# GENERAL NOTICE

#### **NOTICE 393 OF 2009**

# NATIONAL TREASURY

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

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

T.A. MANUEL, MP MINISTER OF FINANCE

#### **SCHEDULE**

# **NATIONAL TREASURY**

# LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT MUNICIPAL BUDGET AND REPORTING REGULATIONS

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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;

"own revenue", in relation to regulation 72 means total revenue as reflected in the municipality's financial performance budget by standard classification less national and provincial conditional transfers.

"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.

"total revenue", in relation to regulations 13(2) means total revenue as reflected in the municipality's financial performance budget by standard classification.

- (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 provide technical assistance to 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 budgeting;
- (f) the manager responsible for planning; and
- (g) 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 policies' of the

<sup>&</sup>lt;sup>1</sup> As defined in section 1 of the Act. Policies that affect or are affected by the annual budget of a municipality include -

the tariffs policy which the municipality must adopt in terms of section 74 of the Municipal Systems Act;

<sup>(</sup>b) the rates policy which the municipality must adopt in terms of section 3 of the Municipal Property Rates Act;

<sup>(</sup>c) the credit control and debt collection policy which the municipality must adopt in terms of section 96 of the Municipal Systems Act;

<sup>(</sup>d) the cash management and investment policy which the municipality must adopt in terms of section 13(2) of the Act;

<sup>(</sup>e) a borrowing policy which must comply with Chapter 6 of the Act;

<sup>(</sup>f) a funding and reserves policy;

<sup>(</sup>g) a policy related to the long-term financial plan;

<sup>(</sup>h) the supply chain management policy which the municipality is required to adopt in terms of section 111 of the Act;

<sup>(</sup>i) any policies dealing with the management and disposal of assets;

<sup>(</sup>j) any policies dealing with infrastructure investment and capital projects, including -

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, collections and all direct revenues;
- (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.
  - (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;
- (I) 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;
- (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.

- (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, if available, 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;
- (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.<sup>2</sup>

#### Funding of expenditure<sup>3</sup>

- 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.

<sup>&</sup>lt;sup>2</sup> See the MFMA Budget Formats Guide published on the National Treasury's website.

<sup>&</sup>lt;sup>3</sup> This regulation is intended to give effect to section 18 of the Act and must consequently be read in the context of that section.

- (2) Realistically anticipated revenues to be received from national or provincial government, national or provincial public entities, 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 or transfers from national or provincial government, the latest available
  - gazetted allocations or transfers to the municipality following the approval of the current year's Division of Revenue Act, national annual budget, national adjustments budget, relevant provincial annual budget or provincial adjustments budget;
  - (ii) proposed allocations or transfers 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 or transfers 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 or transfers in the national and provincial annual budgets and adjustments budgets as gazetted;
- (b) in the case of transfers from other municipalities, the latest available
  - (i) transfers in the approved annual budget or any subsequent approved adjustments budget of the transferring municipality;
  - (ii) proposed transfers contained in the tabled annual budget of the relevant transferring municipality;
  - (iii) written notification of proposed transfers from transferring municipalities communicated to the municipality in terms of section 37(2) of the Act; or
  - (iv) the previous year's transfers in the approved annual budget or any adjustments budget of the transferring municipality; and
- (c) in the case of agency payments, public contributions, donations, donor grants or any other grants, subsidies or contributions, the relevant service level

agreement, 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.<sup>4</sup>

#### Funding of capital expenditure

- 11. (1) An annual budget must show total capital expenditure and the different sources of funding<sup>5</sup>.
- (2) All sources of funding shown in terms of subregulation (1) must be available, and must not have been committed for other purposes.

A.

<sup>&</sup>lt;sup>4</sup> See supporting table SA10 and guidance given in the MFMA Funding Compliance Guideline.

<sup>&</sup>lt;sup>5</sup> See Table A5 Budgeted Capital Expenditure by Vote, Standard classification & Funding in Schedule

(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 created in terms of section 12 of the Act must be fully cash backed.
- (2) A municipality may make expenditures or donations in support of the objectives for which funds created in terms of section 12 of the Act were established if approved in an annual budget or adjustments budget.
- (3) No municipal funds may be paid into a fund created in terms of section 12 of the Act.

### Approval of capital projects<sup>6</sup>

- 13. (1) Within ten 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 nature, 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:

<sup>&</sup>lt;sup>6</sup> 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.

- (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.<sup>7</sup>
- (3) Subregulation (1) does not apply to capital projects whose total projected cost when the annual budget is approved is 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 councils<sup>8</sup>

- **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

<sup>&</sup>lt;sup>7</sup> 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.

<sup>&</sup>lt;sup>8</sup> 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.

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 –
- (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 relevant 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 ten 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 councils9

- **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 summarising the local community's views on the annual budget;
- (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 budgets<sup>10</sup>

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.

<sup>&</sup>lt;sup>9</sup> 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.

<sup>&</sup>lt;sup>10</sup> 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.

(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.<sup>11</sup>

### Publication of approved annual budgets

- **18.** (1) Within ten 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 –
- (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 relevant 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 ten working days after the mayor has approved the plan in terms of section 53(1)(c)(ii) of the Act.

<sup>&</sup>lt;sup>11</sup> For a list of resolutions, see item 4 of Schedule A.

### Submission of approved annual budget and other documents

- **20.** (1) The municipal manager must comply with section 24(3) of the Act within ten 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 ten working days after the municipal council has approved the annual budget;
- (b) the approved service delivery and budget implementation plan within ten 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 ten 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.<sup>12</sup>

# Funding of adjustments budgets

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

<sup>&</sup>lt;sup>12</sup> See MFMA Budget Formats Guide published on the National Treasury's website.

(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) 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 (3) applies.
- (3)<sup>13</sup> If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.
- (4) 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 and within the time period set in section 29(3) of the Act.

This subregulation is intended to ensure that additional revenues allocated to municipalities by national or provincial governments through an adjustments budget are approved for spending as soon as possible so as to minimise the possibility of underspending. In-year changes in agency payments and other revenues mentioned in subregulation 10(2)(c) may only be brought into a municipality's budget in an adjustments budget contemplated in subregulation 23(1).

- (5) An adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate, and must be approved by the municipal council by 25 August of the financial year following the financial year to which the roll-overs relate.
- (6)<sup>14</sup> An adjustments budget contemplated in section 28(2)(g) of the Act may only authorise unauthorised expenditure as anticipated by section 32(2)(a)(i) of the Act, and must be —
- (a) dealt with as part of the adjustments budget contemplated in subregulation (1); and
- (b) a special adjustments budget tabled in the municipal council when the mayor tables the annual report in terms of section 127(2) of the Act, which may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the Act. 15

# 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 ten 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 —

<sup>&</sup>lt;sup>14</sup> 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.

<sup>&</sup>lt;sup>15</sup> Any unauthorised expenditure not authorised by council must in terms of section 32(2)(a)(i) of the Act be recovered from the person liable for the expenditure unless it is certified as irrecoverable in terms of section 32(2)(a)(ii) of the Act.

- (a) the supporting documentation referred to in section 28(5) of the Act within ten 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 ten 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 budget<sup>16</sup>

- **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 ten working days after the municipal council has approved an adjustments budget, the municipal manager must in accordance with section 21A of

<sup>&</sup>lt;sup>16</sup> 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 ten 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 ten working days after the municipal council has approved the adjustments budget;
- (b) the amended service delivery and budget implementation plan, within ten 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 ten 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.<sup>17</sup>

#### 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. 18
- (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.

<sup>&</sup>lt;sup>17</sup> See MFMA Budget Formats Guide published on the National Treasury's website.

<sup>&</sup>lt;sup>18</sup> See also section 75(2) of the Act.

#### Quarterly reports on implementation of budget

- **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.<sup>19</sup>

<sup>&</sup>lt;sup>19</sup> See MFMA Budget Formats Guide published on the National Treasury's website.

#### 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.
- (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; collections and all direct revenues;
- (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 budget<sup>20</sup>

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 and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1)(a) of the Act.<sup>21</sup>

### **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.

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).

<sup>&</sup>lt;sup>21</sup> See MFMA Budget Formats Guide published on the National Treasury's website.

- (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.
- (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 expenditure<sup>22</sup>

- **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.

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.

(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 –
- each public entity's capital budget as approved by the board of directors of the municipal entity; and
- (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 tabling<sup>23</sup>

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.

#### Publication of approved annual budgets

- **46.** (1) Within ten 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 relevant 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.

<sup>&</sup>lt;sup>23</sup> 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.

#### 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 ten 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 budgets<sup>24</sup>

**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.<sup>25</sup>

#### Framework for adjustments budgets

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

<sup>&</sup>lt;sup>24</sup> Section 20(1)(b)(v) of the Act provides that the Minister may prescribe uniform norms and standards concerning the budgets of municipal entities.

<sup>&</sup>lt;sup>25</sup> See MFMA Budget Formats Guide published on the National Treasury's website.

- (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.

# 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 ten 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 ten 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.<sup>26</sup>

#### 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.

<sup>&</sup>lt;sup>26</sup> See MFMA Budget Formats Guide published on the National Treasury's website.

#### 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;<sup>27</sup> and
- (b) consistent with the entity's monthly budget statements for December.

#### 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.

<sup>&</sup>lt;sup>27</sup> See MFMA Budget Formats Guide published on the National Treasury's website.

(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-COMPLAINCE WITH TIME PROVISIONS

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

#### Applications for extension of time limits<sup>28</sup>

- 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 -
  - 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

<sup>&</sup>lt;sup>28</sup> 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).

- 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 non-compliances with time provisions by the municipality in the previous three financial years.
- (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 29

- **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;

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

- (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 -
- (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
  - 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 noncompliance;
  - (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 non-compliances with time provisions by the municipality in the previous three financial years.
- (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 noncompliance, 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 inyear 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 noncompliance;
  - (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;
  - the steps the municipality will take to ensure compliance with the relevant time provision in future; and

- (vi) a list of non-compliance with time provisions by the municipality and its office-bearers in the previous three financial years.
- (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 noncompliance; 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) At the first council meeting after 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.<sup>30</sup>

#### 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.
  - (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 non-compliance with time provisions by the municipal entity in the previous three financial years.

<sup>&</sup>lt;sup>30</sup> See MFMA Budget Formats Guide published on the National Treasury's website.

## 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 noncompliance; 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 EXPENDITURE<sup>31</sup>

#### 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 —
  - (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;

<sup>&</sup>lt;sup>31</sup> 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.

- (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.

#### 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) 5% of the municipality's own revenue in the case of a municipality with approved total revenue in its current annual budget not exceeding R250 million;
- (b) the greater of R 5 million or 4% of the municipality's own 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) R15 million 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 vear;
- (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 committee<sup>32</sup>

- 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.
- (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 expenditure<sup>33</sup>

- 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 –
- 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

<sup>&</sup>lt;sup>32</sup> 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.

<sup>&</sup>lt;sup>33</sup> See also section 102 of the Act.

(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
- 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.<sup>34</sup>

#### 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:

<sup>&</sup>lt;sup>34</sup> 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 policies<sup>35</sup>.

#### **Executive summary**

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

<sup>&</sup>lt;sup>35</sup> 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 a statement regarding changes in the basis of measurement and accounting policies from past financial years and 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 statement regarding changes in the basis of measurement and accounting policies from past financial years and —
- (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.<sup>36</sup>

#### PART 2 - SUPPORTING DOCUMENTATION

#### Overview of annual budget process

10. The overview of the annual budget process must at least -

<sup>&</sup>lt;sup>36</sup> See MFMA Budget Formats Guide published on the National Treasury's website.

- (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;
- (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 policies<sup>37</sup> 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 -

<sup>&</sup>lt;sup>37</sup> See footnote under regulation 7.

- (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;
- (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;
  - 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;
- 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;
- (I) 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:
- 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 performance objectives and indicators relate 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;
- 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:
- 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**

l 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 that is
- (a) contemplated in subregulation 23(1) 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<sup>38</sup>, and
- (b) is contemplated in subregulations 23 (3), (4), (5) and (6) must have all the headings in the sequence shown in Part 1 of the table of contents below, and the headings that are relevant to the particular adjustments budget from Part 2 of the table of contents below, and contain the information described in relation to the relevant headings 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

#### Table of contents

- 2. An adjustments budget and supporting documentation must commence with a table of contents and show the relevant 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;

<sup>&</sup>lt;sup>38</sup> See MFMA Budget Formats Guide published on the National Treasury's website.

- (b) approval of any adjustments permitted in terms of section 28(2) of the Act;
- 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 policies<sup>39</sup> necessitated by the adjustments budget.

#### **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 (standard classification)
- (c) Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)
- (d) Table B4 Adjustments Budget Financial Performance (revenue and expenditure)

<sup>&</sup>lt;sup>39</sup> See footnote under regulation 7.

- (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 (standard classification)
  - (iii) Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)
  - (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;
- 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.

of

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

- The disclosure on adjustments to the capital programme must provide at least -
- a summary of adjustments to capital expenditure by class and sub-class; (a)
- (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

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.<sup>40</sup>

### 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

<sup>&</sup>lt;sup>40</sup> 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 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 (standard classification)
- (c) Table C3 Monthly Budget Statement Financial Performance (revenue and expenditure by municipal vote)
- (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 (standard classification)
  - (iii) Table C3 Consolidated Monthly Budget Statement Financial Performance (revenue and expenditure by municipal vote)
  - (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

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

١,	, the municipal manager of(name of
mu	nicipality), 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
	the month of of has been prepared in accordance with the nicipal Finance Management Act and regulations made under that Act.
Prir	nt name
Mu	nicipal manager of(name and demarcation code of municipality)
Sig	nature
Dat	e

# 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.<sup>41</sup>

## 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 SUPORTING 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

<sup>&</sup>lt;sup>41</sup> 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 multiyear 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 a statement regarding changes in the basis of measurement and accounting policies from past financial years and 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 programme 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

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;
- 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;

- 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;
  - 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 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		**********	, chie	f exec	cutive	officer	of		(nam	e of
municipal	entity),	hereby	certify	that	the	annual	budge	t and	suppo	rting
documenta	ation hav	e been	prepared	d in a	ccord	lance v	vith the	Munici	oal Fin	ance
Manageme	ent Act a	nd the r	egulation	ns ma	de ur	nder the	Act, a	nd that	the an	ınual
budget a	nd supp	orting o	locumen	tation	are	consis	tent wi	th the	Integr	ated
Developme	ent Plan d	of the par	ent muni	cipality	y, the	service	delivery	agreem	ent with	า the
parent mur	nicipality a	and the b	usiness	plan o	f the e	entity.				
Print name										
Chief exec	utive offic	er of	(na	me of	muni	cipal en	tity)			
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 that is –
- (a) contemplated in section 87(6)(a) and (b) of the Act 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<sup>42</sup>, and
- (b) is contemplated in section 87(6)(c) and (d) of the Act must have all the headings in the sequence shown in Part 1 of the table of contents below, and the headings that are relevant to the particular adjustments budget from Part 2 of the table of contents below, and contain the information described in relation to the relevant headings 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

## Table of contents

- 2. An adjustments budget and supporting documentation must commence with a table of contents and show the relevant headings in the sequence set out below –
- PART 1 ADJUSTMENTS BUDGET
  - Chairperson's report
  - Resolutions
  - Executive summary
  - Adjustments budget tables
- PART 2 SUPPORTING DOCUMENTATION

<sup>&</sup>lt;sup>42</sup> See MFMA Budget Formats Guide published on the National Treasury's website.

- 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
- 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, multiyear 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 programme 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
- 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,(name of municipal entity
hereby certify that the adjustments budget and supporting documentation have beer
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.<sup>43</sup>

## 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

<sup>&</sup>lt;sup>43</sup> See MFMA Budget Formats Guide published on the National Treasury's website..

## PART 1 - IN-YEAR REPORT

## Chairperson's report

- The chairperson's report accompanying an in-year report must provide –
- 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 municip	al
entity), hereby certify that		
(mark as app	ropriate)	
. $\Box$ the month	ly budget statement	
☐ mid-year l	oudget and performance assessment	
	of has been prepared in accordance with the ment Act and regulations made under that Act.	1e
Print name		
Chief executive officer of	(name of municipal entity)	
Signature		
Date		

# SCHEDULE G EXTENSIONS AND NON-COMPLIANCE WITH TIME PROVISIONS

API	PLICATION FOR I	EXTENSION TO TH	IE BUDGET PROCESS
Note: The appli	ication must be sul	omitted to the MEC I	for finance by no later than 15 March
Name	of		
Municipality:			
	evant section of t	he Act and regulat	tion for which extension is being
applied.	Carterior T	- 100 mg	The Manager College
		***************************************	
2. State the rev	ised completion (	date the extension	is required.
Processes		Number of days	Proposed Extension Date
	Legislated date	Number of days	Proposed Extension Date
	•		
		with other MFMA	remaining legislated process and timelines
4. State the und	erlying reasons v	vhy an extension	to a legislated timeframe is being
requested. If the	e extension is re	quested for budg	jet timeline extension, attach the
municipalities a	pproved time sc	hedule including	the dates that earlier processes
have been under	rtaken.		
	**************************************		5 (1977) 18 (1986) \$ (1986) 25 (1986) 18 (1986) 18 (1986) 18 (1986) 18 (1986) 18 (1986) 18 (1986) 18 (1986) 18
			address the reasons for the
legislated timefra	ame not being me	st.	
Reasons for delay	Action Plan	ns to resolve	
Control of the contro	2777	ıs been or will be j	put in place to prevent a
recurrence in fut	ure years.	E-10.	
Reasons for delay	/ Action Plan	ns to resolve	

7. Has an application for an	extension to a timeframe been made previously
Date of application	State whether application approved or not approved
Declaration:	
1,	hereby declare that: (Name)
	d above is, to the best of my knowledge, accurate.  n will be tabled at the next meeting of the Municipal Council sion of this application.
SIGNED:	DATE:
Mayor	
CONTACT DETAILS:	
Mayor' Office Contact Detail	
Name of contact person:	
Telephone: Code (	) Fax:
	The second secon
Municipal Manager Contact Name:	Details
Telephone: Code (	) Fax
av	TO MAKE AN ARMOND A VALUE OF THE PROPERTY OF T
Municipality's Postal Addre	SS
Postal Code	

## **Attachments to Schedules**

## SCHEDULE A - FIRST ATTACHMENT

- (k) Table A1 Budget Summary
- (I) 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 (standard classification)
- (c) Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)
- (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 (standard classification)
- (c) Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)
- (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 (standard classification)
- (c) Table C3 Monthly Budget Statement Financial Performance (revenue and expenditure by municipal vote)
- (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 (standard classification)
- (c) Table C3 Consolidated Monthly Budget Statement Financial Performance (revenue and expenditure by municipal vote)
- (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 programme 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 programme 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**

### **Table A1 Budget Summary** (a)

Schedule A1 - Table A1 Budget Summary  Description	Current Year	Current Year - 2	Current Year - 1		Current Year	Outside Alline	Medium Ten	n Revenue and Framework	Expenditure
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year + 2
Financial Performance									
Property rates	-	-	-	**	-	-	-	-	-
Service charges	-	-		- 1	-		-	-	-
Investment revenue	-	-	-	-	-	~	- [	-	-
Transfers recognised - operational	_	-	-	~	-	_	-	-	_
Other own revenue		-	-	-	-			**	
Total Revenue (excluding capital transfers and contributions)	-	-	₩	-	_	-	-	_	-
Employee costs	-	-	*	-	-		-		-
Remuneration of councillors Depreciation & asset impairment	_	-	-	-	-	_	-	-	-
Finance charges	-	- 1	-		-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-		-	-	-
Transfers and grants	-	-	- 1	-	- !		~-	-	-
Other expenditure	-	-			-		-	-	
Total Expenditure		-		-	-	-	-	~	
Surplus/(Deficit)	- 1		-	-	-	***	-	-	-
Transfers recognised - capital	-		-	-	- 1	~	-	-	-
Contributions recognised - capital & contributed assets				-		-		-	
Surplus/(Deficit) after capital transfers & contributions	-		-	-	-	~	-	-	-
Share of surplus/ (deficit) of associate	-	-	- 1	-	-	-	-	- 1	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources Capital expenditure	_	_	_		_	_ [	_	_	
Transfers recognised - capital	_	-	_	_	_	-	_		_
Public contributions & donations	_		-		_		-	-	-
Berrowing	-	-	-	-	-	- 1		-	-
internally generated funds	-	-	-		-	-	-		-
Total sources of capital funds	-	***	-		-	-	-	-	-
Financial position Total current assets	-	100	_		_	_	_	-	_
Total non current assets		-	-	-	-	}	-	-	-
Total current liabilities	-	- ;	- ]		-	-	-	-	-
Total non current liabilities	_	-	-	-	-	~		-	-
Community wealth/Equity	- Sep	-	-		-	-	-	-	~
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	-		-	-	-	_	_		_
Balance - surplus (shortfall)	-		-	-	-	-	-	-	-
Asset management		į			a manager				
Asset register summary (WDV) Depreciation & asset impairment	-	_		_		_	_	_	_
Renewal of Existing Assets	_		_	_	_	_ ]	_		-
Repairs and Maintenance	-	-	-	-	-	***	-	-	-
ree services Cost of Free Basic Services provided		_			_	_	_	_	_
Revenue cost of free services provided	-			_	_	_	_	_	_
Households below minimum service level		-	_	-	- :	- (	-		
Water:		-	-	.	- 1	-	.	.	
Sanitation/sewerage:	- 1		- 1	.	-	-			- ]
Energy:	- }	-	.	.	- !	.		-	-
Refuse:	- 1	- 1		-		.	- !	-	- 1

### (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	Ref	Current Year • 3	Current Year • 2	Current Year -1		Current Year		Medium Ter	n Revenue and Framework	Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year + 2
Revenue - Standard										
Governance and administration	- 1	-	-	- 1	_	- 1	-	-	-	-
Executive and council			ĺ					1		
Budget and treasury office								l		
Corporate services	ı						'	Ì		
Community and public safety		-	_	_	_	-	-	-	-	_
Community and social services										
Sport and recreation										
Public safety	i i									
Housing			}					j		)
Health				'						
Economic and environmental services		_	_	_ i	_	_	_	_		_
Planning and development				- 1	-	- 1				
Road transport				1						
Environmental protection				. 1						
Trading services				_						
-		-	-	- 1	-	_	-	-	_	_
Electricity				į						
Water				1						
Waste water management				ĺ						
Waste management				1						
Other	4									
Total Revenue - Standard	2		-		-	-				-
Expanditure - Standard										
Governance and administration	1 '	-	-	- 1	-	-		-	-	-
Executive and council				1		i				
Budget and treasury office										
Corporate services				1		١ ١				
Community and public safety	1	_	_	-	_	_	_	-	_	_
Community and social services				1						
Sport and recreation				1						
Public safety				h						
Housing						1	ı			
Health	1			ì						
				1						
Economic and environmental services		-	-	-	-	- 1	-	_		-
Planning and development				ĺ						
Road transport				l						
Environmental protection				ŀ						
Trading services		-	~	- 1	-	-	-	-	-	-
Electricity				-						
Water				Ì						
Waste water management						ĺ				
Waste management				1			j	'		
Other	4									
otal Expenditure - Standard	3	-	-	-		-	-	-	**	-
surplus/(Deficit) for the year		-	-	-	-	-	-	-	-	-

<sup>1.</sup> Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for companion purposes

<sup>1.</sup> Government intended Statistics in unctions and Sub-sunctions are standardized to assist the compitation of national and international accounts for compansion purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function "Other' is only for Abbatoirs, Air Transport, Merkets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

Vote Description	Ref	Current Year	Current Year	Current Year - 1		Current Year		Medium Te	rm Revenue and Framework	Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Origina! Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year + 2
Revenue by Vote	1					i	-			
Example 1 - Vote1	ĺ	-		- 1	_	-	-	-	-	-
Example 2 - Vote2	į	-	-	-	_	-	-	r~	-	_
Example 3 - Vote3	1	-	_	_	_	-	-	-	-	-
Example 4 - Vote4	Ì	-	-	_	_	-		_	- /	
Example 5 - Vote5	-	-	_	-	_	_	-	-	_	_
Example 6 - Vote6		-	_	_	_		_	_		-
Example 7 - Vote7			_	-	-	_	-	_	_	-
Example 8 - Vote8			- 1	-	-	-	-		- 1	_
Example 9 - Vote9		-	_	-	_	-	_	J _	~	_
Example 10 - Vote10		-	-	-	_	_	-	-		-
Example 11 - Vote11		_		-	-	-	_	_	_	-
Example 12 - Vote12		_	-	_	-	_		_	-	_
Example 13 - Vote13		_	-	-		-	_	-	_	_
Example 14 - Vote14		_	_	_	_	_	_	_	_	_
Example 15 - Vote15		_	-	-	-	-	_	_	_	
otal Revenue by Vote	2	-	-		-		-	-	-	-
xpenditure by Vote to be appropriated	1									
Example 1 - Vote1		-	-	-	-	-	-	_	-	-
Example 2 - Vote2		- {	- 1	-	-	-	-	-	-	-
Example 3 - Vote3		- 1	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	- 1	-	)	-	- 1		_
Example 5 - Vote5		~	-	-	-	-	~	-	-	-
Example 6 - Vote6		-	-	- 1	~	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	- 1	-	-
Example 8 - Vote8		- )	- ]	- ]	-	-	-	-	-	-
Example 9 - Vote9	- 1 1	-	- 1	-	-	-		-		_
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		- 1	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-		-	-
Example 13 - Vote13		-	- [	- [	-	~	- 1	-	-	-
Example 14 - Vote14		-	-	- 1	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-		-	-	_
otal Expenditure by Vote	2	- 1	-				-	-		-
urplus/(Deficit) for the year	2 1	-				-	-	-	_	-

