

SCHEDULE F

IN-YEAR REPORTS OF MUNICIPAL ENTITIES

Format and content of in-year reports

1. An in-year report of a municipal entity must have all the headings in the sequence shown in the table of contents below, contain the information described in this Schedule and be appropriately page numbered, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.⁴³

Table of contents

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

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

⁴³ See *MFMA Budget Formats Guide* published on the National Treasury's website..

PART 1 – IN-YEAR REPORT**Chairperson's report**

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

Resolutions

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

Executive summary

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

- (b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and
 - (c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.
7. The executive summary of the mid-year budget and performance assessment, in addition to the information in (6), also include a summary of –
- (a) the municipal entity's performance in implementing the service delivery agreement referring to actual service delivery achieved compared with the quarterly targets and an explanation of any variances, and taking into account performance in relation to both the approved annual budget and the latest adjustments budget;
 - (b) the performance in relation to the quarterly performance targets for the delivery of basic services; and
 - (c) the financial impact of the performance to date on the multi year business plan and long term sustainability of the municipal entity.

In-year budget statement tables

8. The in-year budget statement tables must consist of the tables in the Attachment to this Schedule, namely –
- (a) Table F1 Monthly Budget Statement Summary
 - (b) Table F2 Monthly Budget Statement – Financial Performance revenue and expenditure)
 - (c) Table F3 Monthly Budget Statement - Capital Expenditure
 - (d) Table F4 Monthly Budget Statement - Financial Position
 - (e) Table F5 Monthly Budget Statement - Cash Flows
9. Supporting information, charts and explanations of trends and anomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

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

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

- 12.** The debtors' analysis must contain the following;
- (a) an aged analysis reconciled with the financial position grouped by -
 - (i) revenue source; and
 - (ii) customer group; and
 - (b) any bad debts written off by customer group.

Creditors' analysis

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

Investment portfolio analysis

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

Allocations, grants receipt and expenditure

- 15.** The disclosure on allocation and grant receipts and expenditure must reflect particulars of –
- (a) allocation and grant receipts and expenditure against each allocation or grant; and
 - (b) any change in allocations as a result of an adjustments budget of the parent municipality, and changes in grants from other providers.

Board member allowances and employee benefits

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

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

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

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

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

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

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

Capital programme performance

- 20. The disclosure on capital programme performance must include at least –
 - (a) capital expenditure by month; and
 - (b) a summary of capital expenditure by asset class and sub-class.

Other supporting documents

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

Chief executive officer's quality certification

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

Quality certificate

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

(mark as appropriate)

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

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

Print name _____

Chief executive officer of _____ (name of municipal entity)

Signature _____

Date _____

SCHEDULE G

EXTENSIONS AND NON-COMPLIANCE WITH TIME PROVISIONS

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

7. Has an application for an extension to a timeframe been made previously	
<i>Date of application</i>	<i>State whether application approved or not approved</i>

Declaration:

I, _____ hereby declare that: *(Name)*

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

SIGNED:

DATE:

Mayor

CONTACT DETAILS:

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

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PART 2 OF 2

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Attachments to Schedules

SCHEDULE A – FIRST ATTACHMENT

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

SCHEDULE A – SECOND ATTACHMENT

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

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

SCHEDULE B – FIRST ATTACHMENT

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

SCHEDULE B – SECOND ATTACHMENT

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

- (j) Table B10 Consolidated basic service delivery measurement

SCHEDULE C – FIRST ATTACHMENT

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

SCHEDULE C – SECOND ATTACHMENT

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

SCHEDULE D – ATTACHMENT

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

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

SCHEDULE E – ATTACHMENT

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

SCHEDULE F – ATTACHMENT

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

SCHEDULE A – FIRST ATTACHMENT

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

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

Standard Classification Description	Rat	Current Year	Current Year	Current Year	Current Year			Medium Term Revenue and Expenditure Framework		
		- 1	- 2	- 1	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year + 1	Budget Year + 2
\$ thousand	1	Audited Outcome	Audited Outcome	Audited Outcome						
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	4									
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	4									
Total Expenditure - Standard	4									
Surplus/(Deficit) for the year										

Notes:
 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 Budgeted Financial Performance (revenue and expenditure).
 3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure).
 4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbotsford Air Transport, Markets and Tourism - and should not be supported by tobacco. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

