# (i) Table B9 Asset Management

**Schedule B1 - Table B9 Asset Management**

| Description | Ref | Budget Year | | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | |
| **Total New Assets** *to be adjusted* | 1 | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Road transport* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Electricity* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Water* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Sanitation* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Other* | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Community | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - |
| **Total Renewal of Existing Assets** *to be adjusted* | 2 | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Road transport* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Electricity* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Water* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Sanitation* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Other* | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Community | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - |
| **Total Capital Expenditure** *to be adjusted* | 4 | | | | | | | | | | | |
| *Infrastructure - Road transport* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Electricity* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Water* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Sanitation* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Other* | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Community | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | | - | - | - | - | - | - | - | - | - | - | - |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE *to be adjusted* | 2 | - | - | - | - | - | - | - | - | - | - | - |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | | | | | | | | - | - | | |
| *Infrastructure - Road transport* | | | | | | | | | - | - | | |
| *Infrastructure - Electricity* | | | | | | | | | - | - | | |
| *Infrastructure - Water* | | | | | | | | | - | - | | |
| *Infrastructure - Sanitation* | | | | | | | | | - | - | | |
| *Infrastructure - Other* | | | | | | | | | - | - | | |
| Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Community | | | | | | | | | - | - | | |
| Heritage assets | | | | | | | | | - | - | | |
| Investment properties | | | | | | | | | - | - | | |
| Other assets | | | | | | | | | - | - | | |
| Intangibles | | | | | | | | | - | - | | |
| Agricultural Assets | | | | | | | | | | | | |
| Biological assets | | | | | | | | | - | - | | |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | - | - | - | - | - | - | - | - | - | - | - |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | | | |
| **Depreciation & asset impairment** | | - | - | - | - | - | - | - | - | - | - | - |
| **Repairs and Maintenance by asset class** | 3 | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Road transport* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Electricity* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Water* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Sanitation* | | - | - | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Other* | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Community | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | 6 | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE OTHER ITEMS to be adjusted | | - | - | - | - | - | - | - | - | - | - | - |
| ***% of capital exp on renewal of assets*** | | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% |
| ***Renewal of existing assets as % of deprecn*** | | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% |
| ***R&M as a % of PPE*** | | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% |
| ***Renewal and R&M as a % of PPE*** | | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% |

References

1. *Detail of new assets provided in Table SA18a*
2. *Detail of renewal of existing assets provided in Table SA18b*
3. *Detail of Repairs and Maintenance by Asset Class provided in Table SA18c*
4. *Must reconcile to total capital expenditure on Budgeted Capital Expenditure*
5. *Must reconcile to Adjustments Budget Financial Position (written down value)*
6. *Donated/contributed and assets funded by finance leases to be allocated to the respective category*
7. *Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget*
8. *Additional cash-backed 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)*
9. *Increases of funds approved under MFMA section 31*
10. *Adjustments approved in accordance with MFMA section 29*
11. *Adjustments to transfers from National or Provincial Government*
12. *Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)). error correction (section 28(2)(f))*
13. *G = B + C + D + E + F*
14. *Adjusted Budget H = (A or A1/2 etc) + G*

## (j) Table B10 Basic service delivery measurement

Schedule B1 - Table B10 Basic service delivery measurement

| Description | Ref | Budget Year | | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| | | A | A1 | B | C | D | E | F | G | H | | |
| Household service targets (000) | 1 | | | | | | | | | | | |
| *Water:* | | | | | | | | | | | | |
| Piped water inside dwelling | | | | | | | | | - | - | | |
| Piped water inside yard (but not in dwelling) | | | | | | | | | - | - | | |
| Using public tap (at least min service level) | 2 | | | | | | | | - | - | | |
| Other water supply (at least min.service level) | | | | | | | | | - | - | | |
| *Minimum Service Level and Above sub-total* | | - | - | - | - | - | - | - | - | - | - | - |
| Using public tap (< min.service level) | 3 | | | | | | | | - | - | | |
| Other water supply (< min.service level) | 3,4 | | | | | | | | - | - | | |
| 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) | | | | | | | | | - | - | | |
| Chemical toilet | | | | | | | | | - | - | | |
| Pit latrine (ventilated or not) | | | | | | | | | - | - | | |
| Other toilet provisions - *list type separately* | | | | | | | | | - | - | | |
| *Minimum Service Level and Above sub-total* | | - | - | - | - | - | - | - | - | - | - | - |
| Bucket latrine | | | | | | | | | - | - | | |
| Other toilet provisions (list, < min service level) | | | | | | | | | - | - | | |
| No toilet provisions | | | | | | | | | - | - | | |
| *Below Minimum Servic Level sub-total* | | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - | - | - |
| *Energy:* | | | | | | | | | | | | |
| 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 | | | | | | | | | - | - | | |
| *Below Minimum Servic Level sub-total* | | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - | - | - |
| *Refuse:* | | | | | | | | | | | | |
| Removed at least once a week (min service) | | | | | | | | | - | - | | |
| Minimum Service Level and Above sub-total | | - | - | - | - | - | - | - | - | - | - | - |
| Removed less frequently than once a week | | | | | | | | | - | - | | |
| Using communal refuse dump | | | | | | | | | - | - | | |
| Using own refuse dump | | | | | | | | | - | - | | |
| Other rubbish disposal | | | | | | | | | - | - | | |
| No rubbish disposal | | | | | | | | | - | - | | |
| *Below Minimum Servic Level sub-total* | | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - | - | - |
| Households receiving Free Basic Service | 15 | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | | | | | | | | - | - | | |
| Sanitation (free minimum level service) | | | | | | | | | - | - | | |
| Electricity/other energy (50kwh per household per month) | | | | | | | | | - | - | | |
| Refuse (removed at least once a week) | | | | | | | | | - | - | | |
| Cost of Free Basic Services provided (R'000) | 16 | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | | | | | | | | - | - | | |
| Sanitation (free sanitation service) | | | | | | | | | - | - | | |
| Electricity/other energy (50kwh per household per month) | | | | | | | | | - | - | | |
| Refuse (removed once a week) | | | | | | | | | - | - | | |
| Total cost of FBS provided (minimum social package) | | - | - | - | - | - | - | - | - | - | - | - |
| Highest level of free service provided | | | | | | | | | | | | |
| Property rates (R'000 value threshold) | | | | | | | | | - | - | | |
| Water (kilolitres per household per month) | | | | | | | | | - | - | | |
| Sanitation (kilolitres per household per month) | | | | | | | | | - | - | | |
| Sanitation (Rand per household per month) | | | | | | | | | - | - | | |
| Electricity (kw per household per month) | | | | | | | | | - | - | | |
| Refuse (average litres per week) | | | | | | | | | - | - | | |
| Revenue cost of free services provided (R'000) | 17 | | | | | | | | | | | |
| Property rates (R15 000 threshold rebate) | | | | | | | | | - | - | | |
| Property rates (other exemptions, reductions and rebates) | | | | | | | | | - | - | | |
| Water | | | | | | | | | - | - | | |
| Sanitation | | | | | | | | | - | - | | |
| Electricity/other energy | | | | | | | | | - | - | | |
| Refuse | | | | | | | | | - | - | | |
| Municipal Housing - rental rebates | | | | | | | | | - | - | | |
| Housing - top structure subsidies | 6 | | | | | | | | - | - | | |
| Other | | | | | | | | | - | - | | |
| Total revenue cost of free services provided (total social p | | - | - | - | - | - | - | - | - | - | - | - |

*References*

*1. Include services provided by another entity; e.g. Eskom*

*2. Stand distance > 200m from dwelling*

*3. Stand distance <= 200m from dwelling*

*4. Borehole, spring, rain-water tank etc.*

*5. Must agree to total number of households in municipal area*

*6. Include value of subsidy provided by municipality above provincial subsidy level*

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

*8. 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)*

*9. Increases of funds approved under MFMA section 31*

*10. Adjustments approved in accordance with MFMA section 29*

*11. Adjustments to transfers from National or Provincial Government*

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

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

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

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

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

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

# SCHEDULE B – SECOND ATTACHMENT

## (a) Table B1 Consolidated Adjustments Budget Summary

Schedule B2 - Table B1 Consolidated Adjustments Budget Summary

| Description | Budget Year | | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | |
| R thousands | A | A1 | B | C | D | E | F | G | H | | |
| **Financial Performance** | | | | | | | | | | | |
| Property rates | – | – | – | – | – | – | – | – | – | – | – |
| Service charges | – | – | – | – | – | – | – | – | – | – | – |
| Investment revenue | – | – | – | – | – | – | – | – | – | – | – |
| Transfers recognised - operational | – | – | – | – | – | – | – | – | – | – | – |
| Other own revenue | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue (excluding capital transfers and contributions)** | – | – | – | – | – | – | – | – | – | – | – |
| Employee costs | – | – | – | – | – | – | – | – | – | | |
| Remuneration of councillors | – | – | – | – | – | – | – | – | – | | |
| Depreciation & asset impairment | – | – | – | – | – | – | – | – | – | | |
| Finance charges | – | – | – | – | – | – | – | – | – | | |
| Materials and bulk purchases | – | – | – | – | – | – | – | – | – | | |
| Transfers and grants | – | – | – | – | – | – | – | – | – | | |
| Other expenditure | – | – | – | – | – | – | – | – | – | | |
| ***Total Expenditure*** | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit)** | – | – | – | – | – | – | – | – | – | – | – |
| Transfers recognised - capital | – | – | – | – | – | – | – | – | – | – | – |
| Contributions recognised - capital & contributed assets | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | – | – | – | – | – | – | – | – | – | – | – |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/ (Deficit) for the year** | – | – | – | – | – | – | – | – | – | – | – |
| **Capital expenditure & funds sources** | | | | | | | | | | | |
| **Capital expenditure** | – | – | – | – | – | – | – | – | – | – | – |
| Transfers recognised - capital | – | – | – | – | – | – | – | – | – | – | – |
| Public contributions & donations | – | – | – | – | – | – | – | – | – | – | – |
| Borrowing | – | – | – | – | – | – | – | – | – | – | – |
| Internally generated funds | – | – | – | – | – | – | – | – | – | – | – |
| **Total sources of capital funds** | – | – | – | – | – | – | – | – | – | – | – |
| **Financial position** | | | | | | | | | | | |
| Total current assets | – | – | – | – | – | – | – | – | – | – | – |
| Total non current assets | – | – | – | – | – | – | – | – | – | – | – |
| Total current liabilities | – | – | – | – | – | – | – | – | – | – | – |
| Total non current liabilities | – | – | – | – | – | – | – | – | – | – | – |
| Community wealth/Equity | – | – | – | – | – | – | – | – | – | – | – |
| **Cash flows** | | | | | | | | | | | |
| Net cash from (used) operating | – | – | – | – | – | – | – | – | – | – | – |
| Net cash from (used) investing | – | – | – | – | – | – | – | – | – | – | – |
| Net cash from (used) financing | – | – | – | – | – | – | – | – | – | – | – |
| **Cash/cash equivalents at the year end** | – | – | – | – | – | – | – | – | – | – | – |
| **Cash backing/surplus reconciliation** | | | | | | | | | | | |
| Cash and investments available | – | – | – | – | – | – | – | – | – | – | – |
| Application of cash and investments | – | – | – | – | – | – | – | – | – | – | – |
| **Balance - surplus (shortfall)** | – | – | – | – | – | – | – | – | – | – | – |
| **Asset Management** | | | | | | | | | | | |
| Asset register summary (WDV) | – | – | – | – | – | – | – | – | – | – | – |
| 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** | | | | | | | | | | | |
| Water: | – | – | – | – | – | – | – | – | – | – | – |
| Sanitation/sewerage: | – | – | – | – | – | – | – | – | – | – | – |
| Energy: | – | – | – | – | – | – | – | – | – | – | – |
| Refuse: | – | – | – | – | – | – | – | – | – | – | – |