References
1. Insert 'Vote'; e.g. department, if different to standard classification structure

Must reconcile to Budgeted Financial Performance (revenue and expenditure)
 Assign share in 'associate' to relevant Vote

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

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

Description	Ref	Current Year	Current Year	Current Year		Current Year		Medium Ter	m Revenue and	Expenditure
Оевсприон	Rei	- 3	٠2	-1					Framework	
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year + 2
Revenue By Source		_						-		
Property rates	2	_	_		-	-	_	_	_	_
Property rates - penalties & collection charges										
Service charges - electricity revenue	2	_	_	_	_	i -	_	l -	_	_
Service charges - water revenue	2	_	_	_		_	_	_	_	_
Service charges - sanitation revenue	2	_	_	_	_	_	_	_	_	_
Service charges - refuse revenue	2	_		_	_	_	_		_	_
Service charges - other	*		_	_	_	_	_	_		_
-				ĺ						
Rental of facilities and equipment										
Interest earned - external investments				}						
Interest earned - outstanding debtors			1		' I					
Dividends received										
Fines										
Licences and permits										
Agency services										
Transfers recognised - operational										
Other revenue	2	_	_	-	-	-	-	_	-	-
Gains on disposal of PPE										
Total Revenue (excluding capital transfers and		-	-	-	-	-	-	-	-	_
contributions)									200	
Expenditure By Type										
Employee related costs	2	_	_	_	-	_	_	-	-	_
Remuneration of councillors										
Debt impairment	3									
Depreciation & asset impairment	2	-	_	_	-	-	-	~	-	-
Finance charges	1						l l			
Bulk purchases	2	-	-	-	-	-	-	-	-	-
Other materials	8									
Contracted services		-	-	- 1	-	-	-	-	-	-
Transfers and grants									_	
Other expenditure Loss on disposal of PPE	4, 5	-	-	-	-	-	-	-	_	_
	_			_			_		_	
Total Expenditure		<u>-</u>	<u> </u>				_			
Surplus/(Deficit)		-	-	-	-	-	_	-	-	-
Transfers recognised - capital										
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets									_	
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-
Taxation										
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	-	-
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	7									
Surplus/(Deficit) for the year		~	-	-	-	-	-	-	-	-

- References
  1. Classifications are revenue sources and expenditure type
- Detail to be provided in Table SA1
   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/flem; e.g. employee costs 5. Repairs & maintenance detailed in Table A9 and Table SA34c
- 6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
- 7. Equity method 8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

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

Schedule A1 - Table A5 Budgeted Capi Vote Description	Ref	Current Year - 3	Current Year - 2	Current Year -1		Current Year		Medium Ter	m Revenue and Framework	Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Yea + 2
Capital expenditure - Vote										
Multi-year expenditure to be appropriated	2							}		
Example 1 - Vote1		-	-		-	-		-	-	-
Example 2 - Vote2		-	-	-		-		-	-	-
Example 3 - Vote3		-		- 1	-	-	***	-	-	-
Example 4 - Vote4		-	-	- 1	-	-	-	-	-	-
Example 5 - Vole5		-	- 1	-	~	-	more .	-	-	-
Example 6 - Vote6		-	-	-	-	-	~	-	-	
Example 7 - Vote7		-	-	-	-	-	-	-	-	
Example 8 - Vote8		-	-	-	-	-	-	-	-	
Example 9 - Vote9		-	-	- ]	-	-	-	-	-	
Example 10 - Vote 10		-	-	- [	- 1	- 1	-	-	-	•
Example 11 - Vote11		~	-	-	- 1	-	-	-	-	
Example 12 - Vote12		-	~	-	-	-	***	-	-	
Example 13 - Vote13		-	-		- 1	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-		-	-	-
Example 15 - Vote15		-	-	-				-		
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-		
Single-year expenditure to be appropriated	2									
Example 1 - Vote1	*		_	_ ]	_ ]		~	_	_	
Example 1 - Vote 2		-	_	- [	- 1	- 1	_	_	_	
Example 3 - Vote3		-	-	-	_		_	_	_	
Example 3 - Vote3 Example 4 - Vote4			-	-	-	-	-	_	_	
		in in		-		_	-	-	_	
Example 5 - Vote5		~	-		_	-	~	_	_	
Example 6 - Vote6			-	- 1	i i	1	~			
Example 7 - Vote7		-		-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	~	-			•
Example 9 - Vote9		-		-	-	-	-	-	-	-
Example 10 - Vote10	1 1	-	-	}		-	-	-	-	-
Example 11 - Vote11		-	-			-	-	-	~	-
Example 12 - Vote12	1 1	-	-	-	-	-	-	-	-	
Example 13 - Vote13		-	-	-	-	-	-		-	-
Example 14 - Vote14			- }	-	-	-	-	-	-	-
Example 15 - Vote15		-		-	-			-		
epital single-year expenditure sub-total		_	-	-	- [			-	-	
otal Capital Expanditure - Vote		-	-		-	**		-	-	-
<u>spital Expenditure - Standard</u> Governance and administration		-	***	-	-	-	-	-	-	-
Executive and council				į.	I	į				
Budget and treasury office		1	1	1	1	į				
Corporate services		ì	İ	1	1	a format				
Community and public safety		-	-	-	-	- [	-	-	-	-
Community and social services			i	į.		ĺ				
Sport and recreation		Į.	į	ŀ		1				
Public safety		1	i	1		-				
Housing			i			ĺ				
Health		1	1	1	ŀ	ì			- 1	
Economic and environmental services			~	-	-	-	-	- }	-	_
Planning and development				· ·	ŀ	1		1	1	
Road transport			1	1	[			an and an		
Environmental protection			1	1	ŧ				1	
Trading services		-	-	-	-	-	-	- 1	-	
Electricity				1	a a a a a a a a a a a a a a a a a a a	-		1		
Water		1	1			ĺ				
Waste water management		l		1	an and an				- 1	
Waste management		1	1	***	and the same of th		į	-	1	
Other		and the second	-		Section 1	}				
otal Capital Expanditure - Standard	3	-	-	~	-	-	**	-	-	-
Inded by: National Government										
Provincial Government			-	- 1	-					
District Municipality						1				
Other transfers and grants	]									
Transfers recognised - capital	5	- 1	-	- ]	-	-	-	-	-	•
			1					į.		
Public contributions & donations		1	1	i	1	1	1	1	1	
Borrowing	6									
		_				-		-	_	

# References

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. 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 by vote

4. Must reconcile to supporting table SA20 and to Budgeted Finencial Performance (revenue and expenditure)

<sup>5.</sup> Must reconcile to Budgeted Financial Performance (revenue and expenditure)

<sup>6.</sup> Include finance leases and PPP cepital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.7. Total Capital Funding must balance with Total Capital Expenditure.

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

#### (f) **Table A6 Budgeted Financial Position**

Schedule A1 - Table A6 Budgeted Financial Position

Description	Ref	Current Year - 3	Current Year - 2	Current Year - 1		Current Year		Medium Ter	m Revenue and Framework	Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year + 2
ASSETS										
Current assets								Į	ĺ	
Cash									l	
Call investment deposits	1	-	-	-	-	-	-	-	-	-
Consumer debtors	1	_	-		-	_	-	-	-	-
Other debtors								1		
Current portion of long-term receivables										
Inventory	2									
Total current assets		-	-	-	_	-	-	-		-
Non current assets										
Long-term receivables										
Investments								l		
Investment property								1		
Investment in Associate									ļ	
	3	_						ļ		
Property, plant and equipment	2	_	-	-	-	-	-	_	_	_
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	-		-		-	-	-	-	-
Provisions										
Total current liabilities		-	~			-	_	-	-	
Non current liabilities										
Borrowing		-	_	-	-	_	-	- '	-	_
Provisions		-	-	-	-	_	-	_	-	-
Total non current liabilities		**	-	_	-	-	-	-	-	-
TOTAL LIABILITIES		•••	-	-	_	-	-	-	-	-
NET ASSETS	5	_	_	-	-	_	_	_		_
COMMUNITY WEALTH/EQUITY					Į					
Accumulated Surplus/(Deficit)										
Reserves	4	-	-	-	-	-	-	-	-	-
Minorities' interests										
TOTAL COMMUNITY WEALTH/EQUITY	5				-	-	-		-	-

- References
  1. Detail to be provided in Table SA3
- 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)
- Detail to be provided in Table SA3. Includes reserves to be funded by statute.
   Net assets must balance with Total Community Wealth/Equity

### **Table A7 Budgeted Cash Flows** (g)

Schedule A1 - Table A7 Budgeted Cash Flows

Description	Ref	Current Year • 3	Current Year - 2	Current Year - 1		Current Year		Medium Ter	m Revenue and Framework	Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year + 2
CASH FLOW FROM OPERATING ACTIVITIES						1				
Receipts										
Ratepayers and other						1		1		
Government - operating	1									
Government - capital	1					Í				
interest						1		i		
Dividends										
Payments Payments										
Suppliers and employees										
Finance charges						ì				
Transfers and Grants	1									
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	_	-	-	-	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	1							Î		
Decrease (increase) in non-current debtors										
Decrease (increase) other non-current receivables	1									
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				ļ						
NET CASH FROM/(USED) FINANCING ACTIVITIES	1-1		-			_	-	_		-
	1-									
NET INCREASE/ (DECREASE) IN CASH HELD	1,1	-	- [	-	- 1	-	- '	- 1	-	-
Cash/cash equivalents at the year begin:	2		-	-					-	-
Cash/cash equivalents at the year end:	14	- 1	- 1				-			

References
1. Local/District/Local 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	Current Year - 3	3 -2 lited Audited	Current Year - 1  Audited Outcome		Current Year		Medium Term Revenue and Expenditure Framework			
R thousand		Audited Outcome			Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year + 2	
Cash and investments available							***************************************				
Cash/cash equivalents at the year end	1	-	-	-	-	-	_	-	-	-	
Other current investments > 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							_			
otal Application of cash and investments:			-	**	-	-	-	-	lun.	-	
Surplus(shortfall)		-	-	-	-	-		-	_	_	

References
1. Must reconcile with Budgeted Cash Flows

<sup>3.</sup> 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 end basis of cash backing of reserves

# (i) Table A9 Asset Management

Description	Ref	Current Year - 3	Gurrent Year • 2	Current Year ~ 1		Current Year		Medium Tel	m Revenue and Framework	Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budgst Year	Budget Year + 1	Budgel Yea + 2
CAPITAL EXPENDITURE								1	l	1
Total New Assets	1	-	-	-	-	-	-	-	-	
Infrastructure - Road transport infrastructure - Electricity		-		-	-	1	-	-	-	
Infrastructure - Water		-	-	-	-	-	-			
infrastructure - Sanifation			_	_	-			1 -	_	
infrastructure - Other			_	_	-	-	-	_	_	
infrastructure							-	<u> </u>		-
Community		_	_	_	_		_			
Hentage assets		_	_	_						
invesiment properties		_	_	_		-	_	_	_	İ
Other assats	6	-	_		-			_		
Agricultural Assets	1	- 1		_	_	- 1		-	_	
Biological assets			-	-		-	-	-	_	
Intangibles		-		_	-	- 1	-	-		
Total Bananist of Painting Access	2	-	-	_		_	-	_	_	
Total Renewal of Existing Assets	2	-	Ī.	- 1		_	-		_	
Intrastructure - Road transport		-	_	1			~	-	-	
Infrastructure - Electricity		~	-	-	-		-	_	-	
infrastructure - Water Infrastructure - Sanitation		-	_ ;	- 1	-	-	_		-	
Infrastructure - Other			_		-		-		_	
infrastructure - Omer	1				~	t	-	-	-	
Community	1				-		-		_	
Heritege assets	1	_	- 1	~	-	1 [	-	[ [	-	
Investment properties		_ !	_	_		[ ]	-	-	-	
Other assets	6	_	- 1		_	_	_	_	_	
Agricultural Assets	-	_		_ [	_		_	_	_	
Biological assets		_		1	_					
inlangibles		_	_ [		_	1	_			
		-	- }	-		:		-	-	
Total Capital Expenditure	4					[				
Inhastructure - Road transport		-	-	-	-	- 1		-	-	
intrastructure - Electricity		-	-	~	-	-	-	-	-	
infrestructure - Water		-	-	-	ten.	i - 1	- ,	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	
Intrastructure - Other										
Infrastructura		-	- I	~	**	-	~	-	-	
Community		-	- 1		_	- 1	-	- 1	_	
Haritage assets	ì	- {	-	- (	-	- 1	_	- ;	- 1	
Investment properties		- 1	~	- 1	-	- 1	-	-	- 1	
Other assets		-	-	- 1	-	-	-	- 1	- ;	
Agricultural Assets		-	- 1		_		-	-	- 1	
Biological esseta Intangibles		-		,	-	i - 1	~	-	-	
DTAL CAPITAL EXPENDITURE - Asset class	1 2			-		<u> </u>	-			
THAL CAPITAL EXPENDITURE - ASSET CIBES	<del></del>	-	-			-				
SET REGISTER SUMMARY - PPE (WOV)	5		I			i		İ	i	
Infrastructure - Road transport		İ	1	Į.					1	
Intrestructure - Electricity			į						i	
Infrastructure - Water			ì	- 1		į				
Infrastructura - Sanitation			j.	i		1		į	ĺ	
Infrastructure - Other										
Infrastructure		-	- !	-	-	* 1	-	- į	-	
Community			ĺ	1					į	
Heritage assets			1	1			1	1	i	
Investment properties		-	-	- ]	-	- 1	-	-	- [	
Other assets	1	f	1				1	-	1	
Agricultural Assets		-	-	,	-	* !	-	-	- 1	-
Biological assets	1	- 1	-	-	-	-	-	-	-	,
Intangibles	5	— <del></del> i					-			
TAL ASSET REGISTER SUMMARY - PPE (WDV)	1 3 1		-							
PENDITURE OTHER ITEMS		į		ļ			1	l	1	
Deproclation & asset impairment		- j	-	-	- [	-	-	-	-	
Repairs and Maintenance by Asset Class	3	- [	- 1	-	- 1	-	-	-	-	
Infrastructure - Road transport		-	-	-	- i	- 1	-	- :	- }	
Infrastructura - Electricity		-	-	~	- i	-	-	- }	- 1	
Infrastructure - Water	1 1	- !	-	-	-	~ !	-	~	-	
infrastructure - Sanitation	1 1	-	-	- [	- 1	- 1	-	-	~	
Infrastructure - Other										
Infrastructure		-	-	-	-	-	- }	-	~	
Community		-	-	-	-	-	- [	-	-	
Heritage assets	1 1	-!	-	-	-	-	-	-	- [	
investment properties	1.1	- !	-	-	- 1	-	-	-	- }	
Other assets	6				-	-	-			
TAL EXPENDITURE OTHER ITEMS	+				-		-			
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%
newal of Existing Assets as % of deprece"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Masa % of PPE	1 1	0.0%	0.0%	0.0%	0 0%	0 0%	00%	0.0%	0.0%	0 0%
							0.0%			0.0%

- References:

  1. Defail of new assets provided in Table SA34a

  2. Defail of renewal of existing assets provided in Table SA34b

  3. Defail of renewal of existing assets provided in Table SA34b

  4. Must reconcide to total capital expenditure on Budgalud Capital Expenditure

  5. Must reconcide to 'Budgated Financial Position' (written down value)

  6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

### (j) Table A10 Basic service delivery measurement

Schedule A1 - T	able A10 Basic service	delivery measurement
-----------------	------------------------	----------------------

Description		Current Year - 3	Current Year - 2	Current Year - 1		Current Year		Medium Ter	m Revenue and Framework	Expenditure
Description	Ref	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Yeer	Budget Year + 2
Household service targets (000)	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in owelling)			'							
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level) Minimum Service Level and Above sub-total	-									
Using public tap (< min.service level)	3	_	_	_ !						
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Servic Level sub-lotel		-	-	-			~	_	-	-
Total number of households	5	-	-	-	-	-	-	- "	-	-
Sanitation/sewerage:										
Flush toilel (connected to sewerage) Flush toilel (with septic tank)										
Chemical totel										
Pit latrine (ventilated or not) Other toilet provisions - list type separately				-						
Minimum Service Level and Above sub-total		_						-		_
Bucket latrine		-	-	- 1	-				_	_
Other toilet provisions (list, < min.service level)										
No tallet provisions										
Below Minimum Servic Level sub-lotal		-	-	1		-	-		-	-
Total number of households	5		-	-	-	-	-	-	-	-
					i					
Energy: Electricity (at least minimum service level)										
Electricity (at least minimum service level)  Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total			•			-	-			-
Electricity (< min service level)										
Electricity - prepaid (< min. service level)										
Other energy sources				ŀ			ı			
Below Minimum Servic Level sub-total	}	-	-	-	-	-	~		-	-
Total number of households	5	-	-	- 1	-	-	-	-	-	-
Refuse:	1			ŀ						
Removed at least once a week										
Minimum Service Level and Above sub-folal Removed less frequently than once a week		-	-	-		-			-	-
Using communal refuse dump Using own refuse dump Other rubbish disposal										
No rubbish disposal				I						
Below Minimum Servic Level sub-total				-		-	_		-	
Total number of households	5	~	_	- 1	-		=	-	-	-
Households receiving Free Basic Service Water (6 kilolitres per household per month)	7									
Sanitation (free minimum level service) Electricity/other energy (50kwh per household per mor	n(h)									
Reluse (removed at least once a week)	+									FF
Cost of Free Basic Services provided (R'000)	8	and the same of th		į						
Water (6 kilolities per household per month) Sanitation (free sanitation service)					1			1		
Sandation (free sanitation service) Electricity/other energy (50kwh per household per mor Refuse (removed once a week)		-	-		_	-	FFISHF Assessment Meshkolar / Fishkolar St. o State	WPTTERTON, LANK BERKETTERTON, DAVID	Jen .	
Sandation (free sandston service) Electricity/other energy (50kwh per household per mor Refuse (removed once a week) Total cost of FBS provided (minimum social package			-	<u> </u>	-	-	PROF Account Charles (F) 4 19 10 10 10 10 10 10 10 10 10 10 10 10 10	34	jeli .	
Sandation (free sandston service) Electricity/other energy (50kwh per household per mor Refuse (removed once a week) Total cost of FBS provided (minimum social package		-	300	-	-	-		>=	-	
Sanitation (free sanitation service) Electricity/other energy (50km) per household per mor Refuse (removed once a week) Total cost of FBS provided (minimum social package Highestlevel of free service provided Property rates (R000 value threshold) Water (kilolitres per household per month) Sanitation (kilolitos per household per month)			-	-	-	-	in the state of th	Ser .	-	-
Santation (free sanitation service) Electrical/violiter energy (50km) per household per mor Refuse (removed once a week) Total cost of FBS provided (minimum social package Highest level of free service provided Property rates (R000 value threshold) Water (kilolitres per household per month) Sanitation (Rand per nousehold per month) Sanitation (Rand per nousehold per month)		-	-	-	-	-	7700 k	3F	-	
Sanitation (free sanitation service) Electrical/violiner energy (50km) per household per mor Refuse (fremoved once a week) total cost of FBS provided (minimum social package tighest level of free service provided Property rates (R'000 value threshold) Water (kilolities per household per month) Sanitation (kilolities per household per month) Electricaly (kilolities per household per month) Electricaly (kilolities per household per month)		-	-	-	-	-	Print Accessed to the second of the second o	32	-	
Santation (free sanitation service) Electrical/violiter energy (50km) per household per mor Refuse (removed once a week) Total cost of FBS provided (minimum social package Highest level of free service provided Property rates (R000 value threshold) Water (kilolitres per household per month) Sanitation (Rand per nousehold per month) Sanitation (Rand per nousehold per month)		-	-	-	-	-	-	-	-	
Sanitation (free sanitation service) Electricity/other energy (50km) per household per mot Refuse (fremoved ence a week) total cost of FBS provided (minimum social package lighest level of free service provided Property rates (R 000 value threshold) Water (tibilottes per household per month) Sanitation (Rand per household per month) Electricity (with per household per month) Refuse (average litres per week) Revenue cost of free services provided (R 000) Property rates (R15 000 threshold rebate) Property rates (R15 000 threshold rebate)	9	-	_	-	-	-			-	
Santation (free sanitation service) Electrical/volter energy (50kmh per household per mor Refuse (removed once a week) Total cost of FBS provided (minimum social package Highest level of free service provided Property rates (R000 value threshold) Water (siliolities per household per month) Sanitation (kindities per household per month) Sanitation (kindities per household per month) Electrical (Rand per household per month) Refuse (average lities per week) Revenue cost of free rervices provided (R000) Property rates (R15 000 threshold rebate) Property rates (R15 000 threshold rebate) Property rates (other exemptions, reductions and rebate)	9	-	-	-	-	-		-	-	
Santation (free sanitation service) Electrical/vither energy (50km) per household per mor Refuse (fremoved once a week) Total cost of FBS provided (minimum social package Highest level of free service provided Proparty rates (R 000 value threshold) Water (kilolitres per household per month) Sanitation (kilolitres per household per month) Sanitation (Kand per household per month) Electricaly (kinh per household per month) Refuse laverage litres per week) Revenue cost of free services provided (R'000) Property rates (R15 000 threshold rebate) Property rates (other exemptions, reductions and rebate) Water Sanitation	9	-	-	-	-	-		-	-	-
Sanitation (free sanitation service) Electricity/other energy (50km) per household per mot Refuse (fremoved once a week) Total cost of F85 provided (minimum social package Highest level of free service provided Property rates (R'000 value threshold) Water (kilotites per household per month) Sanitation (Rand per household per month) Sanitation (Rand per household per month) Electricity (with per household per month) Retuse (average filtes per week) Revenus cost of free services provided (R'000) Property rates (R'15 000 threshold rebate) Property rates (R'15 000 threshold rebate) Water Water Sanitation Electricity/other energy	9	-	-	-	-	-		-	-	
Santation (free cantation service) Electrical/violiter energy (50kmh per household per mot Refuse (removed once a week) Total cost of FBS provided (minimum social package Highest level of free service provided (Properly rates (R000 value threshold) Water (kilolitres per household per month) Santation (Rand per household per month) Santation (Rand per household per month) Electricaly (kwh per nousehold per month) Retuse (average litres per week) Revenus cost of free retylices provided (R'000) Property rates (R15 000 threshold rebate) Property rates (R16 000 threshold rebate) Water Santation Electricaly(other energy Refuse	9	-	-	-	-	-		-	-	
Sanitation (free sanitation service) Electrical/vither energy (50km) per household per mor Refuse (freeneved once a week) Total cost of FBS provided (minimum social package Highest level of free service provided Property rates (R 000 value threshold) Water (Hillottes per household per month) Sanitation (Kand per household per month) Sanitation (Kand per household per month) Electricaly (kwh per household per month) Retuse (average filtres per week) Revenus cost of free services provided (R'000) Property rates (R15 000 threshold rebate) Property rates (other exemptions, reductions and rebat Water Sanitation Electricity/other energy Refuse Municipal Housing - rental rebates	9 (tes)	-	-	-	-	-		-	-	-
Santalon (free sanitation service) Electricity/other energy (50kmh per household per mor Refuse (removed once a week) Total cost of F85 provided (minimum social package Highest level of free service provided Property rates (R 000 value threshold) Water (Hilolitres per household per month) Sanitation (Kand per household per month) Sanitation (Kand per household per month) Electricity (kwh per nousehold per month) Revenue cost of free revices crovided (R'000) Property rates (R15 000 threshold rebate) Property rates (R15 000 threshold rebate) Property rates (Bires per week) Water Sanitalion Electricity/other energy Refuse	9	-	-	-	-	-		-	-	

- References

  1. Include services provided by another entity, e.g. Eskom

  2. Stand distance <- 2.00m from dwelling

  3. Stand distance >- 2.00m 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 municipally above provincial subsidy level