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

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

Vote Description	Ref.	Current Year	Current Year	Current Year	Current Year			Medium Term Revenue and Expenditure Framework		
		-1	-2	-1	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1	Budget Year +2	
R (thousand)		Audited Outcome	Audited Outcome	Audited Outcome						
Revenue by Vote										
Example 1 - Vote1		-	-	-	-	-	-	-	-	
Example 2 - Vote2		-	-	-	-	-	-	-	-	
Example 3 - Vote3		-	-	-	-	-	-	-	-	
Example 4 - Vote4		-	-	-	-	-	-	-	-	
Example 5 - Vote5		-	-	-	-	-	-	-	-	
Example 6 - Vote6		-	-	-	-	-	-	-	-	
Example 7 - Vote7		-	-	-	-	-	-	-	-	
Example 8 - Vote8		-	-	-	-	-	-	-	-	
Example 9 - Vote9		-	-	-	-	-	-	-	-	
Example 10 - Vote10		-	-	-	-	-	-	-	-	
Example 11 - Vote11		-	-	-	-	-	-	-	-	
Example 12 - Vote12		-	-	-	-	-	-	-	-	
Example 13 - Vote13		-	-	-	-	-	-	-	-	
Example 14 - Vote14		-	-	-	-	-	-	-	-	
Example 15 - Vote15		-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	-	-	-	-	-	-	-	-	
Expenditure by Vote to be appropriated										
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	-	-	-	-	-	-	-	-	

Footnotes

- 1. Actual Vote, e.g. department, if different to standard classification structure
- 2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- 3. Assign where appropriate to relevant Vote

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

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

Description	R1	Current Year	Current Year	Current Year	Current Year			Medium Term Revenue and Expenditure Framework		
		-3	-2	-1	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1	Budget Year +2	Budget Year +3
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome						
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 removal	2	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of fixtures and equipment		-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	-	-	-	-	-	-	-
Other revenue	2	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs	2	-	-	-	-	-	-	-	-	-
Remuneration of councillors		-	-	-	-	-	-	-	-	-
Debt repayment	1	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	2	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-
But purchases	2	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure										
Surplus/(Deficit)										
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions										
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation										
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality										
Share of surplus/(deficit) of associate	7	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year										

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

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

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

8. All materials, not part of built e.g. road making materials, pipe, cable etc

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

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

Vote Description	Ref	Current Year	Current Year	Current Year	Current Year			Medium Term Revenue and Expenditure Framework		
		- 1	- 2	- 1	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year + 1	Budget Year + 2	Budget Year + 2
R thousand		Amended Outcome	Audited Outcome	Audited Outcome						
Capital expenditure - Vote										
Multi-year expenditure to be appropriated	1									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	1									
Single-year expenditure to be appropriated	2									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2									
Total Capital Expenditure - Vote										
Capital Expenditure - Standard										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury affairs		-	-	-	-	-	-	-	-	-
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 windows		-	-	-	-	-	-	-	-	-
Industry		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3									
Excluded by:										
National Government	4	-	-	-	-	-	-	-	-	-
Municipal Government	5	-	-	-	-	-	-	-	-	-
District Municipality	6	-	-	-	-	-	-	-	-	-
Other transfers and grants	7	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8	-	-	-	-	-	-	-	-	-
Public contributions & donations	9	-	-	-	-	-	-	-	-	-
Borrowing	10	-	-	-	-	-	-	-	-	-
Internally generated funds	11	-	-	-	-	-	-	-	-	-
Total Capital Funding	7									

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year if one year appropriation projected expenditure required for y0 and y1
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment. Total borrowing payments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFRS section 45) as part of relevant capital budget

(f) Table A6 Budgeted Financial Position

Schedule A1 - Table A6 Budgeted Financial Position

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

References:

- 1 Detail to be provided in Table SA3
- 2 include completed low cost housing to be transferred to beneficiaries within 12 months
- 3 include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
- 4 Detail to be provided in Table SA3 includes reserves to be funded by statute
5. Net assets must balance with Total Community Wealth/Equity

(g) Table A7 Budgeted Cash Flows

Schedule A1 - Table A7 Budgeted Cash Flows

Description	Ref	Current Year	Current Year	Current Year	Current Year			Medium Term Revenue and Expenditure Framework		
		+1	+2	+1	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1	Budget Year +2	Budget Year +3
R thousand		Audited Outcome	Audited Outcome	Audited Outcome						
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratesayers 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 financing										
Increase in consumer deposits										
Payments										
Repayment of borrowings										
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	-	-	-	-	-	-	-	-
Cash and equivalents at the year begin	2									
Cash and equivalents at the year end	2									

Footnotes

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

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

Schedule A1 - Table A8 Cash backed reserves/accumulated surplus reconciliation

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

1 Must reconcile with Budgeted Cash Flows

2 For example, VAT, taxation

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

4 For example: statutory fund requirements for borrowing

5 Council approval required for each reserve created and basis of cash backing of reserves

(i) Table A9 Asset Management

Schedule A1 - Table A9 Asset Management

Description	Rpf	Current Year	Current Year	Current Year	Current Year			Medium Term Reserve and Expenditure Framework		
		- 2	- 2	- 1	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year - 1	Budget Year + 1	Budget Year + 2
R thousand		Actual Outcome	Actual Outcome	Actual Outcome						
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Replacement of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Assets	2	-	-	-	-	-	-	-	-	-
ASSET REGISTER SUMMARY - PPE (MOV)										
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (MOV)	5	-	-	-	-	-	-	-	-	-
EXPENDITURE OTHER ITEMS										
Construction & Asset Investment										
Repairs and Maintenance by Asset Class										
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	6	-	-	-	-	-	-	-	-	-
% of capital exp on renewal of assets		0.0%	1.0%	0.0%	0.0%	0.0%	1.0%	0.0%	1.1%	0.0%
Renewal of Existing Assets as % of Deprec*		0.0%	0.0%	0.0%	0.0%	0.0%	1.0%	0.0%	1.1%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%	0.0%	0.5%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%	0.0%	0.5%

