) Realistically anticipated revenues to be received directly from the entity's parent municipality, other municipalities, other municipal entities, donors or any other source may be included in an annual budget only if there is acceptable documentation that guarantees the funds. Acceptable documentation is constituted by –

- (a) in the case of allocations from the entity's parent municipality or from other municipalities the latest available –
 - (i) allocations in the approved annual budget or any subsequent approved adjustments budget of the relevant municipality;
 - (ii) proposed allocations contained in the tabled annual budget of the relevant municipality;
 - (iii) proposed allocations from transferring municipalities communicated to the municipality in terms of section 37(2) of the Act; or
 - (iv) the previous years' allocations in the approved annual budgets and adjustments budgets of the relevant municipality; and
- (b) in the case of public contributions, donations, donor grants and any other grants, subsidies or contributions, the relevant contract or other legally binding document which guarantees the funding.

(2) Estimated provision for revenue from rates, taxes, levies or other charges that will not be collected, must be budgeted for separately and reflected on the expenditure side of the municipal entity's annual budget and not netted out from budgeted revenue.

(3) The cash flow budget required in terms of Schedule D must reflect all funds forecast to be collected, including arrears.

¹⁹ See *MFMA Budget Formats Guide* published on the National Treasury's website.

(4) The chief executive officer in signing the quality certificate in Schedule D, certifies that all customers are accounted for in the annual budget calculations and that billing systems including metering information are up to date and consistent with the revenue projections in the annual budget.

(5) To determine whether an annual budget is funded in accordance with section 87(5)(a) of the Act a simultaneous analysis is required of the financial performance, financial position, cash flow, and capital expenditure budgets together with any requirements for working capital and cash investments held for statutory or contractual purposes.

Funding of capital expenditure²⁰

41. (1) An annual budget of a municipal entity must show total capital expenditure and the different sources of funding for that expenditure.

(2) All sources of funding shown in terms of subregulation (1) must be available, and must not have been committed for other purposes.

(3) The total budgeted capital funding by source must equal the budgeted capital expenditure.

Parent municipalities to submit to treasuries information on capital projects approved by municipal entities

42. A parent municipality must submit to the National Treasury and the relevant provincial treasuries particulars of –

- (a) each public entity's capital budget as approved by the board of directors of the municipal entity; and

²⁰ Section 87(5)(e) of the Act provides that the annual budget of a municipal entity must comply with the requirements of section 17(1) and (2) to the extent that such requirements can reasonably be applied to municipal entities. Section 17(2) provides that an annual budget of a municipality must generally be divided into a capital and an operating budget. This regulation is intended to give effect to this provision in the municipal entity context.

- (b) details of all capital projects of which the total projected cost is greater than R5 million as approved by the board of directors of the municipal entity.

Submission of annual budgets to parent municipality

43. An annual budget and supporting documentation of a municipal entity submitted by the board of directors of a municipal entity to the parent municipality of the entity in terms of section 87(1) of the Act must –

- (a) be in the format in which it will eventually be approved by the board; and
- (b) be credible and realistic such that it is capable of being approved and implemented as submitted.

Approval of annual budget

44. (1) The board of directors of a municipal entity must consider the full implications, financial and otherwise, of an annual budget and supporting documentation as prescribed by regulation 37, taking into account the matters referred to in section 87(4) of the Act, before approving an annual budget.

(2) When approving an annual budget, the board of directors of a municipal entity must consider and adopt separate resolutions dealing with each of the matters listed in item 4 of Schedule D.

Submission of approved annual budgets for tabling²¹

45. Immediately after the board of directors of a municipal entity has approved the entity's annual budget in terms of section 87(4) of the Act, the chief executive officer must submit the approved annual budget and supporting documentation to the municipal manager of the parent municipality in both printed and electronic form.

²¹ In terms of section 87((9) of the Act the mayor of the parent municipality of a municipal entity must table in the municipal council the annual budget approved by the board of directors of the municipal entity. This regulation facilitates compliance with this provision.

Publication of approved annual budgets

46. (1) Within five working days after the board of directors of a municipal entity has approved the annual budget of the entity in terms of section 87(4) of the Act, the municipal manager of the parent municipality must in accordance with section 21A of the Municipal Systems Act make public the approved annual budget of the entity.

(2) The municipal manager must also make public any other information that the municipal council considers appropriate to facilitate public awareness of the municipal entity's annual budget, including –

- (a) summaries of the annual budget and supporting documentation of the municipal entity in alternate languages predominant in the community; and
- (b) information relevant to each ward in the municipality.

(3) The chief executive officer of a municipal entity must provide to the municipal manager of the parent municipality any additional information contemplated in subregulation (2) as the municipal manager may require.

(4) The information contemplated in subregulation (2) must cover –

- (a) the financial and service delivery implications of the entity's annual budget; and
- (b) at least the previous year's actual outcome, the current year's forecast outcome, the budget year, and the following two years.

Submission of approved annual budgets

47. (1) When submitting the approved annual budget and supporting documentation of the municipality in terms of regulation **20**, the municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form, the approved annual budget and supporting documentation of all municipal entities under the municipality's sole or shared control.

(2) The municipal manager must send copies of the approved annual budget and supporting documentation of a municipal entity, in both printed and electronic form to -

- (a) any other municipality affected by that budget within five working days of receiving the approved budget and supporting documentation from the municipal entity; and
- (b) any other organ of state on receipt of a request from that organ of state.

Part 4: Adjustments budgets of municipal entities

Formats of adjustments budgets²²

48. An adjustments budget and supporting documentation of a municipal entity must be in the format specified in Schedule E and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.²³

Framework for adjustments budgets

49. An adjustments budget referred to in section 87(6)(d) of the Act may only be used –

- (a) to authorise the rollover of funds that were unspent at the end of the previous financial year; or
- (b) to correct any errors in the annual budget of the municipal entity.

Approval of adjustments budgets

50. Whenever a proposed adjustments budget and supporting documentation is submitted to the board of directors of a municipal entity, the chief executive officer of the entity must submit a copy to the municipal manager of the entity's parent municipality.

²² Section 20(1)(b)(v) of the Act provides that the Minister may prescribe uniform norms and standards concerning the budgets of municipal entities.

²³ See *MFMA Budget Formats Guide* published on the National Treasury's website.

Submission of approved adjustments budgets

51. Immediately after the board of directors of a municipal entity has approved an adjustments budget, the chief executive officer must submit the approved adjustments budget and supporting documentation to the municipal manager of the parent municipality in both printed and electronic form.

Publication of approved adjustments budgets

52. (1) Within five working days after the board of directors of a municipal entity has approved an adjustments budget of the entity, the municipal manager of the parent municipality must in accordance with section 21A of the Municipal Systems Act make public the approved adjustments budget of the entity.

(2) The municipal manager must also make public any other information that the municipal council considers appropriate to facilitate public awareness of a municipal entity's adjustments budgets, including –

- (a) summaries of an adjustments budget and supporting documentation of the municipal entity in alternate languages predominant in the community; and
- (b) information relevant to each ward in the municipality.

(3) The chief executive officer of a municipal entity must provide such additional information contemplated in subregulation (2) to the municipal manager of the parent municipality.

Submission of approved adjustments budgets

53. (1) Within five working days of the end of each quarter, the municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form all approved adjustments budgets and supporting documentation received from municipal entities during that quarter.

(2) The municipal manager must send copies of the approved adjustments budget and supporting documentation of a municipal entity, in both printed and electronic form to -

- (a) any other municipality affected by the adjustments budget within five working days of receiving the approved adjustments budget and supporting documentation from the municipal entity; and
- (b) any other organ of state on receipt of a request from that organ of state.

Part 5: In-year reports of municipal entities

Formats of monthly budget statements

54. A monthly budget statement of a municipal entity must be in the format specified in Schedule F and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.²⁴

Submission of monthly budget statements

55. When submitting a monthly budget statement in terms of section 87(11) of the Act to the municipal manager of the parent municipality of a municipal entity, the chief executive officer of the entity must also submit a copy of the statement no later than seven working days after the end of the month to –

- (a) the chairperson of the board of directors of the entity;
- (b) other municipalities affected by the entity's annual budget; and
- (c) any other organ of state, on receipt of a request from that organ of state.

Format of a mid-year budget and performance assessment

56. A mid-year budget and performance assessment of a municipal entity must be –

- (a) in the format specified in Schedule F and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act;²⁵ and
- (b) consistent with the entity's monthly budget statements for December.

²⁴ See *MFMA Budget Formats Guide* published on the National Treasury's website.

²⁵ See *MFMA Budget Formats Guide* published on the National Treasury's website.

Tabling of mid-year budget and performance assessments

57. When the mayor of the parent municipality submits the report on the mid-year budget and performance assessment of the municipality in terms of section 54(1)(f) of the Act, the mayor must take all reasonable steps to simultaneously table in the municipal council the reports on the mid-year budget and performance assessments of all municipal entities under the sole or shared control of the municipality.

Publication of mid-year budget and performance assessments

58. (1) When making public the mid-year budget and performance assessment of the parent municipality in terms of regulation **34**, the municipal manager must make public in accordance with section 21A of the Municipal Systems Act the mid-year budget and performance assessments of all municipal entities.

(2) The municipal manager must also make public any other information that the municipal council considers appropriate to facilitate public awareness of a municipal entity's mid-year budget and performance assessment, including –

- (a) summaries of the mid-year budget and performance assessment of the municipal entity in alternate languages predominant in the community; and
- (a) information relevant to each ward in the municipality.

(3) The chief executive officer of a municipal entity must provide such additional information contemplated in subregulation (2) to the municipal manager of the parent municipality as the municipal manager may require.

Submission of mid-year budget and performance assessments

59. When submitting the mid-year budget and performance assessment of the municipality in terms of regulation **35**, the municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form, the mid-year budget and performance assessments of all municipal entities of the municipality.

CHAPTER 4

NON-COMPLAINE WITH TIME PROVISIONS

Part 1: Impending non-compliance by municipalities with time lines and deadlines concerning annual budgets

Applications for extension of time limits²⁶

- 60.** (1) An application made in terms of section 27(2) of the Act must –
- (a) be in the format contained in Schedule G;
 - (b) be signed and dated by the mayor;
 - (c) contain information on –
 - (i) the specific time provision in respect of which an extension of a time limit or deadline is being applied for;
 - (ii) the reason why the municipality will not comply with the relevant time provision;
 - (iii) the impact, if any, of the non-compliance on the municipal council's ability to meet the deadline for approving the annual budget of a municipality set in section 16(1) of the Act, and any steps to ensure this deadline is met;
 - (iv) any implications on the finances, performance, governance and accountability arrangements in the municipality that will be affected by the delay in meeting the time limit or deadline and the measure taken to address such implications;
 - (v) the steps the municipality will take to ensure compliance with the relevant time provision in future; and
 - (vi) a list of previous non-compliances with time provisions by the municipality.

²⁶ Section 27(2) of the Act provides that the mayor of a municipality may apply for an extension to a time provision pertaining to the tabling or approval of the annual budget of the municipality. This regulation facilitates the application of section 27(2).

(2) The mayor must table a copy of any application referred to in subregulation (1) at the first meeting of the municipal council following the submission of the application.

Framework for consideration of applications ²⁷

61. (1) The MEC for finance in a province must promptly consider an application referred to in regulation 60, taking into account all relevant factors, including –

- (a) the time provision in respect of which an extension of a time limit or deadline is being sought;
- (b) whether the stated reasons for the impending non-compliance with the time provision constitute good cause;
- (c) whether the non-compliance will compromise the municipal council's ability to meet the deadline for approving the annual budget set in section 16(1) of the Act;
- (d) the steps the municipality proposes to take to ensure compliance with the relevant time provision in future;
- (e) the steps the municipality proposes to take to ensure that municipal council meets the deadline for approving the annual budget of the municipality set in section 16(1) of the Act, if relevant; and
- (f) any views that may be expressed by the National Treasury on the application.

(2) The MEC for finance must obtain the views of the National Treasury before communicating the decision on the application to the municipality.

(3) The MEC for finance may require a mayor who has submitted an application referred to in regulation 60 to furnish additional information necessary for the proper consideration of the application.

(4) The MEC for finance must refuse an application if –

²⁷ The MEC for finance must exercise the power contained in section 27(2) within a prescribed framework. This regulation sets out the required framework.

- (a) the stated reasons for the impending non-compliance with the time provision do not constitute good cause as required in section 27(2) of the Act;
- (b) the extension of the relevant time limit will compromise the municipal council's ability to meet the deadline set in section 16(1) of the Act;
- (c) there is an implication on the finances, performance, governance and accountability arrangements in the municipality that will negatively impact on the operations of the municipality; or
- (d) if non-compliance with the time provision has already occurred on the date the application is received by the office of the MEC of finance.

(5) Within 10 working days of receiving an application referred to in regulation 60, the MEC for finance must, in writing, notify the mayor of the municipality of the decision on the application, either –

- (a) approving the application, confirming the new date for compliance proposed in the application;
- (b) approving the application, but indicating an earlier date for compliance to that proposed in the application, giving reasons for specifying an earlier date; or
- (c) refuse the application, giving reasons for the decision.

(6) The mayor must table the response of the MEC for finance to any application referred to in regulation 60 at the first meeting of the municipal council following the receipt of the response.

Possible non-compliance with section 16(1) of the Act

62. If a municipality's ability to comply with the deadline set in section 16(1) of the Act will be compromised by any application for an extension in terms of regulation 60, the MEC for finance must notify the MEC for local government in the province and the Provincial Executive Council in anticipation of an intervention in terms of section 136 of the Act.

***Part 2: Actual non-compliance by municipalities with time provisions
concerning annual budgets and adjustments budgets***

Notification of actual non-compliance with time provisions

63. (1) A notification made in terms of section 27(3) of the Act by the mayor of a municipality to the MEC for finance in a province and the National Treasury, in respect of a time provision concerning an annual budget or an adjustments budget must –

- (a) be in the format contained in Schedule G;
- (b) be signed and dated by the mayor;
- (c) contain information on –
 - (i) the specific time provision in respect of which the municipality is failing to comply;
 - (ii) the specific date by which the municipality will remedy its non-compliance;
 - (iii) the reason why an application in terms of section 27(2) of the Act was not submitted before the non-compliance occurred;
 - (iv) the reason why the municipality did not comply with the relevant time provision;
 - (v) the impact, if any, of the non-compliance on the municipal council's ability to meet the deadline for approving an annual budget of a municipality set in section 16(1) of the Act, and any steps to ensure this deadline is met;
 - (vi) any implications on the finances, performance, governance and accountability arrangements in the municipality that will be affected by the delay in meeting the time limit or deadline and the measure taken to address such implications;
 - (vii) the steps the municipality will take to ensure compliance with the relevant time provision in future; and
 - (viii) a list of previous non-compliances with time provisions by the municipality.

(2) The mayor must table a copy of any notification referred to in subregulation (1) at the first meeting of the municipal council following the submission of the notification.

Framework for consideration of notifications of non-compliance with time provisions affecting annual budgets and adjustments budgets

64. (1) The MEC for finance in a province must promptly consider notifications referred to in regulation **63** with a view to take appropriate remedial steps, including an intervention in terms of section 136 of the Act.

(2) When considering such notifications the MEC must take into account all relevant factors, including –

- (a) the time provision in respect of which the non-compliance occurred;
- (b) the extent of the actual non-compliance;
- (c) the acceptability of the date by which the municipality will remedy its non-compliance, if this is legally possible in terms of the Act;
- (d) whether the non-compliance has compromised or will compromise the municipal council's ability to meet the deadline for approving an annual budget of a municipality set in section 16(1) of the Act;
- (e) the steps the municipality proposes to take to ensure compliance with the relevant time provision in future, and
- (f) the steps the municipality proposes to take to ensure that municipal council meets the deadline for approving an annual budget of a municipality set in section 16(1), if relevant.

(2) The MEC for finance may require a mayor who has submitted a notification referred to in regulation **63** to furnish additional information necessary for the proper consideration of the notification.

Part 3: Non-compliance by municipalities with time provisions concerning in-year reports

Notification of non-compliance with time provisions concerning in-year reports

65. (1) The municipal manager of a municipality must notify the mayor of the municipality, the MEC for finance of the relevant province and the National Treasury if the municipal manager has failed to comply with a time provision pertaining to any in-year report.

(2) Such notification must –

- (a) be in the format contained in Schedule G;
- (b) be signed and dated by the municipal manager;
- (c) contain information on –
 - (i) the specific time provision which has not been complied with;
 - (ii) the specific date by which the municipality will remedy the non-compliance;
 - (iii) the reason why the relevant time provision was not complied with;
 - (iv) any implications on the finances, performance, governance and accountability arrangements in the municipality that will be affected by the delay in meeting the time limit or deadline and the measure taken to address such implications;
 - (v) the steps the municipality will take to ensure compliance with the relevant time provision in future; and
 - (vi) a list of previous non-compliance with time provisions by the municipality and its office-bearers.

(3) The mayor must table a copy of any notification referred to in subregulation (1) at the first meeting of the municipal council following the receipt of the notification.

Framework for consideration of notifications of non-compliance with time provisions concerning in-year reports

66. (1) The MEC for finance in a province must promptly consider notifications referred to in regulation 65 with a view to take any appropriate steps.

(2) When considering such notifications, the MEC must take into account all relevant factors, including –

- (a) the time provision in respect of which the non-compliance occurred;
- (b) the extent of the non-compliance;
- (c) the acceptability of the date by which the municipality will remedy the non-compliance; and
- (d) the steps the municipality proposes to take to ensure compliance with the relevant time provision in future.

(3) The MEC for finance in the province may require a municipal manager who has submitted a notification referred to in regulation 65 to furnish additional information necessary for the proper consideration of the notification.

Part 4: Non-compliance by municipal entities with time provisions

Monitoring compliance with time provisions

67. (1) The mayor of the parent municipality of a municipal entity must put in place systems to monitor whether the entity complies with the time provisions affecting its annual budget, adjustments budgets and in-year reports.

(2) Within five working days of the end of each quarter, the mayor of a municipality must report to the council on the extent to which each municipal entity of the municipality is complying with the time provisions affecting its budget, adjustments budget and in-year reports, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.²⁸

Notifications of non-compliance with time provisions

68. (1) The chief executive officer of a municipal entity must notify the board of directors of the entity and the municipal manager of the parent municipality of any non-compliance with a time provision concerning the entity's annual budget, adjustments budget or in-year reports.

²⁸ See *MFMA Budget Formats Guide* published on the National Treasury's website.

- (2) Such notification must –
- (a) be in the format contained in Schedule G;
 - (b) be signed and dated by the chief executive officer; and
 - (c) contain information on –
 - (i) the specific time provision which the entity has failed to comply with;
 - (ii) the specific date by which the entity will remedy its non-compliance;
 - (iii) the reason why the entity did not comply with the relevant time provision;
 - (iv) any implications on the finances, performance, governance and accountability arrangements in the entity that will be affected by the delay in meeting the time provision and the measure taken to address such implications;
 - (v) the steps the entity will take to ensure compliance with the relevant time provision in future; and
 - (vi) a list of previous non-compliance with time provisions by the municipal entity.

Framework for consideration of notifications of non-compliance with time provisions

69. (1) The mayor of the parent municipality must promptly consider a notification referred to in regulation 68 with a view to take appropriate steps.

(2) When considering such notifications, the mayor must take into account all relevant factors, including –

- (a) the time provision in respect of which the non-compliance occurred;
- (b) the extent of the non-compliance;
- (c) the acceptability of the date by which the municipal entity will remedy its non-compliance; and
- (d) the steps the entity proposes to take to ensure compliance with the relevant time provision in future.

(3) The mayor of the parent municipality may require a chief executive officer of the municipal entity who has submitted a notification referred to in regulation 68 to furnish additional information necessary for the proper consideration of the notification.

(4) The mayor must table at the first meeting of the municipal council following the receipt of a notification referred to in subregulation (1).—

- (a) a copy of the notification; and
- (b) a report on steps taken to remedy the non-compliance.

Submission of information to National Treasury

70. The municipal manager must promptly send to the relevant provincial treasury and the National Treasury a copy of a notification received from the chief executive officer of a municipal entity referred to in regulation 68 together with a copy of the report referred to in regulation 69(4)(b).

CHAPTER 5

FRAMEWORK FOR UNFORESEEN AND UNAVOIDABLE EXPENDITURE²⁹

Part 1: Unforeseen and unavoidable expenditure by municipalities

Authorisation of unforeseen and unavoidable expenditure

71. (1) The mayor of a municipality may authorise expenditure in terms of section 29 of the Act only if —

- (a) the expenditure could not have been foreseen at the time the annual budget of the municipality was passed; and
- (b) the delay that will be caused pending approval of an adjustments budget by the municipal council in terms of section 28(2)(c) of the Act to authorise the expenditure may —

²⁹ Sections 28(2)(b), 29 and 87(6)(c) of the Act require frameworks to guide the approval and authorisation of unforeseeable and unavoidable expenditure. This Chapter is intended to provide the required frameworks.

- (i) result in significant financial loss for the municipality;
- (ii) cause a disruption or suspension, or a serious threat to the continuation, of a basic municipal service;
- (iii) lead to loss of life or serious injury or significant damage to property; or
- (iv) obstruct the municipality from instituting or defending legal proceedings on an urgent basis.