*References*

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

*2. 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)*

*3. Increases of funds approved under MFMA section 31*

*4. Adjustments approved in accordance with MFMA section 29*

*5. Adjustments to transfers from National or Provincial Government*

*6. 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))*

*7. G = B + C + D + E + F*

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

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

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

| Standard Description | Ref | Budget Year | | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousands | 1, 4 | A | A1 | B | C | D | E | F | G | H | | |
| **Revenue - Standard** | | | | | | | | | | | | |
| ***Governance and administration*** | | - | - | - | - | - | - | - | - | - | - | - |
| Executive and council | | | | | | | | | - | - | | |
| Budget and treasury office | | | | | | | | | - | - | | |
| Corporate services | | | | | | | | | - | - | | |
| ***Community and public safety*** | | - | - | - | - | - | - | - | - | - | - | - |
| Community and social services | | | | | | | | | - | - | | |
| Sport and recreation | | | | | | | | | - | - | | |
| Public safety | | | | | | | | | - | - | | |
| Housing | | | | | | | | | - | - | | |
| Health | | | | | | | | | - | - | | |
| ***Economic and environmental services*** | | - | - | - | - | - | - | - | - | - | - | - |
| Planning and development | | | | | | | | | - | - | | |
| Road transport | | | | | | | | | - | - | | |
| Environmental protection | | | | | | | | | - | - | | |
| ***Trading services*** | | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | | | | | | | | | - | - | | |
| Water | | | | | | | | | - | - | | |
| Waste water management | | | | | | | | | - | - | | |
| Waste management | | | | | | | | | - | - | | |
| Other | | | | | | | | | - | - | | |
| **Total Revenue - Standard** | 2 | - | - | - | - | - | - | - | - | - | - | - |
| **Expenditure - Standard** | | | | | | | | | | | | |
| ***Governance and administration*** | | - | - | - | - | - | - | - | - | - | - | - |
| Executive and council | | | | | | | | | - | - | | |
| Budget and treasury office | | | | | | | | | - | - | | |
| Corporate services | | | | | | | | | - | - | | |
| ***Community and public safety*** | | - | - | - | - | - | - | - | - | - | - | - |
| Community and social services | | | | | | | | | - | - | | |
| Sport and recreation | | | | | | | | | - | - | | |
| Public safety | | | | | | | | | - | - | | |
| Housing | | | | | | | | | - | - | | |
| Health | | | | | | | | | - | - | | |
| ***Economic and environmental services*** | | - | - | - | - | - | - | - | - | - | - | - |
| Planning and development | | | | | | | | | - | - | | |
| Road transport | | | | | | | | | - | - | | |
| Environmental protection | | | | | | | | | - | - | | |
| ***Trading services*** | | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | | | | | | | | | - | - | | |
| Water | | | | | | | | | - | - | | |
| Waste water management | | | | | | | | | - | - | | |
| Waste management | | | | | | | | | - | - | | |
| Other | | | | | | | | | - | - | | |
| **Total Expenditure - Standard** | 3 | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/ (Deficit) for the year** | | - | - | - | - | - | - | - | - | - | - | - |

*References*

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

*5 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*

*6 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)*

*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)(a)), additional revenue appropriation on existing programmes (section 28(2))(b), projected savings (section 28(2)(d)); error 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 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

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

| Vote Description | Ref | Budget Year | | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| *[Insert departmental structure etc]* | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| **R thousands** | | A | A1 | B | C | D | E | F | G | H | | |
| **Revenue by Vote** | 1 | | | | | | | | | | | |
| Example 1 - Vote1 | | | | | | | | | - | - | | |
| Example 2 - Vote2 | | | | | | | | | - | - | | |
| Example 3 - Vote3 | | | | | | | | | - | - | | |
| Example 4 - Vote4 | | | | | | | | | - | - | | |
| Example 5 - Vote5 | | | | | | | | | - | - | | |
| Example 6 - Vote6 | | | | | | | | | - | - | | |
| Example 7 - Vote7 | | | | | | | | | - | - | | |
| Example 8 - Vote8 | | | | | | | | | - | - | | |
| Example 9 - Vote9 | | | | | | | | | - | - | | |
| Example 10 - Vote10 | | | | | | | | | - | - | | |
| Example 11 - Vote11 | | | | | | | | | - | - | | |
| Example 12 - Vote12 | | | | | | | | | - | - | | |
| Example 13 - Vote13 | | | | | | | | | - | - | | |
| Example 14 - Vote14 | | | | | | | | | - | - | | |
| Example 15 - Vote15 | | | | | | | | | - | - | | |
| **Total Revenue by Vote** | 2 | - | - | - | - | - | - | - | - | - | - | - |
| **Expenditure by Vote** | 1 | | | | | | | | | | | |
| Example 1 - Vote1 | | | | | | | | | - | - | | |
| Example 2 - Vote2 | | | | | | | | | - | - | | |
| Example 3 - Vote3 | | | | | | | | | - | - | | |
| Example 4 - Vote4 | | | | | | | | | - | - | | |
| Example 5 - Vote5 | | | | | | | | | - | - | | |
| Example 6 - Vote6 | | | | | | | | | - | - | | |
| Example 7 - Vote7 | | | | | | | | | - | - | | |
| Example 8 - Vote8 | | | | | | | | | - | - | | |
| Example 9 - Vote9 | | | | | | | | | - | - | | |
| Example 10 - Vote10 | | | | | | | | | - | - | | |
| Example 11 - Vote11 | | | | | | | | | - | - | | |
| Example 12 - Vote12 | | | | | | | | | - | - | | |
| Example 13 - Vote13 | | | | | | | | | - | - | | |
| Example 14 - Vote14 | | | | | | | | | - | - | | |
| Example 15 - Vote15 | | | | | | | | | - | - | | |
| **Total Expenditure by Vote** | 2 | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/ (Deficit) for the year** | 2 | - | - | - | - | - | - | - | - | - | - | - |

*References*

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

*2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)*

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

*4. Additional cash-backed 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 savings (section 28(2)(d)); error correction (section 28(2)(f))*

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

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

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

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

| Description | Ref | Budget Year | | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 | B | C | D | E | F | G | H | | |
| **Revenue By Source** | | | | | | | | | | | | |
| Property rates | 2 | | | | | | | | - | - | | |
| Property rates - penalties & collection charges | | | | | | | | | - | - | | |
| Service charges - electricity revenue | 2 | | | | | | | | - | - | | |
| Service charges - water revenue | 2 | | | | | | | | - | - | | |
| Service charges - sanitation revenue | 2 | | | | | | | | - | - | | |
| Service charges - refuse revenue | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | | | | | | | | | - | - | | |
| Rental of facilities and equipment | | | | | | | | | - | - | | |
| Interest earned - external investments | | | | | | | | | - | - | | |
| Interest earned - outstanding debtors | | | | | | | | | - | - | | |
| Dividends received | | | | | | | | | - | - | | |
| Fines | | | | | | | | | - | - | | |
| Licences and permits | | | | | | | | | - | - | | |
| Agency services | | | | | | | | | - | - | | |
| Transfers recognised - operating | | | | | | | | | - | - | | |
| Other revenue | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of PPE | | | | | | | | | - | - | | |
| **Total Revenue (excluding capital transfers and contributions)** | | - | - | - | - | - | - | - | - | - | - | - |
| **Expenditure By Type** | | | | | | | | | | | | |
| Employee related costs | | - | - | - | - | - | - | - | - | - | - | - |
| Remuneration of councillors | | | | | | | | | - | - | | |
| Debt impairment | | | | | | | | | - | - | | |
| Depreciation & asset impairment | | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | | | | | | | | | - | - | | |
| Bulk purchases | | - | - | - | - | - | - | - | - | - | - | - |
| Other materials | | | | | | | | | - | - | | |
| Contracted services | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | | | | | | | | | - | - | | |
| Other expenditure | | - | - | - | - | - | - | - | - | - | - | - |
| Loss on disposal of PPE | | | | | | | | | - | - | | |
| **Total Expenditure** | | - | - | - | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | | | | | | | | - | - | | |
| Contributions | | | | | | | | | - | - | | |
| Contributed assets | | | | | | | | | - | - | | |
| **Surplus/(Deficit) before taxation** | | - | - | - | - | - | - | - | - | - | - | - |
| Taxation | | | | | | | | | - | - | | |
| **Surplus/(Deficit) after taxation** | | - | - | - | - | - | - | - | - | - | - | - |
| Attributable to minorities | | | | | | | | | - | - | | |
| **Surplus/(Deficit) attributable to municipality** | | - | - | - | - | - | - | - | - | - | - | - |
| Share of surplus/ (deficit) of associate | | | | | | | | | - | - | | |
| **Surplus/ (Deficit) for the year** | | - | - | - | - | - | - | - | - | - | - | - |