  7. Show number of households receiving at least these levels of services completely free

  8. Must reflect the cost to the municipality of providing the Free Basic Service

  9. Reflect the cost to the municipality in terms of 'revenue toregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

# SCHEDULE A - SECOND ATTACHMENT

# (a) Table A1 Consolidated Budget Summary

Schedule A2 - Table A1 Consolidated Bud Description	Current Year -3	Current Year - 2	Current Year		Current Year		Medium Ten	n Revenue and Framework	Expenditure
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year + 2
Financial Performance									
Property rates	-	_	-	-	-	-		-	
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	-	_	-		-	_	-		-
Transfers recognised - operational	-	-	-	-	-	-	-		-
Other own revenue	-	-	-	-			-	-	_
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	-	-
Employee costs	-	-	ъ.	_		_	-	-	-
Remuneration of councillors	- 1		-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	•	-	-	-	-	-
Finance charges	~	-	- 1	-	-	-	-	-	
Materials and bulk purchases	-	~	-	-	-		-	-	-
Transfers and grants	- 1	-	-	-	~	~	-	_	-
Other expenditure		-	-	_			-	~	_
Total Expenditure	-			_	-		-	-	-
Surplus/(Deficit)	-	-	-	-	-	- mh	-		-
Transfers recognised - capital	-	_	-	-	-	200	-	-	-
Contributions recognised - capital & contributed assets		-	_	-	-	***	-	244	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-		~
Share of surplus/ (deficit) of associate	_	_	_	_ ]	_		_		_
Surplus/(Deficit) for the year	-				-	_	-	_	-
Capital expenditure & funds sources					<del></del>				
Capital expenditure	_	_	_	- 1	_	-	_	_	_
Transfers recognised - capital			_	_					_
Public contributions & donations		_	_	_	-			- 1	-
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	-		- ]				-	- 1	_
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	_	_	_	_		_	_	_	_
Balance - surplus (shortfall)	-	-	-		-	<u>.</u>	_	-	_
Asset management									
Asset register summary (WDV)	-	-	~	-	-	-	~	- 1	-
Depreciation & asset impairment	-	-	-	-	-	**	-	-	-
Renewal of Existing Assets Repairs and Maintenance	-	-	-	-	~	-	-	- /	~~
		-	-	-		-			-
Free services									
Cost of Free Basic Services provided	-	-		-		-	-	~	
Revenue cost of free services provided	-	-	-	-	-	_		-	-
Households below minimum service level		!	- 1					ĺ	
Water:	-	-	-	-		-	-	-	
Sanitation/sewerage:	-	-	-		•	-		•	-
Energy:	•	-	-	•	-		-	-	-
Refuse:									

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

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

Standard Classification Description	Ref	Current Year - 3	Current Year - 2	Current Year - 1		Current Year		Medium Ter	m Revenue and Framework	Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year
Revenue - Standard	-				<del></del>			<del> </del>		
Governance and administration			_	_	_	_	-	-	_	_
Executive and council	1				Į			l		
Budget and treasury office			1					1		
Corporate services						1		l		Ì
Community and public safety		_	_	-	<b>.</b> .	-	i _	-	_	-
Community and social services			i		ĺ	1				
Sport and recreation						}	]	1		
Public safety										
Housing							27			
Health										
Economic and environmental services		-		_	_	-	_	_	_	_
Planning and development		-	-							
Road transport						!				
Environmental protection						l i				
Trading services		_	_	_	_	_			_	_
Electricity										
Water										
Waste water management										
Waste management								5		
Other	4									
Total Revenue - Standard	2		-			-	-	-	-	•
Expenditure - Standard	-									
Governance and administration				_						
Executive and council	1 1	-	-	~	-	~		-	_	_
Budget and treasury office		Í	į						ĺ	
Corporate services							i			_
Community and public safety		-	- 1	-	- 1	_	- 1	-		-
Community and social services							ĺ			
Sport and recreation		-	ĺ						1	
Public safety Housing	1 1	ļ					ļ			
Health	1 1		1		j				ĺ	
Economic and environmental services		_ 1	_ 1	_		1	_	_	_	_
Planning and development		-	-	-	-	_	-	-	- 1	_
Road transport	1 1				Į			i	1	
Road transport Environmental protection		İ	-	İ			]			
						!	1	Ì	_	
Trading services		-	-	-	-	- 1	-	-	-	-
Electricity		-	İ		-		ļ			
Water			ļ			i	i	İ	1	
Waste water management			1	1						
Waste management		1	1			i	ſ			
Other	4									
otal Expenditure - Standard	3	-	-							*
urplus/(Deficit) for the year		_ 1	- !		- 1	- 1		-	- 1	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for companson purposes

<sup>2.</sup> Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

<sup>3.</sup> Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs. Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

Schedule A2 - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	Corrent Year - 3	Current Year - 2	Current Year		Current Year		Medium Ter	m Revenue and Framework	Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Yea + 2
Revenue by Vote	1		· · · · · · · · · · · · · · · · · · ·							
Example 1 - Vote1		-	-	_	-	_	-	_	-	_
Example 2 - Vote2		_	-	-		_	_	_	_	_
Example 3 - Vote3	j	~		-	-		-	_	-	-
Example 4 - Vote4		-	-	_	-	-	_	- 1	_	-
Example 5 - Vote5		_	-	_			-	_	_	_
Example 6 - Vote6		-	_	-	_	_	_	-	~	_
Example 7 - Vote7		-	-	_	-	_	_	-	_	
Example 8 - Vote8		-	-	_		-		-	-	_
Example 9 - Vote9		-	-	-	_	-		} _	-	_
Example 10 · Vote10			_	~	-	-	-	- 1	- 1	-
Example 11 - Vote11		- 1	i - :	_	- 1	_	-	_	_	-
Example 12 - Vote12		-	-	_		_	-	-	-	
Example 13 - Vote 13		_	_	-	_	-	_		_	
Example 14 - Vote14		_	_	-		_	_	-		
Example 15 - Vote15		-	_				_	_	_	
otal Revenue by Vote	2	-		-	-			-	-	
xpenditure 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		- 1		_		-	_	_	_	
Example 9 - Vote9		-	~		-	_	-	- 1		
Example 10 - Vote10		- 1	-	-	-			- 1	_	
Example 11 - Vote11		- /		_	_	-	-		- 1	
Example 12 - Vote12		-	_		_	-	-	_		
Example 13 - Vote13			_	_	-	- 1	- 1	- 1	-	
Example 14 - Vote14		- 1	-	- 1	_	-	-		- 1	
Example 15 - Vote15		_	-	-	-	-	•	_	-	
otal Expenditure by Vote	2	-	-		-		-		_	
urplus/(Deficit) for the year	2	-	-	-			-	-	_	

Reference
 Insert 'Vote'; e.g. department, if different to standard classification structure
 Must reconcile to Budgeted Financial Performance (revenue and expenditure)
 Assign share in 'associate' to relevant Vote

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

R Unusand  1 Audited Outcome Outcome Outcome Outcome Budget Port Per Budget Year Budget Year Property rates Property rates: penalties & collection charges Service changes: exectivity receive 2	Schedule A2 • Table A4 Consolidated B  Description	Ref	Current Year	Current Year	Current Year		Current Year		Medium Te	rm Revenue and	Expenditure
Revenue By Seurce Properly rates - penalties & collection charges Properly rates - penalties & penalti	Describing	ne!	+3	-2	•1					Framework	
Properly rates   Prop	R thousand	1							Budget Year		Budget Year + 2
Property rates - penalties & collection charges   2	Revenue By Source										
Service charges - electricity oversure	Property rates	2	-	_	_	_	-	_	-	-	-
Service charges - electricity oversure	Property rates - penalties & collection charges										
Service charges - water revenue   2		2	_	_	_	_	_	_	_	_	_
Service charges - sanitation revenue 2	· · · · · · · · · · · · · · · · · · ·	- 1	_	_	_	_	_	_	_	_	
Service charges - efuse revenue			_	_	_		_		1 -	1 _	_
Service charges - other Rental of suities and equipment Interest earned - outstanding debtors Dividends received Finies Licences and permits Agency services Licences and permits Agency services Licences and permits Agency services Licences and permits Agency services Licences and permits Agency services Licences and permits Agency services Licences and permits Agency services Licences and permits Agency services Licences and permits Agency services Licences and permits Agency services Licences and permits Agency services Licences and permits Licence	-	1 1	_	_		_					
Rental of facilities and equirment   Interest earned - external silvestrects   Interest earned - external silvestrects   Interest earned - outstanding debtors   Dividends received   Fines   Interest earned - outstanding debtors   Interest earned - outstanding debtors   Interest earned - outstanding debtors   Interest earned - outstanding debtors   Interest earned - outstanding debtors   Interest earned - outstanding debtors   Interest earned - outstanding earned -		2	_	_	-	-	_	_	_	_	_
Interest earned - external investments	_										
Interest earmed - outstanding debiors											
Dividends received   Fines		Ι.						ļ			
Fines   Licences   L	Interest earned - outstanding debtors							1			
Liberces and permits   Agency services   Transfers recognised - operational   Colher revenue   2	Dividends received							1			
Agency services   Transfers recognised - operational	Fines								1		
Transfers recognised - operational	Lipences and permits										
Transfers recognised - operational	•								!		
Contributions   Contribution									1		ĺ
Catal Revenue (excluding capital transfers and contributions)		9							_	_	
Total Revenue (excluding capital transfers and contributions)		1			_	-	2	_	_	_	
Expenditure By Type		-									
Remuneration of councillors   3			-	-	~	-	-	-	_	_	_
Employee related costs	Expanditure By Type					-			-		-
Remuneration of councillors   3		2	_	_	_	-	_	-		-	_
Debt impairment				l	1						
Depreciation & asset impairment   2		3									
Finance charges   2			_	-	- 1	_	_	-	-	-	_
Bulk purchases											
Contracted services		2	_	~	-	~	_ [	-	-		-
Transfers and grants	Other materials	8					ļ				
Contributions recognised - capital transfers &   Contributions   Contributio	Contracted services		-	- !	~	- 1	~-	-	-		-
Loss on disposal of PPE Total Expenditure	Transfers and grants										
Total Expenditure	Other expenditure	4, 5	-	-	-	-	-		~	-	-
Surplus/(Deficit)  Transfers recognised - capital  Contributions recognised - capital  Contributed assets  Surplus/(Deficit) after capital transfers &  contributions  Traustion  Surplus/(Deficit) after taxation  Attributable to minorities	Loss on disposal of PPE										
Transfers recognised - capital Contributions recognised - capital Contributions recognised - capital Contributions Surplus/(Deficit) after capital transfers & Contributions Taxation Surplus/(Deficit) after taxation Attributable to minorities	Total Expenditure			-		-			_	_	
Transfers recognised - capital Contributions recognised - capital Contributions recognised - capital Contributions Surplus/(Deficit) after capital transfers & Contributions Taxation Surplus/(Deficit) after taxation Attributable to minorities	Surplus/(Deficit)		_		_		_	_	_	_	-
Contributions recognised - capital 6											
Contributed assets Surplus/(Deficit) after capital transfers &		6	_	-	-	~	_ !		_		-
Surplus/(Deficit) after capital transfers &	•		i								
Taxation Surplus/(Deficit) after taxation	Surplus/(Deficit) after capital transfers &		-	-	-	-	-	-	-	**	-
Surplus/(Deficit) after taxation				ļ	l					'	
				-							-
Surplus/(Deficit) attributable to municipality	Attributable to minorities				-						
			-	p-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate 7	, , , ,	7			1						
Surplus/(Deficit) for the year									_	_	

- Classifications are revenue sources and expenditure type
   Detail to be provided in Table SA1
- 3. Previously described as 'bad or doubtful debts' amounts shown should reflect the change in the provision for debt impairment
- Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/tiem; e.g. employee costs 5. Repairs & maintenance detailed in Table A9 and Table SA34c
- 6 Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
- 7. Equity method
- 8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

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

Vota Description	Ref	Current Year - 3	Current Year - 2	Current Year - 1		Current Year		Medium Ter	m Revenue and Framework	Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year + 2
Capital expenditure - Vote	1									
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	1	-	-	-	-	- 1	-	-		-
Example 7 - Vote7		-	-	-	-	- 1	_	-	-	_
Example 8 - Vote8		_	_	_	-	- i	_	_	-	_
Example 9 - Vote9		_	-			_	-	_	_	
Example 10 - Vote10		-	_	_	-		_	_	_	
Example 11 - Vote11		-		-				_	_	_
Example 12 - Vote12		_	_	-		_	~	_	_	
Example 13 - Vote13			_	-			_	_		
Example 14 - Vote14		-	-	-	- 1	-	-	_	-	-
Example 15 - Vote15	l .	_		-	-	-				
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2	1								
Example 1 - Vote1	1	_	_	_	_	_	ma .	_		-
Example 2 - Vote2	1		-	_	_		_	-	_	-
Example 3 - Vote3		_	_	_	_	_	_	_	_	_
Example 4 - Vote4	1	_	_	_	_	-	_	-	-	_
Example 5 - Vote5	1	_	_	_	_	_	_	-	_	_
Example 6 - Vote6	1	_	_			_	_	l -	_	-
Example 7 - Vote7		! _	_		_	_ [	_	_	_	_
Example 8 - Vote8		_	_	] [		_		_	-	
Example 9 - Vote9						_	_	l -	_	_
Example 10 - Vote10		_				[	_	1 -		_
Example 11 - Vote11	ì		_				_	_	_	_
Example 12 - Vote12			_			_ [	_	l -	_	_
Example 13 - Vote13			]		_	_	_	_	_	_
Example 14 - Vote14	1	_			_	_	_	-	_	_
Example 15 - Vote15	1	[ ]			_	_ [	_	_	_	_
Capital single-year expenditure sub-total	1		_	-	-	-		_	-	-
Total Capital Expenditure - Vote	+-		_			-			_	-
	+-		_			_	-			-
Capital Expenditure - Standard			_	_			_	_		
Governance and administration	1	-	_			- 1	-	_	_	_
Executive and council										}
Budget and treasury office										
Corporate services										
Community and public safety		-	_	_	-	-	-	_	_	_
Community and social services										
Sport and recreation					l					
Public safety										
Housing										
Health										
Economic and environmental services		-	-	-	-	- !	-	_	_	_
Planning and development										
Road transport										
Environmental protection					ĺ					
Trading services		-	-	-	- <del> </del>	-	-	_	_	_
Electricity		i								
Water						ļ				
Waste water management										
Waste management	1									
Other	-									
Total Capital Expenditure - Standard	3	l –	-	-	-	-	-	~	-	-
Funded by:										
National Government										
Provincial Government										
District Municipality										
Other transfers and grants								1		ļ
Transfers recognised - capital	4	-				-			-	-
Public contributions & donations	5							1		
Borrowing	6									
Internally generated funds										
		1		1						-
Total Capital Funding	7	_	-	-	_	-	-		_	_

## References

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

- Capital expenditure by standard classification must reconcile to the appropriations by vote
   Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- 5. Must reconcile to Budgeted 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 SA17. Total Capital Funding must balance with Total Capital Expenditure
- 8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

### (f) Table A6 Consolidated Budgeted Financial Position

Schedule A2 - Table A6 Consolidated Budgeted Financial Position

Description	Ref	Current Year - 3	Current Year - 2	Current Year -1		Current Year		Medium Te	rm Revenue and Framework	Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year + 2
ASSETS										
Current assets							)	l	1	
Cash					ł		ţ			
Call investment deposits	11	-	-	-	-	_	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	-	**
Other debtors							-			
Current portion of long-term receivables	1 1									
Inventory	2									
Total current assets		-	-	_	*	-	-			-
Non current assets						5				
Long-term receivables							ļ	1		
investments								1		
Investment property										
Investment in Associate										
Property, plant and equipment	3	-	-	-	*	-	-	-	- 1	-
Agricultural								i		
Biological										
Intangible										
Other non-current assets	1									
Total non current assets		-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	*	-	-				-	_
LIABILITIES					ĺ					
Current liabilities		ļ		J						
Bank overdraft	11	į		1		ļ				
Borrowing	4	_	-	-	- !	_	~	40.		-
Consumer deposits			1							
Trade and other payables	4	-	_	-	~	_	_	_	_	_
Provisions										
Total current liabilities		-	_	-	-	-	-		-	_
Non current liabilities					a pero and the telephone					
Borrowing		_	_ 1	- 1		_	_	_	_	-
Provisions	1 1	_	_	-	_	_	_	-	_ !	_
Total non current liabilities	- $+$ $+$	-		_	-	-	_	-	-	
TOTAL LIABILITIES	-+-	-	-	-		-		-	-	
NET ASSETS	5			_	_	_		-	***	
COMMUNITY WEALTH/EQUITY		1		1		-		1		
Accumulated Surplus/(Deficit)			j		j					
Reserves	4	-	-	-	-	-	-	-	-	-
Minorities' interests										
FOTAL COMMUNITY WEALTH/EQUITY	5	-	- 1	-	- !	-	-	-	-	-

References
1. Defail to be provided in Table SA3

<sup>2.</sup> Include completed low cost housing to be transferred to beneficiaries within 12 months

<sup>3</sup> Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute
5. Net assets must balance with Total Community Wealth/Equity

### Table A7 Consolidated Budgeted Cash Flows (g)

Schedule A2 - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	Current Year - 3	Current Year - 2	Current Year -1		Current Year		Medium Ter	m Revenue and Framework	Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year + 2
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts			1							
Ratepayers and other									İ	ĺ
Government - operating	1	İ	ĺ						Į.	ļ
Government - capital	1		ļ							
Interest			-					1	1	İ
Dividends									ļ	
Payments	İ	1								1
Suppliers and employees	i									
Finance charges										
Transfers and Grants	1									
NET CASH FROM/(USED) OPERATING ACTIVITIES	+	_	-	_		†	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts	}						1	1		i
Proceeds on disposal of PPE							į			
Decrease (Increase) in non-current debtors			Ì				l			İ
Decrease (increase) other non-current receivables	İ									
Decrease (increase) in non-current investments										
Payments								İ		
Capital assets			ļ							
NET CASH FROM/(USED) INVESTING ACTIVITIES	+	•	-	-			-	-		-
CASH FLOWS FROM FINANCING ACTIVITIES	$\top$	-								
Receipts			Į					ĺ		
Short term loans								l		
Borrowing long term/refinancing								)		
Increase in consumer deposits						1				
Payments			\							
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES	+-			-		-	-		-	-
NET INCREASE/ (DECREASE) IN CASH HELD		_	-			_	M	-	*	-
Cash/cash equivalents at the year begin:	2	_	_					i	_	_
Cash/cash equivalents at the year end:	2	_		_	_	_		_	_	_
Oasiacasi equivalents at the year end.	<u></u>									L

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	Current Year - 3	Current Year - 2	Current Year - 1		Current Year		Medium Ter	m Revenue and Framework	Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year + 2
Cash and investments available									A A A A A A A A A A A A A A A A A A A	
Cash/cash equivalents at the year end	1	-	-	- 1	-	-	-	-		
Other current investments > 90 days		_	-	~	~	-	-	-	-	-
Non current assets - Investments	1	_	-	-	-	_	-	_	-	-
Cash and investments available:		-	-	-	_	-	-	-	-	
Application of cash and investments										
Unspent conditional transfers			-	-	-	_	_	-	-	
Unspent borrowing				1				1		
Statutory requirements	2									
Other working capital requirements	3			-	_	-	-	-	-	-
Other provisions										
Long term investments committed	4	_	_		_ :	- 1		_	_	-
Reserves to be backed by cash/investments	5									
Total Application of cash and Investments:	1-1	_	_	-	pa.	-	-	-	-	-
Surplus(shortfall)		-			- :	-	_	-	-	_

References

Must reconcile with Budgeted Cash Flows
 For example: VAT, taxation

<sup>3.</sup> Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

For example: sinking fund requirements for borrowing
 Council approval required for each reserve created and basis of cash backing of reserves.

### (i) **Table A9 Consolidated Asset Management**

Description	Rei	Current Year	Current Year	Current Year - 1		Current Year		Medium Ter	m Revenue and Framework	Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year
APITAL EXPENDITURE							·			
Total New Associa	1	-	-	-	1 -	- '	-	-	-	-
Intrestructure - Road transport	1	1	-	-	-	-	-	-	-	-
Infrastructure - Electricity Infrastructure - Water			_	-			-		-	_
Infrestructure - Senitation	1	1 :	_	-		-	_		_	1 -
infrastructure - Other			_	_			_		_	
Infrastructure		-	_	-	-	-	-	-	-	-
Community		-	-	_	_	_ '	-	-	-	-
Heritage assets	1	-	-	-	-	-	-	_	-	-
investment properties		-	-	-	-	-	-	-	-	-
Other easets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets	1	-	-	-	-	~	-	-	-	-
Biological assets		-	-	~	-	-	-	-	-	-
Intengibles					-	-		-	-	ļ
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	1	-	-	-	-	-	-	-	-	
Infrastructure - Water	Ì	-	-	-	-	-	-	-	-	
Intrastructure - Sandstion		-	-	-	~	-	-	-		
Infrastructure - Other			-							
Infrastructure		-	-	-	-	-	-	-	-	·
Community Hardene service		_	-	-	-	2	-	-	-	
Høritage eksels Invesiment properties	1		-	-	-	_ '	-		_	
Other assets	6	1		-	_		_	I	Ĩ.	1 :
Agricultural Assets	"	1	_	_	,	- 1	-		_	]
Biological assets		_		_	-	-	_	[ ]		
Intangibles		1 .	_		_	-	_	]		
					-	-				1
Total Capital Expenditure	4							1		1
Infrastructure - Road transport		"	-	-	-	-	_	-	-	-
infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		_	_	-	_	-	-	-	_	
Infrastructure - Sanitation Infrastructure - Other			_	-	_	-	-	-	_	
Infrastructure	1	-	-					-		
Community			Ţ		-			_		_
Heritage assets	1	_			-	-				_
lavestment properties			-	_		_		_	_	
Other assets		_	_	~	_	-	_	_		۔ ا
Agricultural Assats	1	_	_	-	_	_	_	_	_	l .
Biological assets			_	-	_	_	_	_		-
Intangibles		-	-	_	-	~	-	_		-
OTAL CAPITAL EXPENDITURE - Asset class	2	-	-	-	-	-	-	-	-	-
SSET REGISTER SUMMARY - PPE (WDV)	5									
infrastructure - Road transport	3									
Infrastructura - Electricity										
Infrastructure - Water	1						!			
Intrastructure - Sanilation						Ì				
Infrastructure - Other										
infrastructure		-	-	-	-	-	-	-	-	
Community			ı	l						
Heritaga assets		+						1		
Investment properties	1	-	-	-	-	-	-	- 1	-	-
Other assets				i						
Agricultural Assets		-	-	-	~	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intergibles	-						-	-	-	
OTAL ASSET REGISTER SUMMARY - PPE (WDV)	5		-	-	-					
XPENDITURE OTHER ITEMS				1			1			
Depreciation & asset impairment	1.	-	-	-	-	-	-	-	-	-
Renairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	=	-
Infrastructure - Road transport Infrastructure - Electricity	1	-	-	-	_	_	-	_		-
Infrastructure - Erecticity	1 1	_	_		-	_		_ [	-	_
Intrastructure - Senitation		_	-	- 1	-		-		-	_
Infrastructure - Other	1		- 1	_	-	_	_	_	_	_
Infrastructure		-	-			-			-	-
Community	1	-	-	- 1	-	-	_	-	-	~
Hentage assels		-	~	- 1	-	- 1	**	_		-
Investment properties		-	-	- 1	~	- 1	-	-	-	-
Other assets	5		- 1					-	-	
OTAL EXPENDITURE OTHER ITEMS		-	-	-	-	-	-	-	-	-
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%
langwai of Existing Assets as % of depreen"	1 1	0 0%	0.3%	0.0%	00%	0.0%	0.0%	0.0%	0 0%	0.0%
&H as a % of PPE	1 1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
GAT 45 4 75 OT PPC		V UZE I							0.079	