(2) The mayor of a municipality may not authorise expenditure in terms of section 29 of the Act if the expenditure –

- (a) was considered by the council, but not approved in the annual budget or an adjustments budget;
- (b) is required for –
 - (i) price increases of goods or services during the financial year;
 - (ii) new municipal services or functions during the financial year;
 - (iii) the extension of existing municipal services or functions during the financial year;
 - (iv) the appointment of personnel during the financial year; or
 - (v) allocating discretionary appropriations to any vote during the financial year; or
- (c) would contravene any existing council policy; or
- (d) is intended to ratify irregular or fruitless and wasteful expenditure.

(3) The mayor's power to authorise expenditure in terms of section 29 of the Act may not be delegated.

Monetary limits on unforeseen and unavoidable expenditure

72. The amount of expenditure that a mayor of a municipality may authorise in terms of section 29 of the Act is limited to –

- (a) 4% of the municipality's revenue in the case of a municipality with approved total revenue in its current annual budget not exceeding R250 million;
- (b) 3% of the municipality's revenue in the case of a municipality with approved total revenue in its current annual budget greater than R250 million but not exceeding R500 million; and

- (c) 1% of the municipality's revenue in the case of a municipality with approved total revenue in its current annual budget greater than R500 million.

Part 2: Unforeseen and unavoidable expenditure by municipal entities

Approval of unforeseen and unavoidable expenditure

73. (1) The board of directors of a municipal entity and the mayor of the parent municipality may approve expenditure in terms of section 87(6)(c) of the Act only if –

- (a) the expenditure could not have been foreseen at the time the annual budget of the entity was passed; and
- (b) the delay that will be caused pending approval of an adjustments budget to authorise the expenditure may–
 - (i) result in significant financial loss for the entity;
 - (ii) cause a disruption or suspension, or a serious threat to the continuation, of a basic municipal service;
 - (iii) lead to loss of life or serious injury or significant damage to property; or
 - (iv) obstruct the entity from instituting or defending legal proceedings on an urgent basis.

(2) The board of directors of a municipal entity and the mayor of the parent municipality may not approve expenditure in terms of section 87(6)(c) of the Act if the expenditure–

- (a) was considered by the board but not included in the approved annual budget of the entity;
- (b) is required for –
 - (i) price increases of goods or services during the financial year;
 - (ii) new municipal services or functions during the financial year;
 - (iii) the extension of existing municipal services or functions during the financial year;
 - (iv) the appointment of personnel during the financial year;
 - (v) increasing the remuneration or allowances of board members; or
 - (vi) allocating discretionary appropriations to any vote during the financial year;

- (c) would contravene any existing policy of the entity or its parent municipal; or
- (d) is intended to ratify irregular or fruitless and wasteful expenditure.

(3) Expenditure may be incurred by a municipal entity as unforeseen and unavoidable expenditure only after the municipal entity has communicated its intention in writing to the mayor of the parent municipality and the mayor has responded positively to the request. Such expenditure must still be approved by the board of directors appropriating the expenditure in an adjustments budget.

CHAPTER 6

UNAUTHORISED, IRREGULAR OR FRUITLESS AND WASTEFUL EXPENDITURE

Part 1: Unauthorised, irregular or fruitless and wasteful expenditure by municipalities

Issues to be considered by council committee³⁰

74. (1) A council committee contemplated in section 32(2)(a)(ii) of the Act to investigate the recoverability of any unauthorised, irregular or fruitless and wasteful expenditure must consider –

- (a) the measures already taken to recover such expenditure;
- (b) the cost of the measures already taken to recover such expenditure;
- (c) the estimated cost and likely benefit of further measures that can be taken to recover such expenditure; and
- (d) submit a motivation explaining its recommendation to the municipal council for a final decision.

³⁰ In terms of section 32(2)(a)(ii) of the Act a council committee must investigate the recoverability of irregular, fruitless and wasteful expenditure before it can be certified as irrecoverable by the municipal council. This regulation is intended to ensure that uniform norms and standards inform the investigations of such council committees, and that they will be given access to all the necessary information.

(2) The municipal manager must provide all information required by the council committee referred to in subregulation (1), and any other information the council committee may require for the purpose of conducting a proper investigation.

Part 2: Irregular or fruitless and wasteful expenditure by municipal entities

Recovery of irregular or fruitless and wasteful expenditure³¹

75. (1) The board of directors of a municipal entity must on discovery of any irregular or fruitless and wasteful expenditure incurred by the entity investigate the recoverability of such expenditure.

(2) After completing its investigation referred to in subregulation (1), the board of directors of the municipal entity must decide whether or not the relevant expenditure is recoverable, and –

- (a) if irrecoverable, certify that the expenditure is irrecoverable and submit a certificate to this effect to the mayor of the entity's parent municipality; or
- (b) if recoverable, decide on steps to be taken to recover the expenditure.

Board may not delegate authority to certify expenditure as irrecoverable

76. The board of directors of a municipal entity may not delegate its authority to certify expenditure as irrecoverable.

Short title and commencement

77. These Regulations are called the Municipal Budget and Reporting Regulations, 2008, and take effect on 1 July 2009.

SCHEDULES

List of Schedules

Schedule A – Annual Budgets and Supporting Documentation of Municipalities

Schedule B – Adjustments Budgets and Supporting Documentation of Municipalities

³¹ See also section 102 of the Act.

Schedule C – In-year Reports of Municipalities

Schedule D – Annual Budgets and Supporting Documentation of Municipal Entities

Schedule E – Adjustments Budgets and Supporting Documentation of Municipal Entities

Schedule F – In-year Reports of Municipal Entities

Schedule G – Extensions and Non-compliance with Time Provisions

SCHEDULE A

ANNUAL BUDGETS AND SUPPORTING DOCUMENTATION OF MUNICIPALITIES

Format and content of annual budget and supporting documentation

1. An annual budget and supporting documentation of a municipality must have all the headings in the sequence shown in the table of contents below, contain the information described in this Schedule and be appropriately page numbered, taking into account any guidelines issued by the Minister in terms of section 168 of the Act.³²

Table of contents

2. An annual budget and supporting documentation must commence with a table of contents and show the headings in the sequence set out below:

- *PART 1 – ANNUAL BUDGET*
 - Mayor's report
 - Resolutions
 - Executive summary
 - Annual budget tables
- *PART 2 – SUPPORTING DOCUMENTATION*
 - Overview of annual budget process
 - Overview of alignment of annual budget with Integrated Development Plan
 - Measurable performance objectives and indicators
 - Overview of budget-related policies
 - Overview of budget assumptions
 - Overview of budget funding
 - Expenditure on allocations and grant programmes
 - Allocations and grants made by the municipality
 - Councillor and board member allowances and employee benefits
 - Monthly targets for revenue, expenditure and cash flow

- Annual budgets and service delivery and budget implementation plans – internal departments
- Annual budgets and service delivery agreements – municipal entities and other external mechanisms
- Contracts having future budgetary implications
- Capital expenditure details
- Legislation compliance status
- Other supporting documents
- Annual budgets of municipal entities attached to the municipalities annual budget
- Municipal manager's quality certification

PART 1 – ANNUAL BUDGET

Mayor's report

3. The mayor's report accompanying an annual budget must provide –
- (a) a summary of the medium-term service delivery objectives and the associated medium-term financial implications contained in the annual budget;
 - (b) a summary of linkages between the annual budget, the Integrated Development Plan and the political priorities at the national, provincial, district and local levels;
 - (c) a summary of infrastructure development objectives;
 - (d) a summary of material amendments made to the annual budget after the consultation processes; and
 - (e) any other information considered relevant by the mayor.

Resolutions

4. Resolutions dealing with at least the following matters must be prepared and presented as part of the annual budget documentation:

³² See *MFMA Budget Formats Guide* published on the National Treasury's website.

- (a) approval of the annual budget of the municipality, and specifically appropriating the amounts for the different votes, and for single-year and multi-year capital expenditures;
- (b) noting the consolidated annual budget in instances where a municipality has municipal entities;
- (c) approval of all rates, taxes and tariffs for services provided by the municipality;
- (d) approval of measurable performance objectives for the annual budget for each year of the medium term revenue and expenditure framework;
- (e) approval of the transfer of funds to a separate bank account for purposes contemplated in section 12 of the Act; and
- (f) approval of all budget-related policies or amendments to such policies³³.

Executive summary

5. The executive summary must cover at least the following:

- (a) if a municipality has municipal entities or uses external mechanisms for service delivery, a summary of the total service delivery package and associated financial implications as reflected in the consolidated annual budget;
- (b) the effect, including the financial and service delivery implications, of the annual budget, making reference to the annual budget tables, charts and explanations, and include a summary of service delivery, financial, rate and tariff implications for at least the budget year and the following two years;
- (c) past performance and in particular the impact on the budget of the previous year's audited results and annual report, and include a summary of service delivery, financial, rate and tariff outcomes for at least the previous year and the expected for the current year;
- (d) the consolidated financial position and summary medium term revenue and expenditure strategy;
- (e) the municipality's priorities and linkages to the Integrated Development Plan;
- (f) key amendments to the Integrated Development Plan;

³³ See footnote under regulation 7.

- (g) alignment with and achievement of national, provincial and district priorities;
- (h) key amendments to budget-related policies;
- (i) key demographic, economic and other assumptions; and
- (j) progress with the provision of basic services and financial implications for the medium term revenue and expenditure framework and long term sustainability.

Annual budget tables

6. If a municipality does not have any municipal entities, the annual budget tables must consist of the tables in the First Attachment to this Schedule, namely –

- (a) Table A1 Budget Summary
- (b) Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)
- (c) Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- (d) Table A4 Budgeted Financial Performance (revenue and expenditure)
- (e) Table A5 Budgeted Capital Expenditure by vote, standard classification and funding
- (f) Table A6 Budgeted Financial Position
- (g) Table A7 Budgeted Cash Flows
- (h) Table A8 Cash backed reserves/accumulated surplus reconciliation
- (i) Table A9 Asset Management
- (j) Table A10 Basic service delivery measurement

7. If a municipality does have one or more municipal entities, the annual budget tables must consist of –

- (a) the tables mentioned in item 6; and
 - (b) the tables in the Second Attachment to this Schedule, namely –
 - (i) Table A1 Consolidated Budget Summary
 - (ii) Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)
-

- (iii) Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)
- (iv) Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)
- (v) Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding
- (vi) Table A6 Consolidated Budgeted Financial Position
- (vii) Table A7 Consolidated Budgeted Cash Flows
- (viii) Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation
- (ix) Table A9 Consolidated Asset Management
- (x) Table A10 Consolidated basic service delivery measurement

8. Supporting information, charts and explanations of trends and anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

9. If a municipality has municipal entities, the annual budget and supporting documentation must provide the required consolidated information and detail relating to individual municipal entities, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.³⁴

PART 2 – SUPPORTING DOCUMENTATION

Overview of annual budget process

10. The overview of the annual budget process must at least –
- (a) provide an overview of the process that was used to prepare the annual budget, the service delivery and budget implementation plan and the review of the Integrated Development Plan;
 - (b) address the planning processes, highlighting the specific municipal policies taken into account in developing the annual budget;

³⁴ See *MFMA Budget Formats Guide* published on the National Treasury's website.

- (c) detail the consultation process with the community and key stakeholders, and present a summarised list of community hearings and key stakeholders consulted; and
- (d) include the schedule of key deadlines as originally approved by the mayor in terms of section 21(1)(b) of the Act and provide an explanation for any deviation from the key deadlines approved.

Overview of alignment of annual budget with Integrated Development Plan

11. The overview of the alignment of the annual budget with the Integrated Development Plan of the municipality must at least –

- (a) provide details of any proposed amendments to the Integrated Development Plan including the service delivery and financial impact of such changes for the budget year and at least the two following years; and
- (b) provide a breakdown of all the revenue, operating expenditure and capital expenditure aligned to the goals and action plans of the Integrated Development Plan.

Measurable performance objectives and indicators

12. Measurable performance objectives and indicators must include at least –

- (a) key financial indicators and ratios dealing with –
 - (i) borrowing management;
 - (ii) safety of capital;
 - (iii) liquidity;
 - (iv) debtors' and creditors' management;
 - (v) the mix of expenditure type;
 - (vi) the mix of revenue source; and
 - (vii) unaccounted for losses in respect of services rendered; and
- (b) measurable performance objectives for –
 - (i) revenue for each vote;
 - (ii) revenue for each source; and
 - (iii) for operating and capital expenditure for each vote.

13. When developing these measurable performance objectives, regard must be had for –

- (a) the municipality's Integrated Development Plan;
- (b) the service delivery and budget implementation plan;
- (c) economic development initiatives that facilitate job creation, economic growth, poverty alleviation; and
- (d) the provision of basic services.

14. The measurable performance objectives for the provision of free basic services in respect of property rates, water, sanitation, waste management and electricity must give details of –

- (a) the amount in rand value of each of the free basic services;
- (b) the level of service to be provided free;
- (c) the number of households to receive each of the free basic services;
- (d) the total budgeted cost of providing each free basic service; and
- (e) the total budgeted revenue foregone by providing each free basic service.

Overview of budget-related policies

15. The overview of budget-related policies³⁵ must include at least –

- (a) a list of the budget-related policies of the municipality including a reference of where the public can locate them; and
- (b) the proposed amendments to the budget-related policies taken into account in preparing the annual budget explaining the service delivery and financial implications for the budget year and at least the two following years.

Overview of budget assumptions

16. The overview of budget assumptions must –

- (a) provide a summary explanation of the budget assumptions taken into account in preparing the annual budget, including those relating to demographic, economic, and service delivery trends where applicable;

³⁵ See footnote under regulation 7.

- (b) highlight any significant changes in assumptions since the last approved annual budget or adjustments budget; and
- (c) include at least the following –
 - (i) the targets for the key financial indicators and ratios;
 - (ii) the basis and methodology for forecasting budget projections, including any present value assumptions, interest rates forecasts, bulk price movements and other related factors; and
 - (iii) alignment to generally recognised accounting practice.

Overview of budget funding

17. The overview of budget funding must explain how the annual budget is to be funded, which must include at least –

- (a) a narrative summary of –
 - (i) the funding of operating and capital expenditure;
 - (ii) financial plans;
 - (iii) reserves;
 - (iv) fiscal sustainability of the municipality; and
 - (v) the overall impact on rates and tariffs;
- (b) particulars of funding measures used to determine whether operating and capital expenditure are funded in accordance with section 18 of the Act;
- (c) particulars of property valuation, rates, tariffs and other charges;
- (d) the debtors' collection levels that have been estimated;
- (e) particulars of planned savings and efficiencies shown over the medium term revenue and expenditure framework;
- (f) particulars of the municipality's monetary investments by –
 - (i) type; and
 - (ii) maturity date;
- (g) particulars of contributions and donations in cash or in-kind planned to be received, specifically listing donor assistance secured by formal agreement or contract;
- (h) particulars of planned proceeds from the sale of assets;
- (i) particulars of planned proceeds from the lease of assets, where the period of the lease is three years or more;

- (j) particulars of the planned use of previous years' cash backed accumulated surplus including –
 - (i) any shortfall between liabilities or provisions and cash reserves set aside for this purpose;
 - (ii) details of council decisions to set aside funds including time schedules for progressively meeting funding of provisions;
 - (iii) details of allowances made for working capital - defined as holding sufficient funds to meet any financial obligations as they fall due; and
 - (iv) details of non-statutory reserves;
- (k) particulars of proposed future revenue sources;
- (l) particulars of planned use of any bank overdrafts and reasons therefore;
- (m) particulars of all existing and any new borrowing proposed to be raised; and
- (n) particulars of budgeted allocations and grants to the municipality, distinguishing between operating and capital, from the national government, provincial government, other municipalities, and other donors.

Expenditure on allocations and grant programmes

18. The disclosure on expenditure on allocations and grant programmes must provide particulars of planned expenditure against each allocation and grant in the same format as the information on allocations and grant receipts and a reconciliation of allocations, receipts and unspent funds.

Allocations or grants made by the municipality

19. The disclosure on allocations or grants made by the municipality must provide particulars of any allocations and grants by the municipality to –

- (a) other municipalities;
- (b) any municipal entities and other external mechanisms assisting the municipality in the exercise of its functions or powers;
- (c) any other organs of state; and
- (d) any organisations or bodies outside any sphere of government as referred to in section 67(1) of the Act.

Councillors and board member allowances and employee benefits

20. The disclosure on councillors and board member allowances and employee benefits must present the following information –

- (a) a summary of councillor allowances;
- (b) a summary of employee benefits for the municipal manager and senior managers;
- (c) a summary of employee benefits for other municipal employees;
- (d) a summary of allowances for board members of municipal entities;
- (e) a summary of employee benefits for chief executive officers and senior managers of municipal entities;
- (f) a summary of employee benefits for other employees of municipal entities;
- (g) detail of the cost to the municipality for the budget year of the salary/wage, pension and medical aid contributions, other benefits and allowances of –
 - (i) each political office-bearer of the municipality detailed separately;
 - (ii) councillors of the municipality collectively;
 - (iii) the municipal manager and each senior manager as defined by section 57 of the Municipal Systems Act, detailed separately; and
 - (iv) all other staff collectively;
- (h) the cost for the budget year to each municipal entity of the salary/wage, pension contributions, medical aid and other benefits and allowances of –
 - (i) each member of the entity's board of directors detailed separately;
 - (ii) the chief executive officer and each senior manager of the entity detailed separately; and
 - (iii) all other staff collectively;
- (i) the number of councillors;
- (j) the number of personnel employed by the municipality, distinguishing between senior managers appointed in terms of section 57 of the Municipal Systems Act, including the municipal manager, other managers, technical and professional staff and other staff members. The number of personnel must be expressed as both full time equivalent and head count; and
- (k) the number of personnel employed by each municipal entity, distinguishing between the board members, senior managers including the chief executive officer, other managers, technical as well as professional staff and other staff

members. The number of personnel must be expressed as both full time equivalent and head count.

Monthly targets for revenue, expenditure and cash flow

21. The disclosure on monthly targets for revenue, expenditure and cash flow must include –

- (a) a consolidated projection of revenue by source and expenditure by type for the budget year broken down per month for the budget year, and shown in total for the following two years;
- (b) a consolidated projection of revenue and expenditure by municipal vote broken down per month for the budget year, and shown in total for the following two years;
- (c) where the municipal vote is different to the standard classification, a consolidated projection of revenue and expenditure by standard classification broken down per month for the budget year, and shown in total for the following two years;
- (d) a consolidated projection of capital expenditure by vote broken down per month for the budget year, and shown in total for the following two years;
- (e) where the municipal vote is different to the standard classification, a consolidated projection of capital expenditure by standard classification broken down per month for the budget year, and shown in total for the following two years; and
- (f) a consolidated projection of cash flow for the budget year setting out receipts by source and payments by type, both operating and capital, broken down per month for the budget year, and shown in total for the following two years.

Annual budgets and service delivery and budget implementation plans – internal departments

22. The disclosure on annual budgets and service delivery and budget implementation plans for internal departments must provide an executive summary of the SDBIP for each internal department of the municipality.

23. Where internal departments cover more than one vote, detail must be provided for each vote.

24. Each departmental executive summary must include at least –

- (a) a reference as to where the public can locate the detailed departmental SDBIP;
- (b) a brief description of the services provided which may include the level and standard of service provided to each customer group;
- (c) a description of senior management capability and structure;
- (d) an explanation of how the department's mandate links to the Integrated Development Plan;
- (e) a description of the changes to service levels and standards over the period covered in the medium term revenue and expenditure framework;
- (f) commentary on the past year's performance and the impact on future performance objectives;
- (g) a summary of revenue by source and operating and capital expenditure by type;
- (h) a summary of any risks to achieving revenue projections, any expected major shifts in revenue patterns and any planned alternative sources of revenue;
- (i) a description of the major features of expenditure including highlighting discretionary and non-discretionary expenditure; and
- (j) a brief narrative on the departmental capital programme in the context of the overall capital programme of the municipality.

Annual budgets and service delivery agreements – entities and other external mechanisms

25. The disclosure on annual budgets and service delivery agreements for entities and other external mechanisms must include at least –

- (a) a list of entities and other external mechanisms showing the following –
 - (i) name of organisation;
 - (ii) period of agreement;
 - (iii) service provided;
 - (iv) expiry date of service delivery agreement or contract; and

- (v) monetary value of any agreement with an external mechanism;
- (b) the aggregated annual budget of all entities showing –
 - (i) revenue by source and expenditure by type;
 - (ii) capital expenditure and sources of funds;
 - (iii) financial position; and
 - (iv) cash flows; and
- (c) an executive summary of the annual budget and multi-year business plan of each existing and proposed municipal entity, or external mechanism providing a substantial amount of a municipal service, including –
 - (i) ownership and control details and whether there are plans to disestablish the entity;
 - (ii) the oversight processes instituted by the municipality;
 - (iii) the mandate of the municipal entity or other external mechanism, including any proposed amendments to the mandate;
 - (iv) the funding of the municipal entity or other external mechanism over the period covered in the medium term revenue and expenditure framework;
 - (v) a summary of the service delivery agreement between the municipality and the entity or other external mechanism highlighting any material amendments and including a description of the services provided including the level and standard of service provided to each customer group and a description of the changes to service levels and standards over the period covered in the medium term revenue and expenditure framework;
 - (vi) an explanation of how the entity's or external mechanism's mandate links to the Integrated Development Plan;
 - (vii) commentary on past performance and the impact on future performance objectives;
 - (viii) a summary of revenue by source and operating and capital expenditure by type;
 - (ix) a summary of any risks to revenue projections, expected major shifts in revenue patterns and potential alternative sources of revenue;
 - (x) a description of the major features of expenditure including highlighting discretionary and non-discretionary expenditure; and

- (xi) a brief narrative on the overall capital programme for the entity.