*References*

*1. Classifications are revenue sources and expenditure type*

*2. Detail to be provided in Table SB1*

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

*4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(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)); error correction (section 28(2)(f))*

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

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

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

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

| Description | Ref | Budget Year | | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Capital expenditure - Vote | | | | | | | | | | | | |
| Multi-year expenditure *to be adjusted* | 2 | | | | | | | | | | | |
| Example 1 - Vote1 | | | | | | | | | - | - | | |
| Example 2 - Vote2 | | | | | | | | | - | - | | |
| Example 3 - Vote3 | | | | | | | | | - | - | | |
| Example 4 - Vote4 | | | | | | | | | - | - | | |
| Example 5 - Vote5 | | | | | | | | | - | - | | |
| Example 6 - Vote6 | | | | | | | | | - | - | | |
| Example 7 - Vote7 | | | | | | | | | - | - | | |
| Example 8 - Vote8 | | | | | | | | | - | - | | |
| Example 9 - Vote9 | | | | | | | | | - | - | | |
| Example 10 - Vote10 | | | | | | | | | - | - | | |
| Example 11 - Vote11 | | | | | | | | | - | - | | |
| Example 12 - Vote12 | | | | | | | | | - | - | | |
| Example 13 - Vote13 | | | | | | | | | - | - | | |
| Example 14 - Vote14 | | | | | | | | | - | - | | |
| Example 15 - Vote15 | | | | | | | | | - | - | | |
| Capital multi-year expenditure sub-total | 3 | - | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure *to be adjusted* | 2 | | | | | | | | | | | |
| Example 1 - Vote1 | | | | | | | | | - | - | | |
| Example 2 - Vote2 | | | | | | | | | - | - | | |
| Example 3 - Vote3 | | | | | | | | | - | - | | |
| Example 4 - Vote4 | | | | | | | | | - | - | | |
| Example 5 - Vote5 | | | | | | | | | - | - | | |
| Example 6 - Vote6 | | | | | | | | | - | - | | |
| Example 7 - Vote7 | | | | | | | | | - | - | | |
| Example 8 - Vote8 | | | | | | | | | - | - | | |
| Example 9 - Vote9 | | | | | | | | | - | - | | |
| Example 10 - Vote10 | | | | | | | | | - | - | | |
| Example 11 - Vote11 | | | | | | | | | - | - | | |
| Example 12 - Vote12 | | | | | | | | | - | - | | |
| Example 13 - Vote13 | | | | | | | | | - | - | | |
| Example 14 - Vote14 | | | | | | | | | - | - | | |
| Example 15 - Vote15 | | | | | | | | | - | - | | |
| Capital single-year expenditure sub-total | | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Vote | | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure - Standard | | | | | | | | | | | | |
| *Governance and administration* | | - | - | - | - | - | - | - | - | - | - | - |
| Executive and council | | | | | | | | | - | - | | |
| Budget and treasury office | | | | | | | | | - | - | | |
| Corporate services | | | | | | | | | - | - | | |
| *Community and public safety* | | - | - | - | - | - | - | - | - | - | - | - |
| Community and social services | | | | | | | | | - | - | | |
| Sport and recreation | | | | | | | | | - | - | | |
| Public safety | | | | | | | | | - | - | | |
| Housing | | | | | | | | | - | - | | |
| Health | | | | | | | | | - | - | | |
| *Economic and environmental services* | | - | - | - | - | - | - | - | - | - | - | - |
| Planning and development | | | | | | | | | - | - | | |
| Road transport | | | | | | | | | - | - | | |
| Environmental protection | | | | | | | | | - | - | | |
| *Trading services* | | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | | | | | | | | | - | - | | |
| Water | | | | | | | | | - | - | | |
| Waste water management | | | | | | | | | - | - | | |
| Waste management | | | | | | | | | - | - | | |
| Other | | | | | | | | | - | - | | |
| Total Capital Expenditure - Standard | 3 | - | - | - | - | - | - | - | - | - | - | - |
| Funded by: | | | | | | | | | | | | |
| National Government | | | | | | | | | - | - | | |
| Provincial Government | | | | | | | | | - | - | | |
| District Municipality | | | | | | | | | - | - | | |
| Other transfers and grants | | | | | | | | | - | - | | |
| Total Capital transfers recognised | 4 | - | - | - | - | - | - | - | - | - | - | - |
| Public contributions & donations | | | | | | | | | - | - | | |
| Borrowing | | | | | | | | | - | - | | |
| Internally generated funds | | | | | | | | | - | - | | |
| Total Capital Funding | | - | - | - | - | - | - | - | - | - | - | - |

*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 SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)*

*5. 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*

*6. 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)*

*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)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))*

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

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

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

Schedule B2 - Table B6 Consolidated Adjustments Budget Financial Position

| Description | Ref | Budget Year | | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 | | A | A1 | B | C | D | E | F | G | H | | |
| ASSETS | | | | | | | | | | | | |
| **Current assets** | | | | | | | | | | | | |
| Cash | | | | | | | | | – | – | | |
| Call investment deposits | 1 | – | – | – | – | – | – | – | – | – | – | – |
| Consumer debtors | 1 | – | – | – | – | – | – | – | – | – | – | – |
| Other debtors | | | | | | | | | – | – | | |
| Current portion of long-term receivables | | | | | | | | | – | – | | |
| Inventory | | | | | | | | | – | – | | |
| **Total current assets** | | – | – | – | – | – | – | – | – | – | – | – |
| **Non current assets** | | | | | | | | | | | | |
| Long-term receivables | | | | | | | | | – | – | | |
| Investments | | | | | | | | | – | – | | |
| Investment property | | | | | | | | | – | – | | |
| Property, plant and equipment | 1 | – | – | – | – | – | – | – | – | – | – | – |
| Agricultural | | | | | | | | | – | – | | |
| Biological | | | | | | | | | – | – | | |
| Intangible | | | | | | | | | – | – | | |
| Other non-current assets | | | | | | | | | – | – | | |
| **Total non current assets** | | – | – | – | – | – | – | – | – | – | – | – |
| TOTAL ASSETS | | – | – | – | – | – | – | – | – | – | – | – |
| LIABILITIES | | | | | | | | | | | | |
| **Current liabilities** | | | | | | | | | | | | |
| Bank overdraft | | | | | | | | | – | – | | |
| Borrowing | | – | – | – | – | – | – | – | – | – | – | – |
| Consumer deposits | | | | | | | | | – | – | | |
| Trade and other payables | | – | – | – | – | – | – | – | – | – | – | – |
| Provisions | | | | | | | | | – | – | | |
| **Total current liabilities** | | – | – | – | – | – | – | – | – | – | – | – |
| **Non current liabilities** | | | | | | | | | | | | |
| Borrowing | 1 | – | – | – | – | – | – | – | – | – | – | – |
| Provisions | 1 | – | – | – | – | – | – | – | – | – | – | – |
| **Total non current liabilities** | | – | – | – | – | – | – | – | – | – | – | – |
| TOTAL LIABILITIES | | – | – | – | – | – | – | – | – | – | – | – |
| NET ASSETS | 2 | – | – | – | – | – | – | – | – | – | – | – |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | – | – | – | – | – | – | – | – | – | – | – |
| Reserves | | – | – | – | – | – | – | – | – | – | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | | – | – | – | – | – | – | – | – | – | – | – |

*References*

*1 Detail to be provided in Table SA3*

*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 savings (section 28(2)(d)), error correction (section 28(2)(f))*

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

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

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

**Schedule B2 - Table B7 Consolidated Adjustments Budget Cash Flows**

| Description | Ref | Budget Year | | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 | | A | A1 | B | C | D | E | F | G | H | | |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | | |
| Ratepayers and other | | | | | | | | | – | – | | |
| Government - operating | 1 | | | | | | | | – | – | | |
| Government - capital | 1 | | | | | | | | – | – | | |
| Interest | | | | | | | | | – | – | | |
| Dividends | | | | | | | | | – | – | | |
| **Payments** | | | | | | | | | | | | |
| Suppliers and employees | | | | | | | | | – | – | | |
| Finance charges | | | | | | | | | – | – | | |
| Transfers and Grants | 1 | | | | | | | | – | – | | |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | – | – | – | – | – | – | – | – | – | – | – |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | | – | – | | |
| Decrease (Increase) in non-current debtors | | | | | | | | | – | – | | |
| Decrease (increase) other non-current receivables | | | | | | | | | – | – | | |
| Decrease (increase) in non-current investments | | | | | | | | | – | – | | |
| **Payments** | | | | | | | | | | | | |
| Capital assets | | | | | | | | | – | – | | |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | – | – | – | – | – | – | – | – | – | – | – |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | | |
| Short term loans | | | | | | | | | – | – | | |
| Borrowing long term/refinancing | | | | | | | | | – | – | | |
| Increase in consumer deposits | | | | | | | | | – | – | | |
| **Payments** | | | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | | – | – | | |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | – | – | – | – | – | – | – | – | – | – | – |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | – | – | – | – | – | – | – | – | – | – | – |
| Cash/cash equivalents at the year begin: | 2 | | | | | | | | – | – | | |
| Cash/cash equivalents at the year end: | 2 | – | – | – | – | – | – | – | – | – | – | – |

*References*

1. *Local/District municipalities to include transfers from/to District/Local Municipalities*
2. *Cash equivalents includes investments with maturities of 3 months or less*
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 savings (section 28(2)(d)); error correction (section 28(2)(f))*
9. *G = B + C + D + E + F*
10. *Adjusted Budget H = (A or A1/2 etc) + G*