# References

- References

  1. Detail of new asgets provided in Table SA34e

  2. Detail of renewal of existing assets provided in Table SA34b

  3. Detail of renewal of existing assets provided in Table SA34c

  4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

  5. Must reconcile to Budgeted Financial Position' (written down value)

  6. Doneled/contributed and assets funded by finance leases to be allocated to the respective category

## Table A10 Consolidated basic service delivery measurement (j)

Schedule A2 - Table A10 Consolidated b		Current Year	Current Year - 2	Current Year -1		Current Year		Medium Ter	m Ravenue and Framework	Expenditure
Description	Ret	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Your	Budget Year + 1	Budget Year
Household service targets (000)	1				· · · · · · · · · · · · · · · · · · ·					
Water										
Piped water inside dwelling Piped water inside yard (but not in dwelling)										
Using public lap (at least min service level)	2									
Other water supply (at least min service level)	4									
Minimum Service Level and Above sub-total		- :	-	-	_	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply  Below Minimum Servic Level sub-total				-			-			-
Fotal number of households	5		-			-		-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage) Flush toilet (with septic tank)		ļ		İ		!				
Chemical loilet								ļ i		
Pit latrine (ventilated or not)				1						
Other toilet provisions - list type separately				ĺ	i					
Minimum Service Level and Above sub-total			-		-	-	"	~	_	-
Bucket latime				1				İ		
Other loilet provisions (list; < min.service level)  No toilet provisions										
Below Minimum Servic Level sub-total				-		-	_	-	-	-
Total number of households	5		-	-		- 1	_	-	-	-
Energy:	1					1				
Electricity (at least minimum service level)					i					
Electricity - prepaid (min.service level)			1							
Minimum Service Level and Above sub-total			- 1	-	-	- 1	-	-	-	-
Electricity (< min service level)										
Electricity - prepaid (< min_service level)				1	į					
Other energy sources  Below Minimum Servic Level sub-total	1 }									-
idelow Minimum Servic Level sub-total  otal number of households	5			-						
	1 1	- 1	-	-	_					
Removed at least once a week						i				
Minimum Service Level and Above sub-total	1 +						*			
Removed less frequently than once a week		Ì		ĺ	j					
Using communal refuse dump		1		ļ					į	
Using own refuse dump		ŀ		1		į				
Other rubbish disposal		İ		1						
No rubbish disposal										
Below Minimum Servic Level sub-lotal  [otal number of households	5					-		-		-
WITH WALL TO STREET AND STREET STREET	7									***************************************
iouseholds recolving Free Besic Service Water (6 kilolities per household per month)	11			l				1		
Sanitation (free minimum level service)		i				1		-		
Electricity/other energy (50kwh per household per mo	n(h)			-		1		Į		
Refuse (removed at least once a week)	1									
Cost of Free Basic Services provided (R'000) Water (6 kilolitres per household per month)	8			ļ						
Sanitation (free sanitation service)	1		ĺ			Ì		1		
Electricity/other energy (50kwh per household per mor	nth)	į	1	7	1			-	1	
Refuse (removed once a week)	1 1			and the same of th						
atal cost of FBS provided (minimum social package	1	-	-		-	-	*	-	-	-
lighest lovel of free service provided	1		ì		Ĭ			1		
Property rates (R'000 value threshold)					1		l	}		
Water (kilefitres per household per month)						1				
Sanitation (kitolities per household per month) Sanitation (Rand per household per month)			ļ	İ		-		1		
Sanitation (Rand per nousehold per month)  Electricity (kwh per household per month)	1				ł		]	İ		
Refuse (average litres per week)					i		İ			
evenue cost of free services provided (R'000)	9							1	1	
Property rates (R15 000 threshold rebate)					i			1		
Property rates (other exemptions, reductions and rebailwater	raei i				İ	ĺ		ł.	ļ	
Water Sanitation					1			İ	Í	
Electricity/other energy					i	į		- in		
Refuse						(			1	
Municipal Housing - rental rebates		1			1			İ	-	
Housing - lag structure subsidies	6									
• ,										
Other otal revenue cost of free services provided (total so	į ļ				-	- 1				

# **SCHEDULE B – FIRST ATTACHMENT**

#### (a) **Table B1 Adjustments Budget Summary**

Schedule B1 - Table B1 Adjustments Budget Summary

Daniel (1					Budget Year				•	Budget Year + 1	Budget Year + 2
Description	Original Budget		Accum. Funds	Multi-year çapital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	1 1	Adjusted Budget	Adjusted Budget	Adjusted Budget
L., .		1	2	3	4	5	6	7	8		
R thousands	A	A1	В	С	D	Ę	F	G	н		
Enancial Performance											
Property rales	_	-	- 1	-	_	-	-	~	-	-	-
Service charges	_	_	-	-	_	-	-	- i	-	-	-
Investment revenue	_	_	_	-	_	-	-	-	-	-	-
Transfers recognised - operational	-	_		-		-	-	-	, -	-	-
Other own revenue  Yotal Revenue (excluding capital transfers and contributions)	<del>-</del>			-	-			~			-
Employee costs	[	-						-			
Remuneration of councillors	_	_	- 1	-	-	_	_	-	-		
Depreciation & asset impairment	_	_	-	-	-	_	_	_	-		
Finance charges	-	_	-	-		_	_		-		
Materials and bulk purchases	_	_		_	_	-			-		
Transfers and grants	_	_		_		_	_		_	j l	
Other expenditure	_	_			_	_	_		_		
Total Expenditure		-					-				-
Surplus/(Deficit)			<del></del>		-	-					<u>-</u>
Transfers recognised - capital	_		_	_	_	_	[ [		-	-	-
Contributions recognised - capital & contributed assets	_			-		_			_		-
Surplus/(Deficit) after capital transfers & contributions	-			-	-		-	-	-	-	_
Share of surplus/ (deficit) of associate			i	,							
Surplus/ (Deficit) for the year											
Capital expenditure & funds sources											
Capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	_	-	-	**	-	' -	-	-	_	-
Public contributions & donations	-	- 1	-		-	~~	-	-	-	-	-
Borrowing Internally generated funds	-	-	-	- i	-	-		-	-	-	-
Fotal sources of capital funds	-	_	-	_	-	_	-	-	-	-	-
Financial position											
Total current assets	-	- į	-	-	-	-	-	-	-	-	~
Total non current assets	-	- 1	-	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	"	-	-	-	~	- 1	~	-	-	-	-
Community wealth/Equity	-	-	-	-	-	-	-	-	- 1	-	-
Cash flows				j							
Net cash from (used) operating	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) investing	~	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	- 1	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	<u>- i</u>	-	-	-	-	-	-	-	-	ne .
Cash backing/surplus reconciliation  Cash and investments available	_	_	_	_	_	_	_	-	-	_	_
Application of cash and investments	-	- /	-	-	-	-	- 1	-	- Ì	-	-
Balance - surplus (shortfall)	-	-	-	-	-	-	-	-	-	-	-
Asset Management				_				_ 1	_ [	_	
Asset register summary (WDV) Depreciation & asset impairment	~	_	_	_		-	_	_ [	Ţ į		-
Renewal of Existing Assets	- [		-		_	-	_		_		_
Repairs and Maintenance	-	-	-	-	-	-	_	- 1	-	-	-
ree services		-	-					<del>-</del>			
Cost of Free Basic Services provided	-	-	-	-	- 1	-	-	-	-	-	-
Revenue cost of free services provided	-	- j	-	-	-	- 1	-	~	-	-	-
Households below minimum service level			į								
Water,	-	-	-	-	-	-	-	~ ;	-	~	-
Sanitation/sewerage	- [	- 1	-	-	-	-		- )	-	-	-
Energy:	-	-	-	-	-	-	-	- ;	-	-	-
Refuse:	-	-	-	-	-	-		-	-	-	-

References

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

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

<sup>3.</sup> Increases of funds approved under MFMA section 31

<sup>4</sup> Adjustments approved in accordance with MFMA section 29

<sup>5</sup> Adjustments to trensfers from National or Provincial Government

<sup>6</sup> 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))

<sup>7</sup> G = B + C + D + E + F

<sup>8</sup> Adjusted Budget H = (A or A1/2 etc) + G

#### (b) Table B2 Adjustments Budget Financial Performance (standard classification)

Standard Description	Ref					Budget Year					Budget Year + 1	Budget Yes + 2
		Original Budget		Accum, Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.		Adjusted Budget	Adjusted Budget	Adjusted Budget
t thousands	1,4	A	5 A3	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
levenue - Standard		· · · · · ·					-	<u> </u>				
Governance and administration		_	_	_	_	_	_	_	_	_	-	_
Executive and council									_	_		
Budget and freasury office									_	_		
Corporate services	- 1								_	***		
Community and public safety		_	_	_ ]	_ '	_	_	_	_	***	_	
Community and social services									_	-		İ
Sport and recreation									-	-		ļ
Public safety									_			
Housing									_	~		
Health									_	_		
Economic and environmental services		-	-	_	- :	-	-	-	-	_		
Planning and development									-	_	]	
Road transport									-	_		
Environmental protection									-			
Trading services		_	-	-	-	_	-	_	_	-		
Electricity									-	-		
Water									-	-		
Waste water management									_	_		
Waste management									-	_		
Other			1						_	_		
otal Revenue - Standard	2	-	-	-	-	-	-	-		-	-	-
xpenditure - Standard												
Governance and administration		_	_	_	_	_	_	_	_	_		_
Executive and council		_						_	-	_	_	_
Budget and treasury office										3		
Corporate services									_	_		
Community and public safety		_	_	_	_		_	_	_		_	
Community and social services		_	_							_		
Sport and recreation							Ì			-		
Public safety							ļ		_			
Housing			1							_	[	
Health	ĺ		-						_	_		
Economic and environmental services		-	_	_	_	_		_	_			
Planning and development				-	_					-		
Road transport									_	_		
Environmental protection									_	-		
Trading services		_	_	_		_	_	_	_	_	_	
Electricity		_				_			[]	-	_	
Water									-	-		
Waste water management									_	-		
Waste management				1					_ [	_		
Other				.					-	-		
otal Expenditure - Standard	3		-									
ver rehammana , orangain	1,7			- 1	_			- 1	-	-		

## References

- 1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- 2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- 3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- 4. All amounts must be classified under a standard described in (modified GFS). The GFS function Other is only for Abbators, Air Transport, Markets and Tourism and if used must be supported by footnotes. Nothing else may be placed under Other. Assign associate share to relevant classification
- 5. Only complete if a pravious adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
- 6. Additional cash-backed accumulated fundsfunsperit funds (MFMA section 18(1)(ii) and section 28(2)(e)) identified effer the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- 7. Increases of funds approved under MFMA section 31
- 8. Adjustments approved in accordance with MFMA section 29
- 9. Adjustments to transfers from National or Provincial Government
- 10. Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); editional revenue appropriation on existing programmes (section 28(2)(e)), projected sawings (section 28(2)(d)); entry correction (section 28(2)(f))
- 11. G=B+C+D+E+F
- 12. Adjusted Budget H = (A or A1/2 etc) + G

### (c) Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Schedule B1 - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Vote Description						Budget Year					Budget Year + 1	Budget Yea + 2
	Ref	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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	В	С	0	E	F	G	н		
Revenue by Vote	1											
Example 1 - Vote1									-	-		
Example 2 - Vote2									-	-		
Example 3 - Vote3							Į		-	_		
Example 4 - Vole4									-	-		
Example 5 - Vote5							İ		-	_		
Example 6 - Vote6			1						-	-	}	
Example 7 - Vote7									-	-		
Example 8 - Voie8							•					
Example 9 - Vote9								!	-	_		
Example 10 - Vote10			and the second						-			
Example 11 - Vote11				1					- 1	_		
Example 12 - Vale 12	- 1 1								-	-		
Example 13 - Vote 13									_	-		
Example 14 - Vote14	1 1								-	_		
Example 15 - Vote15									-	-		
Total Revenue by Vote	2		-	-	-	-	-	-	-	-	-	_
Expenditure by Vote	1											
Example 1 - Vote1	- 1 '								_	_	ĺ	
Example 2 - Vole2									_		1	
Example 3 - Vote3			1						_	_		
Example 4 - Vote4			1						_	_		
Example 5 - VoteS									_	_		
Example 6 - Vole6	1 1								-	_		
Example 7 - Vote7									-	-		
Example 9 - Vote8									-	-		
Example 9 - Vote9				į.					-	-		
Example 10 - Vote 10									-	-		
Example 11 - Vote11									-	-		
Example 12 - Vole12	1 1								-	-		
Example 13 - Vote 13									-			
Example 14 - Vote 14									-	~		
Example 15 - Vote15									- 1			
otel Expenditure by Vote	2		-		-	-	-	-	-	•	**	-
Surplus/ (Deficit) for the year	2	_	-	- 1	-	-		-	-	-	- 1	_

- 1. Insert Vote', e.g. Department, if different to standard classification structure
- 2. Must reconcile to Budgeted Financial Performance (revenue and expanditure)
  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 hanked occumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note, only where underspending could not reasonably have been foreseen)
- 5. increases of funds approved under MFMA section 31
- 6. Adjustments approved in accordance with MFMA section 29
- 7 Adjustments to transfers 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)), emarcomection (section 28(2)(f))
- 9 G = B + C + D + E + F
- 10. Adjusted Budget  $H \approx (A \text{ or } A1/2 \text{ etc}) + G$

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

						Budget Year					Budget Year + 1	Budget Yea + 2
Description .	Ref	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
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	8	C	D	E	F	G	Н		
Revenue By Source								1				
Property rates	2	)							-	-	Ì	
Property rates - penalties & collection charges							1		-	**		
Service charges - electricity revenue	2								-	-		
Service charges - water revenue	2	1							- 1	-	ĺ	
Service charges - sanitation revenue	2	1							i - (	-		
Service charges - refuse revenue	2	-	~	-	-	-	-	-	-	-	-	i -
Service charges - other	- 1	1	1	ĺ		!	ļ		-	-	1	
Rental of facilities and equipment			1						-	-		)
Interest earned - external investments			1						-	-		
Interest earned - outstanding debtors			1					l	-	-	i	
Dividends received	1	ĺ								-		
Fines	1						}		-	~		
Licences and permits			1				Ì	1	-	~		
Agency services		ĺ	ļ				1		-	-		
Transfers recognised - operating				1					-	-		
Other revenue	2	-	-	-		_	-	-	-		-	
Gains on disposal of PPE								1	-	-		
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-	_	
Expenditure By Type												
Employee related costs		-	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors								ļ	-	-	1	
Debt impairment			ĺ					l	-	~		
Depreciation & asset impairment		-	-	- 1	-	-	-	-	- 1	-	-	-
Finance charges	1	}							-	-	1	
Bulk purchases		-	-	- 1	*	-	-	-	-	w	-	
Other materials			Ì					i	-	-		
Contracted services		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1						1		-	-		
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Lass on disposal of PPE		İ							-	-		
Total Expenditure		-	-	-		_	-	-	-		-	
Surplus/(Deficit)		_	-	- 1		-	-	-	-	-	_	-
Transfers recognised - capital									-	-		
Contributions							İ	1	-			
Contributed assets							}		-	-	!	
Surplus/(Deficit) before taxation		-	-	-	-	-	-	-	-	-	_	-
Yaxabon								1	-	_		
Surplus/(Deficit) after-tax atton			-	-	-	-	-	-	_	-	-	
Attributable to minorities								1	-	-		
Surplus/(Deficit) attributable to municipality		-			_		-	_	-	-	-	-
Share of surplus/ (deficit) of associate									_	_		
Surplusi (Deficit) for the year	-		-	_		-	-	-	-	-		

## References

- f Classifications are revenue sources and expenditure type
- Detail to be provided in Table SB1
   Only complete if a previous adjusted hudget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
- 4 Additional cash-backed eccumulated funds/unspent funds (MFMA section 16(1)(b) and section 26(2)(e)) identified after the Original Budget approved and after annual financial stelements audited (note only where underspending obtion of
- 5. Increases of funds approved under MFMA section 31
- 6. Adjustments approved in accordance with MFMA section 29
- 7. Adjustments to transfers from National or Provincial Government
- Adjusts = "Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(e)), additional revenue appropriation on existing programmes (section 28(2))(e); projected savings (section 28(2)(d)); error correction (section 28(2)(e)).

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

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

Description	Ref					Budget Year					Budget Year + 1	Budget Yes + 2
·		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unevoid. 8	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		А	A1	8	c	D	E	F	6	H		
Capital expenditure - Vote	T											
Multi-year expenditure to be adjusted	2	1		1 1			1				1	ļ
Example 1 - Voto1			1	1 1					-	-		
Example 2 - Vote2 Example 3 - Vote3			3						-	-		
Example 4 - Vote4			1	1			Į.		-	_		
Example 5 - Vote5			1	1						_		
Example 6 - Vote6				]					_	_		
Example 7 - Vote7				1					-	-	1	
Example 6 - Vote8			İ						-	_		
Example 9 - Vole9									-	-	and the second	
Example 10 - Vote 10	1 1			(					- {		İ	
Example 11 - Vote 11										-		
Example 12 - Vote12							١.,		~	-		
Example 13 - Vote13 Example 14 - Vote14	1 1								-	-	ĺ	
Example 14 - Vote 14 Example 15 - Vote 15	1 1				1		1	1	-	-	]	
pital multi-year expanditure aub-totat	3		-		-	-	-					
igle-year expenditure to be adjusted	1 1	_		-	- 1	-	_	-	- {	-	"	-
	2			!							1	
Example 1 - Vote1 Example 2 - Vote2	1 1		1	ļ			1		-	-		
xample 2 - Vote3	] [		1 .						- 1	_	]	
Example 4 - Vote4			! !					1		_		
xemple 5 - Vote5	1 1		1						_ }	-		
Example 6 - Vote6	1 1		1						-	-		
xample 7 - Vote?	1 1		)					[	- )	-	1	
∡ample δ - VoteS	1 1		1	1					-	_		
xample 9 - Vota9								}	-	-	i	
xample 10 - Vote10	1 1								- 1	-		
xample 11 - Vote11	1 1		)					j	-	-	ĺ	
kemple 12 - Voto12					[			1	-			
xample 13 - Vole13	1 1						l i		-	-		
Example 14 - Vote14	1			1					-	-		
Example 15 - Vote 15												
pital single-year expenditure sub-total tal Capital Expenditure - Vote	1-1	-		<del></del>	-							
	1-1											
oltel Expenditure - Stendard			_	1			_		-		ì	
Sovernance and administration  Executive and council	1	-	-	~	-	-	-	-	- 1	-	•	
Budget end treasury office	1 1			i					- 1	-		
Corporate services	1 [			ŀ	- 1		ĺ			_		
Community and public safety			-	_	- 1	_	-		-	-	-	-
Community and social services	1 1			ì					-	-		
Sport and recreation				ŀ	į	i			. !	-		
Public safety	[ ]			1	ĺ	ļ		í	-	- :	İ	
Housing	( )			i	)	ì			-	-	1	
Heath					1	1			-	- 1		
conomic and environmental services		-	-	- }	-	- ]	-	-	-	-	- 1	-
Planning and development	1 1						1		-	- !	j	
Road transport					l	- 1			-	- !		
Environmental protection				8	j			-	-	~	Ì	
ading services Electricity			-	-	-	-	-	-	-	-	-	-
Water						Ì	1	ĺ	- 1	- 1		
vvater Wasto wilter management		1			- 1			1	-	- 1	İ	
wasa wasi matagamen Wasto managament							1		-	_		
Other						1	1		_		i	
Capital Expenditure - Standard	3	-					-	-			-	-
ed by: National Government								and the second		-		
Provincial Government		į					1	i	-	-	1	
District Municipality		i			-	į			-	- !		
Other transfers and grants	L							]	-	-		
al Capital transfers recognised	4	-	-	~	-	-	-	-			-	-
dic contributions & denations			İ		1				-	-		
pniwom			1					Į	-	-		
ternally generated funds										-		
al Capital Funding		- 1	-		- 1	- !	-	- 1	-	- ]	-	-

- reasonably have been to reserved.

  7. Increases of funds supproved under MFMA section 31

  8. Adjustments approved in accordance with MFMA section 29

  9. Adjustments for transfers from National or Provincial Government

  10. Adjusts = "Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue eperopriation on existing programmes (section 28(2))(b), projected severings (section 28(2)(d)); error correction (section 28(2)(b))
- 11. G = B + C + D + E + F 12. Adjusted Budget H = [A or A1/2 etc] + G

### Table B6 Adjustments Budget Financial Position (f)

Schedule B1 - Table B6 Adjustments Budget Financial Position

						Budget Year					Budget Year +1	Budget Yea + 2
Description	Ref	Original Budget	1	Accum. Funds	capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		Ì
R thousands		A	A1	8	С	D	E	F	G	Н		
ASSETS	[		1					İ			ļ	
Current assets			1				1	1				
Cash	1						[		-	-	ļ	
Call investment deposits	1	-	-	-	-	-	-	_			-	-
Consumer deblors	1	-	-	-	-	-	-	-		-		-
Other debiors			1					ļ	-	-	1	
Current portion of long-term receivables			j				1	•		-		
Inventory			İ						-	-		
Total current assets		-	~	-	-	-	-	-	-	-	-	-
Von current assets												
Long-term receivables			1				Ì		_	_	İ	
Investments				į			l			_	1	
			1					1	1	_	ĺ	
Investment property			1	ĺ			1	1	- 1	-		
Property, plant and equipment	1		_	-		-	-	-	i ~ !	-	] -	_
Agricultural							ļ	,	- 1	-	1	
Biological			1						] - [	-	i	
Intangible			1	l					i - i	-		
Other non-current assets									-	*		
otal non current assets		-	-	- 1	*	_						
TOTAL ASSETS		-		-	-	_		-	-		_	-
JABILITIES												
Current liabilities	1 1		Į.								(	
Sank overdraft				1			1			_	ļ	Ì
Borrowing		_	l _		_	_	_	i .		-	i _	_
Consumer deposits									_	_		
				_	-	_	_		_	_		
Trade and other payables Provisions		-	_	-	-	_	_			_		
From current liabilities				-	-			-				
Out Current habilities												
fon current liabilities											1	
Borrowing	1	-	-	-	-	-	-	-	- 1	-	] -	-
Provisions	١, ١	-	-	-	-	-	-	-	-	_		-
fotal non current liabilities		_	-	-	-	-	-	-	-		***	-
TOTAL LIABILITIES			_	-	-	-	-	-	-	-	-	-
IET ASSETS	2		-	-	_	-	-	-	-		_	_
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		_		]	_	_	_	_	_	_		_
		-		_	_	-	_	_	-	_		_
Reserves		_		- 1	-			-	- 1	-		

# References

- 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. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- 5. Increases of funds approved under MFMA section 31
- 6 Adjustments approved in accordance with MFMA section 29
- 7. Adjustments to transfers 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 sevings (section 28(2)(d)); error correction (section 28(2)(f))

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

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

### Table B7 Adjustments Budget Cash Flows (g)

Schedule B1 - Table B7 Adjustments Budget Cash Flows

				Budget Year + 1	Budget Year + 2							
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid	Net or Prov. Govt	Other Adjusts	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	8	C	0	£	F	G	Н		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts			İ				1					
Ratepayers and other							1		-	**		
Government - operating	1					1	[		-	-		
Government - capital	1						į .		-	-		
interest							1		-	-		
Drvidends								!	-	_		İ
Paymonts			į.					1				
Suppliers and employees								1	-	-		
Finance charges							1	2	-	-		
Transfers and Grants	1			-				<u> </u>	-			
MET CASH FROMI(USED) OPERATING ACTIVITIES			-	~		-		-	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES	- 1 1											
Receipts								1				
Proceeds on disposal of PPE								1	_	-		
Decrease (Increase) in non-current debtors									_	-		
Decrease (increase) other non-current receivables	-   1			i					-	_		
Decrease (increase) in non-current investments									-	-		
Payments												
Capital assets									- 1	-		
NET CASH FROM(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts									1			
Short term loans									_	_		
Borrowing long term/refinancing									_			
Increase in consumer deposits				1					_	-		
Payments				i					İ			
Repayment of borrowing									_	_		
NET CASH FROM/(USED) FINANCING ACTIVITIES	$\dashv \dashv$	-		-	-	-		-	-	-	-	*
THE PERSON OF TH												
NET INCREASE/ (DEGREASE) IN CASH HELD		-	-	-	-	•	-	-	-	-	-	-
Cash/cash equivalents at the year begin	2			1					-	-		_
Cash/cash equivalents at the year end:	2	-	-	- 1	-	- 1	-	-		-		~

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

- 2. Cass requirements include a requirement was manufactured to introduce as a 3.0 May complete de previous adjustments Budget.
  4. Additional cash-backed accommissing funds (MFMA section 16(1)(b) and section 28(2)(a)) identified effer the Chypnel Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been (oreseen)
- 5. Increases of funds approved under MFMA section 31
- 6 Adjustments approved in accordance with MPMA section 29
- 7. Adjustments to transfers from National or Provincial Government
  8. Adjusts = "Other Adjustments proposed to be approved; including revenue under-collection (MFMA section 26(2)(a)); additional revenue appropriation on existing programmas (section 26(2))(b); projected sevings (section 26(2)(d)), error correction (section 26(2)(f))
- 9 G = 8 + C + D + E + F 10 Adjusted Budget H = (A or A1/2 etc) + G

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

			Budget Year	Budget Yea + 2								
Description	Ref	Original Budget	Prior Adjusted	Accum, Funds	Multi-year capital	Unfors. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	1 1		3	4	5	6	7		g	16		
R thousands	1 1	A	A1	В	C	D	Ε	F	G	н		
Cash and investments available												
Cash/cash equivalents at the year and	1 1	-	-	-	•	-	-	-	-	-	-	-
Other current investments > 90 days			-	-		-	-		-		-	-
Non current assets - Investments		-	-	-	-		-	-		-	-	-
Cash and investments available:		-	-	-	-	**	-	-	-	-	-	-
Applications of ceah and investments												
Unspent conditional transfers	1 1	-		_			_	_		-	-	_
Unspent borrowing	1 1							1				
Statutory requirements	1 1	-	-	-	-	_	_		-	~	_	_
Other working capital requirements	1 2	ja.	-					_	-	_	_	-
Other provisions							1		-	-		
Long term investments committed		_	_					-			-	_
Reserves to be backed by cash/investments		_	-					-	-	-	-	-
fotal Applications of cash and investments:			-	-			-			_	-	-
Surplus(shortfall)		_	-						-	_	_	-