Contracts having future budgetary implications

26. The disclosure on contracts having future budgetary implications must include a table of all contracts which will impose financial obligations on the municipality beyond the three years covered in the annual budget which includes –

- (a) the names of all contracting parties,
- (b) information on expenditure on each contract for the last three years, if any,
- (c) the total expenditure on each contract to date;
- (d) the planned expenditure on each contract for the budget year, and the follow two years; and
- (e) an estimate of the total future budgetary implications of each contract .

Capital expenditure details

27. The disclosure on capital expenditure details must include –

- (a) a summary of budgeted capital expenditure by class and sub-class;
- (b) a summary of the financial implications of the capital expenditure budget, including –
 - (i) the total capital cost;
 - (ii) the costs that will be incurred until the item of property, plant and equipment, investment property or intangible asset is operational; and
 - (iii) the future financial implications of the capital expenditure on revenue by source and expenditure by vote over the estimated useful life of the item of property, plant and equipment, investment property or intangible asset;
- (c) a list of capital programmes and projects grouped by municipality and each municipal entity aligned to the goals of the Integrated Development Plan of the municipality; and
- (d) a list of capital programmes or projects delayed from previous financial years grouped by parent municipality and each municipal entity.

Legislation compliance status

28. The disclosure on legislation compliance must provide a brief summary of the status of the implementation of legislation applicable to municipalities, including progress made or delays experienced in implementation.

Other supporting documents

29. A municipality must add to its budget documentation any other supporting documents not covered in this Schedule if such documents are necessary to fully explain the impact of the annual budget on service delivery and the state of financial affairs of the municipality including its municipal entities.

Annual budgets of municipal entities attached to the annual budget

30. Give a list of the municipal entity annual budgets attached to the annual budget.

Municipal manager's quality certification

31. An annual budget and supporting documentation must be covered by a quality certificate in the format described below.

Quality certificate

I, municipal manager of (name of municipality), hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name _____

Municipal manager of (name and demarcation code of municipality)

Signature _____

Date _____

SCHEDULE B

ADJUSTMENTS BUDGETS AND SUPPORTING DOCUMENTATION OF MUNICIPALITIES

Format and content of adjustments budgets and supporting documentation

1. An adjustments budget and supporting documentation of a municipality must have all the headings in the sequence shown in the table of contents below, contain the information described in this Schedule and be appropriately page numbered, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.³⁶

Table of contents

2. An adjustments budget and supporting documentation must commence with a table of contents and show the headings in the sequence set out below –

- *PART 1 – ADJUSTMENTS BUDGET*
 - Mayor's report
 - Resolutions
 - Executive summary
 - Adjustments budget tables
- *PART 2 – SUPPORTING DOCUMENTATION*
 - Adjustments to budget assumptions
 - Adjustments to budget funding
 - Adjustments to expenditure on allocations and grant programmes
 - Adjustments to allocations and grants made by the municipality
 - Adjustments to councillor allowances and employee benefits
 - Adjustments to service delivery and budget implementation plan
 - Adjustments to capital expenditure
 - Other supporting documents
 - Municipal manager's quality certification

PART 1 – ADJUSTMENTS BUDGET

Mayor's report

3. The mayor's report accompanying an adjustments budget must provide –
- (a) a summary of the reasons for the adjustments budget having regard to the material variances highlighted in the latest monthly budget statement including at least the following where applicable –
 - (i) new allocations of cash backed accumulated funds;
 - (ii) multi-year funds shifting in relation to the capital programme;
 - (iii) unforeseen and unavoidable expenditure; and
 - (iv) allocations and grant adjustments;
 - (b) a recommendation that the municipal council approves the adjustments budget;
 - (c) a recommendation that the municipal council approves the revision to the service delivery targets and performance indicators in the service delivery and budget and implementation plan if applicable; and
 - (d) any other information considered relevant by the mayor.

Resolutions

4. Resolutions dealing with at least the following matters must be prepared and presented as part of the adjustments budget documentation –
- (a) approval of the adjustments budget;
 - (b) approval of any adjustments permitted in terms of section 28(2) of the Act;
 - (c) approval of the transfer of funds to a separate bank account for purposes contemplated in section 12 of the Act;
 - (d) approval of revisions to the monthly and quarterly service delivery targets and performance indicators in the service delivery and budget implementation plan, if any, to correspond with the approval of the adjustments budget; and
 - (e) approval of any amendments to budget-related policies³⁷ necessitated by the adjustments budget.

³⁶ See *MFMA Budget Formats Guide* published on the National Treasury's website.

³⁷ See footnote under regulation 7.

Executive summary

5. The executive summary must cover at least the following –
- (a) the effect, including the financial and service delivery implications, of the adjustments budget on service delivery and related financial implications making reference to the adjustments budget tables, charts and explanations.
 - (b) the effect of the adjustments budget on the provision of basic services;
 - (c) the effect of the adjustments budget on the service delivery and budget implementation plan, service delivery agreements and medium term revenue and expenditure framework and long term financial sustainability of the municipality; and
 - (d) highlighting the adjustments made to the approved annual budget and any subsequent approved adjustments budgets.

Adjustments budget tables

6. If a municipality does not have any municipal entities, the adjustment budget tables must consist of the tables in the First Attachment to this Schedule, namely –

- (a) Table B1 Adjustments Budget Summary
- (b) Table B2 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)
- (c) Table B3 Adjustments Budget Financial Performance (standard classification)
- (d) Table B4 Adjustments Budget Financial Performance (revenue and expenditure)
- (e) Table B5 Adjustments Capital Expenditure Budget by vote and funding
- (f) Table B6 Adjustments Budget Financial Position
- (g) Table B7 Adjustments Budget Cash Flows
- (h) Table B8 Cash backed reserves/accumulated surplus reconciliation
- (i) Table B9 Asset Management
- (j) Table B10 Basic service delivery measurement

7. If a municipality does have one or more municipal entities, the adjustment budget tables must consist of –

- (a) the tables mentioned in item 6; and

- (b) the tables in the Second Attachment to this Schedule, namely –
- (i) Table B1 Consolidated Adjustments Budget Summary
 - (ii) Table B2 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)
 - (iii) Table B3 Consolidated Adjustments Budget Financial Performance (standard classification)
 - (iv) Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure)
 - (v) Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding
 - (vi) Table B6 Consolidated Adjustments Budget Financial Position
 - (vii) Table B7 Consolidated Adjustments Budget Cash Flows
 - (viii) Table B8 Consolidated cash backed reserves/accumulated surplus reconciliation
 - (ix) Table B9 Consolidated Asset Management
 - (x) Table B10 Consolidated basic service delivery measurement

8. Supporting information, charts and explanations of trends and anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

9. If a municipality has municipal entities, the information in 6, 7 and 8 and any other supporting documentation must be presented for the parent municipality only.

PART 2 – SUPPORTING DOCUMENTATION

Adjustments to budget assumptions

10. Provide a description of any adjustments made to the budget assumptions presented in the annual budget.

Adjustments to budget funding

11. The disclosure on adjustments to budget funding must, where applicable, include –

- (a) a narrative summary of the impact of the adjustments budget on –
 - (i) the funding of operating and capital expenditure;
 - (ii) financial plans;
 - (iii) reserves; and
 - (iv) the financial sustainability of the municipality;
- (b) a reconciliation showing that operating and capital expenditure remain funded in accordance with section 18 of the Act;
- (c) adjustments to collection levels estimated;
- (d) any adjustments to the municipality's monetary investments by –
 - (i) type; and
 - (ii) maturity date;
- (e) any adjustments to contributions and donations in cash or in-kind specifically listing donor assistance secured by formal agreement or contract;
- (f) adjustments related to proceeds from the sale of assets;
- (g) adjustments related to proceeds from the lease of assets, where the period of the lease is three years or more;
- (h) adjustments related to the planned use of previous years' cash backed accumulated surplus including –
 - (i) any shortfall between liabilities or provisions and cash reserves set aside for this purpose;
 - (ii) municipal council decisions to set aside funds including time schedules for progressively meeting funding of provisions;
 - (iii) allowances made for working capital ; and
 - (iv) non-statutory reserves;
- (i) adjustments related to new proposed loans to be raised in the budget year; and
- (j) adjustments related to allocations and grants to the municipality, distinguishing between operating and capital, from national government, provincial government, other municipalities and other donors.

Adjustments to expenditure on allocations and grant programmes

12. Provide a summary of any adjustments made to planned expenditure of allocations and grants received.

Adjustments to allocations or grants made by the municipality

13. Provide a summary of any adjustments to allocations or grants made by the municipality.

Adjustments to councillors and board members allowances and employee benefits

14. Provide details of any adjustments to councillor and board members allowances and employee benefits.

Adjustments to service delivery and budget implementation plan

15. Provide details of any adjustments to quarterly service delivery targets and performance indicators in the plan.

16. Provide a summary of any adjustments made to the key financial indicators presented in the annual budget.

17. Provide details of any adjustments to monthly targets for revenue, expenditure and cash flow.

18. Provide explanations for the adjustments referred to in 15, 16 and 17 referring to the relevant monthly budget statement where appropriate.

Adjustments to capital expenditure

19. The disclosure on adjustments to the capital programme must provide at least –

- (a) a summary of adjustments to capital expenditure by class and sub-class;
- (b) a list of adjusted capital programmes and projects of the municipality aligned to the goals of the Integrated Development Plan of the municipality.

Other supporting documents

20. A municipality must add to its adjustments budget documents any supporting documents not covered in this Schedule if such documents are necessary to fully explain the impact of the adjustments budget on service delivery and the state of financial affairs of the municipality including municipal entities.

Municipal manager's quality certification

21. An adjustments budget and supporting documentation must be covered by a quality certificate in the format described below:

Quality certificate

I,, municipal manager of (name of municipality), hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print name _____

Municipal manager of..... (name and demarcation code of municipality)

Signature _____

Date _____

SCHEDULE C

IN-YEAR REPORTS OF MUNICIPALITIES

Format and content of in-year reports

1. An in-year report of a municipality must have all the headings in the sequence shown in the table of contents below, contain the information described in this Schedule and be appropriately page numbered, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.³⁸

Table of contents

2. An in-year report must commence with a table of contents and show the headings in the sequence set out below –

- *PART 1 – IN-YEAR REPORT*
 - Mayor's report (required if tabled in the municipal council)
 - Resolutions (required if tabled in the municipal council)
 - Executive summary
 - In-year budget statement tables
- *PART 2 – SUPPORTING DOCUMENTATION*
 - Debtors' Analysis
 - Creditors' Analysis
 - Investment portfolio analysis
 - Allocation and grant receipts and expenditure
 - Councillor and board member allowances and employee benefits
 - Material variances to the service delivery and budget implementation plan
 - Parent municipality financial performance
 - Municipal entity financial performance
 - Capital programme performance
 - Other supporting documents
 - In-year reports of municipal entities attached the municipality's in-year report
 - Municipal manager's quality certification

³⁸ See *MFMA Budget Formats Guide* published on the National Treasury's website.

PART 1 – IN-YEAR REPORT

Mayor's report

3. The mayor's report accompanying an in-year must provide –
- (a) a summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;
 - (b) a summary of any financial problems or risks facing the municipality or any such entity; and
 - (c) any other information considered relevant by the mayor.
4. For the mid-year budget and performance assessment, the mayor's report must also provide –
- (a) a summary of the past year's annual report, and progress on resolving problems identified in the annual report and the audit report;
 - (b) a summary of the potential impact of the national adjustments budget and the relevant provincial adjustments budget; and
 - (c) a recommendation as to whether an adjustments budget for the municipality is necessary.

Resolutions

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant –
- (a) noting the monthly budget statement and any supporting documents;
 - (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
 - (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;
 - (d) noting the in-year reports of any municipal entities; and
 - (e) any other resolutions that may be required.

Executive summary

6. The executive summary of a monthly budget statement must cover at least the following –

- (a) the municipality's consolidated performance, in relation to both the approved annual budget and the latest approved adjustments budget, with specific reference to the financial and non-financial impact of the performance of municipal entities on the consolidated performance making reference to the in-year report tables, charts and explanations;
- (b) any material variances from the service delivery and budget implementation plan; and
- (c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's budget.

7. The executive summary of the quarterly report on the implementation of the budget and the financial affairs for the municipality must, in addition to the information in item 6, also include a summary of –

- (a) the municipality's consolidated performance in implementing the service delivery and budget implementation plan referring to actual service delivery achieved compared with the quarterly targets and explanations of any material variances, and taking into account performance in relation to both the approved annual budget and the latest adjustments budget;
- (b) the performance in relation to the quarterly performance targets for the delivery of basic services; and
- (c) the financial impact of the performance to date on the medium term revenue and expenditure framework and long term sustainability.

8. The executive summary of the mid-year budget and performance assessment must, in addition to the information in items 6 and 7 provide a summary of the potential impact of the national adjustments budget and the relevant provincial adjustments budget.

In-year budget statement tables

9. If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the tables in the First Attachment to this Schedule, namely –

- (a) Table C1 s71 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)
- (c) Table C3 Monthly Budget Statement - Financial Performance (standard classification)
- (d) Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement - Financial Position
- (g) Table C7 Monthly Budget Statement - Cash Flow

10. If a municipality does have one or more municipal entities, the in-year budget statement tables must consist of –

- (a) the tables mentioned in item 9; and
- (b) the tables in the Second Attachment to this Schedule, namely –
 - (i) Table C1 Consolidated Monthly Budget Statement Summary
 - (ii) Table C2 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)
 - (iii) Table C3 Consolidated Monthly Budget Statement - Financial Performance (standard classification)
 - (iv) Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure)
 - (v) Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
 - (vi) Table C6 Consolidated Monthly Budget Statement - Financial Position
 - (vii) Table C7 Consolidated Monthly Budget Statement - Cash Flow

11. Supporting information, charts and explanations of trends and anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

12. If a municipality has municipal entities, the information in items 6 and 7 must be consolidated covering the parent municipality's monthly budget statement and municipal entities monthly budget statements.

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

13. The debtors' analysis must contain –

- (a) an aged analysis reconciled with the financial position grouped by –
 - (i) revenue source; and
 - (ii) customer group; and
- (b) any bad debts written off by customer group.

Creditors' analysis

14. The creditors analysis must contain an aged analysis by customer type reconciled with the financial position.

Investment portfolio analysis

15. The investment portfolio analysis must include information consistent with the requirements of the Municipal Investment Regulations, 2005 issued by the National Treasury.

Allocation and grant receipts and expenditure

16. The disclosure on allocation and grant receipts and expenditure must reflect particulars of –

- (a) allocation and grant receipts and expenditure against each allocation or grant; and
- (b) any change in allocations as a result of –

- (i) an adjustments budget of the national or provincial government or district or local municipality; and
- (ii) changes in grants from other providers.

Expenditure on councillor and board members allowances and employee benefits

17. The disclosure on councillor and board members allowances and employee benefits must include a comparison of actual expenditure and budgeted expenditure on –

- (a) councillor allowances;
- (b) board member allowances; and
- (c) employee benefits.

Material variances to the service delivery and budget implementation plan

18. In the monthly financial statements provide a disclosure on monthly targets for revenue, expenditure and cash flow that includes a consolidated projection of cash flow for the budget year setting out receipts by source and payments by type, per month for the budget year with actual for past months and revised forecasts for future months, and shown in total for the two years following the budget year.

19. In the quarterly report on the implementation of the budget and the financial affairs for the municipality provide –

- (a) a review of actual performance against the quarterly targets for measurable performance objectives and service delivery;
- (b) a consolidated projection of revenue and operating expenditure per month for the budget year with actual for past months and revised forecasts for future months, and the total for the two years following the budget year; and
- (c) a projection of capital expenditure by project broken down per month for the budget year showing actual for past periods and revised forecasts for future periods, and shown in total for the two years following the budget year.

20. In the mid-year budget and performance assessment provide an explanation of the cause of variations from the approved annual budget and the impact on any contractual agreements and the overall budget, if any.

21. Where (17), (18) and (19) indicate a material variance between the actual year-to-date performance compared with the monthly or quarterly targets from the service delivery and budget implementation plan, provide explanations for such variances and indicate the likely impact on annual performance agreements of the municipal manager and senior managers.

Parent municipality financial performance

22. If the municipality has municipal entities, provide the monthly statement of financial performance for the parent municipality only.

Municipal entity summary

23. If the municipality has municipal entities, provide a summary for all entities of revenue, operating expenditure and capital expenditure.

Capital programme performance

24. The disclosure on capital programme performance must include at least –

- (a) capital expenditure by month; and
- (b) a summary of capital expenditure by asset class and sub-class.

Other supporting documents

25. A municipality must add to its in-year report any supporting documents not covered in this Schedule if such documents are necessary to fully explain the review of actual service delivery and financial performance compared to the approved annual budget and the latest approved adjustments budget.

In-year reports of municipal entities attached to the in-year report

26. Give a list of the municipal entity in-year reports attached to the in-year report.

Municipal manager's quality certification

27. An in-year report must be covered by a quality certificate in the format described below:

Quality certificate

I,, the municipal manager of.....(name of municipality), hereby certify that –

(mark as appropriate)

- ☐ the monthly budget statement
- ☐ quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ mid-year budget and performance assessment

for the month of of has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name _____

Municipal manager of.....(name and demarcation code of municipality)

Signature _____

Date _____

SCHEDULE D

ANNUAL BUDGETS AND SUPPORTING DOCUMENTS OF MUNICIPAL ENTITIES

Format and content of annual budgets

1. An annual budget and supporting documentation of a municipal entity must have all the headings in the sequence shown in the table of contents below, contain the information described in this Schedule and be appropriately page numbered, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.³⁹

Table of contents

2. An annual budget and supporting documentation must commence with a table of contents and show the headings in the sequence set out below –

- *PART 1 – ANNUAL BUDGET*
 - Chairperson's report
 - Resolutions
 - Executive summary
 - Annual budget tables
- *PART 2 – SUPPORTING DOCUMENTATION*
 - Overview of annual budget process
 - Overview of alignment of annual budget with service delivery agreement
 - Measurable performance objectives and indicators
 - Overview of budget-related policies
 - Overview of budget assumptions
 - Overview of budget funding
 - Expenditure on allocations and grant programmes
 - Board member allowances and employee benefits

³⁹ See *MFMA Budget Formats Guide* published on the National Treasury's website.

- Monthly targets for revenue, expenditure and cash flow
- Contracts having future budgetary implications
- Capital expenditure details
- Legislation compliance status
- Other supporting documents
- Chief executive officer's quality certification

PART 1 – ANNUAL BUDGET

Chairperson's report

3. The chairperson's report accompanying an annual budget must provide –
- (a) a summary of the medium term service delivery objectives and the associated medium term financial implications of the annual budget;
 - (b) a summary of the medium term infrastructure development objectives of the parent municipality applicable to the municipal entity;
 - (c) a summary of alignment of the municipal entity's annual budget and multi-year business plan with the parent municipality's annual budget and Integrated Development Plan;
 - (d) a summary of the main service delivery agreement with the municipality and any other agreements with the parent municipality or other municipal entities;
 - (e) a summary of any limits determined by the parent municipality applicable to the entity including limits on tariffs, revenue, expenditure and borrowing;
 - (f) a summary of material amendments made to the annual budget after the consultation processes with the parent municipality; and
 - (g) any other information considered relevant by the chairperson.

Resolutions

4. Resolutions dealing with at least the following matters must be prepared and presented as part of the municipal entity's annual budget documentation –
- (a) approval of the annual budget of the municipal entity;
 - (b) approval of tariffs for services provided by the municipal entity;
 - (c) approval of any amendments to the municipal entity's multi-year business plan;

- (d) approval of measurable performance objectives for the annual budget for each year of the medium term revenue and expenditure framework; and
- (e) approval of all budget-related policies or amendments to such policies.

Executive summary

5. The executive summary must cover at least the following –
- (a) the effect of the annual budget making reference to the annual budget tables, charts and explanations, and include a summary of service delivery, financial and tariff implications for at least the next three years;
 - (b) past performance and in particular the impact of the previous year's audited results and annual report;
 - (c) the financial position and medium term financial strategy;
 - (d) alignment to the service delivery agreement with the parent municipality and the parent municipality's Integrated Development Plan including alignment with and achievement of the parent municipality's goals in relation to national and provincial priorities;
 - (e) key amendments to the service delivery agreement with the parent municipality;
 - (f) key demographic, economic and other assumptions;
 - (g) key amendments to the municipal entity's budget-related policies; and
 - (h) progress with the provision of basic services provided by the entity and related financial implications.

Annual budget tables

6. The annual budget tables must consist of the tables in the Attachment to this Schedule, namely –
- (a) Table D1 Budget Summary
 - (b) Table D2 Budgeted Financial Performance (revenue and expenditure)
 - (c) Table D3 Capital Expenditure Budget by vote and funding
 - (d) Table D4 Budgeted Financial Position
 - (e) Table D5 Budgeted Cash Flows

7. Supporting information, charts and explanations of trends and anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

8. If a municipal entity's business operations are sufficiently complex, the parent municipality may stipulate additional requirements for the annual budget tables to ensure that adequate information is provided.

9. If a municipal entity's business operations extend across multiple municipal votes, the parent municipality must stipulate the provision of additional information needed to complete the necessary consolidations.

PART 2 – SUPPORTING DOCUMENTATION

Overview of annual budget process

10. The overview of the annual budget process must at least –
- (a) provide an overview of the process that was used to prepare the municipal entity's annual budget and multi-year business plan;
 - (b) address the planning processes, highlighting the parent municipality's budget preparation requirements and policies taken into account in developing the annual budget;
 - (c) detail the consultation process with the community and key stakeholders, and present a summarised list of community hearings and key stakeholders consulted; and
 - (d) include the schedule of key deadlines as originally approved by the mayor in terms of section 21(1)(b) of the Act, highlighting the activities impacting on the entity and any special requirements imposed by the parent municipality.