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

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

| Description | Ref | Budget Year | | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 | | A | A1 | B | C | D | E | F | G | H | | |
| **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:** | | – | – | – | – | – | – | – | – | – | – | – |
| **Applications of cash and investments** | | | | | | | | | | | | |
| Unspent conditional transfers | | – | – | – | – | – | – | – | – | – | – | – |
| Unspent borrowing | | | | | | | | | | | | |
| Statutory requirements | | – | – | – | – | – | – | – | – | – | – | – |
| Other working capital requirements | 2 | – | – | | | | | – | – | – | – | – |
| Other provisions | | | | | | | | | – | – | | |
| Long term investments committed | | – | – | | | | | – | – | – | – | – |
| Reserves to be backed by cash/investments | | – | – | | | | | – | – | – | – | – |
| **Total Applications of cash and investments:** | | – | – | | | | | | – | – | – | – |
| **Surplus(shortfall)** | | – | – | | | | | | – | – | – | – |

*References*

*1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position*

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

*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 savings (section 28(2)(d)), error correction (section 28(2)(f))*

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

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

# (i) Table B9 Consolidated Asset Management

**Schedule B2 - Table B9 Consolidated Asset Management**

| Description | Ref | Budget Year | | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted 7 | Accum. Funds 8 | Multi-year capital 9 | Unfore. Unavoid. 10 | Nat. or Prov. Govt 11 | Other Adjusts. 12 | Total Adjusts. 13 | Adjusted Budget 14 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | |
| **Total New Assets** ***to be adjusted*** | 1 | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Road transport* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Electricity* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Water* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Sanitation* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Other* | | – | – | – | – | – | – | – | – | – | – | – |
| Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| Community | | – | – | – | – | – | – | – | – | – | – | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – | – | – |
| Other assets | 6 | – | – | – | – | – | – | – | – | – | – | – |
| Agricultural Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – | – | – |
| Intangibles | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Renewal of Existing Assets** ***to be adjusted*** | 2 | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Road transport* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Electricity* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Water* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Sanitation* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Other* | | – | – | – | – | – | – | – | – | – | – | – |
| Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| Community | | – | – | – | – | – | – | – | – | – | – | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – | – | – |
| Other assets | 6 | – | – | – | – | – | – | – | – | – | – | – |
| Agricultural Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – | – | – |
| Intangibles | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Capital Expenditure** ***to be adjusted*** | 4 | | | | | | | | | | | |
| *Infrastructure - Road transport* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Electricity* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Water* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Sanitation* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Other* | | – | – | – | – | – | – | – | – | – | – | – |
| Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| Community | | – | – | – | – | – | – | – | – | – | – | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – | – | – |
| Other assets | | – | – | – | – | – | – | – | – | – | – | – |
| Agricultural Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – | – | – |
| Intangibles | | – | – | – | – | – | – | – | – | – | – | – |
| TOTAL CAPITAL EXPENDITURE *to be adjusted* | 2 | – | – | – | – | – | – | – | – | – | – | – |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | | | | | | | | – | – | | |
| *Infrastructure - Road transport* | | | | | | | | | – | – | | |
| *Infrastructure - Electricity* | | | | | | | | | – | – | | |
| *Infrastructure - Water* | | | | | | | | | – | – | | |
| *Infrastructure - Sanitation* | | | | | | | | | – | – | | |
| *Infrastructure - Other* | | | | | | | | | – | – | | |
| Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| Community | | | | | | | | | – | – | | |
| Heritage assets | | | | | | | | | – | – | | |
| Investment properties | | | | | | | | | – | – | | |
| Other assets | | | | | | | | | – | – | | |
| Intangibles | | | | | | | | | – | – | | |
| Agricultural Assets | | | | | | | | | – | – | | |
| Biological assets | | | | | | | | | – | – | | |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | – | – | – | – | – | – | – | – | – | – | – |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | | | |
| **Depreciation & asset impairment** | | – | – | – | – | – | – | – | – | – | – | – |
| **Repairs and Maintenance by asset class** | 3 | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Road transport* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Electricity* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Water* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Sanitation* | | – | – | – | – | – | – | – | – | – | – | – |
| *Infrastructure - Other* | | – | – | – | – | – | – | – | – | – | – | – |
| Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| Community | | – | – | – | – | – | – | – | – | – | – | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – | – | – |
| Other assets | 6 | – | – | – | – | – | – | – | – | – | – | – |
| TOTAL EXPENDITURE OTHER ITEMS to be adjusted | | – | – | – | – | – | – | – | – | – | – | – |
| ***% of capital exp on renewal of assets*** | | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% |
| ***Renewal of existing assets as % of deprecn*** | | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% |
| ***R&M as a % of PPE*** | | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% |
| ***Renewal and R&M as a % of PPE*** | | 0.0% | 0.0% | | | | | | | 0.0% | 0.0% | 0.0% |

*References*

*1. Detail of new assets provided in Table SA18a*

*2. Detail of renewal of existing assets provided in Table SA18b*

*3. Detail of Repairs and Maintenance by Asset Class provided in Table SA18c*

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

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

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

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

*8. Additional cash-backed 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)*

*9. Increases of funds approved under MFMA section 31*

*10. Adjustments approved in accordance with MFMA section 29*

*11. Adjustments to transfers from National or Provincial Government*

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

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

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

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

Schedule B2 - Table B10 Consolidated Basic service delivery measurement

| Description | Ref | Budget Year: Original Budget A | Budget Year: Prior Adjusted 7 A1 | Budget Year: Accum. Funds 8 B | Budget Year: Multi-year capital 9 C | Budget Year: Unfore. Unavoid. 10 D | Budget Year: Nat. or Prov. Govt 11 E | Budget Year: Other Adjusts. 12 F | Budget Year: Total Adjusts. 13 G | Budget Year: Adjusted Budget 14 H | Budget Year +1: Adjusted Budget | Budget Year +2: Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Household service targets (000) | 1 | | | | | | | | | | | |
| *Water:* | | | | | | | | | | | | |
| Piped water inside dwelling | | | | | | | | | – | – | | |
| Piped water inside yard (but not in dwelling) | | | | | | | | | – | – | | |
| Using public tap (at least min service level) | 2 | | | | | | | | – | – | | |
| Other water supply (at least min.service level) | | | | | | | | | – | – | | |
| *Minimum Service Level and Above sub-total* | | – | – | – | – | – | – | – | – | – | – | – |
| Using public tap (< min service level) | 3 | | | | | | | | – | – | | |
| Other water supply (< min.service level) | 3,4 | | | | | | | | – | – | | |
| 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) | | | | | | | | | – | – | | |
| Chemical toilet | | | | | | | | | – | – | | |
| Pit latrine (ventilated or not) | | | | | | | | | – | – | | |
| Other toilet provisions - *list type separately* | | | | | | | | | – | – | | |
| *Minimum Service Level and Above sub-total* | | – | – | – | – | – | – | – | – | – | – | – |
| Bucket latrine | | | | | | | | | – | – | | |
| Other toilet provisions (list, < min service level) | | | | | | | | | – | – | | |
| No toilet provisions | | | | | | | | | – | – | | |
| *Below Minimum Servic Level sub-total* | | – | – | – | – | – | – | – | – | – | – | – |
| Total number of households | 5 | – | – | – | – | – | – | – | – | – | – | – |
| *Energy:* | | | | | | | | | | | | |
| 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 | | | | | | | | | – | – | | |
| *Below Minimum Servic Level sub-total* | | – | – | – | – | – | – | – | – | – | – | – |
| Total number of households | 5 | – | – | – | – | – | – | – | – | – | – | – |
| *Refuse:* | | | | | | | | | | | | |
| Removed at least once a week (min service) | | | | | | | | | – | – | | |
| Minimum Service Level and Above sub-total | | – | – | – | – | – | – | – | – | – | – | – |
| Removed less frequently than once a week | | | | | | | | | – | – | | |
| Using communal refuse dump | | | | | | | | | – | – | | |
| Using own refuse dump | | | | | | | | | – | – | | |
| Other rubbish disposal | | | | | | | | | – | – | | |
| No rubbish disposal | | | | | | | | | – | – | | |
| *Below Minimum Servic Level sub-total* | | – | – | – | – | – | – | – | – | – | – | – |
| Total number of households | 5 | – | – | – | – | – | – | – | – | – | – | – |
| Households receiving Free Basic Service | 15 | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | | | | | | | | – | – | | |
| Sanitation (free minimum level service) | | | | | | | | | – | – | | |
| Electricity/other energy (50kwh per household per month) | | | | | | | | | – | – | | |
| Refuse (removed at least once a week) | | | | | | | | | – | – | | |
| Cost of Free Basic Services provided (R'000) | 16 | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | | | | | | | | – | – | | |
| Sanitation (free sanitation service) | | | | | | | | | – | – | | |
| Electricity/other energy (50kwh per household per month) | | | | | | | | | – | – | | |
| Refuse (removed once a week) | | | | | | | | | – | – | | |
| Total cost of FBS provided (minimum social package) | | – | – | – | – | – | – | – | – | – | – | – |
| Highest level of free service provided | | | | | | | | | | | | |
| Property rates (R'000 value threshold) | | | | | | | | | – | – | | |
| Water (kilolitres per household per month) | | | | | | | | | – | – | | |
| Sanitation (kilolitres per household per month) | | | | | | | | | – | – | | |
| Sanitation (Rand per household per month) | | | | | | | | | – | – | | |
| Electricity (kw per household per month) | | | | | | | | | – | – | | |
| Refuse (average litres per week) | | | | | | | | | – | – | | |
| Revenue cost of free services provided (R'000) | 17 | | | | | | | | | | | |
| Property rates (R15 000 threshold rebate) | | | | | | | | | – | – | | |
| Property rates (other exemptions, reductions and rebates) | | | | | | | | | – | – | | |
| Water | | | | | | | | | – | – | | |
| Sanitation | | | | | | | | | – | – | | |
| Electricity/other energy | | | | | | | | | – | – | | |
| Refuse | | | | | | | | | – | – | | |
| Municipal Housing - rental rebates | | | | | | | | | – | – | | |
| Housing - top structure subsidies | 6 | | | | | | | | – | – | | |
| Other | | | | | | | | | – | – | | |
| Total revenue cost of free services provided (total social p | | – | – | – | – | – | – | – | – | – | – | – |