- 1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position
- I matte economic not so or injustrations along to case i com due or injustrations appeared to provide matter, include sufficient movining capital (e.g., Briowing for a % of current debtars > 90 days as uncollectable)

  3. Only compilete 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 fundaturaspent tunds (MFMA section 18(1)(b) and section 28(2)(e)) identified effer the Original Budget approved and after annual finencial statements auditer, (note only where underspending could not reasonably have been foreseen)
- 5 increases of funds approved under MFMA section 31
- 6 Adjustments approved in accordance with MFMA section 29 7 Adjustments to transfers from National or Provincial Government
- 6. Adjusts = Other Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(e)), editional revenue appropriation on existing programmes (section 28(2)(b), projected savings (section 28(2)(d)); error correction (section 28(2)(d))
- 10. Adjusted Budget H = (A or A1/2 etc) + G

#### (i) **Table B9 Asset Management**

					Budget Year					Budget Year + 1	Budget '
Ref	Original Budget		1	Multi-year capital	Untore. Unaveid.	Nat. or Prov. Govt	1	1 7	Adjusted Budget 14	Adjusted Budget	Adjust Budge
	Α	A1	B	c	D	E	F	G	Н		ļ
1,1		_	_	_	_	-		_		-	
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	-	-	-	-	~	-	-	-	-	-	Í
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			1		-	1	1	- 1			
			4								1
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5		-	1 1	-	-	9				1	
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	-	-	- 1	1	- 1		- 1	-	-	-	
6	-		-	- 1	- 1						
6		3						-			
6	0.0%	- 00%		- 1	- 1	- {		-	0.0%	0.0%	0.09
6	0.0%	0.0%		- 1	- 1	- 1	-	**	0 0% 0 0%	0.0% 0.0%	0.0%
6	0.0%	- 00%		- 1	- 1	- 1	-	-	0.0%	0.0%	
	1 5	Singlet Budget A A	S	Stages	Dudget		Significant   Prior Adjusted   Accum, Funds   Capital	Prior Adjusted   Account, Funds   Busyles   Consults	Doughe   Prior Adjusted Accum, Funds   Respitable   Doughe   Prior Adjusta   Total Adjusts	Separation   Prior Adjusted Account Funds   Registed   Prior Adjusted	Subject   Prior Adjusted Account Funds   County   Count

#### (i) Table B10 Basic service delivery measurement

Schedule Bt - Table 810 Basic service delivery measurement

						Budgel Year					Budget Year + 1	Budget Yea
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Sudget	Adjusted Budget
		Á	7 A1	8	9 C	10	11 E	12 F	13 G	14 H		
lausehold service (ergels (000)	1			i				<del>                                     </del>			<del> </del>	t
Valer:				1		1			1			1
Piped water inside dwelling	1					Ī				-		1
Piped water inside yard (but not in dwelling) Using public tap (at least min service level)	2		İ							-		
Other water supply (at least min.service level)	1			1				1		_		
Minimum Service Level and Above sub-total				-			-	-		-		-
Using public tap (< mm.service level)	3		İ	1		1		1	-	-		
Other water supply (< min service level)	3,4								-	-		
No water supply  Below Minimum Servic Level sub-lotel	1		<del></del>									
glai number of households	5										<del> </del>	
anitation/sewerage;	1	_	_	-	_	1	-	_			_	
Flush foilet (connected to sewerage)									_			Ì
Flush toilet (with septic tenk)								1	-	_		
Chemical todal									-	_		1
Pri latrice (ventilated or not)									- 1	-	1	1
Other toilet provisions - list type separately									-	-	1	
Minimum Service Level and Above sub-total		-		-	-		-	-	-	-	-	
Bucket latine						}		1	-	-	1	
Other tailet provisions (fist, < min service level) No tailet provisions									-	-	1	
Below Minimum Servic Level sub-total			<del></del>			ļ					<del></del>	
otal number of households	5		-	-				<del> </del>			<del></del>	
nergy:											l	1
Electricity (at least minimum service level)								1	_	_	1	
Electricity - preparat (min.service level)								į.		_	ļ	
Minimum Service Level and Above sub-Iolai		-					-		-		-	·
Electricity (< mm.service level)								1	-	-		
Electricity - prepaid (< min. service level)						Į.		1	-	-		
Other energy sources	! !	-							-	-		
Below Minimum Servic Level sub-total otal number of households	5	-		-			-			-		
	0		-	-	-	-	-	-	-	-	_	
efușe:												
Removed at least once a week (min service) Minanum Service Level and Above sub-total									-			
Removed lass bequeatly than cace a week		_	-	- 1		_	_	-	- 1	-	-	
Using communal refuse dump										-		
Using own refuse dump				1					- 1	_		
Other rubbish disposal								i	-	-		
No rubbish disposal									-	-		
Below Minimum Servic Level sub-latel	1 . [	_			-	-	-	-	-	-	-	
otal number of households	5	-	-	-	-	-	-	- '	-	-	-	
ouseholds receiving Free Basic Service	15											
Water (6 kilolites per household per month)			]				1	l	-	-		
Sanitation (free minimum level service)			1			ļ		1	-	-		
Electricity/other energy (50kwh per household par mon	157)							1	-	-		
Refuse (removed at least once a week)	_								-	-		
ost of Free Basic Services provided (R'000)	16		1			1			-		ł	
Water (5 kilolites per household per month)	i		į i						-	-	i	
Sanitation (free sanitation service)	L. 1		i						-	-	1	
Electricityfother energy (50kwh per household per mon Refuse (removed once a week)	(n)		i						-			
otel cost of FBS provided (minimum social package)	, ,		-								l	
	1										ļ	
ighast level of free service provided Properly rates (R'000 value threshold)									1		•	
Water (kilolities per household per month)								1		-	i	l
Sanitation (kiloides per household per month)						Ì			_	_	j	
Sanitation (Rand per household per month)								1	- (	-	1	
Electricity (kw per bousehold per month)	¦								-	-	1	
Refuse (everage litter per week)	<u>                                     </u>		į					ļ	-		ļ	
	17							1				
Property rates (R15 000 threshold rebate)	1								-	-	i	
Property rates (other exemptions, reductions and rebat	les)		ĺ					1 1	-	-	į :	
Water	1								-	-		
Sanstation Electricity/other energy					1				- 1			
Refuse	1				İ			1	- 1	-	}	
Municipal Housing - relitative bates	[ ]		1								!	
Housing - top structure subsidies	8								-	-		
Other									- 1	-		
stal revenue coal of free services provided (total ser				-			-	_	-	-		

- [1 G = 8 7 + 0 + E + F]

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

  15. Show number of bouseholds receiving all loast these levels of services completely lice

  15. Show number of bouseholds receiving of loast these levels of services completely lice

  15. Reflect the costs the municipality of providing the Fine Basic Service

  17. Reflect the cost to the municipality in taims of 'revenue foregone' of providing thee services (nate this will not equal 'Revenue Foregone' or SA1)

# **SCHEDULE B - SECOND ATTACHMENT**

## **Table B1 Consolidated Adjustments Budget Summary**

Schedule B2 - Table B1 Consolidated Adjustments Budget Summary

					Budget Year					Budget Year + 1	Budget Yea + 2
Description	Original Budget	Prior Adjusted	Accum, Funds	Multi-year capital	Unfore. Unavoid. 4	Net or Prov. Govt	Other Adjusts.	1	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	2 B	3 C	D	5 E	6 F	7 G	н		
inancial Performance	<u> </u>	- ///			-	<del></del>	<del>                                     </del>				
Property rates	_	-	_	_	_	_	_	_	_	_	_
Service charges		_	-	_	-		_		-	_	-
Investment revenue	-	-	-	-	_	_	_	-	-	-	
Fransfers recognised - operational	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-		-	-	_	-	-		_	_	-
otal Revenue (excluding capital transfers and contributions)	-	-	-	-		-	-	-	-	-	-
Employee costs	-	-	-	**	-	-	_	-	-		
Remuneration of councillors	-	-	-	-	-	-	-		~	ĺ	
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-		
Finance charges	-	-	-	-	-	-	-	-	~		
Materials and bulk purchases	-	-	-	-	-	-	-	-	in.		
Transfers and grants	-		-	-	_	-	-	-	~		
Other expenditure	-	-	-	-	-		-	-			
Total Expenditure	-		-	-	-		-			-	-
jurplus/(Deficit)	-	-	- [	rer	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	_	-	~	-	-	-
Contributions recognised - capital & contributed assets			-		-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	~	_	-	-	-	-	-	-	-	-	_
Share of surplus/ (deficit) of associate		-	-	-	-	_	-	-	-	-	-
Surplus! (Deficit) for the year	-	-	-	-	-	-	-	-	-	-	-
apital expenditure & funds sources apital expenditure	_	_	_	-	_	_	_	-	_	-	
Transfers recognised - capital	-	-	- (	- 1	-	-	-	-	-	-	-
Public contributions & donations	_	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	~	-	-	-	-	-	-	-
otal sources of capital funds	-	-	-	-	~	-	~	-	-	-	-
Inancial position Total current assets											
Total non current assets			-	-	_	_	_		_		
Total current liabities		_			-	_	_	_	_		
Total non current liabilities	-	_	-		_		[	-	_		
Community wealth/Equity	_		_		_	_	_	-	_	_	
<u> </u>											
ash flows											
Net cash from (used) operating	-	-	-	-	-	-	- 1	-	-	-	٠
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	_		-	-	-	-	-	-	-	-	-
ash/cash equivalents at the year end	-			-	-	-		-		-	
ash backing/surplus reconcilistion					"			İ			
Cash and investments available	-	-	-	~	-	-	-	-	-	-	-
Application of cash and investments	**	-	-	~	-	*	-	-	-	-	-
elence - surplus (shortfall)	-	-	-	-	-	-	~	-	-	-	-
esst Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	**	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	~-	-
Renewal of Existing Assets	-	-	-	-	~	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-		-	-	-	-	-	-
ree services Cost of Free Basic Services provided	-	_	_	_		_	_	_	_	_	
Revenue cost of free services provided	_	_	_	_		_	_	_	-	_	_
Households below minimum service level	-		ļ								
Mater:	+	-	_	_	-	_	_	-	_		
Sanitation/sewerage:		_			-			_	_	-	-
Energy:	_	_	-		_	No.		- 1	_	-	-

Executions

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

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

<sup>3.</sup> Increases of funds approved under MFMA section 31

<sup>4.</sup> Adjustments approved in accordance with MFMA section 29

<sup>5.</sup> Adjustments to transfers from National or Provincial Government

<sup>6.</sup> 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))

<sup>7.</sup> G = 8 + C + D + E + F

<sup>8.</sup> Adjusted Budget H = (A or A1/2 etc) + G

### Table B2 Consolidated Adjustments Budget Financial Performance (standard (b) classification)

Schedule B2 - Table B2 Consolidated Adjustments Budget Financial Performance (standard classification)

Standard Description	Ref					Budget Year					Budget Year + 1	Budget Yes + 2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capite	Unfore Unavoid	Nat. or Prov. Govt	Other Adjusts	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	21	12		
R thousands	1,4	Α .	A1	8	C	Ð	E	F	G	К		
Revenue - Standard			i									
Governance and administration		-	-	-	-	-	-	-	-	-	-	-
Executive and council	- 1								-	-		
Budget and treasury office	1								-	-	f E E	
Corporate services	- 1	1		1 1					-	-		
Community and public safety	- 1	-	-		~	-	-	-	-	-	-	-
Community and social services	- 1							ĺ	-	-		
Sport and recreation				1							i	
Public safety	- 1	1	1			i			_	-		
Housing	- 1	1		1					-	_		
Health	1								- 1	_	i	
Economic and environmental services		-	_		_	_	-	-	-	_	_	_
Planning and development									_	_		
Road transport	1									_		
Environmental protection								1	_	_		
Trading services		_	_	_	-	_	_	_	_	_	_	-
Electrically								1	_			
Water									_	_		
Waste water management										_		
Waste management									- 1			
Other									_	_		
Total Revenue - Standard	2		-	-	~	_		-	-	-	_	_
THE PROPERTY AND A STATE OF THE PARTY OF THE	1											
Expenditure - Standard				1								
Governance and administration	1	-	-	-	-	-	-	1 - 1	-	-	-	-
Executive and council									-	-		
Budget and treasury office	- 1 - 1								-	**		
Corporate services									~	**		
Community and public safety	- 1 - 1	-	-	-	-	-	-	-	-	-	-	-
Community and social services				ĺ					-	-		
Sport and recreation									-	-		
Public salety									-	-		
housing						í		ı	-	-		
Health									-	-		
Economic and environmental services		~	-	-	-	-	-	-	- }	-	-	-
Planning and development					į				-	-		
Road transport			1						-	-		
Environmental protection									- }	-		
Trading services		-	-	-	-	-	~	-	-	-	-	-
Electricity			1	i					-	-		
Water									-			
Waste water management		,			į	1			-			
Waste management			1		1					-		
Other			1		1		1		-	_		
otal Expanditure - Standard	3						-					
urplus/ (Deficit) for the year	+	_	-				_	_			-	

- 1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for companson purposes
- 2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure).
- 3. Total Operating Expenditure by standard classification must recordile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- 4 All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatons, Air Transport. Markets and Tourism and if used must be supported by focinotes. Nothing else may be placed under 'Other' Assign associate share to refevent classification.
- 5 Only complete of a previous adjusted budget has been approved in the same financial year. Add as additional column for each previously approved Adjustments Budget
  6 Additional cash-backed accumulated funds/unspent funds (MFMA section 16(1)(a) and section 28(2)(e)) identified after the Original Budget approved and efter annual financial statements audited (note only where underspending could not reasonably have been foreseen)
- ${\cal I}$  increases of lunds approved under MFMA section 31
- 8. Adjustments approved in accordance with MFMA section 29
- 9. Adjustments to transfers from National or Provincial Government
- 10 Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)), ediditional revenue appropriation on existing programmes (section 28(2)(b), projected savings (section 28(2)(d)); emorcorrection (section 28(2)(f))
- 11 G = B + C + D + E + F
- 12 Adjusted Budget H = (A or A1/2 etc) + G

### Table B3 Consolidated Adjustments Budget Financial Performance (revenue and (c) expenditure by municipal vote)

Schedule B2 - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Vote Description						Budget Year					Budget Year + 1	Budget Yea + 2
	Ref	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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	В	С	D	E	F	G	H		
Revenue by Vote	1						1					
Example 1 - Vote1				1					] - [	-	İ	
Example 2 - Vote2				1 1					-	~	ļ	
Example 3 - Vote3									- 1		ļ	
Example 4 - Vote4									- 1	-		
Example 5 - Vote5			1	1 1			ļ		-		Į	
Example 6 - Vote6									-	-	ļ	
Example 7 - Vote7							1		-	-		į
Example 8 - Vote8			}	1 1			1		-	-		
Example 9 - Vote9									1	-		
Example 10 - Vote10									-	-		
Example 11 - Vote11				1					- 1	-		ļ
Example 12 - Vols 12									- 1	-		
Example 13 - Vote13				1			1		-	-		
Example 14 - Vote14									-			
Example 15 - Vote15				1					-	-		
Total Revenue by Vote	2	-	-	-	_		-			_	_	-
Expenditure by Vote	,											
Example t - Vote1	-		1	1			İ		-	-		
Example 2 - Vote2	- 1 1								-	_		
Example 3 - Vote3	- 1 1			1 [			ļ		_	_		
Example 4 - Vote4				1					-	-		
Example 5 - Vote5							İ		-	-		
Example 6 - Vote6				1					-	-		
Example 7 - Vote?				1 1				]	-	+	1	
Example 8 - Vote8				!!!						-		{
Example 9 - Vote9									-	-	1	
Example 10 - Vole10									-	-		
Example 11 - Vote11				1					-	-	i	
Example 12 - Vote12			)	1					-	*		
Example 13 - Vote 13	- 1 1			Į į			1			-		
Example 14 - Vote14									-	-		1
Example 15 - Vote15								]	-			
Total Expenditure by Vote	2	-	-	- 1	-		-	-	-	-	-	-
Surplus/ (Deficit) for the year	2	-	_	-	-	-	-	-	-	-	-	-

- 1 insert 'Vote', e.g. Department, if different to standard classification structure
- 2. Must reconcide to Budgeted Financial Performance (revenue and expenditure).
  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 occumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note, only where underspending could not reasonably have been toruseen)
- 5. Increases of funds approved under MFMA section 31
- 6. Adjustments approved in accordance with MFMA section 29
- 7. Adjustments to transfers 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 sewings (section 28(2)(d)); error correction (section 28(2)(f))
- 9. G = B + C + D + E + F
- 10. Adjusted Budgel H = (A or A1/2 etc) + G

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

n						Budget Year					Budget Year + 1	Budget Yea
Description	Ref	Original Budget	Prior Adjusted	Accum, Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts.	Adjusted Budget	Adjusted Sudget	Adjusted Budget
R thousands	1.	١.	3 A1	4 B	5	6 D	7	8	9 G	10 H		
Revenue By Source	1	Α	<u></u>		С	1 0	E	-	<u> </u>			
Property rales	2										Í	
Property rates - penalties & collection charges	*	ĺ								_		
Service charges - electricity revenue	2									_		
Service changes - water revenue	2								1			
Service charges - sanitation revenue	2									_		
Service charges - refuse revenue	2											
Service charges - refuse revenue	*	-	_	-	-	_	_	-	~	-		
Rental of facilities and equipment						i		}	_	-		
Interest earned - external investments							İ		-	-		
Interest earned - external investments							]		-	-		
Dividends received	-								-	-		
Eines							i.		-	_		
									-			
Licences and permits	Ì								-	-		
Agency services									-	~		
Transfers recognised - operating	١.								- 1			
Other revenue	2	-	-	-	-	-	i -	-	-	-	-	
Gains on disposal of PPE										-		
Total Revenus (excluding capital transfers and contributions)		-	-	-	~	~	-	-	-	-	-	•
Expenditure By Type												
Employee related costs				- [	-	-	-	-	-	-	- !	
Remuneration of councillors									-	-		
Debt impairment									-	-		
Depreciation & asset impairment		-	-	-	-	-	-	-	~	-	-	
Finance charges									-	-		
Bulk purchases			-	-	-	-	-	-	- [	-	-	
Other materials									-	-		
Contracted services		-		-	-	***	-	~	-	-	-	
Transfers and grants									-	-		
Other expenditure		-	-	-	-	-	-	~	-	-	-	-
Loss on disposal of PPE									-	_		
Total Expenditure			-	-		-		-	-		-	
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital									-	-		
Contributions									-	-		
Contributed assets	1 1								-	_		
Surplus/(Deficit) before taxation		-	-	-	4.0	-	-	**	-	_	- 1	-
Taxation									-	-		
Surplus/(Deficit) after taxetion		~	-	- 1			-	-	_	-	-	
Attributable to minorities					į		+		_	_		
Surplus/(Deficit) attributable to municipality	1		~		- 1			ü	-	-	_	•
Share of surplus/ (deficit) of associate					į				_	_		
urplus/ (Deficit) for the year		· · · · · · · · · · · · · · · · · · ·		-	-		-	-		_		-

- References
  1. Classifications are revenue sources and expenditure type
- 2. Detail to be provided in Table SB1
- 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 (MFMA section 18(1)(t) and section 28(2)(e)) identified after the Original Europe approved and after annual financial statements audited (note: only where underspending could not masonably have been foreseen)
- 5. Increases of funds approved under MFMA section 31
- 6 Adjustments approved in eccordance with MFMA section 29
- 7. Adjustments to transfers from National or Provincial Government
- 8. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(4)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 26(2)(f))
- 9. G = B + C + D + E + F
- 10. Adjusted Budget H = (A or A1/2 atc) + G

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

Description	Ref					Budget Year					Sudget Year + 1	9udget Yea + 2
		Original Budgat	1	Accum. Funds	Multi-year capital 7	Unfore. Unavoid.	Nat or Prov. Goyt	Other Adjusts	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
thousands			5 A1	6 B	ć	8	9	10 F	11 G	12 H		
apitel expenditure - Vote	_					<del></del>		1				<b>-</b>
lulti-year expanditure to be adjusted	2			1 1								
Example 1 - Vote1	1			1		]		Ì	- 1	-		
Example 2 - Vate2	1	Ì		1					-	-	İ	
Example 3 - Vote3									-	-		
Example 4 - Vote4	1	Ì							-	-	1	
Example 5 - Vote5							ļ	1	- 1	~		
Example 6 - Vote5				1					- 1	*	ĺ	1
Example 7 - Vote7 Example 5 - Vote8	1			1 i					-	-		
Example 9 - Votes		ļ		1				]	-	-		
Example 10 - Vote10										-	1	
Example 11 - Vote11			1				ĺ		- 1	-		
Example 12 - Vote12			1	1					_ [	-		
Example 13 - Vote13								ì	_	_	ĺ	
Example 14 - Vote14		Ì					1		-	-		
Example 15 - Vole15							1			-		1
spitsi multi-yaar expenditure sub-totsi	3	-		i 1	-	-	-	-			1	1
ingie-year expenditure to be adjusted	2	1					1	į				1
Example 1 - Vote1	1'								_	_	1	
Example 1 - Vote1				1						-		
Example 3 - Vote2		l	1				1		[	-		İ
Example 4 - Vote4		ŀ	1						_ [	_		
Example 5 - Vote5	'	1	ŀ							_	1	ĺ
Example 6 - Vote6		1					i .		_	_		}
Example 7 - Vote7			1				1	ì		_	ŀ	
Example B - Vote8			i				1	1		_		ļ
Example 9 - Vote9							1	j	-	_		
Exemple 10 - Vata 10									-			
Example 11 - Vote11			İ					1	-	_		
Example 12 - Vote12	1 1			1				1	-	_		
Example 13 - Vote13									-	_		1
Example 14 - Vote14								ļ	-	_	1 :	
Example 15 - Vote15									-	_		1
apital single-year expanditure sub-total	1 1	-	-	-	-	-	-	-	-	-	-	-
otal Capital Expanditure - Vota			-	-	-	-	_	-	-	*	-	-
apital Expenditure - Standard	T											
Governance and administration		-	-	.	-	_	_		- 1	-	_	١.
Expoutive and council									_	_		Į .
Budget and reasury office							i		-	-		Ī
Corporate antiviora	1								~	-		
Community and public safety		-	_	-	-	-	_	-	-	_	_	
Community and social services								1	-	-		
Sport and recreation			1						-	~		
Public safety			1					1	-			
Housing				1				ĺ	-	-		1
Health			1						-			
Economic and environmental services	1 /		-	-	**	-	-	-	-	~	-	-
Planning and development			1	[					-	-		
Road tanaport	1 1			1				1	-	-		1
Environmental protection	1 }								-	-		
Trading services		-	-	- 1	~	-	-	- 1	-	-	! - !	
Electricity			1						-	-		
Water			1						-	-		
Waste water management	1 1		İ						- 1	-		
Waste management	1								-	-	1	
Other	1		<del> </del>						-			
	3		ļ <u>.</u>	*	-	-				*	-	-
	1								~	_		
unded by:	; 1		(							-		
unded by: National Government			1						- 1	-	, 1	
unded by: National Government Provincial Government				1					_ 1	_	1	
unded by: National Government Provincial Government District Municipality									-	-		
unded by: National Government Provincial Government Distinct Municipality Other Iransfers and grants									-			
Provincial Government District Municipality Other Intractors and grants Total Capital transfers recognised	4	_	-	-		-		-	-	-	-	-
unded by: National Government Provincial Government District Maneopatry Other Irensfers and grants	4	-	-	-	-	-	-		-			-
unded by: National Government Provincial Government District Menespatry Other Irensfers and grants Total Capital Iransfers recognised Public contributions & donations	4	_		-	-	-	-			-		•

- Relationces

  1. Municipalities may choose to appropriate for condal expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr2)

- 1. Maincipatinas may choice to appropriate programme arganisation for times years or roomey part in one year to make your appropriate expenditure required for yet appropriate and year of the budget year.

  I Capital expenditure by standard classification must reconcile to the appropriations by vote.

  Must reconcile to supporting table SBT and to Adjustments Budget imanicist Performance (evenue and expenditure).