Overview of alignment of annual budget with service delivery agreement

11. The overview of alignment of the annual budget with the service delivery agreement must at least –
- (a) provide details of the ownership and control of the municipal entity;
 - (b) provide a summary of the oversight processes instituted by the municipality;

- (c) give details of the mandate of the municipal entity, including any proposed amendments to the mandate;
- (d) provide particulars of the service delivery agreement between the parent municipality and the entity;
- (e) summarise any proposed material amendments to the existing service delivery agreement;
- (f) detail how the entity's annual budget and multi-year business plan are aligned to –
 - (i) the parent municipality's Integrated Development Plan; and
 - (ii) the service delivery agreement between the parent municipality and the entity; and
- (g) provide details of the funding of the municipal entity by the parent municipality.

Measurable performance objectives and indicators

12. Measurable performance objectives and indicators must include at least

- (a) key financial indicators and ratios dealing with –
 - (i) borrowing management;
 - (ii) safety of capital;
 - (iii) liquidity;
 - (iv) debtors' and creditors' management;
 - (v) the mix of expenditure type;
 - (vi) the mix of revenue source; and
 - (vii) unaccounted for losses in respect of services rendered; and
- (b) measurable performance objectives for –
 - (i) revenue for each source; and
 - (ii) for operating and capital expenditure.

13. When developing these measurable performance objectives, regard must be had for –

- (a) the entity's multi-year business plan;
- (b) the service delivery agreement with the parent municipality;

- (c) economic development initiatives that facilitate job creation, economic growth, poverty alleviation; and
- (d) the provision of basic services.

14. The measurable performance objectives for the provision of free basic services in respect of water, sanitation, waste management and electricity must give details of –

- (a) the amount in rand value of each of the free basic services;
- (b) the level of service to be provided free;
- (c) the number of households to receive each of the free basic services;
- (d) the total budgeted cost of providing each free basic service; and
- (e) the total budgeted revenue foregone by providing each free basic service.

Overview of budget-related policies

15. The overview of budget-related policies must include at least –

- (a) a list of the budget-related policies of the municipal entity including a reference of where the public can locate them; and
- (b) the proposed amendments to the budget-related policies taken into account in preparing the annual budget, explaining the service delivery and financial implications for the budget year and at least the two following years.

Overview of budget assumptions

16. The overview of budget assumptions must –

- (a) provide a summary explanation of the budget assumptions taken into account in preparing the annual budget, including those relating to demographic, economic, and service delivery trends where applicable, taking into account the assumptions provided by the parent municipality;
- (b) highlight any significant changes in assumptions since the last approved annual budget or adjustments budget; and
- (c) include at least the following –
 - (i) the targets for the key financial indicators and ratios;
 - (ii) the basis and methodology for forecasting budgets projections, including any present value assumptions, interest rates forecasts, bulk price

- (c) economic development initiatives that facilitate job creation, economic growth, poverty alleviation; and
- (d) the provision of basic services.

14. The measurable performance objectives for the provision of free basic services in respect of water, sanitation, waste management and electricity must give details of –

- (a) the amount in rand value of each of the free basic services;
- (b) the level of service to be provided free;
- (c) the number of households to receive each of the free basic services;
- (d) the total budgeted cost of providing each free basic service; and
- (e) the total budgeted revenue foregone by providing each free basic service.

Overview of budget-related policies

15. The overview of budget-related policies must include at least –

- (a) a list of the budget-related policies of the municipal entity including a reference of where the public can locate them; and
- (b) the proposed amendments to the budget-related policies taken into account in preparing the annual budget. explaining the service delivery and financial implications for the budget year and at least the two following years.

Overview of budget assumptions

16. The overview of budget assumptions must –

- (a) provide a summary explanation of the budget assumptions taken into account in preparing the annual budget, including those relating to demographic, economic, and service delivery trends where applicable, taking into account the assumptions provided by the parent municipality;
- (b) highlight any significant changes in assumptions since the last approved annual budget or adjustments budget; and
- (c) include at least the following –
 - (i) the targets for the key financial indicators and ratios;
 - (ii) the basis and methodology for forecasting budgets projections, including any present value assumptions, interest rates forecasts, bulk price

- movements, dividend policy of parent municipality, tax measures, and other related factors; and
- (iii) alignment to generally recognised accounting practice.

Overview of budget funding

17. The overview of budget funding must explain how the annual budget is to be funded, which must include at least the following –

- (a) a narrative summary of –
 - (i) the funding of operating and capital expenditure;
 - (ii) financial plans;
 - (iii) reserves;
 - (iv) the fiscal viability of the municipal entity;
 - (v) the overall impact on rates and tariffs; and
 - (vi) allocations from or distributions to the parent municipality;
- (b) particulars of funding measures used to determine whether operating and capital expenditure are funded in accordance with section 18 of the Act;
- (c) particulars of tariffs and other charges;
- (d) the debtors' collection levels that have been estimated;
- (e) particulars of planned savings and efficiencies for the medium term as detailed in the multi year business plan;
- (f) particulars of the municipal entity's monetary investments by –
 - (i) type, and
 - (ii) maturity date;
- (g) particulars of contributions and donations in cash or in-kind received planned to be received, specifically listing donor assistance secured by formal agreement or contract;
- (h) particulars of planned proceeds from the sale of assets;
- (i) particulars of planned proceeds from the lease of assets, where the period of the lease is three years or more;
- (j) particulars of the planned use of previous years' cash backed accumulated surplus including –
 - (i) any shortfall between liabilities or provisions and cash reserves set aside for this purpose;

- (ii) details of board decisions to set aside funds including time schedules for progressively meeting funding of provisions;
- (iii) details of allowances made for working capital – defined as holding sufficient funds to meet any financial obligations as they fall due; and
- (iv) details of non statutory reserves;
- (k) particulars of proposed future revenue sources;
- (l) particulars of planned use of any bank overdrafts and reasons therefore;
- (m) particulars of any existing and any new borrowing proposed to be raised;
- (n) particulars of allocations from or distributions to the parent municipality; and
- (o) particulars of any other transfers and grants to the municipal entity.

Expenditure on allocations and grant programmes

18. Provide particulars of planned expenditure against each allocation and grant planned to be received in the same format as the information on allocation and grant receipts.

Board member allowances and employee benefits

19. The disclosure on board member allowances and employee benefits must present the following information –

- (a) a summary of board member, and employee benefits;
- (b) the detail of the cost to the municipal entity for the budget year of the salary/wage, pension and medical aid contributions, other benefits and allowances of –
 - (i) each board member, detailed separately;
 - (ii) the chief executive officer and each senior manager, detailed separately; and
 - (iii) all other staff collectively; and
- (c) the number of personnel employed by the municipal entity, distinguishing between board members, senior managers, including the chief executive officer, senior managers, other managers, technical and professional staff and other staff members. The number of personnel must be expressed as both full time equivalent and head count.

Monthly targets for revenue, expenditure and cash flow

20. The disclosure on monthly targets for revenue, expenditure, revenue and cash flow must include –

- (a) a projection of operating revenue by source and expenditure by type for the budget year broken down per month for the budget year, and shown in total for the two years following the budget year;
- (b) a projection of capital expenditure by project broken down per month for the budget year, and shown in total for the two years following the budget year;
- (c) a projection of cash flow for the budget year setting out receipts by source and payments by type, both operating and capital, broken down per month for the budget year, and shown in total for the two years following the budget year; and
- (d) a list of entities and other external mechanisms showing the following –
 - (i) name of organisation;
 - (ii) period of agreement;
 - (iii) service provided;
 - (iv) expiry date of service delivery agreement or contract; and
 - (v) monetary value of any agreement with an external mechanism.

Contracts having future budgetary implications

21. The disclosure on contracts having future budgetary implications must include a table of all contracts which will impose financial obligations on the municipal entity beyond the three years covered in the annual budget which includes

- (a) the names of all contracting parties,
- (b) information on expenditure on each contract for the last three years, if any,
- (c) the total expenditure on each contract to date;
- (d) the planned expenditure on each contract for the budget year, and the follow two years; and
- (e) an estimate of the total future budgetary implications of each contract.

Capital expenditure details

22. The disclosure on capital expenditure details must include –

- (a) a summary of budgeted capital expenditure by asset class and sub-class;

- (b) a summary of the financial implications of the capital expenditure budget, including –
 - (i) the total capital cost;
 - (ii) the costs that will be incurred until the item of property, plant and equipment, investment property or intangible asset is operational; and
 - (iii) the future financial implications of the capital expenditure on revenue by source and expenditure by vote over the estimated useful life of the item of property, plant and equipment, investment property or intangible asset;
- (c) a list of capital programmes and projects aligned to the goals of the Integrated Development Plan of the municipality; and
- (d) a list of capital programmes or projects delayed from previous financial years.

Legislation compliance status

23. The disclosure on legislation compliance status provide a brief summary of the status of the implementation of any legislation applicable to the municipal entity including progress made and delays experienced in implementation.

Other supporting documents

24. A municipal entity must add to its budget documents any supporting documents not covered in this Schedule if such documents are necessary to fully explain the impact of the annual budget on service delivery and the state of financial affairs of the municipal entity.

Chief executive officer quality certification

25. An annual budget and supporting documentation must be covered by a quality certificate in the format described below.

Quality certificate

I, chief executive officer of (name of municipal entity), hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance

Management Act and the regulations made under the Act, and that the annual budget and supporting documentation are consistent with the Integrated Development Plan of the parent municipality, the service delivery agreement with the parent municipality and the business plan of the entity.

Print name _____

Chief executive officer of(name of municipal entity)

Signature _____

Date _____

SCHEDULE E

ADJUSTMENTS BUDGETS AND SUPPORTING DOCUMENTS OF MUNICIPAL ENTITIES

Format and content of adjustments budget and supporting documentation

1. An adjustments budget and supporting documentation of a municipal entity must have all the headings in the sequence shown in the table of contents below, contain the information described in this Schedule and be appropriately numbered, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.⁴⁰

Table of contents

2. An adjustments budget and supporting documentation must commence with a table of contents and show the headings in the sequence set out below –

- *PART 1 – ADJUSTMENTS BUDGET*
 - Chairperson's report
 - Resolutions
 - Executive summary
 - Adjustments budget tables
- *PART 2 – SUPPORTING DOCUMENTATION*
 - Adjustments to budget assumptions
 - Adjustments to budget funding
 - Adjustments to expenditure on allocations and grant programmes
 - Adjustments to allocations and grants made by the municipal entity
 - Adjustments to board member allowances and employee benefits
 - Adjustments to the service delivery agreement and multi-year business plan
 - Adjustments to capital expenditure
 - Other supporting documentation

⁴⁰ See *MFMA Budget Formats Guide* published on the National Treasury's website..

- Chief executive officer's quality certification

PART 1 – ADJUSTMENTS BUDGET

Chairperson's report

3. The chairperson's report accompanying an adjustments must provide –
- (a) a summary of the reasons for the adjustments budget having regard to the material variances highlighted in the latest monthly budget statement including at least the following where applicable –
 - (i) new allocations of cash backed accumulated funds;
 - (ii) multi-year funds shifting in relation to the capital programme;
 - (iii) unforeseen and unavoidable expenditure; and
 - (iv) parent municipality allocation adjustments;
 - (b) recommendation that the entity board approves the adjustments budget after the prior approval by the mayor;
 - (c) a recommendation that the entity approves the board of directors approves the revisions to the service delivery targets and performance indicators in the service delivery agreement, if applicable; and
 - (d) any other information considered relevant by the chairperson.

Resolutions

4. Resolutions dealing with at least the following matters must be prepared and presented as part of the adjustments budget document –
- (a) approval of the municipal entity's adjustments budget;
 - (b) approval of any adjustments permitted in terms of regulation 61;
 - (c) approval of revisions to the monthly and quarterly service delivery targets and performance indicators in the service delivery agreement, if any, to correspond with the approval of the adjustments budget; and
 - (d) approval of any amendments to budget-related policies necessitated by the adjustments budget.

Executive summary

5. The executive summary must cover at least the following –

- (a) the effect of the adjustments budget on service delivery and the related financial implications making reference to the adjustments budget tables, charts and explanations;
- (b) the effect of the adjustments budget on the provision of basic services; and
- (c) the effect of the adjustments budget on the service delivery agreement, multi-year business plan and long-term sustainability of the municipal entity.

Adjustments budget tables

6. The adjustments budget tables must consist of the tables in the Attachment to this Schedule –

- (a) Table E1 Adjustments Budget Summary
- (b) Table E2 Adjustments Budget - Financial Performance (revenue and expenditure)
- (c) Table E3 Adjustments Capital Expenditure Budget by vote and funding
- (d) Table E4 Adjustments Budget - Financial Position
- (e) Table E5 Adjustments Budget - Cash Flows

7. Supporting information, charts and explanations of trends and anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

8. If a municipal entity's operations are sufficiently complex, the parent municipality may stipulate additional requirements for the adjustments budget tables to ensure that adequate information is provided.

9. If a municipal entity's business operations extend across multiple municipal votes, the parent municipality must stipulate the provision of additional information needed to complete the necessary consolidation.

PART 2 – SUPPORTING DOCUMENTATION

Adjustments to budget assumptions

10. Provide a description of any adjustments made to the budget assumptions presented in the annual budget.

Adjustments to budget funding

11. The disclosure on adjustments to budget funding must include at least the following where applicable –

- (a) a narrative summary of the impact of the adjustments budget on –
 - (i) the funding of operating and capital expenditure;
 - (ii) financial plans;
 - (iii) reserves; and
 - (iv) the financial sustainability of the municipal entity;
- (b) a reconciliation showing that operating and capital expenditure remain funded in accordance with section 18 of the Act;
- (c) adjustments to debtors collection levels estimated;
- (d) any adjustments to the municipal entity's monetary investments by –
 - (i) type; and
 - (ii) maturity date;
- (e) any adjustments to contributions and donations in cash or in-kind specifically listing donor assistance secured by formal agreement or contract;
- (f) adjustments related to proceeds from the sale of assets;
- (g) adjustments related to proceeds from the lease of assets, where the period of the lease is three years or more;
- (h) adjustments related to the planned use of previous years' cash backed accumulated surplus including –
 - (i) any shortfall between liabilities or provisions and cash reserves set aside for this purpose;
 - (ii) board decisions to set aside funds including a time schedules for progressively meeting funding of provisions;
 - (iii) allowances made for working; and
 - (iv) non-statutory reserves;
- (i) adjustments related to new proposed borrowing to be raised in the budget year; and

- (j) adjustments related to allocations and grants from the parent municipality or other donors.

Adjustments to expenditure on allocations and grant programmes

12. Provide a summary of any adjustments made to planned expenditure of allocations and grants received.

Adjustments to allocations made by the municipal entity

13. Provide a summary of any adjustments made to allocations, grants or dividends or other distributions made by the municipal entity, including any to the parent municipality.

Adjustments to board member allowances and employee benefits

14. Provide details of any adjustments made to board member and employee benefits.

Adjustments to service delivery agreement and multi-year business plan

15. Provide details of any adjustments to quarterly service delivery targets and performance indicators in the plan.

16. Provide a summary of any adjustments made to the key financial indicators presented in the annual budget.

17. Provide details of any adjustments to monthly targets for revenue, expenditure and cash flow.

18. Provide explanations for the adjustments referred to in (15), (16) and (17) referring to the relevant monthly budget statement where appropriate.

Adjustments to capital expenditure

19. The disclosure on adjustments to the capital programme must provide at least

—

- (a) a summary of adjustments to capital expenditure by class and sub-class; and

- (b) a list of adjusted capital programmes and projects aligned to the goals of the Integrated Development Plan of the municipality.

Other supporting documents

20. A municipal entity must add to its adjustments budget documents any supporting documents not covered in this Schedule if such documents are necessary to fully explain the impact of the adjustments budget on service delivery and the state of financial affairs of the municipal entity.

Chief executive officer's quality certification

21. an adjustments budget and supporting documentation must be covered by a quality certificate in the format described below:

Quality certificate

I,, chief executive officer of(name of municipal entity, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the business plan of the entity, the service delivery agreement with the parent municipality and the Integrated Development Plan of the parent municipality.

Print Name _____

Chief executive officer of(name of municipal entity)

Signature _____

Date _____

SCHEDULE F

IN-YEAR REPORTS OF MUNICIPAL ENTITIES

Format and content of in-year reports

1. An in-year report of a municipal entity must have all the headings in the sequence shown in the table of contents below, contain the information described in this Schedule and be appropriately page numbered, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.⁴¹

Table of contents

2. An in-year report must commence with a table of contents and show the headings in the sequence set out below –

- **PART 1 – IN-YEAR REPORT**
 - Chairperson's Report (*required if tabled to board*)
 - Resolutions (*required if tabled to board*)
 - Executive summary
 - In-year budget statement tables
- **PART 2 – SUPPORTING DOCUMENTATION**
 - Debtors' analysis
 - Creditors' analysis
 - Investment portfolio analysis
 - Allocation and grant receipts and expenditure
 - Board member allowances and employee benefits
 - Material variances to the service delivery agreement and multi year business plan
 - Capital programme performance
 - Other supporting documents
 - Chief executive officer's quality certification

⁴¹ See *MFMA Budget Formats Guide* published on the National Treasury's website..

PART 1 – IN-YEAR REPORT

Chairperson's report

3. The chairperson's report accompanying an in-year report must provide –
- (a) a summary of whether the municipal entity's budget is being implemented in accordance with the service delivery agreement with the parent municipality and the multi-year business plan of the entity;
 - (b) a summary of any financial problems or risks facing the municipal entity; and
 - (c) any other information considered relevant by the chairperson.
4. For the mid-year budget and performance assessment, the chairperson's report must also provide –
- (a) a summary of the past year's annual report, and progress on resolving problems identified in the annual report and audit report;
 - (b) a summary of any financial or service delivery implications for the parent municipality; and
 - (c) a recommendation as to whether an adjustments budget for the municipal entity is necessary.

Resolutions

5. If an in-year report is presented to the board, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation –
- (a) receiving the in-year report and any supporting documents;
 - (b) noting of the submission of the in-year report to the municipal manager of the parent municipality; and
 - (c) any other resolutions that may be required.

Executive summary

6. The executive summary must cover at least the following –
- (a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;

- (b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and
- (c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

7. The executive summary of the mid-year budget and performance assessment, in addition to the information in (6), also include a summary of –

- (a) the municipal entity's performance in implementing the service delivery agreement referring to actual service delivery achieved compared with the quarterly targets and an explanation of any variances, and taking into account performance in relation to both the approved annual budget and the latest adjustments budget;
- (b) the performance in relation to the quarterly performance targets for the delivery of basic services; and
- (c) the financial impact of the performance to date on the multi year business plan and long term sustainability of the municipal entity.

In-year budget statement tables

8. The in-year budget statement tables must consist of the tables in the Attachment to this Schedule, namely –

- (a) Table F1 Monthly Budget Statement Summary
- (b) Table F2 Monthly Budget Statement – Financial Performance revenue and expenditure)
- (c) Table F3 Monthly Budget Statement - Capital Expenditure
- (d) Table F4 Monthly Budget Statement - Financial Position
- (e) Table F5 Monthly Budget Statement - Cash Flows

9. Supporting information, charts and explanations of trends and anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

10. If a municipal entity's operations are sufficiently complex, the parent municipality may stipulate additional requirements for the in-year budget statement tables to ensure that adequate information is provided.

11. If a municipal entity's business operations extend across multiple municipal votes, the parent municipality must stipulate the provision of additional information needed to complete the necessary consolidation.

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

12. The debtors' analysis must contain the following;

- (a) an aged analysis reconciled with the financial position grouped by -
 - (i) revenue source; and
 - (ii) customer group; and
- (b) any bad debts written off by customer group.

Creditors' analysis

13. The creditors' analysis must contain an aged analysis by customer type reconciled with the financial position.

Investment portfolio analysis

14. The investment portfolio analysis must include information consistent with the requirements of the Municipal Investment Regulations, 2005.

Allocations, grants receipt and expenditure

15. The disclosure on allocation and grant receipts and expenditure must reflect particulars of –

- (a) allocation and grant receipts and expenditure against each allocation or grant; and
- (b) any change in allocations as a result of an adjustments budget of the parent municipality, and changes in grants from other providers.

Board member allowances and employee benefits

16. The disclosure on board member allowances and employee benefits must include a comparison of actual expenditure and budgeted expenditure

- (a) board member allowances; and
- (b) employee benefits.

Material variances to the service delivery agreement and multi year business plan

17. In the monthly financial statements provide a disclosure on monthly targets for revenue, expenditure and cash flow that includes a projection of cash flow for the budget year setting out receipts by source and payments by type, per month for the budget year with actual for past months and revised forecasts for future months, and shown in total for the two years following the budget year.

18. In the mid-year budget and performance assessment provide –

- (a) a review of actual performance against the quarterly targets for measurable performance objectives and service delivery;
- (b) a projection of revenue and operating expenditure per month for the budget year with actual for past months and revised forecasts for future months, and the total for the two years following the budget year;
- (c) a projection of capital expenditure by project broken down per month for the budget year showing actual for past periods and revised forecasts for future periods, and shown in total for the two years following the budget year; and
- (d) an explanation of the cause of variations from the approved annual budget and the impact on any contractual agreements and the overall budget, if any.