*References*

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

*2. Stand distance > 200m from dwelling*

*3. Stand distance <= 200m from dwelling*

*4. Borehole, spring, rain-water tank etc*

*5. Must agree to total number of households in municipal area*

*6. Include value of subsidy provided by municipality above provincial subsidy level*

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

*8. 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)*

*9. Increases of funds approved under MFMA section 31*

*10. Adjustments approved in accordance with MFMA section 29*

*11. Adjustments to transfers from National or Provincial Government*

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

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

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

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

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

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

# SCHEDULE C – FIRST ATTACHMENT

# (a) Table C1 Monthly Budget Statement Summary

**Schedule C1 - Table C1 Monthly Budget Statement Summary**

| Description | Budget Year -1 | Budget Year | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R million | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | | | |
| Property rates | – | – | – | – | – | – | – | | – |
| Service charges | – | – | – | – | – | – | – | | – |
| Investment revenue | – | – | – | – | – | – | – | | – |
| Transfers recognised - operational | – | – | – | – | – | – | – | | – |
| Other own revenue | – | – | – | – | – | – | – | | – |
| **Total Revenue (excluding capital transfers and contributions)** | – | – | – | – | – | – | – | | – |
| Employee costs | – | – | – | – | – | – | – | | – |
| Remuneration of Councillors | – | – | – | – | – | – | – | | – |
| Depreciation & asset impairment | – | – | – | – | – | – | – | | – |
| Finance charges | – | – | – | – | – | – | – | | – |
| Materials and bulk purchases | – | – | – | – | – | – | – | | – |
| Transfers and grants | | | | | | | | | |
| Other expenditure | – | – | – | – | – | – | – | | – |
| **Total Expenditure** | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit)** | – | – | – | – | – | – | – | | – |
| Transfers recognised - capital | – | – | – | – | – | – | – | | – |
| Contributions & Contributed assets | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | – | – | – | – | – | – | – | | – |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | – | – | – | – | – | – | – | | – |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | – | – | – | – | – | – | – | | – |
| Capital transfers recognised | – | – | – | – | – | – | – | | – |
| Public contributions & donations | – | – | – | – | – | – | – | | – |
| Borrowing | – | – | – | – | – | – | – | | – |
| Internally generated funds | – | – | – | – | – | – | – | | – |
| **Total sources of capital funds** | – | – | – | – | – | – | – | | – |
| **Financial position** | | | | | | | | | |
| Total current assets | – | – | – | | – | | | | – |
| Total non current assets | – | – | – | | – | | | | – |
| Total current liabilities | – | – | – | | – | | | | – |
| Total non current liabilities | – | – | – | | – | | | | – |
| Community wealth/Equity | – | – | – | | – | | | | – |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | – | – | – | – | – | – | – | | – |
| Net cash from (used) investing | – | – | – | – | – | – | – | | – |
| Net cash from (used) financing | – | – | – | – | – | – | – | | – |
| **Cash/cash equivalents at the month/year end** | – | – | – | – | – | – | – | | – |

| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Days | 181 Days - 1 Yr | Over 1Yr | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis** | | | | | | | | | |
| Total By Revenue Source | – | – | – | – | – | – | – | – | – |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | – | – | – | – | – | – | – | – | – |

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

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

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

*References*

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

*2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement*

*3. Total Expenditure by standard classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'*

*4. 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 C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

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

| Vote Description | Ref | Budget Year -1 | Budget Year | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| [Insert departmental structure etc 3.]<br>**R thousands** | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue by Vote** | 1 | | | | | | | | | |
| Example 1 - Vote1 | | – | – | – | – | – | – | – | | – |
| Example 2 - Vote2 | | – | – | – | – | – | – | – | | – |
| Example 3 - Vote3 | | – | – | – | – | – | – | – | | – |
| Example 4 - Vote4 | | – | – | – | – | – | – | – | | – |
| Example 5 - Vote5 | | – | – | – | – | – | – | – | | – |
| Example 6 - Vote6 | | – | – | – | – | – | – | – | | – |
| Example 7 - Vote7 | | – | – | – | – | – | – | – | | – |
| Example 8 - Vote8 | | – | – | – | – | – | – | – | | – |
| Example 9 - Vote9 | | – | – | – | – | – | – | – | | – |
| Example 10 - Vote10 | | – | – | – | – | – | – | – | | – |
| Example 11 - Vote11 | | – | – | – | – | – | – | – | | – |
| Example 12 - Vote12 | | – | – | – | – | – | – | – | | – |
| Example 13 - Vote13 | | – | – | – | – | – | – | – | | – |
| Example 14 - Vote14 | | – | – | – | – | – | – | – | | – |
| Example 15 - Vote15 | | – | – | – | – | – | – | – | | – |
| **Total Revenue by Vote** | 2 | – | – | – | – | – | – | – | | – |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| Example 1 - Vote1 | | – | – | – | – | – | – | – | | – |
| Example 2 - Vote2 | | – | – | – | – | – | – | – | | – |
| Example 3 - Vote3 | | – | – | – | – | – | – | – | | – |
| Example 4 - Vote4 | | – | – | – | – | – | – | – | | – |
| Example 5 - Vote5 | | – | – | – | – | – | – | – | | – |
| Example 6 - Vote6 | | – | – | – | – | – | – | – | | – |
| Example 7 - Vote7 | | – | – | – | – | – | – | – | | – |
| Example 8 - Vote8 | | – | – | – | – | – | – | – | | – |
| Example 9 - Vote9 | | – | – | – | – | – | – | – | | – |
| Example 10 - Vote10 | | – | – | – | – | – | – | – | | – |
| Example 11 - Vote11 | | – | – | – | – | – | – | – | | – |
| Example 12 - Vote12 | | – | – | – | – | – | – | – | | – |
| Example 13 - Vote13 | | – | – | – | – | – | – | – | | – |
| Example 14 - Vote14 | | – | – | – | – | – | – | – | | – |
| Example 15 - Vote15 | | – | – | – | – | – | – | – | | – |
| **Total Expenditure by Vote** | 2 | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | 2 | – | – | – | – | – | – | – | | – |

*References*

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

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

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

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

*References*

*1. Material variances to be explained on Table SC1*

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

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

| Vote Description | Ref | Budget Year -1 | Budget Year | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | 1 | | | | | | | | % | |
| **Multi-Year expenditure appropriation** | 2 | | | | | | | | | |
| Example 1 - Vote1 | | – | – | – | – | – | – | – | | – |
| Example 2 - Vote2 | | – | – | – | – | – | – | – | | – |
| Example 3 - Vote3 | | – | – | – | – | – | – | – | | – |
| Example 4 - Vote4 | | – | – | – | – | – | – | – | | – |
| Example 5 - Vote5 | | – | – | – | – | – | – | – | | – |
| Example 6 - Vote6 | | – | – | – | – | – | – | – | | – |
| Example 7 - Vote7 | | – | – | – | – | – | – | – | | – |
| Example 8 - Vote8 | | – | – | – | – | – | – | – | | – |
| Example 9 - Vote9 | | – | – | – | – | – | – | – | | – |
| Example 10 - Vote10 | | – | – | – | – | – | – | – | | – |
| Example 11 - Vote11 | | – | – | – | – | – | – | – | | – |
| Example 12 - Vote12 | | – | – | – | – | – | – | – | | – |
| Example 13 - Vote13 | | – | – | – | – | – | – | – | | – |
| Example 14 - Vote14 | | – | – | – | – | – | – | – | | – |
| Example 15 - Vote15 | | – | – | – | – | – | – | – | | – |
| **Total Capital Multi-year expenditure** | 4,7 | – | – | – | – | – | – | – | | – |
| **Single Year expenditure appropriation** | 2 | | | | | | | | | |
| Example 1 - Vote1 | | – | – | – | – | – | – | – | | – |
| Example 2 - Vote2 | | – | – | – | – | – | – | – | | – |
| Example 3 - Vote3 | | – | – | – | – | – | – | – | | – |
| Example 4 - Vote4 | | – | – | – | – | – | – | – | | – |
| Example 5 - Vote5 | | – | – | – | – | – | – | – | | – |
| Example 6 - Vote6 | | – | – | – | – | – | – | – | | – |
| Example 7 - Vote7 | | – | – | – | – | – | – | – | | – |
| Example 8 - Vote8 | | – | – | – | – | – | – | – | | – |
| Example 9 - Vote9 | | – | – | – | – | – | – | – | | – |
| Example 10 - Vote10 | | – | – | – | – | – | – | – | | – |
| Example 11 - Vote11 | | – | – | – | – | – | – | – | | – |
| Example 12 - Vote12 | | – | – | – | – | – | – | – | | – |
| Example 13 - Vote13 | | – | – | – | – | – | – | – | | – |
| Example 14 - Vote14 | | – | – | – | – | – | – | – | | – |
| Example 15 - Vote15 | | – | – | – | – | – | – | – | | – |
| **Total Capital single-year expenditure** | 4 | – | – | – | – | – | – | – | | – |
| **Total Capital Expenditure** | | – | – | – | – | – | – | – | | – |
| **Capital Expenditure - Standard Classification** | | | | | | | | | | |
| ***Governance and administration*** | | – | – | – | – | – | – | – | | – |
| Executive and council | | | | | | | | – | | |
| Budget and treasury office | | | | | | | | – | | |
| Corporate services | | | | | | | | – | | |
| ***Community and public safety*** | | – | – | – | – | – | – | – | | – |
| Community and social services | | | | | | | | – | | |
| Sport and recreation | | | | | | | | – | | |
| Public safety | | | | | | | | – | | |
| Housing | | | | | | | | – | | |
| Health | | | | | | | | – | | |
| ***Economic and environmental services*** | | – | – | – | – | – | – | – | | – |
| Planning and development | | | | | | | | – | | |
| Road transport | | | | | | | | – | | |
| Environmental protection | | | | | | | | – | | |
| ***Trading services*** | | – | – | – | – | – | – | – | | – |
| Electricity | | | | | | | | – | | |
| Water | | | | | | | | – | | |
| Waste water management | | | | | | | | – | | |
| Waste management | | | | | | | | – | | |
| Other | | | | | | | | – | | |
| **Total Capital Expenditure - Standard Classification** | 3 | – | – | – | – | – | – | – | | – |
| **Funded by:** | | | | | | | | | | |
| National Government | | | | | | | | – | | |
| Provincial Government | | | | | | | | – | | |
| District Municipality | | | | | | | | – | | |
| Other transfers and grants | | | | | | | | – | | |
| **Transfers recognised - capital** | | – | – | – | – | – | – | – | | – |
| **Public contributions & donations** | 5 | | | | | | | – | | |
| **Borrowing** | 6 | | | | | | | – | | |
| **Internally generated funds** | | | | | | | | – | | |
| **Total Capital Funding** | | – | – | – | – | – | – | – | | – |