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

  Additional capital capital capital complete the support of the same financial year. And an additional column for each previously approved and after annual financial statements audited fincte only where underspending could not reasonably have been foreseen).
- 1. Increases of funds approved under MFMA section 31
- 9. Adjustments to transfers from National or Provincial Government
- 8. Adjustinents to frastlers from Melional of Provincial Government

  16. Adjusts. = "Other Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); edditional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(a)); error correction (section 28(2)(a)); error correction (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(d)); er

#### **(f)** Table B6 Consolidated Adjustments Budget Financial Position

Schedule B2 - Table B6 Consolidated Adjustments Budget Financial Position

R thousands ASSETS  Corb Cach Call investment deposits Consumer debiors Consumer debiors Cutrent portion of long-term receivables Inventory (rotal current assets Long-term receivables Inventory	Ref	Original Budget A	Prior Adjusted 3 A1	Accum, Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
ASSETS  Current assets Cash Call investment deposits Consumer debtors Other debtors Current portion of long-term receivables Inventory (cute current assets Long-term receivables Investments	- 1	_		1 :						,	parago,	100000
ASSETS  Current assets Cash Call investment deposits Consumer debtors Other debtors Current portion of long-term receivables Inventory (cute current assets Long-term receivables Investments	- 1	_	At	66	C		1	- 6	9	10		1
Current assets Cash Call investment deposits Consumer debtors Other debtors Current portion of long-term receivables Inventory Cutal current assets Long-term receivables Investments	- 1					D	E	F	G	Н	ļ	
Cash investment deposits Consumer debtors Coher debtors Current portion of long-term receivables Inventory (rotal current assets Long-term receivables Inventors (consumer assets) (consumer ass	- 1	-		1					1			
Call investment deposits  Consumer debtors  Other debtors  Current portion of long-term receivables Inventory  fatal current assets  Long-term receivables Investments	- 1	-		1 !					1			
Consumer debtors Other debtors Current portion of long-term receivables Inventory Cate current assets Long-term receivables Investments Investments	- 1	•						]	- 1	_		1
Other debtors Current portion of long-term receivables Inventory Catal current assets Long-term receivables Investments		•	_		_	_	-					_
Current portion of long-term receivables Inventory  Total current assets Ion current assets Long-term receivables Investments			-	-	-		ì	_		_	- 1	-
Inventory  (stat current assets  ion current assets  Long-term receivables  investments							1		[ - ]	-		
otal current assets  Long-term receivables  Investments									-	_		
ion current assets Long-term receivables Investments		w	-				-	-			-	<del></del>
Long-term receivables Investments							-		<del></del>		<del> </del>	ļ —
Investments	1											
1	- 1							1	- i	~		
				i			1		-	**		
Investment property	1		ļ						-			
Property, plant and equipment	- 1	-	-	-	-				-	-	- 1	-
Agricultural				1					- 1	-		Í
Biological							i		- 1	-		
Intangible	i						1		-	-	1 /	İ
Other non-current assets				-					-			
otel non cuttent assets		-		-	-	-	- 1	-	-	_	-	
OTAL ASSETS		-	-	-	- 1	-	-	-	-		-	_
IABILITIES							ı					
urrent flablities						1	i	(		1	í l	
Bank overdraft	- 1				Ì	į		1	_	_		
Borrowing		_	_	_	_	_	_	_				-
Consumer deposits	- 1			1				. 1		_ !	1	
Trade and other payables				_			_	- 1	_	_		
Provisions	- 1						!		_	_	-	
otal current liabilities								_			-	_
											i	
on current liabilities			-	İ								
	1	-	- 1	-	-	~	-	-	-	~	-	
	.14	-						- 1		-	-	
otal non current liabilities												
OTAL LIABILITIES				-			-					-
ET ASSETS	2	-	- 1	-	~	-	-	-	-	-	-	-
OMMUNITY WEALTH/EQUITY						1						
Accumulated Surplus/(Deficit)	- 1		_	_	_	_			_	_		_
Reserves		-	-	_	ŀ			- 1	- 1	-	- 1	-
DTAL COMMUNITY WEALTH/EQUITY					- 1	-	- 1	-	-	-	- 1	-

- References
  1 Deteil to be provided in Table SA3
- 2. Net assets must balance with Total Community Weelth/Equity
- 4. Additional cash-backed occumulated fundariumspent funds (I/FMA section 18(1)(t) and section 28(2)(e)) identified after the Original Budget enrural financial statements audited (incloud incloud only where underspending could not reasonably have been foreseen)
- 5. Increases of funds approved under MFMA section 31
- 6 Adjustments approved in accordance with MFMA section 29
- 7. Adjustments to transfers from National or Provincial Government
- 8. Adjusts = "Other" Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(d)), additional revenue appropriation on existing programmes (section 28(2)(b), projected savings (section 28(2)(d)), error correction (section 28(2)(d)).

#### (g) **Table B7 Consolidated Adjustments Budget Cash Flows**

Schedule B2 - Table B7 Consolidated Adjustments Budget Cash Flows

						Budget Year					Budget Year + 1	Budget Year + 2
Description	Ref	Original Budget	Prior Adjusted	Accum. Funda	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	В	С	0	E	F	G	Н		
CASH FLOW FROM OPERATING ACTIVITIES	li											
Receipts				i i								
Ratepayers and other									-	-		
Government - operating	1		1						-	-		
Government - capital	1								-	-		
Interest	1						1		-	-		
Dividends							1		-	-		
Payments												
Suppliers and employees									-	-		
Finance charges				1 1					-	-		
Transfers and Grants	1								-			
NET CASH FROMI(USED) OPERATING ACTIVITIES			-	-	-	-	-	-	-		-	
CASH FLOWS FROM INVESTING ACTIVITIES	1											
Receipts	- 1						į.		]			
Proceeds on disposal of PPE	- 1			1 1			ĺ		-	_	1	
Decrease (Increase) in non-current debtors				1 1					-	_		
Decrease (increase) other non-current receivables	ĺ						1	1	- 1	_		
Decrease (increase) in non-current investments				1				l .	-	_		
Payments	- 1			1 1			1					
Capital assets			İ						-	-		
NET CASH FROM/(USED) INVESTING ACTIVITIES			_	-	*	-	-	-	-		-	-
CASH FLOWS FROM FINANCING ACTIVITIES					-							
Receipts	. 1											
Short term loans			i						_	_		
Borrowing long termirefinancing			i							_		
Increase in consumer deposits	İ			1			ĺ		_	_		
Payments												
Repayment of borrowing	1							1	_	_		
NET CASH FROM(USED) FINANCING ACTIVITIES		-	-	-	-	**	-	-	-	-	-	~
NET INCREASE/ (DECREASE) IN CASH HELD	7					-		_	_	-	_	_
Cash/cash equivalents at the year begin	,	-	_	-	- 1	_	-	-		-	-	
Cash/cash equivalents at the year begin	2	_	_		_	_	_	_	-	_	-	

- 1. Local/District municipalities to include transfers from/to District/Local Municipalities
- 2 Cash equivalents includes investments with maturities of 3 months or less
- 3 Only complete if a previous adjusted bidget 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 (MFMA section 18(1)(b) and section 28(2)(e) identified after the Original Budget approved and after emmal financial statements audited (note, only where underspending could not ressorably have been foreseen)
- 5 Increases of funds approved under MFMA section 31
- 6 Adjustments approved in accordance with MFMA section 29
- A digustrants to transfers from Nebons or Provincial Government

  8. Adjustrants to transfers from Nebons or Provincial Government

  8. Adjustrants to transfers from Nebons or Provincial Government

  8. Adjustrants proposed to be approved; including revenue under-collection (MFMA section 26(2)(e); additional revenue appropriation on existing programmes (section 26(2)(f); projected sewings (section 26(2)(f)); emerican contains 28(2)(f).
- 9 G = 8 + C + D + E + F
- 10 Adjusted Budget H = (A or A1/2 etc) + G

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

Schedule B2 - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation

						Budget Year					Budget Year + 1	Budget Yes + 2
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capitai	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	a	9	10	ĺ	
R thousands		A	A1	8	C	D	E	F	G	н		
Cash and investments available												
Cash/cash equivalents at the year end	11	-	-	-	-	-	-	-	-	-	-	-
Other current investments > 90 days		~	-			-		-	-	-	-	-
Non current assets - Investments	1 1	-	-	-		-	-	-	-	-	-	-
Cash and investments available;		-	_	-	-		-	-	-	-	-	
Applications of cash and investments												
Unspent conditional transfers	1 1	_	_	_	**		-	-	_	~	_	_
Unspent borrowing				!			İ					
Statutory requirements	- 1 1	_	l -	- 1		_	_		-	_	-	_
Other working capital requirements	2	_	_					-	- 1	_	_	_
Other provisions							ĺ		_	_		
Long term investments committed		_	_					-	~	_	_	_
Reserves to be backed by cashinvestments		_	-					_	-		-	-
Total Applications of cash and investments:			-				1		- 1	_	-	
Surplus(shortfall)				1			1		_	-	-	-

- Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position

- 1 Must reconcide with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position
  2 Council approval for policy required include sufficient working capital (e.g. allowing for a % of current deblors > 90 days as uncollectable)
  3 Cirry 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 (MFMA section 18(1)(b) and section 28(2)(e)) identified effer the Original Budget approved and after annual financial statements audited (note: only where underspending could not masonably have been funesseen)

- Adjustments approved in accordance with MFMA section 29
   Adjustments to transfers 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 sevings (section 28(2)(d)), error correction (section 28(2)(b)).
- 9 G = B + C + D + E + F
- 10. Adjusted Budget H = (A or A1/2 etc) + G

#### **Table B9 Consolidated Asset Management** (i)

Schedule B2 - Table B9 Consolidated Asset Management

Schedule B2 - Table B9 Consolidated Asset						Budget Year					Budget Year	Budget Year + 2
Description	Hef	Original Budget	7	Accum, Funds	Multi-year capital 9	Unfore. Unaveld. 10	Nat. ox Prov. Govt 11	Other Adjusts	Total Adjusts	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands CAPITAL EXPENDITURE	-	Α	A1	В	C	tı	E	F	G	Н		
Total New Assets to be adjusted	١, ١	_	_	_	_	_	_	_	- 1	_	_	-
infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	l	-	-	-	-	-	_	-	-	-	-	-
infrastructure - Water Infrastructure - Sandalion	]	_	-		_ :	_		_	1 -	-	_	_
infrastructure - Other		-	-	-	_ :	_	_	-	~	-	-	-
infrastructure	1		-	-	~		-	-	-	-	-	-
Community Hentage assets			-	-	-	-	-	_	-	_		-
Investment properties		-	[	_	_ [	_		_		-		_
Other assets	6	-	-	-		-	-	_	-	-	-	-
Agriculturei Asseta		~	-	-	-	-	-	-	-	-	_	-
Biological assets Intangibles		-	_		-	_	_	_		_		_
Total Renewal of Existing Assets to be adjusted	2	-			_	_	_					
Infrestructure - Road transport	-					_	1 -	1 - 2		_	_	_
Infrastructure - Electricity		-	-	-	-	_	-	-	-	-	-	-
Infrestructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sandation Infrastructure - Other		-	-	-	- '	-	-	-	-	-	-	-
Infrastructure - Other Infrastructure			<del> </del>								-	<u> </u>
Community		_	_		_	_	_	_	~	_	_	-
Hentage assets		~	-	-	-		19.	-	-	~	-	-
investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets Agricultural Assets	9	-	-	-	-	-	_			-	_	
Biological assets		-	_		-	_		[		-	_	_
intangibles	1		-	_		_	_	-	-	~	-	-
Total Capital Expenditure to be adjusted	4		1					1				
Infrestructure - Road transport		_	-	-	-	-	-	_	-	~	-	-
Infrestructure - Electricity		-	-	- 1	-	-	-	-	-	***	-	-
Infrastructure - Water		-	-	-	-	-	-	-		-	-	_
infrastructure - Sanitation infrastructure - Other		-	-		-	-	_	-		-		_
Infrastructure					-		<del></del>	<del> </del> -		-	-	-
Community		-	-	-	-	-	-	-	- 1	-	-	-
Henlage assets		-	-	-	-	-	-	-	-	**	-	-
investment properties Other assets		-	-	-		-	_	-	_	-		
Agnoultural Assets		-			_		1 -		- 1	_	_	_
Biological assets	1	-	-	- 1	_ !	-	-	-	- 1		-	-
Inlangibles				-	_				- 1		-	
TOTAL CAPITAL EXPENDITURE to be adjusted	2				-		-	-			ļ <u>-</u> -	-
ASSET REGISTER SUMMARY - PPE (WDV)	5								- 1	-		
Infrastructure - Road transport								1		-		
Infrastructure - Electricity Infrastructure - Water	i i							-		-		
Infrastructure - Sanitation									-	-		
Infrestructure - Other	1								-	-		
Infrastructure		-	-		-	-	-	-	-	-	-	-
Community										-	1	
Heritage assets Investment properties	1 1								]	_		
Other assets	}								-	-		
Intangibles									-	wi	į.	
Agricultural Assets												
Biological assets TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5		ļ				-					
	-"		<u> </u>					<del> </del>			<del>                                     </del>	
EXPENDITURE OTHER ITEMS		-		_	_	_		1	! _	_	_	_
Depreciation & syset impairment Repairs and Maintenance by asset class	3	-	i -		-	_		-	[]	_	-	-
Infrastructure - Road transport	(		j			-	-	<del>  -</del>		-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-		-	-
Infrastructure - Water Infrastructure - Sanitation		-	-	-	_	-	-	-	-	-	-	-
Intrastructure - Sanitation Intrastructure - Other		-	1 -	_	-		1 -	-	1 -	-	1 -	
Infrastructure	)	_	-		-	-	-		i 1	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Hentage assets		-	] -	-	-	-	_	_	-	-	-	-
investment properties Other assais	8	-	_				_			_	-	_
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	"		<del></del>				<u> </u>	-			-	
% of capital exp on ronewal of assets		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal of existing essets as % of depreca		0.0%	0.0%							5.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%						1	0.0%	C 0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%							0.0%	0.0%	0.0%

- Removal and RAM as a % of PPE

  References

  1. Delate of new assets provided in Table SA18a

  2. Delate of new assets provided in Table SA18a

  3. Delate of new assets provided in Table SA18a

  3. Delate of new assets provided in Table SA18a

  3. Delate of new assets provided in Table SA18c

  4. Must reconcile to total capable appenditum on Budgeted Capable Expenditure

  5. Must reconcile to total capable appenditum on Budgeted Capable Expenditure

  5. Must reconcile to Adjustments Budget Francial Position (written down value)

  6. Consetextoniabuted and assets handed by finance leases to be allocated to fine respective category

  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 accomulated fundsurspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably these been financials approved in accompance with MFMA section 31

  9. Increases of funos approved under MFMA section 31

  10. Adjustments approved a concurance with MFMA section 29

  11. Adjustments proposad with MFMA section 29

  12. Adjusts: "Orbor: "Adjustments proposad to be approved; including revenue under-collection (MFMA section 28(2)(a)); adaption.ial revenue appropriation on existing programmes (section 28(2))(b), projected savings (section 28(2))(d), projected savings (section 28(2))(d), projected savings (section 28(2))(d), projected savings (section 28(2))(d), projected savings (section 28(2))(d), projected savings (section 28(2))(d), projected savings (section 28(2))(d), projected savings (section 28(2))(d), projected savings (section 28(2))(d), projected savings (section 28(2))(d), projected savings (section 28(2))(d), projected savings (section 28(2))(d), projected savings (section 28(2))(d), projected savings (section 28(2))(d), projected savings (section 28(2))(d), projecte

#### Table B10 Consolidated basic service delivery measurement (i)

						Budgel Year					Budget Year + †	Budget Y
Description	Ref	Original Budget	Prior Adjusted	Accum Funds	Multi-year cepital	Unfore Unavoid,	Nat, or Prov. Gost	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjuste Budge
	<u> </u>	Α	A1	В	C	D	E	ŗ	G	н		
eter:	1											
Piped water inside dwelling								1	- 1			
Piped water inside yard (bull not in dwelling)				l i		l	1		-	-	Į.	
Using public tep (at least min service level)	2								- 1	-		
Other water supply (at least min.service level)  Minimum Service Level and Above sub-lotal		····									ļ	
Using public tap (< min service level)	3	-	-	- i	-	-	-	-		-	-	
Other water supply (< min.service level)	3,4		1							-		
No water supply						1			-	~		
Below Minimum Servic Level sub-tolal	١. ١	-							-		-	
tal number of households	5	-	- !	- 1	-	-	-	-	-	-	,	
nitation/sewerage: Flush tollet (connected to sewerage)				1								
Flush foilet (with septic tank)	Ιi						]	ì		-		ĺ
Chemical toiel				1					-	_		
Pil latine (ventilated or not)									-	-		1
Other tollet provisions - hat type saperetely								1	-	-	<u> </u>	
Minimum Service Level and Above sub-total  Bucket lairne	1 1	-	-	- 1	-	-	-	- 1	-	-	-	1
Other toilet provisions (list, < min service level)								1	_	-		ì
No toilet provisions				i					_	-		
Below Minimum Servic Level sub-total	1		-	-	-		-	<del> </del>	-	-	-	
al number of households	5		- 1	- 1		-	-	-	-	~	-	,
ergy:	1							1			1	
Electricity (at least minimum service level)								1	-	-		
Electricity - prepaid (min service lovel)												
Minimum Service Level and Above sub-total Electricity (< min service level)		- 1	-	-		-	-	-	-	-	-	
Electricity - prepaid (< min service level)		i							- 1	-		
Other energy sources				1					- }	-		
Below Minimum Servic Level sub-total		-	-	-	-		-	-	-	-	-	
al number of households	5	- 1	- 1		-	-	-	-	-		*	
use:									-			
Removed at least once a week (min service)	i											
Ammum Service Level and Above sub-total		-	-	-	-		-	-	~ 1	~	- 1	
Removed less fiequently than once a week Using communal refuse dump				1					- [	-		
Jsing own refuse dump			1	. (	į			1		_		
Other rubbish disposal	ĺ									-		
io rubbish disposal				1					-			
Beiow Minimum Selvic Level sub-talal		-	-	-				-	-	-	~	
al number of households	5	-	-	-	-		-	-		-	-	
seholds receiving Free Basic Service	15											
Vater (6 kildlitres per household per month)			į						-	-		
sanitation (free minimum level service)			i	all and a second				1	-	*		
Rockrick/other energy (50kwh per household per mon Refuse (removed as least once a week)	(a)		1						- 1	-		
	16	···						i				
rt of Free Basic Services provided (R'009) Valer (6 kiloktes per household per month)	16	1						1 [		-		
entalon (free sanitation service)	- 1	1	-	1	ļ			1	-	-		
beckricity/alner energy (50kwh per household per mont	n)		1		i			1	-	-		
lefuse (removed once a week)	L	-						1		-		
al cost of FBS provided (minimum social package)	1	-	-	-	- 1		-	-	-	-	-	
hest level of free service provided		į							1			
roperly rates (R'000 value threshold) Valer (kijolitres per household per month)		\$		1	1	ì			7	~		
sale: (kilolites per household per month) snitation (kilolites per household per month)		ĺ		Į.					**	-		
anitation (Rand per household per month)			į	į					- 1	-		
lacticity (kw per household per month)		1		i		17			-	-		
oluse (average libes per week)									- 1	-		
	17	-		a parall					1			
operty rates (R15 000 threshold rebate)		Í			-	i			- 1	-		
roperty rates (other exemptions, reductions and rebale ister	\$)								-			
antation	ì		i	1				[	-	-	all a	
tectricity/other energy		1			1				-			
efuse		İ	1			1		1	-	-	: j	
umctpal Housing - rental rebates	1			]	ĺ			İ	~	-	1	
ausing - top structure subsidies ther	6		Ì	i	1				- 1	-		
the: If revenue cost of free services provided (total soci	الملحا			···								
rences								<u> </u>				
ciude services provided by enother entity, e.g. Eskom land distance > 200m from dwelling land distance <= 200m from dwelling prohole, spring, tain-water lank etc ust agree to total number of households m municipal a	(8.0											
clude value of subsidy provided by municipality above nly complete if a previous adjusted budget has been al iditional cash-basked accumulated lundskunsperit turns been forcean!	ptovin ptovin	ed in the same fin	nancial year. Add i						enis eudded (nole	only where und	ierspending could	no! reaso
craeses of funds approved under MFMA section 31 Adjustments approved in accordance with MFMA section	an 29											

<sup>(13</sup> G-B+G+D+E+F)

14. Adjusted Budgeth = (A or ARC std) + G

15. Show number of households retaining all least these lavels of services completaly free

16. Must reflectine cost to the maintigually of providing the Fire Basic Service

17. Reflect the cost to the maintigually of providing the Fire Basic Service

17. Reflect the cost to the maintigually interns of Tavenue foregone of providing these services (note this will not equal "Revenue Foregone" on SA1)

# **SCHEDULE C – FIRST ATTACHMENT**

### **Table C1 Monthly Budget Statement Summary** (a)

Schedule C1 - Table C1 Monthly Budget Statement Summary

Danasialias	Budget Year -1				Budget Y	ear			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R million								%	
Financial Performance						ĺ			
Property rates	-	-		_	-	-	-		-
Service charges		_	-	••	_	_	-		-
Investment revenue		-	_	194	_	-	-		***
Transfers recognised - operational	-	-		-	-	-	-		
Other own revenue	-	_		_	-	_	_		-
Total Revenue (excluding capital transfers and					İ				
contributions)	-	-	-	-	-	-	-		-
Employee costs	-	***		-	-	-	-		-
Remuneration of Councillors	-	-	-	-	-	-	-		-
Depreciation & asset impairment	-	-	-	-	-	-	-	1	-
Finance charges	-	_	_	-	-	-	-	Ì	
Materials and bulk purchases	_	-	-	-		-	-		-
Transfers and grants				1					
Other expenditure	-	-		-	-	-	-		-
Total Expenditure	-	-	-	_	-	-	-		-
Surplus/(Deficit)	- 1		-	-	-	-	-		_
Transfers recognised - capital	-	_		_	_	-	_		_
Contributions & Contributed assets	_	_	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-		-
Share of surplus/ (deficit) of associate	_	_	_	_	_	_	_		_
Surplus/ (Deficit) for the year	-	-	-	_	-	-	-		***
Capital expenditure & funds sources									
Capital expenditure	- 1	-		-	-	-	-		**
Capital transfers recognised	-	-	**	-			-		
Public contributions & donations		-	-	-	-	_	-		-
Волоwing .		_		_	-	_	-		_
internally generated funds	- [	-	_	_	-	_	-		_
Total sources of capital funds	-	-		-	-	-	-		**
inancial 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 month/year end	-	-	-	-	-	-	-		-
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days - 1 Yr	Over 1Yr	Total
Debtors Age Analysis	-		· · · · · · · · · · · · · · · · · · ·						CONTRACTOR CALLANS CONTRACTOR CONTRACTOR CONTRACTOR CALLANS CONTRACTOR CONTRA
otal By Revenue Source	-		-	-		***	~~		
Creditors Age Analysis									
otal Creditors	_	_	_	_	_	_	-		_

### Table C2 Monthly Budget Statement - Financial Performance (standard (b) classification)

Schedule C1 - Table C2 Monthly Budget Statement - Financial Performance (standard classification)

Description	Ref	Budget Year -1				Budget Ye	ar			
Description		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Governance and administration		-	-	-	-	-	-	-		
Executive and council								-		
Budget and treasury office								-		
Corporate services								-		
Community and public safety		-	-	-	-	-	-	-		
Community and social services								-		
Sport and recreation								-		
Public safety								-		
Housing								-		
Health	}							-		
Economic and environmental services		-	-	-	-	-	-	-		
Pfanning and development								-		
Road transport								-		
Environmental protection								-		
Trading services		_	-	-	_	-	_	-		
Electricity								_		
Water									1	
Waste water management								-		
Waste management								_		
Other	4							-		
Total Revenue - Standard	2	-	-	-	-	- 1	-	-		
Expenditure - Standard										
Governance and administration		-	-	-		-	~	- :		
Executive and council								-		
Budget and treasury office								-		
Corporate services								-		
Community and public safety		-	-	-	-	-	-	-		
Community and social services						l i		-		
Sport and recreation								-		
Public safety				1		-		-		
Housing						1				
Health								~		
Economic and environmental services		-	-	-	-	-	-	-		
Planning and development	1									
Road transport								~		
Environmental protection								-		
Trading services		-	-	-	-	-	-	-		
Electricity								-		
Water				ĺ				-		
Waste water management										
Waste management								-		
Other								-		
Total Expenditure - Standard	3	_		-	**	-		-		***************************************
Surplus/ (Deficit) for the year			-	-		_	_	-		***************************************

Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
 Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement

<sup>3.</sup> Total Expenditure by standard classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'