19. Where items 17 and 18 indicate a material variance between the actual year-to-date performance compared with the monthly or quarterly targets from the service delivery agreement and multi-year business plan, provide explanations for such variances and indicate the likely impact on annual performance agreements of the chief executive officer and senior managers.

Capital programme performance

20. The disclosure on capital programme performance must include at least –

- (a) capital expenditure by month; and
- (b) a summary of capital expenditure by asset class and sub-class.

Other supporting documents

21. A municipal entity must add to its in-year report any supporting documents not covered in this Schedule if such documents are necessary to fully explain the review of actual service delivery and financial performance compared to the approved annual budget and the latest approved adjustments budget.

Chief executive officer's quality certification

22. An in-year report must be covered by a quality certificate in the format described below:

Quality certificate

I,, chief executive officer of(name of municipal entity), hereby certify that

(mark as appropriate)

- ☐ the monthly budget statement
- ☐ mid-year budget and performance assessment

for the month of of has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name _____

Chief executive officer of _____ (name of municipal entity)

Signature _____

Date _____

SCHEDULE G

EXTENSIONS AND NON-COMPLIANCE WITH TIME PROVISIONS

APPLICATION FOR EXTENSION TO THE BUDGET PROCESS			
<i>Note: The application must be submitted to the MEC for finance by no later than 15 March</i>			
Name	of		
Municipality:			
1. State the relevant section of the Act and regulation for which extension is being applied.			
2. State the revised completion date the extension is required.			
<i>Processes</i>	<i>Legislated date</i>	<i>Number of days</i>	<i>Proposed Extension Date</i>
3. State how the proposed extension will affect the remaining legislated process and how compliance will be achieved with other MFMA timelines			
4. State the underlying reasons why an extension to a legislated timeframe is being requested. If the extension is requested for budget timeline extension, attach the municipalities approved time schedule including the dates that earlier processes have been undertaken.			
5. Detail the action plan that has been instituted to address the reasons for the legislated timeframe not being met.			
<i>Reasons for delay</i>	<i>Action Plans to resolve</i>		
6. Detail what corrective action has been or will be put in place to prevent a recurrence in future years.			
<i>Reasons for delay</i>	<i>Action Plans to resolve</i>		

7. Has an application for an extension to a timeframe been made previously

<i>Date of application</i>	<i>State whether application approved or not approved</i>

Declaration:

I, _____ hereby declare that: (Name)

1. The information submitted above is, to the best of my knowledge, accurate.
2. A copy of this application will be tabled at the next meeting of the Municipal Council subsequent to the submission of this application.

SIGNED:**DATE:**

Mayor

CONTACT DETAILS:

Mayor' Office Contact Details			
Name of contact person:			
Telephone:	Code ()	Fax:	
Municipal Manager Contact Details			
Name:			
Telephone:	Code ()	Fax:	
Municipality's Postal Address			
Postal Code			

Attachments to Schedules

SCHEDULE A – FIRST ATTACHMENT

- (k) Table A1 Budget Summary
- (l) Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)
- (m) Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- (n) Table A4 Budgeted Financial Performance (revenue and expenditure)
- (o) Table A5 Budgeted Capital Expenditure by vote, standard classification and funding
- (p) Table A6 Budgeted Financial Position
- (q) Table A7 Budgeted Cash Flows
- (r) Table A8 Cash backed reserves/accumulated surplus reconciliation
- (s) Table A9 Asset Management
- (t) Table A10 Basic service delivery measurement

SCHEDULE A – SECOND ATTACHMENT

- (a) Table A1 Consolidated Budget Summary
- (b) Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)
- (c) Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)
- (d) Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)
- (e) Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding
- (f) Table A6 Consolidated Budgeted Financial Position
- (g) Table A7 Consolidated Budgeted Cash Flows
- (h) Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

- (i) Table A9 Consolidated Asset Management
- (j) Table A10 Consolidated basic service delivery measurement

SCHEDULE B – FIRST ATTACHMENT

- (a) Table B1 Adjustments Budget Summary
- (b) Table B2 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)
- (c) Table B3 Adjustments Budget Financial Performance (standard classification)
- (d) Table B4 Adjustments Budget Financial Performance (revenue and expenditure)
- (e) Table B5 Adjustments Capital Expenditure Budget by vote and funding
- (f) Table B6 Adjustments Budget Financial Position
- (g) Table B7 Adjustments Budget Cash Flows
- (h) Table B8 Cash backed reserves/accumulated surplus reconciliation
- (i) Table B9 Asset Management
- (j) Table B10 Basic service delivery measurement

SCHEDULE B – SECOND ATTACHMENT

- (a) Table B1 Consolidated Adjustments Budget Summary
- (b) Table B2 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)
- (c) Table B3 Consolidated Adjustments Budget Financial Performance (standard classification)
- (d) Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure)
- (e) Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding
- (f) Table B6 Consolidated Adjustments Budget Financial Position
- (g) Table B7 Consolidated Adjustments Budget Cash Flows
- (h) Table B8 Consolidated cash backed reserves/accumulated surplus reconciliation
- (i) Table B9 Consolidated Asset Management

- (j) Table B10 Consolidated basic service delivery measurement

SCHEDULE C – FIRST ATTACHMENT

- (a) Table C1 s71 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)
- (c) Table C3 Monthly Budget Statement - Financial Performance (standard classification)
- (d) Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement - Financial Position
- (g) Table C7 Monthly Budget Statement - Cash Flow

SCHEDULE C – SECOND ATTACHMENT

- (a) Table C1 s71 Consolidated Monthly Budget Statement Summary
- (b) Table C2 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)
- (c) Table C3 Consolidated Monthly Budget Statement - Financial Performance (standard classification)
- (d) Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure)
- (e) Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Consolidated Monthly Budget Statement - Financial Position
- (g) Table C7 Consolidated Monthly Budget Statement - Cash Flow

SCHEDULE D – ATTACHMENT

- (a) Table D1 Budget Summary
- (b) Table D2 Budgeted Financial Performance (revenue and expenditure)
- (c) Table D3 Capital Expenditure Budget by vote and funding

- (d) Table D4 Budgeted Financial Position
- (e) Table D5 Budgeted Cash Flows

SCHEDULE E – ATTACHMENT

- (a) Table E1 Adjustments Budget Summary
- (b) Table E2 Adjustments Budget - Financial Performance (revenue and expenditure)
- (c) Table E3 Adjustments Capital Expenditure Budget by vote and funding
- (d) Table E4 Adjustments Budget - Financial Position
- (e) Table E5 Adjustments Budget - Cash Flows

SCHEDULE F – ATTACHMENT

- (a) Table F1 Monthly Budget Statement Summary
- (b) Table F2 Monthly Budget Statement – Financial Performance revenue and expenditure)
- (c) Table F3 Monthly Budget Statement - Capital Expenditure
- (d) Table F4 Monthly Budget Statement - Financial Position
- (e) Table F5 Monthly Budget Statement - Cash Flows

SCHEDULE A – FIRST ATTACHMENT

(a) Table A1 Budget Summary

Schedule A1Table A1 Budget Summary[illegible]

(b) Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Schedule A1 Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description R thousand	Ref	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Revenue - Standard										
Executive & Council										
Budget & Treasury Office										
Corporate Services										
Planning & Development										
Health										
Community & Social Services										
Housing										
Public Safety										
Sport and Recreation										
Environmental Protection										
Waste Management										
Waste Water Management										
Road Transport										
Water										
Electricity										
Total Revenue - Standard	2	-	-	-	-	-	-	-	-	-
Expenditure - Standard										
Executive & Council										
Budget & Treasury Office										
Corporate Services										
Planning & Development										
Health										
Community & Social Services										
Housing										
Public Safety										
Sport and Recreation										
Environmental Protection										
Waste Management										
Waste Water Management										
Road Transport										
Water										
Electricity										
Total Expenditure - Standard	3	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (Revenue and Expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (Revenue and Expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. Where the function was previously within the GFS function "Other", assign another appropriate standard classification; e.g. Air Transport, Markets. Assign associate share to relevant classification

(c) Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Schedule A1 Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2004/05	2005/06	2006/07	Current Year 2007/08			2008/09 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2008/09	Budget Year +1 2009/10	Budget Year +2 2010/11
R thousand										
Revenue by Vote	1									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	-	-	-
Expenditure by Vote to be appropriated	1									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2	-	-	-	-	-	-	-	-	-

References

1. Insert 'Vote'; e.g. Department, if different to standard structure; appropriation for Budget Year only
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote
4. Complete Org structure and then sheet A3A first.

(d) Table A4 Budgeted Financial Performance (revenue and expenditure)

Schedule A1 Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09				2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand	1										
Revenue By Source											
Property rates											
Property rates - penalties & collection charges											
Service charges - electricity revenue											
Service charges - water revenue											
Service charges - sanitation revenue											
Service charges - refuse	2	-	-	-	-	-	-	-	-	-	-
Service charges - other											
Rental of facilities and equipment											
Interest earned - external investments											
Interest earned - outstanding debtors											
Dividends received											
Fines											
Licences and permits											
Agency services											
Transfers recognised	2	-	-	-	-	-	-	-	-	-	-
Other revenue											
Gains on disposal of PPE											
Total Revenue		-	-	-	-	-	-	-	-	-	-
Expenditure By Type											
Employee related costs	2	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors	3										
Debt impairment	2	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	2	-	-	-	-	-	-	-	-	-	-
Finance charges	2	-	-	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	2	-	-	-	-	-	-	-	-	-	-
Contracted services	2	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	4, 5	-	-	-	-	-	-	-	-	-	-
Other expenditure											
Loss on disposal of PPE											
Total Expenditure		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	6										
Contributions											
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-
Taxation											
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	-	-	-
Attributable to minorities											
Surplus/(Deficit) attributable to Schedule A1		-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	-	-	-

References

1. Votes (consolidated) are revenue sources and expenditure type
2. Detail to be provided in supporting documentation (Table A1)
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in 'Asset Management'
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (Detail to be provided in Table A1)
7. Equity method

(e) Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Schedule A1 Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09				2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand	1										
Capital expenditure - Municipal Vote											
Multi-Year expenditure to be appropriated	2										
Example 1 - Vote1		-	-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single Year expenditure to be appropriated	2										
Insert single year appropriations and indicative estimates not approved as a multi-year appropriation (remove this section if not applicable)											
(list departments, functions or Municipal Entities)											
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	8	-	-	-	-	-	-	-	-	-	-
Capital Expenditure - Standard											
Executive & Council											
Budget & Treasury Office											
Corporate Services											
Planning & Development											
Health											
Community & Social Services											
Housing											
Public Safety											
Sport and Recreation											
Environmental Protection											
Waste Management											
Waste Water Management											
Road Transport											
Water											
Electricity											
Total Capital Expenditure - Standard	3	-	-	-	-	-	-	-	-	-	-
Funded by:											
National Government											
Provincial Government											
District Municipality											
Other Grants & Subsidies											
Total Capital transfers recognised	4	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	5										
Borrowing	6										
Internally generated funds											
Total Capital Funding	7	-	-	-	-	-	-	-	-	-	-

References

1. Votes are high level departments or functions as determined by the municipality - must be at a strategic level - refer MFMA definition of 'vote'
2. Municipalities may choose to appropriate for capital expenditure for 3 years (complete expenditure section 2 if only appropriating for 1 year (projected expenditure required for yr2 and yr3). Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations
4. Must reconcile to supporting table A20 and to 'Financial Performance (Revenue and Expenditure)'
5. Must reconcile to 'Financial Performance (Revenue and Expenditure)'
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table A17
7. Total capital funding must balance with total capital expenditure
8. Total capital expenditure includes expenditure on nationally significant priorities - complete table below
9. Include any capitalised interest (s46 MFMA) as part of relevant capital budget

Provision of basic services

2010 World Cup

(f) Table A6 Budgeted Financial Position

Schedule A1 Table A6 Budgeted Financial Position

Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09				2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand											
ASSETS											
Current assets											
Cash	1	-	-	-	-	-	-	-	-	-	-
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors		-	-	-	-	-	-	-	-	-	-
Other debtors		-	-	-	-	-	-	-	-	-	-
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	-	-	-	-	-	-	-	-	-	-
Total current assets		-	-	-	-	-	-	-	-	-	-
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	-	-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	-	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-	-
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-
NET ASSETS	5	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus(Deficit)		-	-	-	-	-	-	-	-	-	-
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	-	-	-

References

1. The total of Bank balances and cash, Call investment deposits and Overdraft must reconcile with the end balance of cash and cash equivalents shown on Budgeted Cash Flows
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table A3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

(g) Table A7 Budgeted Cash Flows

Schedule A1 Table A7 Budgeted Cash Flows

Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09				2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other											
Government - operating	1										
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees											
Finance charges											
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease (increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets											
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	2										
Cash/cash equivalents at the year end:	2										

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
 2. Cash equivalents includes investments with maturities of 3 months or less

(h) Table A8 Cash backed reserves/accumulated surplus reconciliation

Schedule A1 Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09				2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	-	-	-
Call investment deposits - >90 days		-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		-	-	-	-	-	-	-	-	-	-
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	-	-	-	-	-	-	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall)		-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

(i) Table A9 Asset Management

Schedule A1 Table A9 Asset Management

Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand										
CAPITAL EXPENDITURE										
Capital Multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-
<u>Comprises:</u>										
<u>New assets</u>										
Infrastructure - Water & Sanitation	6	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	6	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport	6	-	-	-	-	-	-	-	-	-
Infrastructure - Other	6	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<u>Renewal of existing assets</u>										
Infrastructure - Water & Sanitation	6	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	6	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport	6	-	-	-	-	-	-	-	-	-
Infrastructure - Other	6	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<u>Total Capital expenditure by Asset Class/Sub-class</u>										
Infrastructure - Water & Sanitation	6	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	6	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport	6	-	-	-	-	-	-	-	-	-
Infrastructure - Other	6	-	-	-	-	-	-	-	-	-
Infrastructure	3	-	-	-	-	-	-	-	-	-
Community	3	-	-	-	-	-	-	-	-	-
Heritage assets	3	-	-	-	-	-	-	-	-	-
Investment properties	3	-	-	-	-	-	-	-	-	-
Other assets	3, 6	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
CAPITAL EXPENDITURE	3	-	-	-	-	-	-	-	-	-
ASSET REGISTER SUMMARY (WDV)										
<u>Property, Plant & Equipment</u>										
Infrastructure - Water & Sanitation	6	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	6	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport	6	-	-	-	-	-	-	-	-	-
Infrastructure - Other	6	-	-	-	-	-	-	-	-	-
Infrastructure	3	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
EXPENDITURE other items										
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-
Repairs and maintenance		-	-	-	-	-	-	-	-	-
<u>REPAIRS & MAINTENANCE by Asset Category</u>										
Infrastructure - Water & Sanitation	6	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	6	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport	6	-	-	-	-	-	-	-	-	-
Infrastructure - Other	6	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Total repairs & maintenance		-	-	-	-	-	-	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of existing assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Must reconcile to relevant assets categories on 'Budgeted Financial Position'
2. Must reconcile to total capital expenditure on 'Budgeted Capital Expenditure'
3. Must reconcile to asset category capital expenditure on table A34
4. Must reconcile to 'Budgeted Financial Position' (written down value)
5. Donated/contributed and assets funded by finance leases to be allocated to the respective category
6. If data available, otherwise disclose infrastructure total and hide detail lines

(j) Table A10 Basic service delivery measurement

Schedule A1 Table A10 Basic service delivery measurement

Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Household service targets (000)	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									
sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit latrine (ventilated or not)										
Other toilet provisions - list type separately										
sub-total		-	-	-	-	-	-	-	-	-
Bucket latrine										
Other toilet provisions (list; < min.service level)										
No toilet provisions										
sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least minimum service level)										
Electricity - prepaid (min.service level)										
sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week (min.service)										
Removed at least once a week (< min.service)										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service										
Property rates										
Water										
Sanitation										
Electricity										
Refuse										
Free service level provided										
Property rates (R'000 value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kw per household per month)										
Refuse (average litres per week)										
Cost of free basic services provided (R'000)	6									
Housing										
Property rates										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Housing										
Other										
Total FBS provided (total social package)		-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Comprehensive performance targets for all service delivery included in Table 7 - to reconcile to detail provided in SDBIP

SCHEDULE A – SECOND ATTACHMENT

(a) Table A1 Consolidated Budget Summary

[illegible]

(b) Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Schedule A2 Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand	1									
Revenue - Standard										
Executive & Council										
Budget & Treasury Office										
Corporate Services										
Planning & Development										
Health										
Community & Social Services										
Housing										
Public Safety										
Sport and Recreation										
Environmental Protection										
Waste Management										
Waste Water Management										
Road Transport										
Water										
Electricity										
Total Revenue - Standard	2	-	-	-	-	-	-	-	-	-
Expenditure - Standard										
Executive & Council										
Budget & Treasury Office										
Corporate Services										
Planning & Development										
Health										
Community & Social Services										
Housing										
Public Safety										
Sport and Recreation										
Environmental Protection										
Waste Management										
Waste Water Management										
Road Transport										
Water										
Electricity										
Total Expenditure - Standard	3	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	-	-

References:

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (Revenue and Expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (Revenue and Expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. Where the function was previously within the GFS function "Other", assign another appropriate standard classification; e.g. Air Transport, Markets. Assign associate share to relevant classification

(c) Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Schedule A2Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand										
Revenue by Vote	1									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	-	-	-
Expenditure by Vote to be appropriated	1									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2	-	-	-	-	-	-	-	-	-

References

1. Insert 'Vote'; e.g. Department, if different to standard structure; appropriation for Budget Year only
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote
4. Complete Org structure and then sheet A3A first.

(d) Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Schedule A2 Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09				2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand	1										
Revenue By Source											
Property rates											
Property rates - penalties & collection charges											
Service charges - electricity revenue											
Service charges - water revenue											
Service charges - sanitation revenue											
Service charges - refuse	2	-	-	-	-	-	-	-	-	-	-
Service charges - other											
Rental of facilities and equipment											
Interest earned - external investments											
Interest earned - outstanding debtors											
Dividends received											
Fines											
Licences and permits											
Agency services											
Transfers recognised	2	-	-	-	-	-	-	-	-	-	-
Other revenue											
Gains on disposal of PPE											
Total Revenue		-	-	-	-	-	-	-	-	-	-
Expenditure By Type											
Employee related costs	2	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors											
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	2	-	-	-	-	-	-	-	-	-	-
Finance charges											
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials											
Contracted services	2	-	-	-	-	-	-	-	-	-	-
Grants and subsidies											
Other expenditure	4, 5	-	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE											
Total Expenditure		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital											
Contributions	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-
Taxation											
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	-	-	-
Attributable to minorities											
Surplus/(Deficit) attributable to Schedule A2		-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	-	-	-

References

1. Votes (consolidated) are revenue sources and expenditure type
2. Detail to be provided in supporting documentation (Table A1)
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in 'Asset Management'
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (Detail to be provided in Table A1)
7. Equity method

(e) Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Schedule A2 Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09				2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand	1										
Capital expenditure - Municipal Vote											
Multi-Year expenditure to be appropriated	2										
Example 1 - Vote1		-	-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single Year expenditure to be appropriated	2										
Insert single year appropriations and indicative estimates not approved as a multi-year appropriation (remove this section if not applicable)											
(list departments, functions or Municipal Entities)											
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	8	-	-	-	-	-	-	-	-	-	-
Capital Expenditure - Standard											
Executive & Council											
Budget & Treasury Office											
Corporate Services											
Planning & Development											
Health											
Community & Social Services											
Housing											
Public Safety											
Sport and Recreation											
Environmental Protection											
Waste Management											
Waste Water Management											
Road Transport											
Water											
Electricity											
Total Capital Expenditure - Standard	3	-	-	-	-	-	-	-	-	-	-
Funded by:											
National Government											
Provincial Government											
District Municipality											
Other Grants & Subsidies											
Total Capital transfers recognised	4	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	5										
Borrowing	6										
Internally generated funds											
Total Capital Funding	7	-	-	-	-	-	-	-	-	-	-

References

1. Votes are high level departments or functions as determined by the municipality - must be at a strategic level - refer MFMA definition of 'vote'

2. Municipalities may choose to appropriate for capital expenditure for 3 years (complete expenditure section 2 if only appropriating for 1 year (projected expenditure required for yr2 and yr3). Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations

4. Must reconcile to supporting table A20 and to 'Financial Performance (Revenue and Expenditure)'

5. Must reconcile to 'Financial Performance (Revenue and Expenditure)'

6. Include Finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table A17

7. Total capital funding must balance with total capital expenditure

8. Total capital expenditure includes expenditure on nationally significant priorities - complete table below

9. Include any capitalised interest (s46 MFMA) as part of relevant capital budget

Provision of basic services

2010 World Cup

(f) Table A6 Consolidated Budgeted Financial Position

Schedule A2 Table A6 Consolidated Budgeted Financial Position

Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09				2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand											
ASSETS											
Current assets											
Cash	1	-	-	-	-	-	-	-	-	-	-
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors		-	-	-	-	-	-	-	-	-	-
Other debtors											
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	-	-	-	-	-	-	-	-	-
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associates											
Property, plant and equipment	3	-	-	-	-	-	-	-	-	-	-
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits											
Trade and other payables	4	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities											
Provisions											
Total current liabilities		-	-	-	-	-	-	-	-	-	-
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-
NET ASSETS	5	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	-	-	-

References

1. The total of Bank balances and cash, Call investment deposits and Overdraft must reconcile with the end balance of cash and cash equivalents shown on Budgeted Cash Flows
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table A3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