*References*

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

*2 Include capital component of PPP unitary payment*

*3 Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations*

*4 Include expenditure on investment property, intangible and biological assets*

*5 Must reconcile to Monthly Budget Statement 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*

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

**Schedule C1 - Table C6 Monthly Budget Statement - Financial Position**

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

*References*

*1. Material variances to be explained in Table SC1*

*2. Net assets must balance with Total Community Wealth/Equity*

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

Schedule C1 - Table C7 Monthly Budget Statement - Cash Flow

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

References

1 *Material variances to be explained in Table SC1*

# SCHEDULE C – SECOND ATTACHMENT

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

**Schedule C2 - Table C1 Consolidated Monthly Budget Statement Summary**

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

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

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

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

*References*

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

*2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement*

*3. Total Expenditure by standard classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'*

*4. 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 C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

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

| Vote Description | Ref | Budget Year -1 | Budget Year | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| [insert departmental structure etc 3.] | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | | | | | | | | | % | |
| **Revenue by Vote** | 1 | | | | | | | | | |
| Example 1 - Vote1 | | – | – | – | – | – | – | – | | – |
| Example 2 - Vote2 | | – | – | – | – | – | – | – | | – |
| Example 3 - Vote3 | | – | – | – | – | – | – | – | | – |
| Example 4 - Vote4 | | – | – | – | – | – | – | – | | – |
| Example 5 - Vote5 | | – | – | – | – | – | – | – | | – |
| Example 6 - Vote6 | | – | – | – | – | – | – | – | | – |
| Example 7 - Vote7 | | – | – | – | – | – | – | – | | – |
| Example 8 - Vote8 | | – | – | – | – | – | – | – | | – |
| Example 9 - Vote9 | | – | – | – | – | – | – | – | | – |
| Example 10 - Vote10 | | – | – | – | – | – | – | – | | – |
| Example 11 - Vote11 | | – | – | – | – | – | – | – | | – |
| Example 12 - Vote12 | | – | – | – | – | – | – | – | | – |
| Example 13 - Vote13 | | – | – | – | – | – | – | – | | – |
| Example 14 - Vote14 | | – | – | – | – | – | – | – | | – |
| Example 15 - Vote15 | | – | – | – | – | – | – | – | | – |
| **Total Revenue by Vote** | 2 | – | – | – | – | – | – | – | | – |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| Example 1 - Vote1 | | – | – | – | – | – | – | – | | – |
| Example 2 - Vote2 | | – | – | – | – | – | – | – | | – |
| Example 3 - Vote3 | | – | – | – | – | – | – | – | | – |
| Example 4 - Vote4 | | – | – | – | – | – | – | – | | – |
| Example 5 - Vote5 | | – | – | – | – | – | – | – | | – |
| Example 6 - Vote6 | | – | – | – | – | – | – | – | | – |
| Example 7 - Vote7 | | – | – | – | – | – | – | – | | – |
| Example 8 - Vote8 | | – | – | – | – | – | – | – | | – |
| Example 9 - Vote9 | | – | – | – | – | – | – | – | | – |
| Example 10 - Vote10 | | – | – | – | – | – | – | – | | – |
| Example 11 - Vote11 | | – | – | – | – | – | – | – | | – |
| Example 12 - Vote12 | | – | – | – | – | – | – | – | | – |
| Example 13 - Vote13 | | – | – | – | – | – | – | – | | – |
| Example 14 - Vote14 | | – | – | – | – | – | – | – | | – |
| Example 15 - Vote15 | | – | – | – | – | – | – | – | | – |
| **Total Expenditure by Vote** | 2 | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | 2 | – | – | – | – | – | – | – | | – |

*References*

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

*2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)*

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

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

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

*References*

*1. Material variances to be explained on Table SC1*

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

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

| Vote Description | Ref | Budget Year -1 | Budget Year | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Example 1 - Vote1 | | - | - | - | - | - | - | - | | - |
| Example 2 - Vote2 | | - | - | - | - | - | - | - | | - |
| Example 3 - Vote3 | | - | - | - | - | - | - | - | | - |
| Example 4 - Vote4 | | - | - | - | - | - | - | - | | - |
| Example 5 - Vote5 | | - | - | - | - | - | - | - | | - |
| Example 6 - Vote6 | | - | - | - | - | - | - | - | | - |
| Example 7 - Vote7 | | - | - | - | - | - | - | - | | - |
| Example 8 - Vote8 | | - | - | - | - | - | - | - | | - |
| Example 9 - Vote9 | | - | - | - | - | - | - | - | | - |
| Example 10 - Vote10 | | - | - | - | - | - | - | - | | - |
| Example 11 - Vote11 | | - | - | - | - | - | - | - | | - |
| Example 12 - Vote12 | | - | - | - | - | - | - | - | | - |
| Example 13 - Vote13 | | - | - | - | - | - | - | - | | - |
| Example 14 - Vote14 | | - | - | - | - | - | - | - | | - |
| Example 15 - Vote15 | | - | - | - | - | - | - | - | | - |
| **Total Capital Multi-year expenditure** | 4,7 | - | - | - | - | - | - | - | | - |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Example 1 - Vote1 | | - | - | - | - | - | - | - | | - |
| Example 2 - Vote2 | | - | - | - | - | - | - | - | | - |
| Example 3 - Vote3 | | - | - | - | - | - | - | - | | - |
| Example 4 - Vote4 | | - | - | - | - | - | - | - | | - |
| Example 5 - Vote5 | | - | - | - | - | - | - | - | | - |
| Example 6 - Vote6 | | - | - | - | - | - | - | - | | - |
| Example 7 - Vote7 | | - | - | - | - | - | - | - | | - |
| Example 8 - Vote8 | | - | - | - | - | - | - | - | | - |
| Example 9 - Vote9 | | - | - | - | - | - | - | - | | - |
| Example 10 - Vote10 | | - | - | - | - | - | - | - | | - |
| Example 11 - Vote11 | | - | - | - | - | - | - | - | | - |
| Example 12 - Vote12 | | - | - | - | - | - | - | - | | - |
| Example 13 - Vote13 | | - | - | - | - | - | - | - | | - |
| Example 14 - Vote14 | | - | - | - | - | - | - | - | | - |
| Example 15 - Vote15 | | - | - | - | - | - | - | - | | - |
| **Total Capital single-year expenditure** | 4 | - | - | - | - | - | - | - | | - |
| **Total Capital Expenditure** | | - | - | - | - | - | - | - | | - |
| Capital Expenditure - Standard Classification | | | | | | | | | | |
| ***Governance and administration*** | | - | - | - | - | - | - | - | | - |
| Executive and council | | | | | | | | - | | |
| Budget and treasury office | | | | | | | | - | | |
| Corporate services | | | | | | | | - | | |
| ***Community and public safety*** | | - | - | - | - | - | - | - | | - |
| Community and social services | | | | | | | | - | | |
| Sport and recreation | | | | | | | | - | | |
| Public safety | | | | | | | | - | | |
| Housing | | | | | | | | - | | |
| Health | | | | | | | | - | | |
| ***Economic and environmental services*** | | - | - | - | - | - | - | - | | - |
| Planning and development | | | | | | | | - | | |
| Road transport | | | | | | | | - | | |
| Environmental protection | | | | | | | | - | | |
| ***Trading services*** | | - | - | - | - | - | - | - | | - |
| Electricity | | | | | | | | - | | |
| Water | | | | | | | | - | | |
| Waste water management | | | | | | | | - | | |
| Waste management | | | | | | | | - | | |
| Other | | | | | | | | - | | |
| **Total Capital Expenditure - Standard Classification** | 3 | - | - | - | - | - | - | - | | - |
| Funded by: | | | | | | | | | | |
| National Government | | | | | | | | - | | |
| Provincial Government | | | | | | | | - | | |
| District Municipality | | | | | | | | - | | |
| Other transfers and grants | | | | | | | | - | | |
| **Transfers recognised - capital** | | - | - | - | - | - | - | - | | - |
| **Public contributions & donations** | 5 | | | | | | | - | | |
| **Borrowing** | 6 | | | | | | | - | | |
| **Internally generated funds** | | | | | | | | - | | |
| **Total Capital Funding** | | - | - | - | - | - | - | - | | - |

*References*

1. *Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3)*
2. *Include capital component of PPP unitary payment*
3. *Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations*
4. *Include expenditure on investment property, intangible and biological assets*
5. *Must reconcile to Monthly Budget Statement 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*

