- (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	<b>e</b>	
I,	, chief executive officer o	f(name of	municipal
entity), hereby	certify that		
(n	nark as appropriate)		
	the monthly budget statement		
	mid-year budget and performance	assessment	
	of of has been p	•	with the
Print name			
Chief executive	officer of	(name of municipal e	ntity)
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		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.	<u>e</u> min	
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 Detai	
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 - Vote 15		-		-	-			-		
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	į				
Corporate services		ì	İ	Į.	1	a de la companya de l				
Community and public safety		-	-	-	-	- [	-	-	-	-
Community and social services			i	į.		ĺ				
Sport and recreation		Į.	i	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			į				
Waste water management		l		1	an and an				- 1	
Waste management		1	1	***	and the same of th		į	-	1	
Other		and the same of th	-		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										
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	Current Year - 2	Current Year - 1		Current Year		Medium Term Revenue and Expenditure Framework			
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							***************************************				
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 Ter	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 Basemat 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-lotel		-	-	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	Set .	
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 (Ridolitus per household 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 (Ridolitus per household 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 (fremoved 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								and the same of th	
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										_
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	_	_	_	_
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	1	-	-	-	_	-		} _	-	_
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	Rei	+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		-	-	-	-	- [	_	-	-	_
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	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								1		
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	_		_	_	_		_	_	_
Casacasti 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		Current Year		Medium Term Revenue and Expenditure Framework			
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			
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	1		_	-	_	-	-	-	_	
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		+				ļ		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 - 3	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 + 2
Household service targets (000)	1									
Water									ı	
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		-		-		-				-
Total number of households	5		-			-		-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage) Flush toilet (with septic tank)		ļ		i						
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								l i		
Other loilet provisions (list; < min.service level)  No toilet provisions						ļ				
Below Minimum Servic Level sub-total				-		-	-	-	-	-
Total number of households	5		-	-		-	_	-	-	-
Energy:	1						•			
Electricity (at least minimum service level)		1			i					
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		-	- 1	-	-	-	-	-	-	-
Electricity (< min service level)										
Electricity - prepaid (< min_service level)				1	į					
Other energy sources  Below Minimum Servic Level sub-total	1 )									
otal number of households	5									
	11	- [	-	-	_					
Refuse; Removed at least once a week		f		1		i				
Minimum Service Level and Above sub-total							*			
Removed less frequently than once a week	1 1	Ì		ĺ	j					
Using communal refuse dump		1		ļ					į	
Using own refuse dump		1		1		İ				
Other subbish disposal		İ		1		-	ĺ			
No rubbish disposal										
Below Minimum Servic Level sub-lotel otal number of households	15					-		-		-
ouseholds receiving Free Besic Service	7									***************************************
Water (6 kilolitres per household per month)		-		1			}	i		
Sanitation (free minimum level service)	1				I	ĺ			1	
Electricity/other energy (50kwh per household per mor	s(h)			-		į		Į		
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000) Water (6 kilolitres per household per month)	8			ļ						
Sanitation (free sanitation service)		desir	ĺ	-	1	ì		1	ì	
Electricity/other energy (50kwh per household per mor	ith)	į	1	-	1			-	1	
Refuse (removed once a week)	$\Gamma$			and the same of th						
atal cost of FBS provided (minimum social package	1	-	-	*	-	-	*	-	-	-
lighest lovel of free service provided	[		Ì		Ĭ			1		
Property rates (R'000 value threshold)					-		I	}		
Water (kilofitres per household per month)					I		1			
Sanitation (kitolities per household per month) Sanitation (Rand per household per month)			ļ	į				-		
Electricity (kwh per household per month)	1		***************************************		ŧ		]	İ	1	
Reluse (average litres per week)										
evenue cost of free services provided (R'000) Properly rates (R15 000 threshold rebate)	9	-								
Property rates (other exemptions, reductions and rebat	(ac)							ļ		
Water		1						j	1	
Sandation		İ			1	-	1			
Cincinneducia/har angray	1 1	1	i			i				
		!								
Electricity/other energy Refuse Municipal Housing - rental rebates					i			İ	Į.	
	6									
Refuse Municipal Housing - rental rebates	6									