References
 1 Detail of new assets provided in Table SA36a
 2 Detail of renewal of existing assets provided in Table SA37a
 3 Detail of Repairs and Maintenance by Asset Class provided in Table SA38c
 4 Multi-reference to total capital expenditure on Budgeted Capital Expenditure
 5 Multi-reference to Budgeted Financial Position (within open value)
 6 Detailed contribution and asset financed by finance leases to be allocated to the respective category

(j) Table A10 Basic service delivery measurement

Schedule A1 - Table A10 Basic service delivery measurement

Description	Ref	Current Year	Current Year	Current Year	Current Year			Medium Term Revenue and Expenditure Framework		
		-3	-2	-1	Original Budget	Adjusted Budget	FY Year Forecast	Budget Year +1	Budget Year +2	Budget Year +3
		Outcome	Outcome	Outcome						
Household water supply (DW)	1									
Water:										
Piped water inside yard	2									
Piped water inside yard (but not in dwelling)	3									
Using public tap (at least min service level)	4									
Other water supply (at least min service level)	5									
Minimum Service Level and Above sub-total										
Using public tap (4 min service level)	6									
Other water supply (4 min service level)	7									
No water supply	8									
Below Minimum Service Level sub-total										
Total number of households	9									
Sanitation services										
Toilet (piped) connected to sewerage	10									
Toilet (piped) septic tank	11									
Other toilet	12									
Flats (ventilated or not)	13									
Other toilet provisions - all types separately	14									
Minimum Service Level and Above sub-total										
Below Minimum Service Level sub-total										
Total number of households	15									
Energy										
Electricity (at least minimum service level)	16									
Electricity (over 4 min service level)	17									
Minimum Service Level and Above sub-total										
Electricity (4 min service level)	18									
Electricity (over 4 min service level)	19									
Other energy sources	20									
Below Minimum Service Level sub-total										
Total number of households	21									
Refuse										
Removed at least once a week	22									
Minimum Service Level and Above sub-total										
Removed less frequently than once a week	23									
Using communal refuse dump	24									
Using own refuse dump	25									
Other rubbish disposal	26									
Below Minimum Service Level sub-total										
Total number of households	27									
Household includes Free Basic Service										
Water (6 kℓ per household per month)	28									
Sanitation (100 litres per household per month)	29									
Electricity (over 4 min service level)	30									
Refuse removed at least once a week	31									
Total number of households	32									
Cost of Free Basic Services provided (R'000)										
Water (6 kℓ per household per month)	33									
Sanitation (100 litres per household per month)	34									
Electricity (over 4 min service level)	35									
Refuse (removed once a week)	36									
Total cost of FBS provided (minimum social package)	37									
Revenue cost of free services provided										
Property rates (R'000 value base tax)	38									
Water (4 kℓ per household per month)	39									
Sanitation (100 litres per household per month)	40									
Sanitation (4 kℓ per household per month)	41									
Electricity (4 min service level)	42									
Refuse (average 100 per week)	43									
Total revenue cost of free services provided (total social)	44									

1. Exclude services provided by another entity, e.g. a dam
 2. Stand distance < 200m from dwelling
 3. Stand distance < 200m from dwelling
 4. Urinals, springs, and water tanks etc.
 5. May refer to total number of households in municipal area
 6. Include value of subsidy provided by municipality above 200% of affordability level
 7. Show number of households receiving at least these levels of services completely free
 8. Must reflect the cost to the municipality of providing the Free Basic Service
 9. Reflect the cost to the municipality in terms of revenue foregone of providing free services (note that will not equal Revenue foregone to SAG)

SCHEDULE A – SECOND ATTACHMENT

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

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

Standard Classification Description	Rm	Current Year	Current Year	Current Year	Current Year			Medium Term Revenue and Expenditure Framework		
		-3	-2	-1	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome						
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	4									
Total Expenditure - Standard	3									
Surplus/Deficit for the year										

References:

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Airports, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