<sup>4.</sup> All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

### Table C3 Monthly Budget Statement - Financial Performance (revenue and (c) expenditure by municipal vote)

Schedule C1 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

Vote Description		Budget Year -1				Budget Ye	ar			
[Insert departmental structure etc 3.]	Ref	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	- 1	_	_		_	_	_	_		
Example 4 - Vote4		_ [	_	_	_	_	_	-		
Example 5 - Vote5	-	_ ]	_	_	_		***	-		
Example 6 - Vote6			_	-						
Example 7 - Vote7		_	_	_	_		_	_		
Example 8 - Vote8		_	***		_	_		_		
Example 9 - Vote9		_	_ :	_	**	_	_	_		
Example 10 - Vote 10				_		_	_	_		
Example 11 - Vote 11			***	_	_	- [	_	_		
Example 12 - Vote12		_	-		_	-	nor	_		
Example 13 - Vote13		-	_		-	-	-	-		
Example 14 - Vote14		-	-	-	-			-		
Example 15 - Vote15		- 1	-	~ ]	-	- !		-		-
Total Revenue by Vote	2	- 1	-	-	-	_ :		-		
xpenditure by Vote	1					i				
Example 1 - Vote1		_	_ :	-		- !	_	_		-
Example 2 - Vote2	1	_	_ !	-	-	_	-	-	ļ	
Example 3 - Vote3		-	_	-	-	_ !	_	-	ļ	
Example 4 - Vote4		_	_	_	_	_	_	_		
Example 5 - Vote5		_	_	_	_		_			
Example 6 - Vote6		_		_ [	_		_	_		
Example 7 - Vote7			_	_		_		_		
Example 8 - Vote8		_	_		_	_ :	~		Ì	
Example 9 - Vote9		-	_ [	_	_	- 1	_	_		
Example 10 - Vote10		_	{	_	_	_		-		
Example 11 - Vote11		_	-	-	-	-	-			
Example 12 - Vote12		-	-	-	***	-	-	-		-
Example 13 - Vote13	1 1	- (	-	-!	-	-	-	-		-
Example 14 - Vote14		-	-	- [		-	~	-		-
Example 15 - Vote15		-	-	-	***	-	-	-		
otal Expenditure by Vote	2	-	-	-	**		-	-	1	
jurplus/ (Deficit) for the year	2	**	-	- 1				-		

References
1. Insert 'Vote'; e.g. Department, if different to standard classification structure

<sup>2.</sup> Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

# (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	Budget Year -1				Budget Ye	ar			
	rel	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					İ	1		-		
Property rates - penalties & collection charges		1						-		
Service charges - electricity revenue		1						-		
Service charges - water revenue		<b>l</b> .						-		
Service charges - sanitation revenue Service charges - refuse revenue		J						_		
Service charges - other								_		
Rental of facilities and equipment						1		_		
Interest earned - external investments								-		
Interest earned - outstanding debtors								_		
Dividends received								-		
Fines								-		
Licences and permits					1			-		
Agency services								-		
Transfers recognised - operational						1		-		
Other revenue								-		
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		-		_	-	-	•••	-		-
Expenditure By Type								-	-	
Employee related costs					ĺ	1 1		_		
Remuneration of councillors						1		_		
Debt impairment					1	1		_		
Depreciation & asset impairment								_		
Finance charges					1			_		
Bulk purchases						1		_		
Other materials						1				
						1 1		-		
Contracted services								_		
Transfers and grants					J			_		
Other expenditure								-		
Loss on disposal of PPE								-		
Total Expenditure		-		-		-	_	-		
Surplus/(Deficit)		-	_	-	-	-	-	-		-
Transfers recognised - capital										
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-			-
Taxation							ATT T T T T T T T T T T T T T T T T T T	-		
Surplus/(Deficit) after taxation		-	+	-	-	-	-			-
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-			-
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year	1	-	_	_	_	1	-			

Material variances to be explained on Table SC1

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

Vata Bernstein	9-4	Budget Year				Budget Ye	a.r			
Vota Description	Ref	Audited Outcome	Original Budget	Adjusted Budge:	Monthly actual	YearTD actual	YearTD budget	YTD	YTD variance	Full Yea Forecas
R thousands	1 1					4			%	
Multi-Year expanditure appropriation  Example 1 - Vote !	2	1			1					
Example 2 - Vote2		-	-	-	_	1 -1	-	_		
Example 3 - Vole3		_		_			_	_		
Example 4 - Vote4		1 . 1	_	_	_	- 1				
Example 5 · Vote5		- 1	-		-		_	_	1 1	
Example 6 - Vote6		-	~		-	-	-	-		
Example 7 - Vote?		[ - [	-	~	-	-	-	-		
Example 8 - Vote8		-	-	-	-	-	-	-	}	
Example 9 - Vote9		- 1		-	-	- 1		-		
Example 10 - Vote10		- [	-	*	-	-	-	-	1 1	
Example 11 - Vote 11		-	-	-	~	1 - 1	-	-		
Example 12 - Vote12 Example 13 - Vote13		-	-	-	i _	-	-	-	1	
Example 14 - Vote14			- 1	_	_	1 -1	_	_		
Example 15 - Vote15		_	_	_			_			
otal Capitol Multi-year expenditure	4,7		-						i	
	1 1	"	-	-	_	1 1	-	_		
ingle Year expenditure appropriation	2		į					i		
Example 1 - Vote1		- [	-	-	-	-	-	-		
Example 2 - Vote 2		-	- }	-	-	-	-	-	1	
Example 3 - Vote3		- 1	-	-	-		-	-		
Example 4 - Vote4		_	- (	-	-	-	844	-		
Example 5 - Vote5		_	_	_	-	- 1		-		
Example 5 - Vote6	1	_	_ [	-	-		-	-		
Example 7 - Vote7	i 1	_	_ !	_	_			_		
Example 8 - Vote8	1	-	_ i	_			-	į .		
Example 9 - Vote9			- 1	_		1 1	_			
Example 10 - Vote 10	1 1	_	-	_	Ī	-	-	, ,		
	1	-	-		_	-	~	-		
Example 11 - Vote11		- 1	-	-	-	-		-		
Example 12 - Vote 12		- }	- [	-	-	-	-	[ - ]	İ	
Example 13 - Vote13		-	- ]	~		-	*	-		
Example 14 - Vote14		~	- [	-	~	- 1	-	-		
Example 15 - Vote15										
otal Capital single-year expenditure	4	-	les .	-	_	-	-			
otal Capital Expanditure			-			-	* 3 min recommendation recommendation	-		
epital Expenditure - Standard Classification		1	[							
Governance and administration		_	_ [	_		_	_	_		
Executive and council	Î	- }	- 1	- 1	-	-	-	_		
		1	ĺ	ļ		į į		_		
Budget and treasury office		1	1	i				ı i		
Corporate services			ļ					-		
Community and public safety		-	-	- 1	-	-	-	-		
Community and social services	1 /	Ì	-	,				-		
Sport and recreation	1	ŀ	!	1				~		
Public safety		1	į.					-		
Housing	!!	· ·	1					- (		
Health		1						-	-	
Economic and environmental services		-	- 1	-	-	-		- 1		
Planning and development		1		İ				-		
Road transport		ļ	1					-	1	
Environmental protection		}		i						
Trading services		_		-	-	_	-	_	į	
Electricity		Ì	ļ	-				_	1	
Water		1	1	[				_ !		
Waste water management			1							
Waste management		ſ	1	Į				_		
Other		}	).	- 1					1	
tal Capital Expenditure - Standard Classification										****
en Capital Expenditura - Standard Classification	3				*					
ndad by:		j		1						
National Government								-		
Provincial Government			i	į				-		
District Municipality				i					1	
Other transfers and grants						į i				
Transfers recognised - capital	+	-						-		
Public contributions & donations	5	-	- [	-	_				-	
Borrowing	6			1					1	
		1	1					- 1		
Internelly generated funds	i	1		1		: 1		_	}	

References

Municipablies may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr? and yr.3).

Must recordly to Monthly Budget Statement Financial Performance (revenue and expenditure)
 Include finance leases and PPP capital funding component of uniting yearend expenditure by a fundance or the financial Performance (revenue and expenditure)
 Include finance leases and PPP capital funding component of uniting yearends to reconcide to changes in Table SA17.

# (f) Table C6 Monthly Budget Statement – Financial Position

Schedule C1 - Table C6 Monthly Budget Statement - Financial Position

Description	Ref	Budget Year • 1	Budget Year							
Bessiption		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast				
R thousands	1									
ASSETS										
Current assets	) 1									
Cash										
Call investment deposits			ĺ							
Consumer debtors	1									
Other debtors										
Current portion of long-term receivables					1					
Inventory										
Total current assets				-		-				
Non current assets										
Long-term receivables					1					
investments										
investment property			Ì							
Property, plant and equipment										
Agricultural	1									
Biological assets		İ								
Intangible assets	1									
Other non-current assets										
Total non current assets			**	-	-	-				
TOTAL ASSETS		-	-	**	-	-				
LIABILITIES			1							
Current liabilities										
Bank overdraft					1					
Волоwing										
Consumer deposits										
Trade and other payables										
Provisions										
Total current liabilities		-			_					
Non current liabilities										
Borrowing										
Provisions					<del> </del>					
Total non current liabilities					-					
TOTAL LIABILITIES			-	-						
NET ASSETS	2	-				-				
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Reserves										
TOTAL COMMUNITY WEALTH/EQUITY	2									
Pafarancas										

<sup>1.</sup> Material variances to be explained in Table SC1

<sup>2.</sup> Net assets must balance with Total Community Wealth/Equity

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

Schedule C1 - Table C7 Monthly Budget Statement - Cash Flow

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

<sup>1</sup> Material variances to be explained in Table SC1

# **SCHEDULE C - SECOND ATTACHMENT**

#### Table C1 Consolidated Monthly Budget Statement Summary (a)

Schedule C2 - Table C1 Consolidated Monthly Budget Statement Summary

	Budget Year -1				Budget Y	ear			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Fuil Year Forecast
R million								%	
Financial Performance									
Property rates	-	-	-	-	-	-	-		
Service charges	-			-	-	_	-		
Investment revenue	-		-		_	-	-		
Transfers recognised - operational	-	-	-	-	_	-			
Other own revenue	_	+	-	-	-	-			
Total Revenue (excluding capital transfers and contributions)	-	· ·	_	_	_	-	-		
Employee costs	-	_	-	-	-	-	-		
Remuneration of Councillors	_		-	-	-	-	-		
Depreciation & asset impairment	-		-	-	-	_	_		
Finance charges	_	-	_	_	-		-		
Materials and bulk purchases	-1	-	-	-	_	-	-		-
Transfers and grants	) 1								
Other expenditure	- 1	~	_	-	-	_	-		
Total Expenditure	-	-	-	-	-	-	-		
Surplus/(Deficit)	_	-	-	-	-	-	-		
Transfers recognised - capital	_			_	-	_	-		
Contributions & Contributed assets	-		_	~	-	-	-		
Surplus/(Deficit) after capital transfers & contributions	- 1	-	-	-	-	-	-		
Share of surplus/ (deficit) of associate		_	_	_	_	_	_		
Surplus/ (Deficit) for the year	-	-	-	-	-	_	-	,	•
Capital expenditure & funds sources									
Capital expenditure	-	_	_	_	- 1	-	-		
Capital transfers recognised	-	~	_	-	-	-	-		
Public contributions & donations	-	_	-	-	_		-		
Borrowing	-	-					-		
internally generated funds	-	-	-	-	- 1	-	-		
Total sources of capital funds	- 1	-	-		-	-	-		-
Financial position									
Total current assets	-		4-		-				-
Total non current assets	-	w	-		-				-
Total current liabilities	-		~		-				-
Total non current liabilities	-	!	-		-				
Community wealth/Equity	-	-	-		-				
ash flows									
Net cash from (used) operating	-	-	~	-	-	-	-		-
Net cash from (used) investing	-		~		- 1	_	-		-
Net cash from (used) financing	-	-	_ [	-	-		-		-
Cash/cash equivalents at the month/year end	-	-	-	-	-	-	-		-
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days - 1 Yr	Over 1Yr	Total
Debtors Age Analysis									
otal By Revenue Source	-	-	-		-	-	-	-	
Creditors Age Analysis									
otal Creditors	_	_ }	_		_	_	-	-	

### Table C2 Consolidated Monthly Budget Statement - Financial Performance (b) (standard classification)

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

Description	Ref	Budget Year -1				Budget Ye	ar			
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard						1				
Governance and administration			-	-	-	- 1	-	-		
Executive and council						1		-		
Budget and treasury office	Ì.							-		
Corporate services						1		-		
Community and public safety		-	-	-	-	-	-	-		
Community and social services		ı l				1		-		
Sport and recreation						1		-		
Public safety								_		
Hausing								-		
Health								-		
Economic and environmental services		-	_ ,	-	_	- 1	-	-		
Planning and development				i				-		
Road transport								-		
Environmental protection								-		
Trading services		_	-	_	_	-	_	_ '		
Electricity		}						_		
Water						1 1		_ :		
Waste water management								_		
Waste menagement								_		
Other	4									
Total Revenue - Standard	2				-	-	_			
Expenditure - Standard		ı								
Governance and administration		- 1	~	-	-	-	-	-		
Executive and council		1						-		
Budget and treasury office								-		
Corporate services		1				1		-		
Community and public safety		- 1		-		-	-	~		
Community and social services				i						
Sport and recreation							i	-		
Public safety								-		
Housing							1	-		
Health		1						-		
Economic and environmental services		-	- (	- (	-	_	-	-		
Planning and development								-		
Road transport			ļ							
Environmental protection								-		
Trading services			_	_	_	_	-	-		
Electricity				į			i	_		
Water								_		
Waste water management	1	1						_		
Waste management								_		
Other										
Total Expenditure - Standard	3		-	-		-	-	-		
Surplus/ (Deficit) for the year	-   -					-				

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for companson purposes

<sup>2.</sup> Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement

<sup>3.</sup> Total Expenditure by standard classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'

<sup>4.</sup> All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

## Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) (c)

Schedule C2 - Table C3Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

Vote Description	1	Budget Year -1	Budget Year									
[insert departmental structure etc 3.]	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year		
R thousands			_				-		%			
Revenue by Vote	1					<del> </del>	······································	<del> </del>				
Example 1 - Vote1		_ !	_	_	_	-		_				
Example 2 - Vote2		_	_	***		_	_	_				
Example 3 - Vote3			_		_	_	_	_				
Example 4 · Vote4			_	_	-	[	_	_				
Example 5 · Vote5		-					_	_				
Example 6 - Vote6		-	-	_	_	_ [	-	_				
Example 6 - Vote6 Example 7 - Vote7		_	_	_	_		_	_				
Example 8 - Vote8		_	_	-	_			_				
Example 9 - Vote9			_	-	_	_		_				
Example 10 - Vote10		_		_	-		_	-				
Example 11 - Vote11		_	- 1	-	_	-	_	-				
Example 12 - Vote12		-	-	-	-	-	-	-				
Example 13 - Vote13		_	- ;	~	res .	-		-				
Example 14 - Vote14	İ	-	-	-	-	-	-	- 1	)			
Example 15 - Vote15		-	- [	1	-	-	-	~				
Total Revenue by Vote	2		-	-	-	-	-	-		-		
Expenditure by Vote	1			į								
Example 1 - Vote1		- [	-	-	-	-	***	-	ļ			
Example 2 - Vote2			-	-	-	-		-				
Example 3 - Vote3		- 1	-	-	₩ .	- [		_	i			
Example 4 - Vote4		[	~	-			-					
Example 5 - Vote5		-		_	-	_	-	_				
Example 6 - Vote6		_	_ 1	_ 1		_		_				
Example 7 - Vote7	1	_ (	_	_	-	-	_	-	į. 5			
Example 8 - Vote8			-	_ !	_	-	-	-				
Example 9 - Vote9		-	_	-	-		-	-				
Example 10 - Vote10		-	-	- !	**	-		-				
Example 11 - Vote11		-	- [	-	-	-	***	~		,		
Example 12 - Vote12	1 1	-	-	-	-	-	-	- 1	1			
Example 13 - Vote13		-	- 1	-	-	- [	*-	~	į			
Example 14 - Vote14		-	-	-	-	-		-	į			
Example 15 - Vote15			-	-	-		~	-				
Total Expenditure by Vote	2	_	-		<b>*</b>	_ !	-	-				
Surplus/ (Deficit) for the year	2	-	-	-	_	-	-	-				

Insert Vote', e.g. Department, if different to standard classification structure
 Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

# (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	Budget Year -1				Budget Ye	ar			
Description	Ket	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	į							-	j	
Property rates - penalties & collection charges								-		
Service charges - electricity revenue	- 1					1		_		
Service charges - water revenue Service charges - sanitation revenue										
Service charges - refuse revenue	1							_		
Service charges - other						1		-	[	
Rental of facilities and equipment						1		-		
Interest earned - external investments	Į					1		-		
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines								-		
Licences and permits								-		
Agency services	-							-		
Transfers recognised - operational						1		-		
Other revenue Gains on disposal of PPE	- 1							_		
Gains on disposar of FFC.						-	**		-	
Fotal Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs	- 1	·				1		-		
Remuneration of councillors	- 1					1		~		
Debt impairment	1							_		
Depreciation & asset impairment	- 1							-		
Finance charges	1							-		
Bulk purchases	- 1							_		
Other materials	- 1					1 (		_		
Contracted services	1							_		
Transfers and grants	- 1					1		_		
Other expenditure										
Loss on disposal of PPE	ļ							_		
Total Expenditure					_	_	**	-		
					## ***********************************	-				
Surplus/(Deficit)	1	-	-	-	-	-	-	-		-
Transfers recognised - capital										
Contributions recognised - capital	1									
Contributed assets	- 1									
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-			•
Taxation								_		
Surplus/(Deficit) after taxation	ı		*			-		-		
Attributable to minorities										
Surplus/(Deficit) attributable to municipality	-					<del> </del>				
4	- 1	_	_							
Share of surplus/ (deficit) of associate										

Material variances to be explained on Table SC1

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

Schedule C2 - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure Imminipal vote, standard classification and fundi

Vote Description	Ref	Budget Year -1				BudgetYo	ar			
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD verlance	Full Year Forecast
R thousands	1								*/6	
Multi-Year expenditure appropriation	2					1				
Example 1 - Vote1		- 1	-	-	-	-	-	-		
Example 2 - Vote2 Example 3 - Vote3	1	- (		-	-	- 1	-	-		-
Example 4 - Vote4		-	-	-	-	- 1	-	-	1	
Example 5 - Vote5	1	[	~	-			_	_		
Example 6 - Vote6		1 1			_		_	1 -		
Example 7 - Vote7		_	_	_			_			
Example 8 - VoteB	i	- 1	-	}	_	1 - 1	-	-	1	
Example 9 - Vote9		- 1	- [	_	-	- 1	-	-		
Example 10 - Vote10		1 - 1		-	-	-	-	-		
Example 11 - Vote11		- (	-	-	~	- 1	-	-		
Example 12 - Vote12		-	-	-	-	- 1	-	-		
Example 13 - Vote 13		- 1	-	-	-	-	-	-	1	
Example 14 - Vote14		-	-	-	-	-	-	-	1	
Example 15 - Vote 15		<u></u>						-		
Total Capital Multi-year expenditure	4.7	- 1	-	-	-	- 1	-	-	1	
Single Year expenditure appropriation	2	1								
Example 1 - Vote1		-	- 1			_	_	_		
Example 2 - Vote2		_	- 1		_	_		_		
Example 3 - Vote3			_	_			_	_		
Example 4 - Vote4			_	- 1	-		-	_		•
		-	- }	-		- 1	-	i		
Example 5 - Vote5		-	- }	-	-	-	-	-		
Example 6 - Vote6		-	-	-	-	- (	-	-		^
Example 7 - Vote7		- 1	- 1	-		-	-	-		-
Example 8 - Vote8		-	~	-	-	- 1	-	-	1	-
Example 9 - Vote9		-	~	~ ]	-	-		-		-
Example 10 - Vote 10	- 1 - 1	- (	- [	- (	-	! - (	-	- 1	1	-
Example 11 - Vote 11		- (	- 1	- [	-	-	-	-	1	-
Example 12 - Vote12		-	>4	-	-	-	-	-		-
Example 13 - Vote13	1 1	-	- 1	- 1	-	-	-	-		-
Example 14 - Vote14	- 1 1	- 1		_ {		-	_	-		-
Example 15 - Vote15		_	_ {	_		_		_		_
Total Capital single-year expenditure	4	-			_			_		
Total Capital Expenditure			-	-		- 1		-		-
	-		-			-				~
Capital Expanditure - Standard Classification			1							
Governance and administration	1	- (	- [	- }	~	-	***	-		-
Executive and council		ı	į					-		
Budget and treasury office	1 (	ı						-	1	
Corporate services		- 1				1		-		
Community and public safety	1 1	-	-	-	-	-	-	-		*
Community and social services		1						-		
Sport and recreation	1 1							_	1	
Public safety		İ	ļ	1				_		
Housing		l						_	1	
Health	] ]	ļ				İ				
Economic and environmental services			f	İ	_		_	- 1	1	
Planning and development		-	-	-	-	- 1	-	_		-
Road transport		1	1					- 1	1	
		1				ļ		-		
Environmental protection		i	]	1				-	1	
Trading services		-	- [	-	-	-	-	-	1	-
Electricity			}	,				-		
Water		}	•	1				-	i	
Waste water management	- 1	Ì						-		
Waste management		1	1			ĺ		-		
Other	_ (			1	PRODUCT	ĺ	190			
otal Capital Expanditure - Standard Classification	3	-			-	- 1	-	-		-
unded by:										
National Government			1							
Provincial Government		ļ	1	į				-		
		1	1		i			-	1	
District Municipality	1 1	-	1	-		. 1		- 1		
Other transfers and grants										
Transfers recognised - capital		-	-	-	-	-	-	-		-
Public contributions & donations	5	l	1	ļ		1		-	1	
Borrowing	6	1	-	1	1			-	-	
internally generated funds									!	
otal Capital Funding	1 1	-	- [	-	-	~	-	-	1	-

Reterences

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

<sup>2</sup> Include capital component of PPP unitary payment

<sup>2</sup> include capital component of PPP unlarly payment.
3 Capital expenditure by standard classification must reconcile to the lotal of multi-year and single year appropriations.
4 Include expenditure on investment property, intengible and biological assets.
5 Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure).
6 Include finance leases and PPP capital funding component of unlary payment - total borrowing/repayments to reconcile to changes in Table SA17.

