

PART 1 – IN-YEAR REPORT

Chairperson's report

3. The chairperson's report accompanying an in-year report must provide –
 - (a) a summary of whether the municipal entity's budget is being implemented in accordance with the service delivery agreement with the parent municipality and the multi-year business plan of the entity;
 - (b) a summary of any financial problems or risks facing the municipal entity; and
 - (c) any other information considered relevant by the chairperson.

4. For the mid-year budget and performance assessment, the chairperson's report must also provide –
 - (a) a summary of the past year's annual report, and progress on resolving problems identified in the annual report and audit report;
 - (b) a summary of any financial or service delivery implications for the parent municipality; and
 - (c) a recommendation as to whether an adjustments budget for the municipal entity is necessary.

Resolutions

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

Executive summary

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

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

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

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

In-year budget statement tables

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

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

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

12. The debtors' analysis must contain the following;

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

Creditors' analysis

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

Investment portfolio analysis

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

Allocations, grants receipt and expenditure

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

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

Board member allowances and employee benefits

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

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

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

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

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

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

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

Capital programme performance

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

Other supporting documents

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

Chief executive officer's quality certification

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

Quality certificate

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

(mark as appropriate)

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

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

Print name _____

Chief executive officer of _____ (name of municipal entity)

Signature _____

Date _____

SCHEDULE G

EXTENSIONS AND NON-COMPLIANCE WITH TIME PROVISIONS

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

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

Declaration:

I, _____ hereby declare that: (Name)

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

SIGNED:**DATE:**

Mayor

CONTACT DETAILS:

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

Attachments to Schedules

SCHEDULE A – FIRST ATTACHMENT

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

SCHEDULE A – SECOND ATTACHMENT

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

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

SCHEDULE B – FIRST ATTACHMENT

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

SCHEDULE B – SECOND ATTACHMENT

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

- (j) Table B10 Consolidated basic service delivery measurement

SCHEDULE C – FIRST ATTACHMENT

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

SCHEDULE C – SECOND ATTACHMENT

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

SCHEDULE D – ATTACHMENT

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

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

SCHEDULE E – ATTACHMENT

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

SCHEDULE F – ATTACHMENT

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

SCHEDULE A – FIRST ATTACHMENT

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

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

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

References

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

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

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

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

References

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

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

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

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

References

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

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

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

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

References

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

Provision of basic services

2010 World Cup

(f) Table A6 Budgeted Financial Position

Schedule A1 Table A6 Budgeted Financial Position

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

References

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

(g) Table A7 Budgeted Cash Flows

Schedule A1 Table A7 Budgeted Cash Flows

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

References

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

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

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

Schedule A1 Table A8 Cash backed reserves/accumulated surplus reconciliation

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

References

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

(i) Table A9 Asset Management

Schedule A1 Table A9 Asset Management

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

References

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

(j) Table A10 Basic service delivery measurement

Schedule A1 Table A10 Basic service delivery measurement

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

References

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

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

References

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

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

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

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

References

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

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

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

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

References

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

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

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

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

References

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

Provision of basic services
2010 World Cup

(f) Table A6 Consolidated Budgeted Financial Position

Schedule A2 Table A6 Consolidated Budgeted Financial Position

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

References

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

(g) Table A7 Consolidated Budgeted Cash Flows

Schedule A2 Table A7 Consolidated Budgeted Cash Flows

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

References

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

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

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

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

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

References

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

(i) Table A9 Consolidated Asset Management

Schedule A2 Table A9 Consolidated Asset Management

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

References

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

(j) Table A10 Consolidated basic service delivery measurement

Schedule A2 Table A10 Consolidated basic service delivery measurement

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

References

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

SCHEDULE B – FIRST ATTACHMENT

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

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

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

References

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

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

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

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

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

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

References

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

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

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

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

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

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

References

1. Classifications are revenue sources and expenditure type

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

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

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

5. Increases of funds approved under section 31 MFMA

6. Adjustments approved in accordance with section 29 MFMA

7. Adjustments to funding allocations from National or Provincial Government

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

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

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

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

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

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

References:

1. Votes are high level departments or functions as determined by the municipality - must be at a strategic level - refer MFMA definition of 'vote'
2. Municipalities may choose to appropriate money for capital expenditure for 3 years (complete expenditure section 2 if only appropriating for 1 year (projected expenditure required for yr2 and yr3). Include capital component of PPP unitary payment
3. Total 'original budget' capital expenditure must reconcile to the 'Capital Expenditure' statement
4. Includes finance leases and PPP capital funding component of unitary payment
5. Only complete if a previous adjusted budget has been approved in
6. Additional cash-backed accumulated funds/unspent funds (section
7. Increases of funds approved under section 31 MFMA
8. Adjustments approved in accordance with section 29 MFMA
9. Adjustments to funding allocations from National or Provincial Government
10. Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(c)), error correction (section 28(2)(d)), functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year

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

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

(f) Table B6 Adjustments Budget Financial Position

Schedule B1 Table B6 Adjustments Budget Financial Position -

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

References

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

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

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

(g) Table B7 Adjustments Budget Cash Flows

Schedule B1 Table B7 Adjustments Budget Cash Flows -

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

References

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

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

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

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

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

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

References

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

(i) Table B9 Asset Management

Schedule B1 Table B9 Asset Management -

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

References

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

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

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

(j) Table B10 Basic service delivery measurement

Schedule B1 Table B10 Basic service delivery measurement -

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

References

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

SCHEDULE B – SECOND ATTACHMENT

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

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

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

References

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

2. Must reconcile to 'Financial Performance' Adjustments Budget statement

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

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

5. Increases of funds approved under section 31 MFMA

6. Adjustments approved in accordance with section 29 MFMA

7. Adjustments to funding allocations from National or Provincial Government

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

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

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

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

Schedule B2 Table B3 Consolidated Adjustments Budget Financial Performance (standard classification) -

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

References

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

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

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

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

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

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

References

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

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

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

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

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

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

References:

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

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

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

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

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

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

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 29 MFMA

9. Adjustments to funding allocations from National or Provincial Government

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

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

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