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

Vote Description	R ¹	Current Year	Current Year	Current Year	Current Year			Medium Term Revenue and Expenditure Framework		
		+3	+2	+1	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1	Budget Year +2	Budget Year +2
R thousand		Audited Outcome	Audited Outcome	Audited Outcome						
Revenue by Vote										
Example 1 - Vote 1		-	-	-	-	-	-	-	-	-
Example 2 - Vote 2		-	-	-	-	-	-	-	-	-
Example 3 - Vote 3		-	-	-	-	-	-	-	-	-
Example 4 - Vote 4		-	-	-	-	-	-	-	-	-
Example 5 - Vote 5		-	-	-	-	-	-	-	-	-
Example 6 - Vote 6		-	-	-	-	-	-	-	-	-
Example 7 - Vote 7		-	-	-	-	-	-	-	-	-
Example 8 - Vote 8		-	-	-	-	-	-	-	-	-
Example 9 - Vote 9		-	-	-	-	-	-	-	-	-
Example 10 - Vote 10		-	-	-	-	-	-	-	-	-
Example 11 - Vote 11		-	-	-	-	-	-	-	-	-
Example 12 - Vote 12		-	-	-	-	-	-	-	-	-
Example 13 - Vote 13		-	-	-	-	-	-	-	-	-
Example 14 - Vote 14		-	-	-	-	-	-	-	-	-
Example 15 - Vote 15		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	-	-	-
Expenditure by Vote to be appropriated	1									
Example 1 - Vote 1		-	-	-	-	-	-	-	-	-
Example 2 - Vote 2		-	-	-	-	-	-	-	-	-
Example 3 - Vote 3		-	-	-	-	-	-	-	-	-
Example 4 - Vote 4		-	-	-	-	-	-	-	-	-
Example 5 - Vote 5		-	-	-	-	-	-	-	-	-
Example 6 - Vote 6		-	-	-	-	-	-	-	-	-
Example 7 - Vote 7		-	-	-	-	-	-	-	-	-
Example 8 - Vote 8		-	-	-	-	-	-	-	-	-
Example 9 - Vote 9		-	-	-	-	-	-	-	-	-
Example 10 - Vote 10		-	-	-	-	-	-	-	-	-
Example 11 - Vote 11		-	-	-	-	-	-	-	-	-
Example 12 - Vote 12		-	-	-	-	-	-	-	-	-
Example 13 - Vote 13		-	-	-	-	-	-	-	-	-
Example 14 - Vote 14		-	-	-	-	-	-	-	-	-
Example 15 - Vote 15		-	-	-	-	-	-	-	-	-
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. Assign share v. 'associate' to relevant Vote

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

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

Description	Ref	Current Year	Current Year	Current Year	Current Year			Medium Term Revenue and Expenditure Framework		
		-3	-2	-1	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year -	Budget Year +1	Budget Year +2
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome						
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 - estate investments		-	-	-	-	-	-	-	-	-
Interest earned - outstanding debts		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	-	-	-	-	-	-	-
Other revenue	2	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs	2	-	-	-	-	-	-	-	-	-
Remuneration of councillors		-	-	-	-	-	-	-	-	-
Debt repayment	3	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	2	-	-	-	-	-	-	-	-	-
Repairs of assets		-	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	-	-	-	-	-	-	-	-	-
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure										
Surplus/(Deficit)										
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions										
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation										
Attributable to municipalities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality										
Share of surplus/(deficit) of associate	7	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year										

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

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

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/ item, e.g. employee costs

5. Repairs & maintenance detailed in Table A3 and Table SA3/c

6. Contributions are funds provided by external organisations to assist with infrastructure development, e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

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

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

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

Vote Description	Ref	Current Year	Current Year	Current Year	Current Year			Medium Term Revenue and Expenditure Framework		
		-3	-2	-1	Original Budget	Adjusted Budget	1st Year Forecast	Budget Year	Budget Year +1	Budget Year +2
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome						
Capital expenditure - Vote										
Multi-year expenditure to be appropriated	2									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3									
Single-year expenditure to be appropriated	2									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Capital 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		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding	7									

References:
 1. All municipalities may choose to appropriate for capital expenditure for three years or for one year of one year appropriation projected expenditure required for y1 and y2)
 2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
 3. Capital expenditure by standard classification must reconcile to the appropriations by vote.
 4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
 5. Must reconcile to Budgeted Financial Performance (revenue and expenditure).
 6. Include finance leases and PPP capital funding component of unitary payment - total borrowing payments to reconcile to changes in Table SA17.
 7. Total Capital Funding must balance with Total Capital Expenditure.
 8. Include any capitalised interest (MPSA section 46) as part of relevant capital budget.