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

Schedule C2 - Table C6 Consolidated Monthly Budget Statement - Financial Position

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

<sup>1.</sup> Material variances to be explained in Table SC1

<sup>2.</sup> Net assets must balance with Total Community Wealth/Equity

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

Schedule C2 - Table C7 Consolidated Monthly Budget Statement - Cash Flow

Description	Ref	Budget Year -1				Budget Ye	ar			
2000,400		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1			ì					%	
CASH FLOW FROM OPERATING ACTIVITIES				1	}					
Receipts				! 	!			!		
Ratepayers and other								-		
Government - operating	İ					1		~		
Government - capital				İ		J		-		
Interest				ŀ						
Dividends								-		
Payments					İ	İ			ĺ	
Suppliers and employees	i							-		
Finance charges						ļ		_		
Transfers and Grants								_		
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	-	-	-	-	-		-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts		'				1				
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current debtors								_	1	
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments										
Payments						i l				
Capital assets						1		-	ļ	
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	$\dashv \dashv$				_			-		
NET INCREASE/ (DECREASE) IN CASH HELD			-	_ (	-	-	_			-
Cash/cash equivalents at beginning:							_			_
Cash/cash equivalents at beginning.		_		_		_	_			~
References		_								

References
1. Material variances to be explained in Table SC1

# **SCHEDULE D – ATTACHMENT**

# (a) Table D1 Budget Summary

Schedule D Table D1 Budget Summary

Description	Current Year - 3	Current Year - 2	Current Year - 1		Current Year		Medium Ten	n Revenue and Framework	Expenditure
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year + 2
Financial Performance									
Property rates	-	-	~-	-	-	_	-	-	-
Service charges	-	-	-	-	-	**	-		-
Investment revenue	-	-	-	-		-	-	-	
Transfers recognised - operational		-	-	-	-	-	-	-	-
Other own revenue	~	-	-	-	~		-	_	
Fotal Revenue (excluding capital transfers and contributions)	_	-	-	-	-	-	-	-	*
Employee costs	-	_	-		-	_	-	-	_
Remuneration of Board Members	-	-	-	-	_	-	_	_	_
Depreciation and debt impairment	_		-	~	-	-	-	_	_
Finance charges		_	_	-		_	-		_
Materials and bulk purchases	_	_	_	_	_	***		_	_
Transfers and grants	_	_	_	_	_		_	_	_
Other expenditure	_		_	_	_		_		
Total Expenditure		_			-		_	-	
Surplus/(Deficit)	_			_			_		
Transfers recognised - capital	_		_				_	_	_
Contributions recognised - capital & contributed assets		-	_		_				
Surplus/(Deficit) after capital transfers & contributions	_	_	_	_	_	-	-	_	
Taxation	_	-	_		-	_	_	-	_
urplus/ (Deficit) for the year	-	-	-	-	-	-	-	-	-
apital expenditure & funds sources									
apital expenditure		-	-		-	~		-	-
Transfers recognised - capital	-	-	-	-	- 1	-	-	-	-
Public contributions & donations	-	-	-	-	~	**	-	-	_
Berrawing		-	-	-	-	-	-	***	
Internally generated funds	•••	-	-	-	-	-		-	_
otal sources of capital funds	-	-	-	-	-	-	-	- }	-
inancial position									
Total current assets	-	-	-	-	~	-		-	-
Total non current assets	_	-	- 1	-	-	_	_	-	
Total current liabilities	-	_	-	-	-	-	-	-	-
Total non current liabilities	-	_ }	-	_	_	- 1	-	-	_
Community wealth/Equity	-	-	-	-	-	-	-	-	-
ash flows			<del>- +</del>		1				
Net cash from (used) operating	-	-		A	- !	-	_	-	-
Net cash from (used) investing	_	-		_	- 1	-		-	-
Net cash from (used) financing	- 1	_		-			-	-	
Cash/cash equivalents at the year end	_ [	_	_		_ [	_	_	_	_

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

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

Description	Ref	Current Year - 3	Current Year - 2	Current Year - 1		Current Year		Medium Ter	m Revenue and Framework	Expenditure
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Yea + 2
Revenue by Source	1									
Property rates							ļ	1		
Property rates - penalties & collection charges										
Service charges - electricity revenue										
Service charges - water revenue	'						Ì	1		
Service charges - sanitation revenue								1		
Service charges - refuse revenue										
Service charges - other								1		
Rental of facilities and equipment										
Interest earned - external investments										
Interest earned - outstanding debtors										
Dividends received										
Fines	1							1		
Licences and permits										
Agency services						l		l	1	
Transfers recognised - operational										
Other revenue				i						
Gains on disposal of PPE										
Total Revenue (excluding capital transfers and contributions)		_	Ath		-	_			-	-
Expenditure By Type						i i				
Employee related costs										
Remuneration of Directors								l	1	
Debt impairment	4								İ	
Collection costs								l		
Depreciation & asset impairment						Ì				
Finance charges								ĺ		
Bulk purchases	2									
Other materials	5							1		
Contracted services										
Transfers and grants										İ
Other expenditure	3									
Loss on disposal of PPE										
Total Expenditure		-	**	-	-	-		-	-	-
Surplus/(Deficit)		-	_	_	_	-	-	_	-	-
Transfers recognised - capital						1				
Contributions recognised - capital										
Contributions of PPE										
Surplus/(Deficit) after capital transfers & contributions				-	-	-	_	-	-	-
Taxation										
Surplus/ (Deficit) for the year		-	-		-	-	-		-	-
References	1			,						
Revenue includes <u>sales</u> of: (insert description)										
2. Bulk purchases - electricity							1			
2. Bulk purchases - water										
3. Expenditure includes repairs & maintenance of:									1	1

<sup>4.</sup> Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

<sup>5.</sup> All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

### Table D3 Capital Expenditure Budget by programme and funding (c)

Schedule D. Table D3 Capital Expenditure Budget by programme and funding

Vote Description	Ref	Current Year - 3	Current Year - 2	Current Year - 1		Current Year		Medium Ten	m Revenue and Framework	Expenditure
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Yea
Multi-Year expenditure					1					
Insert programme/projects description									:	
Capital multi-year expenditure sub-total	2		-		-		**	-		-
Single Year expenditure Insert single year budgets and indicative estimates										
Capital single-year expenditure sub-total	2	-	-	-	-	_	-	-	-	_
Fotal Capital Expenditure	4	-	-	-		~	-	-		
Funded by: National Government Provincial Government Parent Municipality District Municipality		e de la constante de la consta	and the second s		en en en en en en en en en en en en en e	Andreas Andrea			27	
Transfers recognised - capital Public contributions & donations Borrowing Internally generated funds	5	-	-	-	-	-	49	-	-	-
Total Capital Funding	4		- 1		-	_	-	-	_	

- References

  1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

  2. Include capital component of PPP unitary payment.
- 3. Include finance leases and PPP capital funding component of unitary payment
- 4. Total Capital Funding must balance with Total Capital Expenditure
- 5. Include contributions from Public Entities; e.g. Eskom

# (d) Table D4 Budgeted Financial Position

Schedule D Table D4 Budgeted Financial Position

Description	Ref	Current Year	Current Year - 2	Current Year - 1		Current Year		Medium Ten	m Revenue and Framework	Expenditure
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year + 2
ASSETS										
Current assets		ì				Į		ĺ		
Cash										
Call investment deposits								l		
Consumer debtors						Ì		ļ		
Other debtors						l		1		
Current portion of long-term receivables						ĺ				
Inventory						ļ				
Total current assets		-	-	-	-	_	~	-	-	-
Non current assets										
Long-lerm receivables	3							1		
Investments	ŭ									
Investment property										
Property, plant and equipment	1									
Agricultural assets	'							l		
Biological assets										
-								l		
Intangible assets										
Total non current assets		***	-	-		-		-		-
TOTAL ASSETS		-	-		*	~			-	-
LIABILITIES										
Current liabilities								l		
Bank overdraft										
Borrowing				l						
Consumer deposits										
Trade and other payables								1		
Provisions	3									
Total current liabilities						-	-		-	
Non current liabilities										
Borrowing										
Provisions	3			ĺ				İ		
Total non current liabilities		-	-	~		-	-	_	-	-
TOTAL LIABILITIES		-	-	-	-	-	+	-	-	_
NET ASSETS	2	-	-		_	-	-	-	_	-
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Reserves										
Share capital										
TOTAL COMMUNITY WEALTH/EQUITY	2	-		-				-		
References	لـــــــــا							L		

<sup>1.</sup> Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)

<sup>2.</sup> Net assets must balance with Total Community Wealth/Equity

<sup>3</sup> Include deferred tax and tax provisions

### **Table D5 Budgeted Cash Flows** (e)

### Schedule D Table D5 Budgeted Cash Flows

Description	Ref	Current Year - 3	Current Year - 2	Current Year - 1		Current Year		Modium Ter	m Revenue and Framework	Expenditure
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year + 2
CASH FLOW FROM OPERATING ACTIVITIES	7					1				
Receipts										
Ratepayers and other										
Government - operating										
Government - capital			!							
Interest										
Dividends										
Payments	2									
Suppliers and employees										
Finance charges										
Dividends paid										
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-		-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			-							
Receipts										
Proceeds on disposal of PPE	lĺ									
Decrease (Increase) in non-current debtors	-			1						
Decrease (increase) other non-current receivables			1							
Decrease (increase) in non-current investments			!							
Payments		4	,							
Capital assets		Ì								
NET CASH FROM/(USED) INVESTING ACTIVITIES	$\top$		-	-	-	-	-	-	-	
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts	1 1									
Short term toans				[	-				1	
Borrowing long term/refinancing				1						
Increase in consumer deposits						J				
Payments			1							
Repayment of borrowing			1							
NET CASH FROMI(USED) FINANCING ACTIVITIES		- 1	~	-	-	-	_	-	-	-
NET INCREASE! (DECREASE) IN CASH HELD	1	-	-	_	_		-	- [		-
Cash/cash equivalents at the year begin:	2		- 1	-		-		-	-	
Cash/cash equivalents at the year end	2	-	-	_	_	-	_	_	- (	_

References

1. The end balance of Cash/cash equivalents must reconcile to detail in Table SD6

<sup>2</sup> Cash equivalents includes investments with maturities of 3 months or less

# **SCHEDULE E – ATTACHMENT**

# (a) Table E1 Adjustments Budget Summary

Schedule E - Table E1 Adjustments Budget Summary

				Budge	t Year				Budget Year + 1	Budget Yea + 2
Description	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		
	Α	A1	8	C	D	€	F	G		
Financial Performance										
Property rates							-	**		
Service charges							-	~		
Investment revenue							- 1	-		
Transfers recognised - operational							-	-		
Other own revenue							-	_		
Total Revenue (excluding capital transfers and contributions)	_	-	-	_		_		_	_	
Employee costs				i			-			
Remuneration of Board Members							_	_		
Depreciation and debt impairment							_	-		
Finance charges							_	_		
Materials and bulk purchases										
Transfers and grants							_	_		
Other expenditure		1					_			
Total Expenditure		_			~	_	-		_	-
Surplus/(Deficit)			-			- I			_	
Transfers recognised - capital							_	_		
Contributions recognised - capital & contributed assets							_	_		
Surplus/(Deficit) after capital transfers &	_	-		-	-	-	_	-	-	
contributions										
Taxation				!			_	-		
Surplus/ (Deficit) for the year	-	l			_		-		-	-
, , , , ,		1								
Capital expenditure & funds sources						!			l	
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							-	-	1	
Total current liabilities							-			
Total non current liabilities							-	-		
Community wealth/Equity							-	-		
Cash flows							-			
Net cash from (used) operating							-	_		
Net cash from (used) investing				İ			_	- 1		
Net cash from (used) financing							_	_		
Cash/cash squivalents at the year end		1					_	_		
References		<u>L</u>	i	<u></u>		<del></del>				

- 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(5b)
- 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 or A1/2 etc) + F

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

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

					Budge	at Year				Budget Year + 1	Budget Year + 2
Description	Ref	Original Budget	Prior Adjusted	Downward adjusts	Parent mont.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	1		1	2	3	4	5	6	7		
R thousands		A	A1	В	С	D	E	F	G		
Revenue By Source											
Property rates	1							-	-		}
Property rates - penaities & collection charges								-	-		
Service charges - electricity revenue						ĺ		-	-	1	
Service charges - water revenue							1	-	-		
Service charges - sanitation revenue						1		-	-	İ	
Service charges - refuse revenue								-		ļ	
Service charges - other	1						ļ	-	-		
Rental of facilities and equipment								-	-		
Interest earned - external investments							1	-		l	
Interest earned - outstanding debtors								-	-		
Dividends received	l						1	~	-		
Fines								-	-		
Licences and permits								-	-		
Agency services								-	-		
Transfers recognised - operational	1 1							-	-		
Other revenue	1								-		
Gains on disposal of PPE								-	-		
Total Revenue (excluding capital transfers and contributions)		-	_	_	_	-		-	-	-	_
Expenditure By Type											
Employee related costs					(				_	1	
Remuneration of board members	1							_	_		
Debt impairment								_	-		
Collection costs	li						1	-	_		ļ
Depreciation & asset impairment								_	_		
Finance charges									_	1	
Bulk purchases								-	_		
Other materials							\	_	-		
Contracted services								-	_		
Transfers and grants								-	~	İ	
Other expenditure								-	-	ĺ	
Loss on disposat of PPE								_	_		
Total Expenditure	1-1	-	-	-	-	_	-	-	-	-	-
Surplus/(Deficit)											
Transfers recognised - capital								-	-		
Contributions recognised - capital								_	-		
Contributions of PPE								-			
Surplus/(Deficit) before taxation		_	_	-	-	-	-	-	-	-	-
Taxation											
Surplus/ (Deficit) for the year		-	-	**	-	-	-	-	-	-	
References  1. Revenue includes sales of: (insert description)											
Revenue includes sales of, (insert description)     Bulk purchases - electricity											
2. guik parchases - <del>alectrony</del> 2. Bulk purchases - water											
z. Buik purchases - water 3. Expenditure includes repairs & maintenance of:											
s. Expenditure includes repairs & maintenance or: References	1		L				L			<u> </u>	

Beferences

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 soction 87(cs)

3. Expenditure of additional atlocations from the Parent Municipality in accordance with MFMA section 87(cb)

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

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

6. F = B + C + D + E

Adjusted Manager (S + A or AST) and A E

Adjusted Manager (S + A or AST) and A E

<sup>7.</sup> Adjusted Budget G = (A or A1/2 etc) + F

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

					Budg€	it Yeer				Budget Year + 1	Budget Ye + 2
Description	Ref	Originai Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore, Unavoid,		Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjustee Budget
			1	2	3	4	5	6	7		
R thousands		Α	A1	В	C	0	E	F	G		
Multi-Year expenditure											
Insert programme/projects description								- 1	-		
	- 1							-	-		
	1 1								•		
								-			
								-	-		
								-	-	1	
								-	**		
								_	-		
								_	-		
apital multi-year expenditure sub-total	-		-				-	-		-	
	- 1 1	•		-	-	-		_			
ngle Year expenditure											
Insert single year budgets and indicative estimates								-	-		
	- ( )							-	-		
								-	-		
								-	-		
								-	_		
								-	-		
							1	-		-	
			!				1	_	_		
								_	- (		
			i I		i			_			
apital single-year expenditure sub-total			-	-	-	-		-	-	-	
otal Capital expenditure			-				-	-	-		THE PERSON
unded by:			İ								
National Government								_	_		
Provincial Government					ĺ				- 1		
Parent Municipality								-	_		
District Municipality					i			-	-		
Transfers recognised - capital								-			
Public contributions & donations									-		
Borrowing								-	_	1	
Internally generated funds					į			_	_		
otal Capital Funding			-		- 1	-				-	

Conji complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
 Revisions approved in accordance with MFMA section 67(6a)

<sup>3.</sup> Expanditure of additional allocations from the Parent Municipality in accordance with MFMA section 87(6b)

<sup>4.</sup> Revisions approved in accordance approved in accordance with MEMA section 87(6c)

<sup>5.</sup> Revisions approved in accordance approved in accordance with MEMA section 87(6d).

<sup>6</sup> F = B + C + D + E7. Adjusted Budget G = (A or A1/2 etc) + F

### (d) Table E4 Adjustments Budget - Financial Position

Schedule E - Table E4 Adjustments Budget - Financial Position

					Budge	t Year				Budget Year + 1	Budget Year + 2
Description	Ref	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	В	C	0	E	F	G		
ASSETS											
Current assets							İ				
Cash	1							-	-		
Call investment deposits	1							-	-		
Consumer debtors	1								-		
Other debtors	1							-	-		
Current portion of long-term receivables	- 1							-	-		
inventory								-	-		
Total current assets			-				-			-	-
Non current assets											
Long-term receivables								-	-		
Investments	- 1							- 1			
investment property					1			- 1	_		
Property, plant and equipment								-	-		
Agricultural assets								_	-		1
Biological assets									-		
Intangible assets											
Total non current assets		-	-	_	-	-	-	-	_	-	-
TOTAL ASSETS		-	-	_	-	_	-	-	-	-	-
LIABILITIES											
Current liabilities					1					1	
Bank overdraft	1				1			_	_		
Borrowing	'								_		
Consumer deposits								_	_		
Trade and other payables								_	_		
Provisions									_		
Total current liabilities		-	T -	<del>-</del>	-	-	-	_	-	_	-
Non current liabilities											
Borrowing								_	_		
Provisions								_	_		
Total non current liabilities							ļ .	-		_	_
TOTAL LIABILITIES				-			<u> </u>			_	-
			1		-		1				
NET ASSETS	2			-	-		-	-		-	
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)								-	_		
Reserves								-		İ	
TOTAL COMMUNITY WEALTH/EQUITY	2	-	- 1	-		-	-	-	-	-	~

<sup>1.</sup> 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(6e)

<sup>3.</sup> Expenditure of additional allocations from the Parent Municipality in accordance with MFMA section 87(8b)

<sup>4.</sup> Revisions approved in accordance approved in accordance with MFMA section 87(6c)

<sup>5.</sup> Revisions approved in accordance approved in accordance with MFMA section 87(6d) 6. F = B + C + D + E

<sup>7.</sup> Adjusted Budget G = (A or A1/2 etc) + F

#### (e) Table E5 Adjustments Budget - Cash Flows

Schedule E - Table E5 Adjustments Budget - Cash Flows

					Budge	at Year				Budget Year + 1	Budget Yes + 2
Description	Ref	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	1		1	2	3	4	5	6	7	ļ	
R thousands	.	A	A1	В	C	D	٤	F	G		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts	1										
Ratepayers and other					1 !			-	-	i	
Government - operating			1 1		!			-	-		
Government - capital			1		1			-	-		
Interest								- 1	-	ĺ	
Dividends	1							-			
Payments	1							-	**		
Suppliers and employees											
Finance charges								-	-		
Dividends paid								-	-		
Transfers and Grants			1					-			
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	-	-	-		-		-	
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts			1								
Proceeds on disposal of PPE								~	-		
Decrease (increase) in non-current debtors	1 1							-	-		
Decrease (increase) other non-current receivables								-	-		
Decrease (increase) in non-current investments			1 1					- 1	-		
Payments			1 1				1				
Capital assets								-	-	į	
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	=	-	-		-	-		-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Recolpts	1 1							ì			
Short term loans	1 1		1					- ]	-	1	
Borrowing long term/refinancing			1					-	-		
Increase in consumer deposits								- 1	-		
Payments									I		
Repayment of borrowing								-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		_	-		-		-	-		-	
NET INCREASE/ (DECREASE) IN CASH HELD		-		-			-	-	-		
Cash/cash equivalents at the year begin:	8	n normal ar recommenda e e servi	-		-		-	-	-	-	**
Cashicash equivalents at the year end;	8			-	-	-	- 1	-	-	!	-

- 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(6e)
- Expanditure of additional allocations from the Parent Municipality in accordance with MFMA section 67(6b)
   Revisions approved in accordance approved in accordance with MFMA section 67(6c)
- 5. Revisions approved in accordance approved in accordance with MFMA section 87(6d)
- $\theta.F=B+C+D+E$
- 7 Adjusted Budget G = (A or A1/2 etc) + F 8 Cash equivalents includes investments with maturities of 3 months or less

# **SCHEDULE F – ATTACHMENT**

#### Table F1 Monthly Budget Statement Summary (a)

Description	2007/08	Budget Year -1	WW halo-way	·		Budget Year	,	,	
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	, w	Joseph	panger			wango.		,-	
Financial Performance						***************************************			
Property rates		1 1					-		
Service charges		1		1			_		
Investment revenue				1			_		
Transfers recognised - operational							_		
Other own revenue				1			_		
Contributions		1					- 1	1	
Total Revenue (excluding capital transfers and contributions)		_	-	-	_	-	_		
Employee costs	· · · · · · · · · · · · · · · · · · ·					***************************************	-		
Remuneration of Board Members							_		
Depreciation and debt impairment	1	]					_		
Finance charges	1						-		
Materials and bulk purchases	ì						_		
Transfers and grants	[	1					-	1	
Other expenditure		1							
Total Expenditure	_	-	-	_	-		-		
Surplus/(Deficit)	_			-	-	-			
Transfers recognised - capital	Ì	1							
Contributions recognised - capital & contributed asset	S.								
Surplus/(Deficit) after capital transfers & contributions	-	-	***	-	-	~	-		
Taxation									
Surplus/ (Deficit) for the year	-	-	-	-	-	-			
Capital expenditure & funds sources						***************************************			
Capital expenditure		1			]				
Transfers recognised - capital							-		
Public contributions & donations	1						_		
Barrowing							- 1		
Internally generated funds							- 1		
otal sources of capital funds		-		-	-	-	-		-
inancial position	<del> </del>	_				· · · · · · · · · · · · · · · · · · ·			
Total current assets			į						
Total non current assets	-		l ,						
Total current liabilities									
Total non current liabilities								İ	
Community wealth/Equity				ı		ĺ			
ash flows	<del>                                     </del>								
Net cash from (used) operating			Í				_		
Net cash from (used) investing			1				-	į	
Net cash from (used) financing			-				_		
ash/cash equivalents at the year end						1	-		
Debtors & creditors analysis	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days -	Over 1 Year	Total
ebtors Age Analysis									
otal By Revenue Source									
reditors Age Analysis									
otal Creditors					i	Ì	[		

# (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	Budget Year -1				Budge	t Year			
·	Kei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Foreçast
R thousands									%	
Revenue By Source	1									
Property rates								-		
Property rates - penalties & collection charges		1						-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue		1 1						-	1	
Service charges - refuse revenue								-	]	
Service charges - other		, ,						-		
Rental of facilities and equipment						i i		_		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines	1							-		
Licences and permits										
Agency services	1							-		
Transfers recognised - operational	İ					1		_	ĺ	
Other revenue								_		
Gains on disposal of PPE	1							_		
						<del> </del>	.,,	-		***************************************
otal Revenue (excluding capital transfers and contributions	)	-	-		_		-			
xpenditure By Type	1									
Employee related costs				!		1 1				
Remuneration of Directors		ĺ				i l		-	1	
Debt impairment								-		
Collection costs								_		
Depreciation & asset impairment								_		
Finance charges								_		
Bulk purchases	2							_		
Other materials								_		
Contracted services								-		
Transfers and grants		ĺ						_		
Other expenditure								_		
Loss on disposal of PPE		İ				1		_		
otal Expenditure	3	-	-	-	-	- 1	-	-		
urplus/(Deficit)				-			-	_		-
Transfers recognised - capital		_	_	-				_		
Contributions recognised - capital	] .	1						_		
Contributions of PPE										
urplus/(Deficit) before taxation						1		_		
Taxation		-	-		-	-	-	_		
Faxagon  Surplus/(Deficit) for the year				~		-	_			
References	1					<del>                                     </del>				
Revenue includes <u>sales</u> of: (insert description)										
Bulk purchases - electricity	1									
2. Bulk purchases - water										
8. Expenditure includes repairs & maintenance of:										

<sup>4.</sup> List operating expenditure on allocations as a note (MFMA section 87(11)(f))

<sup>5.</sup> Material variances to be explained in Table SF1 (material??y to be defined by the parent municipality)

#### Table F3 Monthly Budget Statement - Capital Expenditure (c)

Description	Ref	Budget Year -1	Budget Year								
	ING!	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
R thousands									%		
Multi-Year expenditure						!					
Insert programme/projects description								-			
		1		;		1		-			
		]						-			
				,				-			
								-			
								-			
								-			
	- 1 1		į	ĺ				-			
								_			
Capital multi-year expenditure sub-total								-			
			- !		_		_				
Single Year expenditure			ļ	į							
Insert single year budgets and indicative estimates								-			
								-			
						1		-			
				j				_			
	- 1 1	1		1		) [		_	ļ		
		1						_ [			
		ļ		i				_			
		1						_	Į.		
	1			-				_			
	- 1 1	- 1									
Capital single-year expenditure sub-total		-	-	-	-	-	-	-			
otal Capital expenditure	4, 6	-	-	-	**	-	-				
unded by:								!			
National Government	1 1	Ì	1	1				-			
Provincial Government		1						-			
Parent Municipality				1				-			
District Municipality								-			
Transfers recognised - capital		-	-	- 1	-	-		-		~	
Public contributions & Donations											
Borrowing	1								1		
Internally generated funds											
otal Capital Funding					-	-	-		1	-	

Include finance leases and PPP capital funding component of unitary payment

<sup>2.</sup> List capital expenditure on allocations as a note (MFMA section 87)

# (d) Table F4 Monthly Budget Statement - Financial Position

Schedule F - Table F4 Monthly Budget Statement - Financial Position

Schedule F - Table F4 Monthly Budget Stat	ement - Fin	ançıaı Positio	on						
Description	Ref	Budget Year - 1	Budget Year						
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast			
R thousands									
ASSETS									
Current assets	- (								
Cash									
Call investment deposits	1								
Consumer debtors	1								
Other debtors									
Current portion of long-term receivables									
Inventory	1					www.1			
Total current assets			_	-	-				
Non current assets	l								
Long-term receivables	ĺ								
Investments					1				
Investment property	1								
Property, plant and equipment					ļ				
Agricultural assets									
Biological assets					1				
Intangible assets	- 1				1				
Total non current assets	Ì	_			_				
TOTAL ASSETS		-	_		-	-			
LIABILITIES									
Current liabilities									
Bank overdraft					İ				
Borrawing									
Consumer deposits									
Trade and other payables	ł								
Provisions									
Total current liabilities		-		_					
Non current liabilities					l i				
Borrowing									
Provisions									
Total non current liabilities			-						
TOTAL LIABILITIES		-				-			
NET ASSETS	1	-	-		-				
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	1				1				
Reserves	1				1				
Share capital									
TOTAL COMMUNITY WEALTH/EQUITY	1	-	-	-	-	-			

Net assets must balance with Total Community Wealth/Equity

### Table E5 Monthly Budget Statement - Cash Flows (e)

Schedule F - Table F5 Monthly Budget Statement - Cash Flows

Description	Ref	Budget Year -1	Budget Year								
		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	- 1	[ ]						-			
Government - operating	-	1			!			-			
Government - capital	1	1						-			
interest								-			
Dividends	-							-			
Payments											
Suppliers and employees								-			
Finance charges			İ					-			
Dividends paid	1							-			
Transfers and Grants								-			
NET CASH FROM(USED) OPERATING ACTIVITIES		-	-	-	_	-	-	-		-	
CASH FLOWS FROM INVESTING ACTIVITIES					1.00		7,000				
Receipts									1		
Proceeds on disposal of PPE								_	į		
Decrease (Increase) in non-current deblors		1									
Decrease (increase) other non-current receivables				!					į		
Decrease (increase) in non-current investments						1		_	1		
Payments				ļ							
Capital assets		ŀ	!					_	[		
NET CASH FROM/(USED) INVESTING ACTIVITIES							-	-		_	
	-										
CASH FLOWS FROM FINANCING ACTIVITIES		1									
Receipts		1	,						j		
Short term loans								-			
Borrowing long term/refinancing		-	i	į		1		-	1		
Increase in consumer deposits			-	1							
Payments			j								
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. List as a note the details of any operational allocations received (MFMA section 87(11)(e))

<sup>2.</sup> Cash equivalents includes investments with maturities of 3 months or less