(g) Table A7 Consolidated Budgeted Cash Flows

Schedule A2 Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09				2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other											
Government - operating	1										
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees											
Finance charges											
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease (increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets											
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	2										
Cash/cash equivalents at the year end:	2										

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

(h) Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Schedule A2 Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09				2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	-	-	-
Call investment deposits - >90 days		-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		-	-	-	-	-	-	-	-	-	-
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	-	-	-	-	-	-	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall)		-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

(i) Table A9 Consolidated Asset Management

Schedule A2 Table A9 Consolidated Asset Management

Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand										
CAPITAL EXPENDITURE										
Capital Multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-
<u>Comprises:</u>										
New assets										
Infrastructure - Water & Sanitation	6	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	6	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport	6	-	-	-	-	-	-	-	-	-
Infrastructure - Other	6	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	5	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Renewal of existing assets										
Infrastructure - Water & Sanitation	6	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	6	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport	6	-	-	-	-	-	-	-	-	-
Infrastructure - Other	6	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	5	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Total Capital expenditure by Asset Class/Sub-class										
Infrastructure - Water & Sanitation	6	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	6	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport	6	-	-	-	-	-	-	-	-	-
Infrastructure - Other	6	-	-	-	-	-	-	-	-	-
Infrastructure	3	-	-	-	-	-	-	-	-	-
Community	3	-	-	-	-	-	-	-	-	-
Heritage assets	3	-	-	-	-	-	-	-	-	-
Investment properties	3	-	-	-	-	-	-	-	-	-
Other assets	3, 6	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
CAPITAL EXPENDITURE	3	-	-	-	-	-	-	-	-	-
ASSET REGISTER SUMMARY (WDV)										
<u>Property, Plant & Equipment</u>										
Infrastructure - Water & Sanitation	6	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	6	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport	6	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure	3	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	5	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
	4	-	-	-	-	-	-	-	-	-
EXPENDITURE other items										
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-
Repairs and maintenance		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
REPAIRS & MAINTENANCE by Asset Category										
Infrastructure - Water & Sanitation	6	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	6	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport	6	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	5	-	-	-	-	-	-	-	-	-
Total repairs & maintenance		-	-	-	-	-	-	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of existing assets as % of deprec		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

- 1 Must reconcile to relevant assets categories on 'Budgeted Financial Position'
- 2 Must reconcile to total capital expenditure on 'Budgeted Capital Expenditure'
- 3 Must reconcile to asset category capital expenditure on table A34
- 4 Must reconcile to 'Budgeted Financial Position' (written down value)
- 5 Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 6 If data available, otherwise disclose infrastructure total and hide detail lines

(j) Table A10 Consolidated basic service delivery measurement

Schedule A2Table A10 Consolidated basic service delivery measurement

Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Household service targets (000)	1									
<u>Water:</u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit latrine (ventilated or not)										
Other toilet provisions - list type separately										
sub-total		-	-	-	-	-	-	-	-	-
Bucket latrine										
Other toilet provisions (list; < min.service level)										
No toilet provisions										
sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least minimum service level)										
Electricity - prepaid (min.service level)										
sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Removed at least once a week (min.service)										
Removed at least once a week (< min.service)										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service										
Property rates										
Water										
Sanitation										
Electricity										
Refuse										
Free service level provided										
Property rates (R000 value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Electricity (kw per household per month)										
Refuse (average litres per week)										
Cost of free basic services provided (R'000)										
Housing	6									
Property rates										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Housing										
Other										
Total FBS provided (total social package)		-	-	-	-	-	-	-	-	-

References:

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Comprehensive performance targets for all service delivery included in Table 7 - to reconcile to detail provided in SDBIP

SCHEDULE B – FIRST ATTACHMENT

(a) Table B1 Adjustments Budget Summary

Schedule B1Table B1 Adjustments Budget Summary -

Description	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R millions	A	3	4	5	6	7	8	9	10		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-
Employee costs	-	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	-	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	-	-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources											
Capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-	-	-
Financial position											
Total current assets	-	-	-	-	-	-	-	-	-	-	-
Total non current assets	-	-	-	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-	-
Community wealth	-	-	-	-	-	-	-	-	-	-	-
Cash flows											
Net cash from (used) operating	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	-	-	-	-	-	-	-	-	-
Cash backing/surplus reconciliation											
Cash and investments available	-	-	-	-	-	-	-	-	-	-	-
Application of cash and investments	0	0	-	-	-	-	-	-	0	0	0
Balance - surplus (shortfall)	(0)	(0)	-	-	-	-	-	-	(0)	(0)	(0)
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-
Renewal of existing assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Basic services											
Cost of free basic services provided	-	-	-	-	-	-	-	-	-	-	-
Households < national min. service											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

(b) Table B2 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Schedule B1 Table B2 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description (insert departmental structure etc)	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Example 1 - Vote1		-	-	-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	-	-	-	-	-
Expenditure by Vote	1											
Example 1 - Vote1		-	-	-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Insert 'Vote', e.g. Department, if different to standard structure
2. Must reconcile to 'Financial Performance' Adjustments Budget statement
3. Only complete if an adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
4. Additional cash-backed accumulated funds/spent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 31 MFMA
6. Adjustments approved in accordance with section 29 MFMA
7. Adjustments to funding allocations from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously approved Adjustments Budget in the same financial year

$$9. G = B + C + D + E + F$$

$$10. \text{Adjusted Budget H} = (A \text{ or } A1/2 \text{ etc}) + G$$

(c) Table B3 Adjustments Budget Financial Performance (standard classification)

Schedule B1 Table B3 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Standard												
Executive & Council									-	-		
Budget & Treasury Office									-	-		
Corporate Services									-	-		
Planning & Development									-	-		
Health									-	-		
Community & Social Services									-	-		
Housing									-	-		
Public Safety									-	-		
Sport and Recreation									-	-		
Environmental Protection									-	-		
Waste Management									-	-		
Waste Water Management									-	-		
Road Transport									-	-		
Water									-	-		
Electricity									-	-		
Total Revenue - Standard	2	-	-	-	-	-	-	-	-	-	-	-
Expenditure - Standard												
Executive & Council									-	-		
Budget & Treasury Office									-	-		
Corporate Services									-	-		
Planning & Development									-	-		
Health									-	-		
Community & Social Services									-	-		
Housing									-	-		
Public Safety									-	-		
Sport and Recreation									-	-		
Environmental Protection									-	-		
Waste Management									-	-		
Waste Water Management									-	-		
Road Transport									-	-		
Water									-	-		
Electricity									-	-		
Total Expenditure - Standard	3	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-	-	-	-	-

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Operating Revenue by Standard Classification must reconcile to total operating revenue shown in the 'Financial Performance' Adjustments budget statement
- Total Operating Expenditure by Standard Classification must reconcile to total operating expenditure shown in the 'Financial Performance' budget
- Do not use "other". Where the function is not related to the standard classifications assign another appropriate standard classification; e.g. Air Transport, Markets. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year

11. $G = B + C + D + E + F$

12. Adjusted Budget H = (A or A1/2 etc) + G

(d) Table B4 Adjustments Budget Financial Performance (revenue and expenditure)

Schedule B1 Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates									-	-		
Property rates - penalties & collection charges									-	-		
Service charges - electricity revenue									-	-		
Service charges - water revenue									-	-		
Service charges - sanitation revenue									-	-		
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-
Service charges - other									-	-		
Rental of facilities and equipment									-	-		
Interest earned - external investments									-	-		
Interest earned - outstanding debtors									-	-		
Dividends received									-	-		
Fines									-	-		
Licences and permits									-	-		
Agency services									-	-		
Transfers recognised									-	-		
Other revenue	2	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE									-	-		
Total Revenue		-	-	-	-	-	-	-	-	-	-	-
Expenditure By Type												
Employee related costs		-	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors									-	-		
Debt impairment									-	-		
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-
Finance charges									-	-		
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials									-	-		
Contracted services		-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies									-	-		
Other expenditure		-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE									-	-		
Total Expenditure		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital									-	-		
Contributions									-	-		
Contributed assets									-	-		
Surplus/(Deficit) before taxation		-	-	-	-	-	-	-	-	-	-	-
Taxation									-	-		
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities									-	-		
Surplus/(Deficit) attributable to EXAMPLE Metropolitan Municipality		-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associated									-	-		
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-	-	-	-	-

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Notes to the Financial Performance statement (Table C17)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget

4. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)

5. Increases of funds approved under section 31 MFMA

6. Adjustments approved in accordance with section 29 MFMA

7. Adjustments to funding allocations from National or Provincial Government

8. Adjusts - 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year

9. $G = B + C + D + E + F$

10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

(e) Table B5 Adjustments Capital Expenditure Budget by vote and funding

Schedule B1 Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Schedule B: Table B5 Adjustments Capital Expenditure Budget by vote and funding -												
Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote												
Multi-Year expenditure appropriation	2											
Example 1 - Vote1		-	-	-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2											
Insert single year appropriations and indicative estimates not approved as a multi-year appropriation												
(remove this section if not applicable)												
(list departments, functions or Municipal Entities)												
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Standard												
Executive & Council												
Budget & Treasury Office												
Corporate Services												
Planning & Development												
Health												
Community & Social Services												
Housing												
Public Safety												
Sport and Recreation												
Environmental Protection												
Waste Management												
Waste Water Management												
Road Transport												
Water												
Electricity												
Total Capital Expenditure By Standard	3	-	-	-	-	-	-	-	-	-	-	-
Funded by:												
National Government												
Provincial Government												
District Municipality												
Other Grants & Subsidies												
Total Capital transfers recognised		-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations												
Borrowing	4											
Internally generated funds												
Total Capital Funding		-	-	-	-	-	-	-	-	-	-	-

References

1. Votes are high level departments or functions as determined by the municipality - must be at a strategic level - refer MFMA definition of 'Vote'

2. Municipalities may choose to appropriate money for capital expenditure for 3 years (complete expenditure section 2 if only appropriating for 1 year (projected expenditure required for yr2 and yr3). Include capital component of PPP unitary payment

3. Total 'original budget' capital expenditure must reconcile to the 'Capital Expenditure' statement

4. Includes finance leases and PPP capital funding component of unitary payment

5. Only complete if a previous adjusted budget has been approved in

6. Additional cash-backed accumulated funds/unspent funds (section

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 29 MFMA

9. Adjustments to funding allocations from National or Provincial Government

10. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously approved Adjustments Budget in the same financial year

11. $G = B + C + D + E + F$

12. Adjusted Budget H = (A or A1/2 etc) + G

(f) Table B6 Adjustments Budget Financial Position

Schedule B1 Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash	1											
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors		-	-	-	-	-	-	-	-	-	-	-
Other debtors												
Current portion of long-term receivables												
Inventory												
Total current assets		-	-	-	-	-	-	-	-	-	-	-
Non current assets												
Long-term receivables												
Investments												
Investment property												
Property, plant and equipment		-	-	-	-	-	-	-	-	-	-	-
Agricultural												
Biological												
Intangible												
Other non-current assets												
Total non current assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-	-
LIABILITIES												
Current liabilities												
Bank overdraft	1											
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits												
Trade and other payables		-	-	-	-	-	-	-	-	-	-	-
Provisions												
Total current liabilities		-	-	-	-	-	-	-	-	-	-	-
Non current liabilities												
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-	-
NET ASSETS	2	-	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-	-
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	1	-	-	-	-	-	-	-	-	-	-	-

References

1. The total of Bank balances and cash, Call investment deposits and Overdraft must reconcile with the end balance of cash and cash equivalents shown on schedule A6
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
4. The financial position effect of additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. The financial position effect of any increases of funds approved under section 31 MFMA
6. Adjustments approved in accordance with section 29 MFMA
7. The financial position effect of any Adjustments to funding allocations from National or Provincial Government
8. Adjusts - Other Adjustments proposed to be approved, including the effect of revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously approved Adjustments Budget in the same financial year

$$9. G = B + C + D + E + F$$

$$10. \text{Adjusted Budget H} = (A \text{ or } A1/2 \text{ etc}) + G$$

(g) Table B7 Adjustments Budget Cash Flows

Schedule B1 Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	8 G	9 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Repayable and other									-	-		
Government - operating									-	-		
Government - capital									-	-		
Interest									-	-		
Dividends									-	-		
Payments									-	-		
Suppliers and employees									-	-		
Finance charges									-	-		
Grants									-	-		
NET CASH FROM(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (increase) in non-current debtors									-	-		
Decrease (increase) other non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
Payments									-	-		
Capital assets									-	-		
NET CASH FROM(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/financing									-	-		
Increase in consumer deposits									-	-		
Payments									-	-		
Repayment of borrowing									-	-		
NET CASH FROM(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	1	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	1	-	-	-	-	-	-	-	-	-	-	-

References

- Cash & cash equivalents calculated as cash, cash investments (as defined) less bank overdraft/short term loans (must reconcile to the 'Cash Flow' budget)
- Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(c)), error correction (section 28(2)(d)), functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously approved Adjustments Budget in the same financial year

$$8. G = B + C + D + E + F$$

$$9. \text{Adjusted Budget H} = (A \text{ or } A1/2 \text{ etc}) + G$$

(h) Table B8 Cash backed reserves/accumulated surplus reconciliation

Schedule B1 Table B8 Cash backed reserves/accumulated surplus reconciliation -

Schedule 6 Table 6: Cash-backed year-end submitted surplus reconciliation												
Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	-	-	-	-
Cash investment deposits - >90 days	"	-	-	-	-	-	-	-	-	-	-	-
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		-	-	-	-	-	-	-	-	-	-	-
Applications												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	-	-					-	-	-	-	-
Other provisions	3								-	-		
Long term investments		200	200					-	-	200	200	200
Reserves to be backed by cash/investments	3	-	-					-	-			
Total Applications:		200	200						-	200	200	200
Surplus(shortfall)		(200)	(200)						-	(200)	(200)	(200)

References

1. Must reconcile with the 'Cash Flow' budget/statements and Financial Position budget/statements

2. Council decision - include sufficient working capital

3. Council approval required for non-statutory cash backed reserves

4. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget/s

5. Additional cash backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)

6. Increases of funds approved under section 31 MFMA

7. Adjustments approved in accordance with section 29 MFMA

8. Adjustments to funding allocations from National or Provincial Government

9. Adjusts - 'Other' Adjustments proposed to be approved; including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f));

10. $G = B + C + D + E + F$

11. Adjusted Budget H = (A or A1/2 etc) + G

(i) Table B9 Asset Management

Schedule B1 Table B9 Asset Management -

Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE	2	-	-	-	-	-	-	-	-	-	-	-
<u>Comprises:</u>												
New assets	3	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Renewal of existing assets		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Total Capital expenditure by Asset Class/Sub-class												
Infrastructure	4	-	-	-	-	-	-	-	-	-	-	-
Community	4	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	4	-	-	-	-	-	-	-	-	-	-	-
Investment properties	4	-	-	-	-	-	-	-	-	-	-	-
Other assets	4	-	-	-	-	-	-	-	-	-	-	-
Intangibles	4	-	-	-	-	-	-	-	-	-	-	-
Biological assets	4	-	-	-	-	-	-	-	-	-	-	-
CAPITAL EXPENDITURE	4	-	-	-	-	-	-	-	-	-	-	-
ASSET REGISTER SUMMARY												
Infrastructure												
Community												
Heritage assets												
Investment properties												
Other assets												
Intangibles												
Biological assets												
TOTAL ASSET REGISTER SUMMARY	1,5	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURE other items												
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE other items		-	-	-	-	-	-	-	-	-	-	-
REPAIRS & MAINTENANCE by Asset Category												
Infrastructure												
Community												
Heritage assets												
Investment properties												
Other assets												
Total repairs & maintenance	6	-	-	-	-	-	-	-	-	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal of existing assets as % of deprecn												
R&M as a % of PPE												

References

1. Must reconcile to PPE to B6
2. Must reconcile to total capital expenditure on B5
3. Must reconcile to asset category capital expenditure on table B5
4. Include sub-categories consistent with approved budget
5. Must reconcile to B6
6. Must reconcile to total R&M
7. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year

$$13. G = B + C + D + E + F$$

$$14. \text{Adjusted Budget H} = (A \text{ or } A1/2 \text{ etc}) + G$$

(j) Table B10 Basic service delivery measurement

Schedule B1 Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets (000)	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)												
sub-total												
Using public tap (< min. service level)	3											
Other water supply (< min. service level)	3,4											
No water supply												
sub-total												
Total number of households	5											
Sanitation/sewerage:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit latrine (ventilated or not)												
Other toilet provisions - list type separately												
sub-total												
Bucket latrine												
Other toilet provisions (list < min. service level)												
No toilet provisions												
sub-total												
Total number of households	5											
Energy:												
Electricity (at least minimum service level)												
Electricity - prepaid (min. service level)												
sub-total												
Electricity (< min. service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
sub-total												
Total number of households	5											
Refuse:												
Removed at least once a week (min. service)												
Removed at least once a week (< min. service)												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
sub-total												
Total number of households	5											
Households receiving Free Basic Service												
Property rates												
Water												
Sanitation												
Electricity												
Refuse												
Free service level provided												
Property rates (R000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
Cost of free basic services provided (R'000)	6											
Housing												
Property rates												
Water												
Sanitation												
Electricity/other energy												
Refuse												
Housing												
Other												
Total FBS provided (total social package)												

References

1. Include services provided by another entity, e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
8. Target changes from additional cash-backed accumulated funds/spent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not)
9. Target changes from increases of funds approved under section 31 MFMA
10. Target changes from adjustments approved in accordance with section 29 MFMA
11. Target changes from adjustments to funding allocations from National or Provincial Government
12. Adjusts. = Target changes from 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

SCHEDULE B – SECOND ATTACHMENT

(a) Table B1 Consolidated Adjustments Budget Summary

Description	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R millions											
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-
Employee costs	-	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	-	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	-	-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources											
Capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-	-	-
Financial position											
Total current assets	-	-	-	-	-	-	-	-	-	-	-
Total non current assets	-	-	-	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-	-
Community wealth	-	-	-	-	-	-	-	-	-	-	-
Cash flows											
Net cash from (used) operating	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	-	-	-	-	-	-	-	-	-
Cash backing/surplus reconciliation											
Cash and investments available	-	-	-	-	-	-	-	-	-	-	-
Application of cash and investments	0	0	-	-	-	-	-	-	0	0	0
Balance - surplus (shortfall)	(0)	(0)	-	-	-	-	-	-	(0)	(0)	(0)
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-
Renewal of existing assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-
Basic services											
Cost of free basic services provided	-	-	-	-	-	-	-	-	-	-	-
Households < national min. service	-	-	-	-	-	-	-	-	-	-	-
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

(b) Table B2 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Schedule B2 Table B2 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Example 1 - Vote1		-	-	-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	-	-	-	-	-
Expenditure by Vote	1											
Example 1 - Vote1		-	-	-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to 'Financial Performance' Adjustments Budget statement
3. Only complete if an adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
4. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 31 MFMA
6. Adjustments approved in accordance with section 29 MFMA
7. Adjustments to funding allocations from National or Provincial Government
8. Adjusts - 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year

9. $G = B + C + D + E + F$

10. Adjusted Budget H = (A or A1/2 etc) + G

(c) Table B3 Consolidated Adjustments Budget Financial Performance (standard classification)

Schedule B2Table B3 Consolidated Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
Executive & Council									-	-		
Budget & Treasury Office									-	-		
Corporate Services									-	-		
Planning & Development									-	-		
Health									-	-		
Community & Social Services									-	-		
Housing									-	-		
Public Safety									-	-		
Sport and Recreation									-	-		
Environmental Protection									-	-		
Waste Management									-	-		
Waste Water Management									-	-		
Road Transport									-	-		
Water									-	-		
Electricity									-	-		
Total Revenue - Standard	2	-	-	-	-	-	-	-	-	-	-	-
Expenditure - Standard												
Executive & Council									-	-		
Budget & Treasury Office									-	-		
Corporate Services									-	-		
Planning & Development									-	-		
Health									-	-		
Community & Social Services									-	-		
Housing									-	-		
Public Safety									-	-		
Sport and Recreation									-	-		
Environmental Protection									-	-		
Waste Management									-	-		
Waste Water Management									-	-		
Road Transport									-	-		
Water									-	-		
Electricity									-	-		
Total Expenditure - Standard	3	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-	-	-	-	-

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Operating Revenue by Standard Classification must reconcile to total operating revenue shown in the 'Financial Performance' Adjustments budget statement
- Total Operating Expenditure by Standard Classification must reconcile to total operating expenditure shown in the 'Financial Performance' budget
- Do not use "other". Where the function is not related to the standard classifications assign another appropriate standard classification; e.g. Air Transport, Markets. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year

$$11. G = B + C + D + E + F$$

$$12. \text{Adjusted Budget } H = (A \text{ or } A1/2 \text{ etc}) + G$$

(d) Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure)

Schedule B2 Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates									-	-		
Property rates - penalties & collection charges									-	-		
Service charges - electricity revenue									-	-		
Service charges - water revenue									-	-		
Service charges - sanitation revenue									-	-		
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-
Service charges - other									-	-		
Rental of facilities and equipment									-	-		
Interest earned - external investments									-	-		
Interest earned - outstanding debtors									-	-		
Dividends received									-	-		
Fines									-	-		
Licences and permits									-	-		
Agency services									-	-		
Transfers recognised									-	-		
Other revenue	2	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE									-	-		
Total Revenue		-	-	-	-	-	-	-	-	-	-	-
Expenditure By Type												
Employee related costs		-	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors									-	-		
Debt impairment									-	-		
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-
Finance charges									-	-		
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials									-	-		
Contracted services		-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies									-	-		
Other expenditure		-	-	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE									-	-		
Total Expenditure		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital									-	-		
Contributions									-	-		
Contributed assets									-	-		
Surplus/(Deficit) before taxation		-	-	-	-	-	-	-	-	-	-	-
Taxation									-	-		
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities									-	-		
Surplus/(Deficit) attributable to EXAMPLE Metropolitan Municipality		-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate									-	-		
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-	-	-	-	-