(f) Table A6 Consolidated Budgeted Financial Position

Schedule A2 - Table A6 Consolidated Budgeted Financial Position

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

Footnotes

1. Detail to be provided in Table SA3

2. Include completed low cost housing to be transferred to beneficiaries within 12 months

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

4. Detail to be provided in Table SA3. Includes reserves to be funded by statute

5. Net assets must balance with Total Community Wealth/Equity

(g) Table A7 Consolidated Budgeted Cash Flows

Schedule A2 - Table A7 Consolidated Budgeted Cash Flows

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

References:

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

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

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

Description	Rf1	Current Year	Current Year	Current Year	Current Year			Medium Term Revenue and Expenditure Framework		
		-1	-2	-1	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1	Budget Year +2	Budget Year +2
R thousand		Audited Outcome	Audited Outcome	Audited Outcome						
Cash and investments available										
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-
Other current investments > 90 days		-	-	-	-	-	-	-	-	-
Non current assets - Investments		-	-	-	-	-	-	-	-	-
Cash and investments available		-	-	-	-	-	-	-	-	-
Application of cash and investments										
Unspent conditional transfers		-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	-	-	-	-	-	-	-
Other provisions		-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-
Total Application of cash and investments		-	-	-	-	-	-	-	-	-
Surplus/(shortfall)		-	-	-	-	-	-	-	-	-

References

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

(i) Table A9 Consolidated Asset Management

Schedule A2 - Table A9 Consolidated Asset Management

R thousands	Description	Ref	Current Year	Current Year	Current Year	Current Year			Medium Term Revenue and Expenditure Framework		
			-1	-2	-1	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1	Budget Year +2	Budget Year +3
			Audited Outcome	Audited Outcome	Audited Outcome						
CAPITAL EXPENDITURE											
Total New Assets											
	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 Strategic Existing Assets	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	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 - Assets class	2	-	-	-	-	-	-	-	-	-
ASSET REGISTER SUMMARY - PPE (NDV)											
	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 ASSET REGISTER SUMMARY - PPE (NDV)	5	-	-	-	-	-	-	-	-	-
EXPENDITURE OTHER ITEMS											
Depreciation & Amortisation											
Repairs and Maintenance by Asset Class											
	Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
	Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
	Infrastructure - Water		-	-	-	-	-	-	-	-	-
	Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
	Infrastructure - Other		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	-	-	-	-	-	-
	Community		-	-	-	-	-	-	-	-	-
	Heritage assets		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Other assets		-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURE OTHER ITEMS	8	-	-	-	-	-	-	-	-	-
	% of capital exp. renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Renewal of Existing Assets as % of Deprec ¹		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

FOOTNOTES
 1 Data of new assets provided in Table SA34a
 2 Data of renewal of existing assets provided in Table SA34b
 3 Data of Repairs and Maintenance by Asset Class provided in Table SA34c
 4 Multiplier to total capital expenditure or Adjusted Capital Expenditure
 5 Multiplier to Budgeted Revenue/Expenditure (or their down values)
 6 Considered to be an asset funded by finance leases to be allocated to the 16224/09 category

(j) Table A10 Consolidated basic service delivery measurement

Schedule A2 - Table A10 Consolidated basic service delivery measurement

Description	Rate	Current Year	Current Year	Current Year	Current Year			Medium Term Revenue and Expenditure Framework		
		-1	-2	-1	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1	Budget Year +2	Budget Year +3
		Outcomes	Outcomes	Income						
Household water service (D1)										
Water:										
Piped water inside dwelling	1									
Piped water inside yard (but not in dwelling)	2									
Using public tap (at least min service level)	3									
Other water supply (at least min service level)	4									
Minimum Service Level and Above sub-total										
Using public tap (5 min service level)	3									
Other water supply (5 min service level)	4									
No water supply										
Below Minimum Service Level sub-total										
Total number of households	5									
Sanitation services										
Toilet toilet (connected to sewerage)	1									
Toilet toilet (with pit latrine)	2									
Other latrine	3									
Pit latrine (ventilated)	4									
Other toilet positions - All types separately	5									
Minimum Service Level and Above sub-total										
Below latrine										
Other toilet positions (pit, 5 min service level)	5									
No toilet positions										
Below Minimum Service Level sub-total										
Total number of households	5									
Electricity										
Electricity (at least minimum service level)	1									
Electricity - prepaid (min service level)	2									
Minimum Service Level and Above sub-total										
Electricity (5 min service level)	3									
Electricity - prepaid (5 min service level)	4									
Other electricity services	5									
Below Minimum Service Level sub-total										
Total number of households	5									
Waste										
Removed at least once a week	1									
Minimum Service Level and Above sub-total										
Removed less frequently than once a week	2									
Using communal refuse dump	3									
Using own refuse dump	4									
Other rubbish disposal	5									
No rubbish disposal										
Below Minimum Service Level sub-total										
Total number of households	5									
Household recycling Free Basic Services										
Water (5 litres per household per month)	1									
Sanitation (free minimum level service)	2									
Electricity (free energy) (5kWh per household per month)	3									
Refuse (removed at least once a week)	4									
Cost of Free Basic Services provided (R 000)										
Water (5 litres per household per month)	1									
Sanitation (free minimum level service)	2									
Electricity (free energy) (5kWh per household per month)	3									
Refuse (removed once a week)	4									
Total cost of FB S provided (minimum social package)										
Minimum level of free services provided										
Property rates (R 100 rate threshold)	1									
Water (70 litres per household per month)	2									
Sanitation (basic per household per month)	3									
Sanitation (R 40 per household per month)	4									
Electricity (free per household per month)	5									
Refuse (average 4 times per week)	6									
Revenue cost of free services provided (R 000)										
Property rates (R 100 threshold rebate)	1									
Property rates (Other exemptions, reductions and rebates)	2									
Water	3									
Sanitation	4									
Electricity (other energy)	5									
Refuse	6									
Municipal Housing - rental rebates	7									
Housing - top structure rebates	8									
Other	9									
Total revenue cost of free services provided (total social)										