## **SCHEDULE B – FIRST ATTACHMENT**

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

Schedule B1 - Table B1 Adjustments Budget Summary

0		•	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>	<del></del>		-	-						
Employee costs	[	<del></del>	<del> </del>					-			
Remuneration of councillors	_	_	- 1	-	-	_	_	-	-		
Depreciation & asset impairment	_	_	[ ]	-	-		_	_	-		
Finance charges	-	_	-	-		_	_		-		
Materials and bulk purchases	_	_	-	_	_	-	_		-		
Transfers and grants				_		_	_			)	
Other expenditure	_				_	_	_		_		
Total Expenditure							-				-
Surplus/(Deficit)					-	-					<u>-</u>
Transfers recognised - capital	_	[ - ]		_	_	_	[ [		-	-	_
Contributions recognised - capital & contributed assets	_	[		-		_			_		_
Surplus/(Deficit) after capital transfers & contributions	-	-		-	-	-	-		-	-	
Share of surplus/ (deficit) of associate	_	_	_ 1		_	_	_			_	_
Surplus/ (Deficit) for the year	-	-	-		-	_		-	-		-
Capital expenditure & funds sources						_					
Capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	- 1	-	- 1	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-
Fotal sources of capital funds	-	-	-	-	-	-	-	-		-	-
Financial position Total current assets	_	_ }	_	_	_	_	_	_	_	_	
Total non current assets	_	_ ;	- !		_	_	_	_	_	_ i	_
Total current liabilities	_	_ 1	_	_	_	-	_	_	_	_	-
Total non current liabilities		- 1	_ j	-	- /	- 1		_ }	-	_	_
Community wealth/Equity	- 1	_	-	-	-	-	- 1	_	- i	_	_
			+					-			
Alek cach from (upod) operating											
Net cash from (used) operating  Net cash from (used) investing	_	-	-	_	-	-				-	_
Net cash from (used) financing	_	_		_	-	-	_	-	_		_
Cashicash equivalents at the year end	-	-	-	-	-	- 1	-	-	-	-	
ash backing/surplus reconciliation				İ					ĺ		
Cash and investments available	-	-	-	-	-	-	-	-	-	-	-
Application of cash and investments  Balance - surplus (shortfall)	-	-	-	-	-	-	-	-	-	-	-
seset Management								1			
Asset register summary (WDV)	-	-	-	-		-		-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-		-	-	- [	-
Renewal of Existing Assets	-	-	-	-	-	~	-	- !	-	-	-
Repairs and Maintenance	-	-	-	-		-	-	- !	-	-	-
ree services			1			1					
Cost of Free Basic Services provided	-	- !	-	-	- 1	-	_	-	-	-	
Revenue cost of free services provided	-	-	-	-	-	- j	-	~	-	-	-
Households bolow minimum service level Water.			ĺ					_	_	_	_
vvater. Sanitation/sewerage	-	- [	-		-	-		_ !			
Santanori/sewerage Energy:		- 1	-		_		_	- 1	_	_	
Refuse:		_		_	_	_	_	- 1			
1.010-94	-	_			-	_	-				

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 çapital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.		Adjusted Budget	Adjusted Budget	Adjusted Budget
thousands	1,4	A	5 A3	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
evenue - Standard		· · · · ·	T					<u>'</u>	-			
Governance and administration		_	_	_	_	_	_	_		_	_	_
Executive and council									_	_		
Budget and freasury office									_	_	}	
Corporate services	- 1			1 1			}		_			
Community and public safety		_	_	_		_	_	_	-	***	-	
Community and social services									-	-		ĺ
Sport and recreation			i						-	-		ļ
Public safety									-	-		
Housing									-	~		
Health										_		İ
Economic and environmental services		-	_	-	_	-	-	-	-	_	_	
Planning and development									-	_	)	
Road transport	1			j					-	_		
Environmental protection									- }			
Trading services		-	-	-	-	-	-	_	-	-		
Electricity									-	_		
Water									-	-		
Waste water management									-	_		
Waste management									-	-		
Other									-	_		
otal Revenue - Standard	2	-	-	-	-	-	-	-	_	-	-	-
xpenditure - Standard												
Governance and administration		_		_	_	_	_	_	_	_	_	_
Executive and council		-	-		-	_				_		
Budget and treasury office									_	2		
Corporate services									_			
Community and public safety		_	_	_	_		_	_	_	_		
Community and social services							İ		_	_	·	
Sport and recreation							Ì		_	-		
Public safety									_	_		
Housing									_	_		
Health	į,								_	_		
Economic and environmental services		_	_	_	-	_		_	_	•		
Planning and development									-	_		
Road transport									_	_		
Environmental protection									_	_		
Trading services		-	_	_		_	-	_	-	_	_	_
Electricity	-								_	_		
Water			1						-	-		
Waste water management	l i								_ ]	_		
Waste management			}						_			
Other									-	-		
stel Expenditure - Standard	3	-									_	
arplus/ (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 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		-		-	-	-	-	-	•	4+	-
Surplus/ (Deficit) for the year	2	_	-	- 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 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								-		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			1	-	~	Ì	
ading services Electricity			-	-	-	-	-	-	-	-	-	-
Water						Ì	1		- 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				-	-		
pniworn			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 Adjusted Budget	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
			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					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. Class requirements include a requirement was installated to diget his does not installated a great to a seri installated to diget his does not proved in the same financial year. Add an additional column for each provoculay approved Adjustments Budget.

  4. Additional cash-backed accumulated fundshinsperit funds (MFMA section 16(1)(b) and section 28(2)(a)) identified effer the Chyprial Budget approved and after annual financial statements suited (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										
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