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Notes to the Financial Performance statement (Table C17)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
4. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 31 MFMA
6. Adjustments approved in accordance with section 29 MFMA
7. Adjustments to funding allocations from National or Provincial Government
8. Adjusts. + 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year

$$9. G = B + C + D + E + F$$

$$10. Adjusted Budget H = (A or A1/2 etc) + G$$

(e) Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding

Schedule B2 Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Municipal Vote												
Multi-Year expenditure appropriation	2											
Example 1 - Vote 1		-	-	-	-	-	-	-	-	-	-	-
Example 2 - Vote 2		-	-	-	-	-	-	-	-	-	-	-
Example 3 - Vote 3		-	-	-	-	-	-	-	-	-	-	-
Example 4 - Vote 4		-	-	-	-	-	-	-	-	-	-	-
Example 5 - Vote 5		-	-	-	-	-	-	-	-	-	-	-
Example 6 - Vote 6		-	-	-	-	-	-	-	-	-	-	-
Example 7 - Vote 7		-	-	-	-	-	-	-	-	-	-	-
Example 8 - Vote 8		-	-	-	-	-	-	-	-	-	-	-
Example 9 - Vote 9		-	-	-	-	-	-	-	-	-	-	-
Example 10 - Vote 10		-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2											
Insert single year appropriations and indicative estimates not approved as a multi-year appropriation (remove this section if not applicable) (list departments, functions or Municipal Entities)												
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Standard												
Executive & Council									-	-		
Budget & Treasury Office									-	-		
Corporate Services									-	-		
Planning & Development									-	-		
Health									-	-		
Community & Social Services									-	-		
Housing									-	-		
Public Safety									-	-		
Sport and Recreation									-	-		
Environmental Protection									-	-		
Waste Management									-	-		
Waste Water Management									-	-		
Road Transport									-	-		
Water									-	-		
Electricity									-	-		
Total Capital Expenditure By Standard	3	-	-	-	-	-	-	-	-	-	-	-
Funded by:												
National Government									-	-		
Provincial Government									-	-		
District Municipality									-	-		
Other Grants & Subsidies									-	-		
Total Capital transfers recognised		-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations									-	-		
Borrowing									-	-		
Internally generated funds	4								-	-		
Total Capital Funding		-	-	-	-	-	-	-	-	-	-	-

References

1. Votes are high level departments or functions as determined by the municipality - must be at a strategic level - refer MFMA definition of 'Vote'

2. Municipalities may choose to appropriate money for capital expenditure for 3 years (complete expenditure section 2 if only appropriating for 1 year (projected expenditure required for yr2 and yr3). Include capital component of PPP unitary payment

3. Total 'original budget' capital expenditure must reconcile to the 'Capital Expenditure' statement

4. Includes finance leases and PPP capital funding component of unitary payment

5. Only complete if a previous adjusted budget has been approved in

6. Additional cash-backed accumulated funds/unspent funds (section

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 29 MFMA

9. Adjustments to funding allocations from National or Provincial Government

10. Adjusts - 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year

11. $G = B + C + D + E + F$

12. Adjusted Budget H = (A or A1/2 etc) + G

(f) Table B6 Consolidated Adjustments Budget Financial Position

Schedule B2Table B6 Consolidated Adjustments Budget Financial Position -

Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash	1											
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors		-	-	-	-	-	-	-	-	-	-	-
Other debtors												
Current portion of long-term receivables												
Inventory												
Total current assets		-	-	-	-	-	-	-	-	-	-	-
Non current assets												
Long-term receivables												
Investments												
Investment property												
Property, plant and equipment		-	-	-	-	-	-	-	-	-	-	-
Agricultural												
Biological												
Intangible												
Other non-current assets												
Total non current assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-	-
LIABILITIES												
Current liabilities												
Bank overdraft	1											
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits												
Trade and other payables		-	-	-	-	-	-	-	-	-	-	-
Provisions												
Total current liabilities		-	-	-	-	-	-	-	-	-	-	-
Non current liabilities												
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Provisions												
Total non current liabilities		-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-	-
NET ASSETS	2	-	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-	-
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	1	-	-	-	-	-	-	-	-	-	-	-

References

1. The total of Bank balances and cash, Call investment deposits and Overdraft must reconcile with the end balance of cash and cash equivalents shown on schedule A6
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
4. The financial position effect of additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. The financial position effect of any increases of funds approved under section 31 MFMA
6. Adjustments approved in accordance with section 29 MFMA
7. The financial position effect of any Adjustments to funding allocations from National or Provincial Government
8. Adjusts. = Other Adjustments proposed to be approved; including the effect of revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously approved Adjustments Budget in the same financial year

$$9. G = B + C + D + E + F$$

$$10. Adjusted Budget H = (A \text{ or } A1/2 \text{ etc}) + G$$

(g) Table B7 Consolidated Adjustments Budget Cash Flows

Schedule B2 Table B7 Consolidated Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2	3	4	5	6	7	8	9		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other									-	-		
Government - operating									-	-		
Government - capital									-	-		
Interest									-	-		
Dividends									-	-		
Payments									-	-		
Suppliers and employees									-	-		
Finance charges									-	-		
Grants									-	-		
NET CASH FROM(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (increase) in non-current debtors									-	-		
Decrease (increase) other non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
Payments									-	-		
Capital assets									-	-		
NET CASH FROM(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/financing									-	-		
Increase in consumer deposits									-	-		
Payments									-	-		
Repayment of borrowing									-	-		
NET CASH FROM(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	1								-	-		
Cash/cash equivalents at the year end:	1	-	-	-	-	-	-	-	-	-	-	-

References

1. Cash & cash equivalents calculated as cash, cash investments (as defined) less bank overdraft/short term loans (must reconcile to the 'Cash Flow' budget)
2. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
3. Additional cash-backed accumulated funds/spent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
4. Increases of funds approved under section 31 MFMA
5. Adjustments approved in accordance with section 29 MFMA
6. Adjustments to funding allocations from National or Provincial Government
7. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously approved Adjustments Budget in the same financial year

$$8. G = B + C + D + E + F$$

$$9. \text{Adjusted Budget H} = (A \text{ or } A1/2 \text{ etc}) + G$$

(h) Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Schedule B2Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation -

Schedule B2 Table B6 Consolidated Cash backed reserves/accumulated surplus reconciliation -												
Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
<u>Cash and Investments available</u>												
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	-	-	-	-
Cash investment deposits - >90 days	**	-	-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		-	-	-	-	-	-	-	-	-	-	-
<u>Applications</u>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	-	-	-	-	-	-	-	-	-	-	-
Other provisions	3	-	-	-	-	-	-	-	-	-	-	-
Long term investments		200	200	-	-	-	-	-	-	200	200	200
Reserves to be backed by cash/investments	3	-	-	-	-	-	-	-	-	-	-	-
Total Applications:		200	200	-	-	-	-	-	-	200	200	200
Surplus(shortfall)		(200)	(200)	-	-	-	-	-	-	(200)	(200)	(200)

References

1. Must reconcile with the 'Cash Flow' budget/statements and Financial Position budget/statements
2. Council decision - include sufficient working capital
3. Council approval required for non-statutory cash backed reserves
4. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budgets
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f));
10. $G = B + C + D + E + F$
11. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

(i) Table B9 Consolidated Asset Management

Schedule B2 Table B9 Consolidated Asset Management -

Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
CAPITAL EXPENDITURE	2	-	-	-	-	-	-	-	-	-	-	-
<u>Comprises:</u>												
New assets		-	-	-	-	-	-	-	-	-	-	-
Infrastructure	3	-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Renewal of existing assets		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Total Capital expenditure by Asset Class/Sub-class												
Infrastructure	4	-	-	-	-	-	-	-	-	-	-	-
Community	4	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	4	-	-	-	-	-	-	-	-	-	-	-
Investment properties	4	-	-	-	-	-	-	-	-	-	-	-
Other assets	4	-	-	-	-	-	-	-	-	-	-	-
Intangibles	4	-	-	-	-	-	-	-	-	-	-	-
Biological assets	4	-	-	-	-	-	-	-	-	-	-	-
CAPITAL EXPENDITURE	4	-	-	-	-	-	-	-	-	-	-	-
ASSET REGISTER SUMMARY												
Infrastructure												
Community												
Heritage assets												
Investment properties												
Other assets												
Intangibles												
Biological assets												
TOTAL ASSET REGISTER SUMMARY	1,5	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURE other items												
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE other items		-	-	-	-	-	-	-	-	-	-	-
REPAIRS & MAINTENANCE by Asset Category												
Infrastructure												
Community												
Heritage assets												
Investment properties												
Other assets												
Total repairs & maintenance	6	-	-	-	-	-	-	-	-	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal of existing assets as % of deprecn												
R&M as a % of PPE												

References

1. Must reconcile to PPE to B6
2. Must reconcile to total capital expenditure on BS
3. Must reconcile to asset category capital expenditure on table B5
4. Include sub-categories consistent with approved budget
5. Must reconcile to B6
6. Must reconcile to total R&M
7. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously approved Adjustments Budget in the same financial year
13. $G = B + C + D + E + F$
14. Adjusted Budget H = (A or A1/2 etc) + G

(j) Table B10 Consolidated basic service delivery measurement

Schedule B2 Table B10 Consolidated Basic service delivery measurement -

Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets (R00)	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)									-	-		
sub-total												
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
sub-total												
Total number of households	5											
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit latrine (ventilated or not)									-	-		
Other toilet provisions - list type separately									-	-		
sub-total												
Bucket latrine									-	-		
Other toilet provisions (list, < min.service level)									-	-		
No toilet provisions									-	-		
sub-total												
Total number of households	5											
Energy:												
Electricity (at least minimum service level)									-	-		
Electricity - prepaid (min.service level)									-	-		
sub-total												
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
sub-total												
Total number of households	5											
Refuse:												
Removed at least once a week (min.service)									-	-		
Removed at least once a week (< min.service)									-	-		
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
sub-total												
Total number of households	5											
Households receiving Free Basic Service												
Property rates									-	-		
Water									-	-		
Sanitation									-	-		
Electricity									-	-		
Refuse									-	-		
Free service level provided												
Property rates (R000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Cost of free basic services provided (R'000)	6											
Housing									-	-		
Property rates									-	-		
Water									-	-		
Sanitation									-	-		
Electricity/other energy									-	-		
Refuse									-	-		
Housing									-	-		
Other									-	-		
Total FBS provided (total social package)												

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
8. Target changes from additional cash-backed accumulated funds/suspense funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not)
9. Target changes from increases of funds approved under section 31 MFMA
10. Target changes from adjustments approved in accordance with section 29 MFMA
11. Target changes from adjustments to funding allocations from National or Provincial Government
12. Adjusts - Target changes from 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

SCHEDULE C – FIRST ATTACHMENT

(a) Table C1 Monthly Budget Statement Summary

Schedule C1 Table C1 Monthly Budget Statement Summary[illegible]

(b) Table C2 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

Schedule C1 Table C2 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

Vote Description [Insert departmental structure etc 3.]	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Example 1 - Vote1		-	-	-	-	-	-	-		-
Example 2 - Vote2		-	-	-	-	-	-	-		-
Example 3 - Vote3		-	-	-	-	-	-	-		-
Example 4 - Vote4		-	-	-	-	-	-	-		-
Example 5 - Vote5		-	-	-	-	-	-	-		-
Example 6 - Vote6		-	-	-	-	-	-	-		-
Example 7 - Vote7		-	-	-	-	-	-	-		-
Example 8 - Vote8		-	-	-	-	-	-	-		-
Example 9 - Vote9		-	-	-	-	-	-	-		-
Example 10 - Vote10		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	-	-	-	-	-	-	-		-
Expenditure by Vote	1									
Example 1 - Vote1		-	-	-	-	-	-	-		-
Example 2 - Vote2		-	-	-	-	-	-	-		-
Example 3 - Vote3		-	-	-	-	-	-	-		-
Example 4 - Vote4		-	-	-	-	-	-	-		-
Example 5 - Vote5		-	-	-	-	-	-	-		-
Example 6 - Vote6		-	-	-	-	-	-	-		-
Example 7 - Vote7		-	-	-	-	-	-	-		-
Example 8 - Vote8		-	-	-	-	-	-	-		-
Example 9 - Vote9		-	-	-	-	-	-	-		-
Example 10 - Vote10		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	2	-	-	-	-	-	-	-		-

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Respective columns must reconcile to 'Financial Performance Statement'
3. Insert data at sub-vote level (rows hidden)

(c) Table C3 Monthly Budget Statement - Financial Performance (standard classification)

Schedule C1 Table C3 Monthly Budget Statement - Financial Performance (standard classification)

Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1, 5									
Revenue - Standard										
Executive & Council								-		
Budget & Treasury Office								-		
Corporate Services								-		
Planning & Development								-		
Health								-		
Community & Social Services								-		
Housing								-		
Public Safety								-		
Sport and Recreation								-		
Environmental Protection								-		
Waste Management								-		
Waste Water Management								-		
Road Transport								-		
Water								-		
Electricity								-		
Total Revenue - Standard	2	-	-	-	-	-	-	-		-
Expenditure - Standard										
Executive & Council								-		
Budget & Treasury Office								-		
Corporate Services								-		
Planning & Development								-		
Health								-		
Community & Social Services								-		
Housing								-		
Public Safety								-		
Sport and Recreation								-		
Environmental Protection								-		
Waste Management								-		
Waste Water Management								-		
Road Transport								-		
Water								-		
Electricity								-		
Total Expenditure - Standard	3	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-		-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by standard classification must reconcile to total operating revenue shown in the Financial Performance Statement
3. Total Expenditure by standard classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
4. Total Capital Expenditure by standard classification must reconcile to total capital expenditure shown in Budgeted Capital
5. All amounts must be classified under a standard classification. Do not use "other". Where the function falls within the another add a separate description

(d) **Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)**

Schedule C1 Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Property rates - penalties & collection charges								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse								-		
Service charges - other								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services								-		
Transfers recognised	1							-		
Other revenue								-		
Gains on disposal of PPE								-		
Total Revenue		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Debt impairment								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases								-		
Other materials								-		
Contracted services								-		
Grants and subsidies								-		
Other expenditure								-		
Loss on disposal of PPE								-		
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
Transfers recognised - capital								-		
Contributions								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Taxation								-		
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-		-
Attributable to minorities								-		
Share of surplus/ (deficit) of associate								-		
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-		-

References

1. 'Operating' transfers/grants only
2. Material variances to be explained (refer Table C1)

(e) Table C5 Monthly Budget Statement – Capital Expenditure (municipal vote, standard classification and funding)

Schedule C1 Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

Vote Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation (only if multi-year appropriation not approved) (remove if not required) (list departments, functions or Municipal Entities)	2									
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	-	-	-	-	-	-	-	-
Capital Expenditure - Standard Classification										
Executive & Council										
Budget & Treasury Office										
Corporate Services										
Planning & Development										
Health										
Community & Social Services										
Housing										
Public Safety										
Sport and Recreation										
Environmental Protection										
Waste Management										
Waste Water Management										
Road Transport										
Water										
Electricity										
Total Capital Expenditure - Standard Classification	3	-	-	-	-	-	-	-	-	-
Funded by:										
National Government										
Provincial Government										
District Municipality										
Other Grants & Subsidies										
Total Government Grants		-	-	-	-	-	-	-	-	-
Public contributions & Donations	5									
Loans/borrowing (long term)/leases/PPP	6									
Internally generated funds										
Total Capital Funding	7	-	-	-	-	-	-	-	-	-
Provision of basic services	8									
2010 World Cup	8									
	8									

References

1. Votes are high level departments or functions as determined by the municipality - must be approved at a strategic level - refer MFMA definition of 'vote'
2. Municipalities may choose to appropriate money for capital expenditure for 3 years (complete expenditure section 2 if only appropriating for 1 year (projected expenditure required for yr2 and yr3). Include capital component of PPP unitary payments (if any)
3. Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Amounts must reconcile to 'Financial Performance Statement'
6. Finance leases and PPP capital funding component of unitary payment
7. Total capital funding must balance with total capital expenditure
8. Total capital expenditure includes expenditure on the following nationally significant priorities

(f) Table C6 Monthly Budget Statement – Financial Position**Schedule C1 Table C6 Monthly Budget Statement - Financial Position**

Description	Ref	2007/08	Budget Year 2008/09			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash	1					
Call investment deposits	1					
Consumer debtors						
Other debtors						
Current portion of long-term receivables						
Inventory						
Total current assets		-	-	-	-	-
Non current assets						
Long-term receivables						
Investments						
Investment property						
Property, plant and equipment						
Agricultural						
Biological assets						
Intangible assets						
Other non-current assets						
Total non current assets		-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-
LIABILITIES						
Current liabilities						
Bank overdraft	1					
Borrowing						
Consumer deposits						
Trade and other payables						
Provisions						
Total current liabilities		-	-	-	-	-
Non current liabilities						
Borrowing						
Provisions						
Total non current liabilities		-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-
NET ASSETS	2	-	-	-	-	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)						
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-

References

1. The total of Bank balances and cash, Call investment deposits and Overdraft must reconcile with the end balance of cash and cash equivalents shown on 'Financial Position Statement'
2. Net assets must balance with Total Community Wealth/Equity
3. Material variances to be explained (refer table B1)

(g) Table C7 Monthly Budget Statement - Cash Flow

Schedule C1 Table C7 Monthly Budget Statement - Cash Flow

Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other								-		
Government - operating								-		
Government - capital								-		
Interest								-		
Dividends								-		
Payments	1							-		
Suppliers and employees								-		
Finance charges								-		
Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-		-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments	1							-		
Capital assets								-		
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-		-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase in consumer deposits								-		
Payments	1							-		
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	-	-	-	-		-
Cash/cash equivalents at beginning:										
Cash/cash equivalents at month/year end:		-	-	-		-	-			-

Notes

1. Payments to be entered as negative amounts
2. Material variances to be explained (refer Table C1)

SCHEDULE C – SECOND ATTACHMENT

(a) Table C1 s71 Consolidated Monthly Budget Statement Summary

Schedule C2 Table C1 Consolidated Monthly Budget Statement Summary

[illegible]

**(b) Table C2 Consolidated Monthly Budget Statement - Financial Performance
(revenue and expenditure by municipal vote)**

Schedule C2 Table C2 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

Schedule C.2 - Table C.2 Consolidated monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)										
Vote Description [Insert departmental structure etc 3.]	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Example 1 - Vote1		-	-	-	-	-	-	-		-
Example 2 - Vote2		-	-	-	-	-	-	-		-
Example 3 - Vote3		-	-	-	-	-	-	-		-
Example 4 - Vote4		-	-	-	-	-	-	-		-
Example 5 - Vote5		-	-	-	-	-	-	-		-
Example 6 - Vote6		-	-	-	-	-	-	-		-
Example 7 - Vote7		-	-	-	-	-	-	-		-
Example 8 - Vote8		-	-	-	-	-	-	-		-
Example 9 - Vote9		-	-	-	-	-	-	-		-
Example 10 - Vote10		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	-	-	-	-	-	-	-		-
Expenditure by Vote	1									
Example 1 - Vote1		-	-	-	-	-	-	-		-
Example 2 - Vote2		-	-	-	-	-	-	-		-
Example 3 - Vote3		-	-	-	-	-	-	-		-
Example 4 - Vote4		-	-	-	-	-	-	-		-
Example 5 - Vote5		-	-	-	-	-	-	-		-
Example 6 - Vote6		-	-	-	-	-	-	-		-
Example 7 - Vote7		-	-	-	-	-	-	-		-
Example 8 - Vote8		-	-	-	-	-	-	-		-
Example 9 - Vote9		-	-	-	-	-	-	-		-
Example 10 - Vote10		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	2	-	-	-	-	-	-	-		-

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Respective columns must reconcile to 'Financial Performance Statement'
3. Insert data at sub-vote level (rows hidden)

(c) **Table C3 Consolidated Monthly Budget Statement - Financial Performance**
(standard classification)

Schedule C2 Table C3 Consolidated Monthly Budget Statement - Financial Performance (standard classification)

Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1, 5									
Revenue - Standard										
Executive & Council								-		
Budget & Treasury Office								-		
Corporate Services								-		
Planning & Development								-		
Health								-		
Community & Social Services								-		
Housing								-		
Public Safety								-		
Sport and Recreation								-		
Environmental Protection								-		
Waste Management								-		
Waste Water Management								-		
Road Transport								-		
Water								-		
Electricity								-		
Total Revenue - Standard	2	-	-	-	-	-	-	-		-
Expenditure - Standard										
Executive & Council								-		
Budget & Treasury Office								-		
Corporate Services								-		
Planning & Development								-		
Health								-		
Community & Social Services								-		
Housing								-		
Public Safety								-		
Sport and Recreation								-		
Environmental Protection								-		
Waste Management								-		
Waste Water Management								-		
Road Transport								-		
Water								-		
Electricity								-		
Total Expenditure - Standard	3	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-		-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by standard classification must reconcile to total operating revenue shown in the Financial Performance Statement
3. Total Expenditure by standard classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
4. Total Capital Expenditure by standard classification must reconcile to total capital expenditure shown in Budgeted Capital
5. All amounts must be classified under a standard classification. Do not use "other". Where the function falls within the another add a separate description