References:

1. Includes services provided by another entity, e.g. C-Net
2. Stand distance < 200m from dwelling
3. Stand distance > 200m from dwelling
4. Recycled, using rec-water tank etc.
5. Must refer to total number of households in municipality
6. Includes value of subsidy provided by municipality above provincial subsidy level
7. Same number of households regarding at least these levels of services completely free
8. Must refer the cost to the municipality of providing the Free Basic Services
9. Refers the cost to the municipality in terms of revenue foregone (if providing free services) or the amount of a Treasury Compensation SA).

SCHEDULE B – FIRST ATTACHMENT

(a) Table B1 Adjustments Budget Summary

Schedule B1 - Table B1 Adjustments Budget Summary

Description	Budget Year										Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum Funds	Multi-year capital	Unvoted	Net or Prop. Govt.	Other Adj. URB	Total Adj. URB	Adjusted Budget	Actual Budget	Adjusted Budget	
	A	B	C	D	E	F	G	H	I	J	K	
R thousands												
Financial Performance												
Property taxes	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-	-	-	-
Transfers received - operational	-	-	-	-	-	-	-	-	-	-	-	-
Grant over 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-funds	-	-	-	-	-	-	-	-	-	-	-	-
Cash flow												
Net cash from (used) operating	-	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	-
Cashflow equivalents at the year end	-	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available												
Cash and investments available	-	-	-	-	-	-	-	-	-	-	-	-
Application of cash and investments	-	-	-	-	-	-	-	-	-	-	-	-
Balance - surplus/(shortfall)												
Asset Maintenance												
Asset repairs/renovations (M&M)	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Free services												
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-	-
Revenue and of free services provided	-	-	-	-	-	-	-	-	-	-	-	-
Household Water and Sewerage services level												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage	-	-	-	-	-	-	-	-	-	-	-	-
Energy	-	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-	-

(References)

1. Only complete if a revised adjusted budget has been approved in the same financial year. Add an additional column for each annually approved Adjustments Budget.
2. Additional cash-backed accumulated funds/unused funds (M&M section 13(1)(b) and section 28(2)(g)) transferred after the Original Budget approved and after annual financial statements published (note only where underpinning 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 services from National or Provincial Government.
6. Adjusted = Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 79(2)(a)), additional revenue appropriation on grant by programme (section 79(2)(c)), projected savings (section 24(2)(b)), and collection (section 29(3)).
7. $T = R + D + I + F + J$
8. Adjusted Budget $T = (A + A1) + G$

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

Schedule B1 - Table B2 Adjustments Budget Financial Performance (standard classification)

Standard Description	Rd	Budget Year										Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unprov. Unexpd.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	5 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousands	1, 4												
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													

Footnotes

- 1 Government Finance Statistics Functions and Sub-functions are intended to assist the completion 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 Airports, Air Transport, Maritime and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associates there 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 28(7)(b) and section 28(7)(c)) identified after the Original Budget approved and after annual financial statements audited (note only where underspending could not reasonably have been foreseen)
- 7 Includes all 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(7)(c)) additional revenue appropriation on existing programmes (section 28(7)(d)) projected savings (section 28(7)(e)) error correction (section 28(7)(f))
- 11 B + C + D + E + F
- 12 Adjusted Budget H = (A or A1) + I + G

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

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

Vote Description (Insert departmental structure etc.)	Ref	Budget Year									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accrued Funds	MPS/Star capital	Un/Pre Unvoted	Net of Prop. Govt	Other Adj/nts	Total Adj/nts	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10		
Revenues												
Revenues 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	7											

(Definitions)

- Insert (Vote): e.g. Department, if different to standard classification structure
- Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
- Additional cash based accumulated funds/expense funds (MFMA section 28(1)(b) and section 28(7)(a)) recorded after the Original Budget approved and after annual financial statements audited (only when unresponsive could not reasonably have been foreseen)
- Incomes of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfer from National or Provincial Government
- Adjusts = Other Adjustments proposed to be approved, including revenue under collection (MFMA section 28(7)(c), additional revenue appropriation on existing programmes (section 28(7)(b), proposed savings (section 28(7)(a)), and transfers (section 28(7)(d))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A or A12 etc) + G$