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

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

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

*References*

*1. Material variances to be explained in Table SC1*

*2. Net assets must balance with Total Community Wealth/Equity*

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

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

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

*References*

*1. Material variances to be explained in Table SC1*

# SCHEDULE D – ATTACHMENT

## (a) Table D1 Budget Summary

**Schedule D Table D1 Budget Summary**

| Description | Current Year -3 | Current Year -2 | Current Year -1 | Current Year | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|
| 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 | – | – | – | – | – | – | – | – | – |
| Remuneration of Board Members | – | – | – | – | – | – | – | – | – |
| Depreciation and debt impairment | – | – | – | – | – | – | – | – | – |
| Finance charges | – | – | – | – | – | – | – | – | – |
| Materials and bulk purchases | – | – | – | – | – | – | – | – | – |
| Transfers and grants | – | – | – | – | – | – | – | – | – |
| Other expenditure | – | – | – | – | – | – | – | – | – |
| ***Total Expenditure*** | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit)** | – | – | – | – | – | – | – | – | – |
| Transfers recognised - capital | – | – | – | – | – | – | – | – | – |
| Contributions recognised - capital & contributed assets | | | | | | | | | |
| **Surplus/(Deficit) after capital transfers & contributions** | – | – | – | – | – | – | – | – | – |
| Taxation | – | – | – | – | – | – | – | – | – |
| **Surplus/ (Deficit) for the year** | – | – | – | – | – | – | – | – | – |
| Capital expenditure & funds sources | | | | | | | | | |
| ***Capital expenditure*** | – | – | – | – | – | – | – | – | – |
| Transfers recognised - capital | – | – | – | – | – | – | – | – | – |
| Public contributions & donations | – | – | – | – | – | – | – | – | – |
| Borrowing | – | – | – | – | – | – | – | – | – |
| Internally generated funds | – | – | – | – | – | – | – | – | – |
| **Total sources of capital funds** | – | – | – | – | – | – | – | – | – |
| Financial position | | | | | | | | | |
| Total current assets | – | – | – | – | – | – | – | – | – |
| Total non current assets | – | – | – | – | – | – | – | – | – |
| Total current liabilities | – | – | – | – | – | – | – | – | – |
| Total non current liabilities | – | – | – | – | – | – | – | – | – |
| Community wealth/Equity | – | – | – | – | – | – | – | – | – |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | – | – | – | – | – | – | – | – | – |
| Net cash from (used) investing | – | – | – | – | – | – | – | – | – |
| Net cash from (used) financing | – | – | – | – | – | – | – | – | – |
| **Cash/cash equivalents at the year end** | – | – | – | – | – | – | – | – | – |

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

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

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

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

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

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

Schedule D Table D3 Capital Expenditure Budget by programme and funding

| Vote Description | Ref | Current Year -3 | Current Year -2 | Current Year -1 | Current Year | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year | Budget Year +1 | Budget Year +2 |
| Multi-Year expenditure | | | | | | | | | | |
| *Insert programme/projects description* | | | | | | | | | | |
| Capital multi-year expenditure sub-total | 2 | – | – | – | – | – | – | – | – | – |
| Single Year expenditure | | | | | | | | | | |
| *Insert single year budgets and indicative estimates* | | | | | | | | | | |
| Capital single-year expenditure sub-total | 2 | – | – | – | – | – | – | – | – | – |
| Total Capital Expenditure | 4 | – | – | – | – | – | – | – | – | – |
| Funded by: | | | | | | | | | | |
| National Government | | | | | | | | | | |
| Provincial Government | | | | | | | | | | |
| Parent Municipality | | | | | | | | | | |
| District Municipality | | | | | | | | | | |
| Transfers recognised - capital | | – | – | – | – | – | – | – | – | – |
| Public contributions & donations | 5 | | | | | | | | | |
| Borrowing | 3 | | | | | | | | | |
| Internally generated funds | | | | | | | | | | |
| Total Capital Funding | 4 | – | – | – | – | – | – | – | – | – |

*References*

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

*2. Include capital component of PPP unitary payment.*

*3. Include finance leases and PPP capital funding component of unitary payment*

*4. Total Capital Funding must balance with Total Capital Expenditure*

*5. Include contributions from Public Entities; e g Eskom*

## (d) Table D4 Budgeted Financial Position

Schedule D Table D4 Budgeted Financial Position

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

References

*1. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)*

*2. Net assets must balance with Total Community Wealth/Equity*

*3. Include deferred tax and tax provisions*

## (e) Table D5 Budgeted Cash Flows

**Schedule D Table D5 Budgeted Cash Flows**

| Description | Ref | Current Year -3 | Current Year -2 | Current Year -1 | Current Year | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year | Budget Year +1 | Budget Year +2 |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Ratepayers and other | | | | | | | | | | |
| Government - operating | | | | | | | | | | |
| Government - capital | | | | | | | | | | |
| Interest | | | | | | | | | | |
| Dividends | | | | | | | | | | |
| **Payments** | 2 | | | | | | | | | |
| Suppliers and employees | | | | | | | | | | |
| Finance charges | | | | | | | | | | |
| Dividends paid | | | | | | | | | | |
| Transfers and Grants | | | | | | | | | | |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | – | – | – | – | – | – | – | – | – |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | | | |
| Decrease (Increase) in non-current debtors | | | | | | | | | | |
| Decrease (increase) other non-current receivables | | | | | | | | | | |
| Decrease (increase) in non-current investments | | | | | | | | | | |
| **Payments** | | | | | | | | | | |
| Capital assets | | | | | | | | | | |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | – | – | – | – | – | – | – | – | – |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | | |
| Increase in consumer deposits | | | | | | | | | | |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | | | |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | – | – | – | – | – | – | – | – | – |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | 1 | – | – | – | – | – | – | – | – | – |
| Cash/cash equivalents at the year begin: | 2 | | – | – | – | – | – | – | – | – |
| Cash/cash equivalents at the year end: | 2 | – | – | – | – | – | – | – | – | – |

References

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

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

# SCHEDULE E – ATTACHMENT

# (a) Table E1 Adjustments Budget Summary

**Schedule E - Table E1 Adjustments Budget Summary**

| Description | Budget Year | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|---|---|---|---|---|---|---|---|---|---|
| | Original Budget | Prior Adjusted | Downward adjusts | Parent muni. | Unfore. Unavoid. | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | |
| | A | A1 | B | C | D | E | F | G | | |
| Financial Performance | | | | | | | | | | |
| Property rates | | | | | | | – | – | | |
| Service charges | | | | | | | – | – | | |
| Investment revenue | | | | | | | – | – | | |
| Transfers recognised - operational | | | | | | | – | – | | |
| Other own revenue | | | | | | | – | – | | |
| **Total Revenue (excluding capital transfers and contributions)** | – | – | – | – | – | – | – | – | – | – |
| Employee costs | | | | | | | – | – | | |
| Remuneration of Board Members | | | | | | | – | – | | |
| Depreciation and debt impairment | | | | | | | – | – | | |
| Finance charges | | | | | | | – | – | | |
| Materials and bulk purchases | | | | | | | – | – | | |
| Transfers and grants | | | | | | | – | – | | |
| Other expenditure | | | | | | | – | – | | |
| ***Total Expenditure*** | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit)** | – | – | – | – | – | – | – | – | – | – |
| Transfers recognised - capital | | | | | | | – | – | | |
| Contributions recognised - capital & contributed assets | | | | | | | – | – | | |
| **Surplus/(Deficit) after capital transfers & contributions** | – | – | – | – | – | – | – | – | – | – |
| Taxation | | | | | | | – | – | | |
| **Surplus/ (Deficit) for the year** | – | – | – | – | – | – | – | – | – | – |
| Capital expenditure & funds sources | | | | | | | | | | |
| ***Capital expenditure*** | | | | | | | – | – | | |
| Transfers recognised - capital | | | | | | | – | – | | |
| Public contributions & donations | | | | | | | – | – | | |
| Borrowing | | | | | | | – | – | | |
| Internally generated funds | | | | | | | – | – | | |
| ***Total sources of capital funds*** | – | – | – | – | – | – | – | – | – | – |
| Financial position | | | | | | | | | | |
| Total current assets | | | | | | | – | – | | |
| Total non current assets | | | | | | | – | – | | |
| Total current liabilities | | | | | | | – | – | | |
| Total non current liabilities | | | | | | | – | – | | |
| Community wealth/Equity | | | | | | | – | – | | |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | | | | | | | – | – | | |
| Net cash from (used) investing | | | | | | | – | – | | |
| Net cash from (used) financing | | | | | | | – | – | | |
| **Cash/cash equivalents at the year end** | | | | | | | – | – | | |

*References*

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

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

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

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

*References*

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

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

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

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

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

*6. F = B + C + D + E*

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

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

**Schedule E - Table E3 Adjustments Capital Expenditure Budget by programme and funding**

| Description | Ref | Budget Year | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Downward adjusts | Parent muni. | Unfore. Unavoid. | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | | |
| **Multi-Year expenditure** | | | | | | | | | | | |
| *Insert programme/projects description* | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| **Capital multi-year expenditure sub-total** | | - | - | - | - | - | - | - | - | - | - |
| **Single Year expenditure** | | | | | | | | | | | |
| *Insert single year budgets and indicative estimates* | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| | | | | | | | | - | - | | |
| **Capital single-year expenditure sub-total** | | - | - | - | - | - | - | - | - | - | - |
| **Total Capital expenditure** | | - | - | - | - | - | - | - | - | - | - |
| Funded by: | | | | | | | | | | | |
| National Government | | | | | | | | - | - | | |
| Provincial Government | | | | | | | | - | - | | |
| Parent Municipality | | | | | | | | - | - | | |
| District Municipality | | | | | | | | - | - | | |
| **Transfers recognised - capital** | | - | - | - | - | - | - | - | - | - | - |
| **Public contributions & donations** | | | | | | | | - | - | | |
| **Borrowing** | | | | | | | | - | - | | |
| **Internally generated funds** | | | | | | | | - | - | | |
| **Total Capital Funding** | | - | - | - | - | - | - | - | - | - | - |