**(d) Table C4 Consolidated Monthly Budget Statement - Financial Performance
(revenue and expenditure)**

Schedule C2 Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure)

Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Property rates - penalties & collection charges								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse								-		
Service charges - other								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services								-		
Transfers recognised	1							-		
Other revenue								-		
Gains on disposal of PPE								-		
Total Revenue		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Debt impairment								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases								-		
Other materials								-		
Contracted services								-		
Grants and subsidies								-		
Other expenditure								-		
Loss on disposal of PPE								-		
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
Transfers recognised - capital								-		
Contributions								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Taxation								-		
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-		-
Attributable to minorities								-		
Share of surplus/ (deficit) of associate								-		
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-		-

References

1. 'Operating' transfers/grants only

2. Material variances to be explained (refer Table C1)

**(e) Table C5 Consolidated Monthly Budget Statement – Capital Expenditure
(municipal vote, standard classification and funding)**

Schedule C2 Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

Schedule 02: Table 03 Consolidated Monthly Budget Statement - Capital Expenditure (Municipal Vote, Standard Classification and Funding)										
Vote Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Example 1 - Vote1			-	-	-	-	-	-	-	-
Example 2 - Vote2			-	-	-	-	-	-	-	-
Example 3 - Vote3			-	-	-	-	-	-	-	-
Example 4 - Vote4			-	-	-	-	-	-	-	-
Example 5 - Vote5			-	-	-	-	-	-	-	-
Example 6 - Vote6			-	-	-	-	-	-	-	-
Example 7 - Vote7			-	-	-	-	-	-	-	-
Example 8 - Vote8			-	-	-	-	-	-	-	-
Example 9 - Vote9			-	-	-	-	-	-	-	-
Example 10 - Vote10			-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7		-	-	-	-	-	-	-	-
Single Year expenditure appropriation <i>(only if multi-year appropriation not approved)</i> <i>(remove if not required)</i> <i>(list departments, functions or Municipal Entities)</i>	2									
Total Capital single-year expenditure	4		-	-	-	-	-	-	-	-
Total Capital Expenditure			-	-	-	-	-	-	-	-
Capital Expenditure - Standard Classification										
Executive & Council								-		
Budget & Treasury Office								-		
Corporate Services								-		
Planning & Development								-		
Health								-		
Community & Social Services								-		
Housing								-		
Public Safety								-		
Sport and Recreation								-		
Environmental Protection								-		
Waste Management								-		
Waste Water Management								-		
Road Transport								-		
Water								-		
Electricity								-		
Total Capital Expenditure - Standard Classification	3		-	-	-	-	-	-	-	-
Funded by:										
National Government								-		
Provincial Government								-		
District Municipality								-		
Other Grants & Subsidies								-		
Total Government Grants			-	-	-	-	-	-	-	-
Public contributions & Donations	5							-		
Loans/borrowing (long term)/leases/PPP	6							-		
Internally generated funds								-		
Total Capital Funding	7		-	-	-	-	-	-	-	-
Provision of basic services	8									
2010 World Cup	8									
	8									

References

1. Votes are high level departments or functions as determined by the municipality - must be approved at a strategic level - refer MFMA definition of 'Vote'
2. Municipalities may choose to appropriate money for capital expenditure for 3 years (complete expenditure section 2 if only appropriating for 1 year (projected expenditure required for yr2 and yr3). Include capital component of PPP unitary payments (if any)
3. Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Amounts must reconcile to 'Financial Performance Statement'
6. Finance leases and PPP capital funding component of unitary payment
7. Total capital funding must balance with total capital expenditure
8. Total capital expenditure includes expenditure on the following nationally significant priorities

(f) Table C6 Consolidated Monthly Budget Statement - Financial Position

Schedule C2 Table C6 Consolidated Monthly Budget Statement - Financial Position

Description	Ref	2007/08	Budget Year 2008/09			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash	1					
Call investment deposits	1					
Consumer debtors						
Other debtors						
Current portion of long-term receivables						
Inventory						
Total current assets		-	-	-	-	-
Non current assets						
Long-term receivables						
Investments						
Investment property						
Property, plant and equipment						
Agricultural						
Biological assets						
Intangible assets						
Other non-current assets						
Total non current assets		-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-
LIABILITIES						
Current liabilities						
Bank overdraft	1					
Borrowing						
Consumer deposits						
Trade and other payables						
Provisions						
Total current liabilities		-	-	-	-	-
Non current liabilities						
Borrowing						
Provisions						
Total non current liabilities		-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-
NET ASSETS	2	-	-	-	-	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)						
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-

References

1. The total of Bank balances and cash, Call investment deposits and Overdraft must reconcile with the end balance of cash and cash equivalents shown on 'Financial Position Statement'
2. Net assets must balance with Total Community Wealth/Equity
3. Material variances to be explained (refer table B1)

(g) Table C7 Consolidated Monthly Budget Statement - Cash Flow

Schedule C2 Table C7 Consolidated Monthly Budget Statement - Cash Flow

Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other								-		
Government - operating								-		
Government - capital								-		
Interest								-		
Dividends								-		
Payments	1							-		
Suppliers and employees								-		
Finance charges								-		
Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-		-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments	1							-		
Capital assets								-		
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-		-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase in consumer deposits								-		
Payments	1							-		
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	-	-	-	-		-
Cash/cash equivalents at beginning:								-		-
Cash/cash equivalents at month/year end:		-	-	-	-	-	-	-		-

Notes

1. Payments to be entered as negative amounts
2. Material variances to be explained (refer Table C1)

SCHEDULE D – ATTACHMENT

(a) **Table D1 Budget Summary**

Schedule D Table D1 Budget Summary[illegible]

(b) Table D2 Budgeted Financial Performance (revenue and expenditure)

Schedule D Table D2 Budgeted Financial Performance (revenue and expenditure)

[illegible]

(c) Table D3 Capital Expenditure Budget by vote and funding

Schedule D Table D3 Capital Budget by vote and funding

Vote Description	Ref	2004/05	2005/06	2006/07	Current Year 2007/08			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2008/09	Budget Year +1 2009/10	Budget Year +2 2010/11
R thousands	1									
Multi-Year expenditure <i>Insert programme/projects description</i>										
Single Year expenditure <i>Insert single year budgets and indicative estimates</i>										
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Funded by:										
National Government										
Provincial Government										
Parent Municipality										
District Municipality										
Total Capital transfers recognised	3	-	-	-	-	-	-	-	-	-
Public contributions & donations	6									
Borrowing	4									
Internally generated funds										
Total Capital Funding	5	-	-	-	-	-	-	-	-	-

References

1. Votes are functions or projects as determined by the entity - refer MFMA definition of 'vote'
2. Amounts unspent may only be recorded against previous year comparative data (not to be budgeted for)
3. Including municipality allocations
4. Include finance leases and PPP capital funding component of unitary payment
5. Total capital funding must balance with total capital expenditure
6. Include contributions from Public Entities; e.g. Eskom

(d) Table D4 Budgeted Financial Position

Schedule D Table D4 Budgeted Financial Position

Description	Ref	2004/05	2005/06	2006/07	Current Year 2007/08			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2008/09	Budget Year +1 2009/10	Budget Year +2 2010/11
R thousands										
ASSETS										
Current assets										
Cash	1									
Call investment deposits	1									
Consumer debtors										
Other debtors										
Current portion of long-term receivables										
Inventory										
Total current assets		-	-	-	-	-	-	-	-	-
Non current assets										
Long-term receivables	3									
Investments										
Investment property										
Property, plant and equipment										
Agricultural										
Biological assets										
Intangible assets										
Total non current assets		-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-
LIABILITIES										
Current liabilities										
Bank overdraft	1									
Borrowing										
Consumer deposits										
Trade and other payables										
Provisions	3									
Total current liabilities		-	-	-	-	-	-	-	-	-
Non current liabilities										
Borrowing										
Provisions	3									
Total non current liabilities		-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-
NET ASSETS	2	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Reserves										
Share capital										
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-	-	-	-	-

References

1. The total of Bank balances and cash, Call investment deposits and Overdraft must reconcile with the end balance of cash and cash equivalents shown on budget table D7
2. Net assets must balance with Total Equity
3. Include deferred tax and tax provisions

(e) Table D5 Budgeted Cash Flows

Schedule D Table D5 Budgeted Cash Flows

Description	Ref	2004/05	2005/06	2006/07	Current Year 2007/08			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2008/09	Budget Year +1 2009/10	Budget Year +2 2010/11
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other										
Government - operating										
Government - capital										
Interest										
Dividends										
Payments	2									
Suppliers and employees										
Finance charges										
Dividends paid										
Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (Increase) in non-current debtors										
Decrease (increase) other non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets										
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase in consumer deposits										
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:										
Cash/cash equivalents at the year end:	1	-	-	-	-	-	-	-	-	-

References

1. The end balance of Cash and cash equivalents must reconcile with the total of Bank balances and cash, Call investment deposits and Overdraft shown on budget table D6

2. Insert all cash payments as (negative)

SCHEDULE E – ATTACHMENT

(a) Table E1 Adjustments Budget Summary

Schedule E Table E1 Adjustments Budget Summary

Description	Budget Year 2007/08								Budget Year +1 2008/09	Budget Year +2 2009/10
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G		
Financial Performance										
Property rates							-	-		
Service charges							-	-		
Investment revenue							-	-		
Transfers recognised							-	-		
Other own revenue							-	-		
Contributions							-	-		
Total Revenue	-	-	-	-	-	-	-	-	-	-
Employee costs							-	-		
Remuneration of Board Members							-	-		
Depreciation and debt impairment							-	-		
Finance charges							-	-		
Materials and bulk purchases							-	-		
Grants and subsidies							-	-		
Other expenditure							-	-		
Total Expenditure	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) - before Tax	-	-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure							-	-		
Total Capital transfers recognised							-	-		
Public contributions & donations							-	-		
Borrowing							-	-		
Internally generated funds							-	-		
Total sources of capital funds	-	-	-	-	-	-	-	-	-	-
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							-	-		

References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
2. Revisions approved in accordance with MFMA section 87(6a)
3. Expenditure of additional allocations from the Parent Municipality in accordance with MFMA section 87(6b)
4. Revisions approved in accordance approved in accordance with MFMA section 87(6c)
4. Revisions approved in accordance approved in accordance with MFMA section 87(6d)
6. $F = B + C + D + E$
7. Adjusted Budget $G = (A \text{ or } A1/2 \text{ etc}) + F$

(b) Table E2 Adjustments Budget - Financial Performance (revenue and expenditure)

Schedule E Table E2 Adjustments Budget - Financial Performance (revenue and expenditure)

Schedule 2: Public Works Department Budget - Financial Performance (Revenue and Expenditure)										
Description	Ref	Budget Year 2007/08							Budget Year +1 2008/09	Budget Year +2 2009/10
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F	G	
Revenue By Source										
Property rates								-	-	
Property rates - penalties & collection charges								-	-	
Service charges - electricity revenue								-	-	
Service charges - water revenue								-	-	
Service charges - sanitation revenue								-	-	
Service charges - refuse								-	-	
Service charges - other								-	-	
Rental of facilities and equipment								-	-	
Interest earned - external investments								-	-	
Interest earned - outstanding debtors								-	-	
Dividends received								-	-	
Fines								-	-	
Licences and permits								-	-	
Agency services								-	-	
Transfers recognised								-	-	
Other revenue								-	-	
Gains on disposal of PPE								-	-	
Total Revenue		-	-	-	-	-	-	-	-	-
Expenditure By Type										
Employee related costs								-	-	
Remuneration of board members								-	-	
Debt impairment								-	-	
Collection costs								-	-	
Depredation & asset impairment								-	-	
Finance charges								-	-	
Bulk purchases								-	-	
Other materials								-	-	
Contracted services								-	-	
Grants and subsidies								-	-	
Other expenditure								-	-	
Loss on disposal of PPE								-	-	
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)										
Transfers recognised - capital								-	-	
Contributions								-	-	
Contributions of PPE								-	-	
Surplus/(Deficit) before taxation		-	-	-	-	-	-	-	-	-
Taxation								-	-	
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-	-	-
References										
1. Revenue includes sales of: (insert description)										
2. Bulk purchases - electricity										
2. Bulk purchases - water										
3. Expenditure includes repairs & maintenance of:										

References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
2. Revisions approved in accordance with MFMA section 87(6a)
3. Expenditure of additional allocations from the Parent Municipality in accordance with MFMA section 87(6b)
4. Revisions approved in accordance approved in accordance with MFMA section 87(6c)
5. Revisions approved in accordance approved in accordance with MFMA section 87(6d)
6. $F = B + C + D + E$
7. Adjusted Budget $G = (A \text{ or } A1Z \text{ etc}) + F$

(c) Table E3 Adjustments Capital Expenditure Budget by vote and funding

Schedule E Table E3 Adjustments Capital Expenditure Budget by vote and funding

Vote Description	Ref	Budget Year 2007/08							Budget Year +1 2008/09	Budget Year +2 2009/10
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	1	2	3	4	5	6	7	
R thousands		A	A1	B	C	D	E	F	G	
Capital expenditure										
Program, project or function 1 - Infrastructure								-	-	
Program, project or function 2 - Other								-	-	
Program, project or function 3 etc								-	-	
								-	-	
								-	-	
Total Capital expenditure		-	-	-	-	-	-	-	-	-
Funded by:										
National Government								-	-	
Provincial Government								-	-	
Parent Municipality								-	-	
District Municipality								-	-	
Total Capital transfers recognised		-	-	-	-	-	-	-	-	-
Public contributions & Donations								-	-	
Loans/borrowing (long term)/leases/PPP								-	-	
Less: unspent loan funds								-	-	
Internally generated funds								-	-	
Total Capital Funding		-	-	-	-	-	-	-	-	-

References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
2. Revisions approved in accordance with MFMA section 87(6a)
3. Expenditure of additional allocations from the Parent Municipality in accordance with MFMA section 87(6a)
4. Revisions approved in accordance approved in accordance with MFMA section 87(6c)
5. Revisions approved in accordance approved in accordance with MFMA section 87(6d)
6. $F = B + C + D + E$
7. Adjusted Budget $G = (A \text{ or } A1/2 \text{ etc}) + F$

(d) Table E4 Adjustments Budget - Financial Position

Schedule E Table E4 Adjustments Budget - Financial Position

Description	Ref	Budget Year 2007/08								Budget Year +1 2008/09	Budget Year +2 2009/10
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7			
R thousands		A	A1	B	C	D	E	F	G		
ASSETS											
Current assets											
Cash	1							-	-		
Call investment deposits	1							-	-		
Consumer debtors								-	-		
Other debtors								-	-		
Current portion of long-term receivables								-	-		
Inventory								-	-		
Total current assets		-	-	-	-	-	-	-	-	-	-
Non current assets											
Long-term receivables								-	-		
Investments								-	-		
Investment property								-	-		
Property, plant and equipment								-	-		
Agricultural								-	-		
Biological assets								-	-		
Intangible assets								-	-		
Total non current assets		-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1							-	-		
Borrowing								-	-		
Consumer deposits								-	-		
Trade and other payables								-	-		
Provisions								-	-		
Total current liabilities		-	-	-	-	-	-	-	-	-	-
Non current liabilities											
Borrowing								-	-		
Provisions								-	-		
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-
NET ASSETS	2	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)								-	-		
Reserves								-	-		
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-	-	-	-	-	-

References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget

2. Revisions approved in accordance with MFMA section 87(6a)

3. Expenditure of additional allocations from the Parent Municipality in accordance with MFMA section 87(6b)

4. Revisions approved in accordance with MFMA section 87(6c)

5. Revisions approved in accordance with MFMA section 87(6d)

6. $F = B + C + D + E$ 7. Adjusted Budget $G = (A \text{ or } A1/2 \text{ etc}) + F$

(e) Table E5 Adjustments Budget - Cash Flows

Schedule E Table E5 Adjustments Budget - Cash Flows

Description	Ref	Budget Year 2007/08							Budget Year +1 2008/09	Budget Year +2 2009/10
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	1	2	3	4	5	6	7	
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other								-	-	
Government - operating								-	-	
Government - capital								-	-	
Interest								-	-	
Dividends								-	-	
Payments								-	-	
Suppliers and employees								-	-	
Finance charges								-	-	
Dividends paid								-	-	
Grants								-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-	-	
Decrease (increase) in non-current debtors								-	-	
Decrease (increase) other non-current receivables								-	-	
Decrease (increase) in non-current investments								-	-	
Payments										
Capital assets								-	-	
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-	-	
Borrowing long term/refinancing								-	-	
Increase in consumer deposits								-	-	
Payments										
Repayment of borrowing								-	-	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	8	-	-	-	-	-	-	-	-	-

References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
2. Revisions approved in accordance with MFMA section 87(6a)
3. Expenditure of additional allocations from the Parent Municipality in accordance with MFMA section 87(6b)
4. Revisions approved in accordance with MFMA section 87(6c)
5. Revisions approved in accordance with MFMA section 87(6d)
6. $F = B + C + D + E$
7. Adjusted Budget $G = (A \text{ or } A1/2 \text{ etc}) + F$
8. The end balance of Cash and cash equivalents should reconcile with the total of Bank balances and cash, Call investment deposits and Overdraft shown on table E4

SCHEDULE F – ATTACHMENT

Schedule F Table F1 Monthly Budget Statement Summary[illegible]

(b) Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure)

Schedule F Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure)

Description	Ref	2007/08	Current Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	2									
Revenue By Source										
Property rates								-		
Property rates - penalties & collection charges								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse								-		
Service charges - other								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services								-		
Transfers recognised								-		
Other revenue								-		
Gains on disposal of PPE								-		
Total Revenue		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of Directors								-		
Debt impairment								-		
Collection costs								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases								-		
Other materials								-		
Contracted services								-		
Grants and subsidies								-		
Other expenditure								-		
Loss on disposal of PPE								-		
Total Expenditure	1	-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
Transfers recognised - capital								-		
Contributions								-		
Contributions of PPE								-		
Surplus/(Deficit) before taxation		-	-	-	-	-	-	-		-
Taxation								-		
Surplus/(Deficit) for the year		-	-	-	-	-	-	-		-
1. Repairs & maintenance included in Opex								-		

References

2. Entity votes are revenue sources and expenditure type

3. List operating expenditure on allocations as a note (s87(11)(f))

4. Material variances to be explained (materiality to be defined by the parent municipality)

(c) Table F3 Monthly Budget Statement – Capital Expenditure

Schedule F Table F3 Monthly Budget Statement - Capital Expenditure

Vote Description	Ref	2007/08	Current Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure										
Program, project or function 1 - Infrastructure								-		
Program, project or function 2 - Other								-		
Program, project or function 3 etc								-		
								-		
								-		
								-		
								-		
								-		
Total Capital expenditure	4, 6	-	-	-	-	-	-	-		-
Funded by:										
National Government								-		
Provincial Government								-		
Parent Municipality								-		
District Municipality								-		
Total Capital transfers recognised		-	-	-	-	-	-	-		-
Public contributions & Donations								-		
Loans/borrowing (long term)/leases/PPP	3							-		
Internally generated funds								-		
Total Capital Funding	4	-	-	-	-	-	-	-		-

References

1. Votes are functions or projects as determined by the entity - refer MFMA definition of 'Vote'
2. Amounts unspent may only be recorded against previous year comparative data
3. Include finance leases and PPP capital funding component of unitary payment
4. Total capital funding must balance with total capital expenditure
5. For 'current year' list as a note the individual allocation received
6. List capital expenditure on allocations as a note (s87)

(d) Table F4 Monthly Budget Statement - Financial Position**Schedule F Table F4 Monthly Budget Statement - Financial Position**

Vote Description	Ref	2007/08	Current Year 2008/09			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash	1					
Call investment deposits	1					
Consumer debtors						
Other debtors						
Current portion of long-term receivables						
Inventory						
Total current assets		-	-	-	-	-
Non current assets						
Long-term receivables						
Investments						
Investment property						
Property, plant and equipment						
Agricultural						
Biological assets						
Intangible assets						
Total non current assets		-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-
LIABILITIES						
Current liabilities						
Bank overdraft	1					
Borrowing						
Consumer deposits						
Trade and other payables						
Provisions						
Total current liabilities		-	-	-	-	-
Non current liabilities						
Borrowing						
Provisions						
Total non current liabilities		-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-
NET ASSETS	2	-	-	-	-	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)						
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-

References

1. The total of Bank balances and cash, Call investment deposits and Overdraft must reconcile with the end balance of cash and cash equivalents shown on budget table F7

2. Net assets must balance with Total Equity

(e) Table E5 Monthly Budget Statement - Cash Flows

Schedule F Table F5 Monthly Budget Statement - Cash Flows

Description	Ref	2007/08	Current Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other								-		
Government - operating								-		
Government - capital								-		
Interest								-		
Dividends								-		
Payments										
Suppliers and employees								-		
Finance charges								-		
Dividends paid								-		
Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-		-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets								-		
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-		-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase in consumer deposits								-		
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	-	-	-	-		-
Cash/cash equivalents at the year begin:										
Cash/cash equivalents at the year end:	2	-	-	-	-	-	-	-		-

References

1. List as a note the details of any operational allocations received - s87(11)(e)
2. The end balance of Cash/cash equivalents must reconcile with the total of Cash, Call investment deposits (≤ 90 days) and Overdraft shown on budget table F6