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

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

Description	Ref	Budget Year									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Account Funds	Mutual capital	Unprov. Unavail.	Net of Prov. Debt	Other Adjusts	Total Adjusts	Adjusted Budget	Approved Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H	I	J
Revenues 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	2											
Rental of fixtures and equipment												
Interest earned - interest investments												
Interest earned - outstanding debits												
Dividends received												
Fines												
Licences and permits												
Agency services												
Tender's receipt and operating												
Other revenue	2											
Gains on disposal of PPE												
Total Revenue (including capital transfers and contributions)												
Expenditure By Type												
Employee related costs												
Remuneration of consultants												
Debt interest												
Depreciation & asset impairment												
Finance charges												
Debt purchases												
Other materials												
Contracted services												
Grants and gifts												
Other expenditure												
Loss on disposal of PPE												
Total Expenditure												
Surplus/(Deficit)												
Transfers recognised - capital												
Contributions												
Contributed assets												
Surplus/(Deficit) before transfer												
Transfer												
Surplus/(Deficit) after transfer												
Attributable to municipalities												
Surplus/(Deficit) attributable to municipality												
Share of surplus/(deficit) of associate												
Surplus/(Deficit) for the year												

DEFINITIONS

1. Classifications are revenue sources and expenditure type
2. Dates to be provided - Table SB1
3. Only complete if a previous allocated budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
4. Additional 'one' backed uncommitted fund/unspent funds (AFMA section 18(1)(b) and section 28(2)(a)) identified as the Original Budget approved and after annual financial statements audited (Note: only where underlying data not reasonably have been foreseen)
5. Increases of funds approved under AFMA section 37
6. Adjustments approved in accordance with AFMA section 29
7. Adjustments to the rates from National or Provincial Government
8. Figure 8 - Other Adjustments proposed to be approved including revenue under collection (AFMA section 28(2)(c)) additional revenue appropriation on existing programmes (section 78(2)(b)), projected savings (section 28(2)(d)) and contribution (section 28(2)(e))
9. G = H - C - D + E + F
10. Adjusted Budget: H = (A or A1/Z) + G

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

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

Description	Ref	Budget Year									Budget Year	Budget Year
		Original Budget	Priority Adjusted	Account Funds	Multi-year capital	Unforeseen	Red or Prev. Over	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	B	C	D	E	F	G	H	I	J	K
Resources												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Example 1 - Vote 1												
Example 2 - Vote 2												
Example 3 - Vote 3												
Example 4 - Vote 4												
Example 5 - Vote 5												
Example 6 - Vote 6												
Example 7 - Vote 7												
Example 8 - Vote 8												
Example 9 - Vote 9												
Example 10 - Vote 10												
Example 11 - Vote 11												
Example 12 - Vote 12												
Example 13 - Vote 13												
Example 14 - Vote 14												
Example 15 - Vote 15												
Capital multi-year expenditure sub-total	2											
Single-year expenditure to be adjusted	2											
Example 1 - Vote 1												
Example 2 - Vote 2												
Example 3 - Vote 3												
Example 4 - Vote 4												
Example 5 - Vote 5												
Example 6 - Vote 6												
Example 7 - Vote 7												
Example 8 - Vote 8												
Example 9 - Vote 9												
Example 10 - Vote 10												
Example 11 - Vote 11												
Example 12 - Vote 12												
Example 13 - Vote 13												
Example 14 - Vote 14												
Example 15 - Vote 15												
Capital single-year expenditure sub-total	2											
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												
Housing and development												
Road transport												
Environmental protection												
Trading services												
Electricity												
Water												
Waste water management												
Waste management												
Other												
Total Capital Expenditure - Standard	3											
Capital Expenditure - Limited												
National Government												
Provincial Government												
Local Municipalities												
Other private and public												
Total Capital Expenditure - Limited	4											
Public contributions & donations												
Borrowing												
Legislatively generated funds												
Total Capital Funding												

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation employed a permanent require for y2 and y3).

2. Includes capital expenditure of PPP (lease payment) bids that capital expenditure are only appropriated to municipalities for the budget year.

3. Capital expenditure by private jurisdiction must be allocated to the appropriate by vote.

4. Vote revenue is proposed used for and to Adjustments Budget Financial Performance Review and expenditure.

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

6. Additional cash based accumulated funds/contingent funds (MVA section 18(1)(b) and section 7(2)(a)) created after the Capital Budget approved and after annual financial statements audited (note: only where underlying costs have not yet been approved).

7. Increases of funds approved under MVA section 21.

8. Authorisations approved in accordance with MVA section 22.

9. Adjustments to revenues from National or Provincial Government.

10. Adjusts = Other Adjustments proposed to be approved, including revenue undercollection (MVA section 7(2)(c)), additional revenue appropriation on existing programmes (section 7(2)(d)), unspent savings (section 7(2)(e)), other credits (section 7(2)(f)).