*References*

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

*2. Revisions approved in accordance with MFMA section 87(5a)*

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

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

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

*6. F = B + C + D + E*

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

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

**Schedule E - Table E4 Adjustments Budget - Financial Position**

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

*References*

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

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

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

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

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

*6. F = B + C + D + E*

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

# (e) Table E5 Adjustments Budget - Cash Flows

Schedule E - Table E5 Adjustments Budget - Cash Flows

| Description | Ref | Budget Year | | | | | | | | Budget Year +1 | Budget Year +2 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Downward adjusts | Parent muni. | Unfore. Unavoid. | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Ratepayers and other | | | | | | | | – | – | | |
| Government - operating | | | | | | | | – | – | | |
| Government - capital | | | | | | | | – | – | | |
| Interest | | | | | | | | – | – | | |
| Dividends | | | | | | | | – | – | | |
| **Payments** | | | | | | | | – | – | | |
| Suppliers and employees | | | | | | | | | | | |
| Finance charges | | | | | | | | – | – | | |
| Dividends paid | | | | | | | | – | – | | |
| Transfers and Grants | | | | | | | | – | – | | |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | – | – | – | – | – | – | – | – | – | – |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | – | – | | |
| Decrease (increase) in non-current debtors | | | | | | | | – | – | | |
| Decrease (increase) other non-current receivables | | | | | | | | – | – | | |
| Decrease (increase) in non-current investments | | | | | | | | – | – | | |
| **Payments** | | | | | | | | | | | |
| Capital assets | | | | | | | | – | – | | |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | – | – | – | – | – | – | – | – | – | – |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Short term loans | | | | | | | | – | – | | |
| Borrowing long term/refinancing | | | | | | | | – | – | | |
| Increase in consumer deposits | | | | | | | | – | – | | |
| **Payments** | | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | – | – | | |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | – | – | – | – | – | – | – | – | – | – |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | – | – | – | – | – | – | – | – | – | – |
| Cash/cash equivalents at the year begin: | 8 | – | – | – | – | – | – | – | – | – | – |
| Cash/cash equivalents at the year end: | 8 | – | – | – | – | – | – | – | – | – | – |

*References*

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

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

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

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

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

*6. F = B + C + D + E*

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

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

# SCHEDULE F – ATTACHMENT

## (a) Table F1 Monthly Budget Statement Summary

**Schedule F - Table F1 Monthly Budget Statement Summary**

| Description | 2007/08 | Budget Year -1 | Budget Year | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Financial Performance | | | | | | | | | |
| Property rates | | | | | | | - | | |
| Service charges | | | | | | | - | | |
| Investment revenue | | | | | | | - | | |
| Transfers recognised - operational | | | | | | | - | | |
| Other own revenue | | | | | | | - | | |
| Contributions | | | | | | | - | | |
| **Total Revenue (excluding capital transfers and contributions)** | - | - | - | - | - | - | - | | - |
| Employee costs | | | | | | | - | | |
| Remuneration of Board Members | | | | | | | - | | |
| Depreciation and debt impairment | | | | | | | - | | |
| Finance charges | | | | | | | - | | |
| Materials and bulk purchases | | | | | | | - | | |
| Transfers and grants | | | | | | | - | | |
| Other expenditure | | | | | | | - | | |
| ***Total Expenditure*** | - | - | - | - | - | - | - | | - |
| **Surplus/(Deficit)** | - | - | - | - | - | - | - | | - |
| Transfers recognised - capital | | | | | | | | | |
| Contributions recognised - capital & contributed assets | | | | | | | | | |
| **Surplus/(Deficit) after capital transfers & contributions** | - | - | - | - | - | - | - | | - |
| Taxation | | | | | | | | | |
| **Surplus/ (Deficit) for the year** | - | - | - | - | - | - | - | | - |
| Capital expenditure & funds sources | | | | | | | | | |
| **Capital expenditure** | | | | | | | | | |
| Transfers recognised - capital | | | | | | | - | | |
| Public contributions & donations | | | | | | | - | | |
| Borrowing | | | | | | | - | | |
| Internally generated funds | | | | | | | - | | |
| **Total sources of capital funds** | - | - | - | - | - | - | - | | - |
| Financial position | | | | | | | | | |
| Total current assets | | | | | | | | | |
| Total non current assets | | | | | | | | | |
| Total current liabilities | | | | | | | | | |
| Total non current liabilities | | | | | | | | | |
| Community wealth/Equity | | | | | | | | | |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | | | | | | | - | | |
| Net cash from (used) investing | | | | | | | - | | |
| Net cash from (used) financing | | | | | | | - | | |
| **Cash/cash equivalents at the year end** | | | | | | | - | | |

| Debtors & creditors analysis | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total |
|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis | | | | | | | | | |
| Total By Revenue Source | | | | | | | | | |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | | | | | | | | | |

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

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

| Description | Ref | Budget Year -1 | Budget Year | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | | | | | | | | | % | |
| **Revenue By Source** | 1 | | | | | | | | | |
| Property rates | | | | | | | | - | | |
| Property rates - penalties & collection charges | | | | | | | | - | | |
| Service charges - electricity revenue | | | | | | | | - | | |
| Service charges - water revenue | | | | | | | | - | | |
| Service charges - sanitation revenue | | | | | | | | - | | |
| Service charges - refuse revenue | | | | | | | | - | | |
| Service charges - other | | | | | | | | - | | |
| Rental of facilities and equipment | | | | | | | | - | | |
| Interest earned - external investments | | | | | | | | - | | |
| Interest earned - outstanding debtors | | | | | | | | - | | |
| Dividends received | | | | | | | | - | | |
| Fines | | | | | | | | - | | |
| Licences and permits | | | | | | | | - | | |
| Agency services | | | | | | | | - | | |
| Transfers recognised - operational | | | | | | | | - | | |
| Other revenue | | | | | | | | - | | |
| Gains on disposal of PPE | | | | | | | | - | | |
| **Total Revenue (excluding capital transfers and contributions)** | | - | - | - | - | - | - | - | | - |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | | | | | | | - | | |
| Remuneration of Directors | | | | | | | | - | | |
| Debt impairment | | | | | | | | - | | |
| Collection costs | | | | | | | | - | | |
| Depreciation & asset impairment | | | | | | | | - | | |
| Finance charges | | | | | | | | - | | |
| Bulk purchases | 2 | | | | | | | - | | |
| Other materials | | | | | | | | - | | |
| Contracted services | | | | | | | | - | | |
| Transfers and grants | | | | | | | | - | | |
| Other expenditure | | | | | | | | - | | |
| Loss on disposal of PPE | | | | | | | | - | | |
| **Total Expenditure** | 3 | - | - | - | - | - | - | - | | - |
| **Surplus/(Deficit)** | | - | - | - | - | - | - | - | | - |
| Transfers recognised - capital | | | | | | | | - | | |
| Contributions recognised - capital | | | | | | | | - | | |
| Contributions of PPE | | | | | | | | - | | |
| **Surplus/(Deficit) before taxation** | | - | - | - | - | - | - | - | | - |
| Taxation | | | | | | | | - | | |
| **Surplus/(Deficit) for the year** | | - | - | - | - | - | - | - | | - |
| *References* | | | | | | | | | | |
| *1. Revenue includes sales of: (insert description)* | | | | | | | | | | |
| *2. Bulk purchases - electricity* | | | | | | | | | | |
| *2. Bulk purchases - water* | | | | | | | | | | |
| *3. Expenditure includes repairs & maintenance of:* | | | | | | | | | | |

*4. List operating expenditure on allocations as a note (MFMA section 87(11)(f))*

*5. Material variances to be explained in Table SF1 (materiality to be defined by the parent municipality)*

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

Schedule F - Table F3 Monthly Budget Statement - Capital Expenditure

| Description | Ref | Budget Year -1 | Budget Year | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | | | | | | | | | % | |
| **Multi-Year expenditure** | | | | | | | | | | |
| *Insert programme/projects description* | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
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| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| **Capital multi-year expenditure sub-total** | | – | – | – | – | – | – | – | | – |
| **Single Year expenditure** | | | | | | | | | | |
| *Insert single year budgets and indicative estimates* | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
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| | | | | | | | | – | | |
| | | | | | | | | – | | |
| **Capital single-year expenditure sub-total** | | – | – | – | – | – | – | – | | – |
| **Total Capital expenditure** | 4, 5 | – | – | – | – | – | – | – | | – |
| **Funded by:** | | | | | | | | | | |
| National Government | | | | | | | | – | | |
| Provincial Government | | | | | | | | – | | |
| Parent Municipality | | | | | | | | – | | |
| District Municipality | | | | | | | | – | | |
| **Transfers recognised - capital** | | – | – | – | – | – | – | – | | – |
| **Public contributions & Donations** | | | | | | | | – | | |
| **Borrowing** | 1 | | | | | | | – | | |
| **Internally generated funds** | | | | | | | | – | | |
| **Total Capital Funding** | | – | – | – | – | – | – | – | | – |

*References*

*1. Include finance leases and PPP capital funding component of unitary payment*

*2. List capital expenditure on allocations as a note (MFMA section 87)*

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

**Schedule F - Table F4 Monthly Budget Statement - Financial Position**

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

References

*1. Net assets must balance with Total Community Wealth/Equity*

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

**Schedule F - Table F5 Monthly Budget Statement - Cash Flows**

| Description | Ref | Budget Year -1 | Budget Year | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| **R thousands** | | | | | | | | | % | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Ratepayers and other | | | | | | | | - | | |
| Government - operating | | | | | | | | - | | |
| Government - capital | | | | | | | | - | | |
| Interest | | | | | | | | - | | |
| Dividends | | | | | | | | - | | |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | | | | | | | - | | |
| Finance charges | | | | | | | | - | | |
| Dividends paid | | | | | | | | - | | |
| Transfers and Grants | | | | | | | | - | | |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | - | - | - | - | - | - | - | | - |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | - | | |
| Decrease (Increase) in non-current debtors | | | | | | | | - | | |
| Decrease (increase) other non-current receivables | | | | | | | | - | | |
| Decrease (increase) in non-current investments | | | | | | | | - | | |
| **Payments** | | | | | | | | | | |
| Capital assets | | | | | | | | - | | |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | - | - | - | - | - | - | - | | - |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | | | | | | | - | | |
| Borrowing long term/refinancing | | | | | | | | - | | |
| Increase in consumer deposits | | | | | | | | - | | |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | - | | |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | - | - | - | - | - | - | - | | - |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | - | - | - | - | - | - | - | | - |
| Cash/cash equivalents at the year begin: | 2 | | - | - | | | | | | - |
| Cash/cash equivalents at the year end: | 2 | - | - | - | - | - | - | - | | - |

*References*

*1. List as a note the details of any operational allocations received (MFMA section 87(11)(e))*

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