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

12. Adjusted Budget of = $H = A + G + I + J$

(f) Table B6 Adjustments Budget Financial Position

Schedule B1 - Table B6 Adjustments Budget Financial Position

Description	Ref	Budget Year									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	MM year capital	Unvoted	Net of Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget		
		A	A'	B	C	D	E	F	G	H	I	J	K
R. Resources													
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													
Intangible													
Other non-current assets													
Total non-current assets													
TOTAL ASSETS													
LIABILITIES													
Current liabilities													
Bank overdrafts													
Borrowing													
Consumer deposits													
Trade and other payables													
Provisions													
Total current liabilities													
Non-current liabilities													
Borrowing													
Provisions													
Total non-current liabilities													
TOTAL LIABILITIES													
NET ASSETS													
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/Deficit													
Reserves													
TOTAL COMMUNITY WEALTH/EQUITY													

1. Detail to be provided in Table B12
 2. Net assets must equal to 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 Adjusted Budget
 4. Additional cash received accumulated in development funds (MFMA section 13(1)(b) and section 24(2)(a)) disclosed after the Original Budget approved and after annual financial statements verified (only where underspending could not reasonably have been foreseen)
 5. Increase of funds approved under MFMA section 21
 6. Adjustments approved in accordance with MFMA section 29
 7. Adjustments to be taken from National or Provincial Government
 8. Adjustments - Other Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)), additional revenue appropriation or existing programmes (section 44(2)(b)), prepaid savings (section 44(2)(c)), error correction (section 28(2)(d))
 9. $G = H + I + J + K + L + M + N$
 10. Adjusted Budget = $(A + A' + G) + O$

(g) Table B7 Adjustments Budget Cash Flows

Schedule B1 - Table B7 Adjustments Budget Cash Flows

Description	Ref	Budget Year									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Account Funds	Multi-year capital	Uninv. Unavail.	Net of Prov Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5	4	5	6	7	8	9	10	11	12
R Thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Rates, fees and other												
Government - operating	1											
Government - capital	1											
Interest												
Dividends												
Payments												
Supplies and employees												
Finance charges												
Transfers and Grants	1											
NET CASH FROM/USED IN OPERATING ACTIVITIES												
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease (increase) in non-current assets												
Decrease (increase) in non-current receivables												
Decrease (increase) in non-current contracts												
Payments												
Capital assets												
NET CASH FROM/USED IN INVESTING ACTIVITIES												
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing on term financing												
Increase in consumer deposits												
Payments												
Repayment of borrowing												
NET CASH FROM/USED IN FINANCING ACTIVITIES												
NET INCREASE/(DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin	2											
Cash/cash equivalents at the year end	3											

Definitions

1. Local Council municipalities to include transferred from the District local Municipalities
2. Cash equivalents include investments with a maturity 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 (social accumulated funds) (unspent funds (M&M section 18(1)(b) and section 25(2)(e)), identified after the Original Budget approved and after annual financial statements audited (note only where outstanding audit not reasonably have been foreseen)
5. Increase of funds approved under AFMA section 37
6. Adjustments approved in accordance with M&M section 29
7. Adjustments in transfers from National or Provincial Government
8. Adjusts = Other Adjustments proposed to be approved, including revenue under collection (M&M section 25(2)(e)) additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)) and correction (section 28(2)(f))
9. $9 = 5 + 6 + 7 + 8 + 9 + 10$
10. Adjusted Budget $11 = 12$ or $11(2)$ etc. $+ 9$

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

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

Description	Ref	Budget Year									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Municipal capital	Unempl. Unavail.	Net or Prop. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	
		A	D A1	B	C	E	F	G	H	I	J	
R (thousands)												
Cash and investments available												
1 Cash and investments at the year end	1											
2 Other current investments > 90 days												
3 Non-current assets - Investments	1											
Cash and investments available												
Applications of cash and investments												
4 Unemployment benefits												
5 Unemployment benefits												
6 Statutory requirements												
7 Other working capital requirements	2											
8 Other provisions												
9 Long term investments committed												
10 Reserves to be created by capital requirements												
Total Applications of cash and investments												
Surplus (shortfall)												

Footnotes

- 1 Must reconcile with the Adjustments Budget Cash flow and Adjustments Budget Finance Position
- 2 Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectible)
- 3 Only completed if relevant adjusted budget has been approved in the same financial year. Add an additional column for each monthly approved Adjustments Budget
- 4 Additional cash backed accumulated Unemployment funds (MFA section 28(1)(b) and section 28(1)(c), identified with the Original Budget approved and after annual financial statements audited (note only where outstanding debt for MFA28(1)(b) have been assessed)
- 5 Increases of funds approved under MFA section 28
- 6 Adjustments approved in accordance with MFA section 28
- 7 Adjustments to transfers from National or Provincial Governments
- 8 Adjusts - Other Adjustments proposed to be approved, including revenue under-collection (MFA section 28(1)(d)), additional revenue appropriation or existing programmes (section 28(1)(e)), projected savings (section 28(1)(f)), and/or correction (section 28(1)(g))
- 9 $G = D + E + F + I + J$
- 10 Adjusted Budget = $T + K + A12 + G$

