

(f) Table B6 Consolidated Adjustments Budget Financial Position

Schedule B2 Table B6 Consolidated 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

- 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
- Net assets must balance with Total Community Wealth/Equity
- 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
- 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)
- The financial position effect of any increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- The financial position effect of any Adjustments to funding allocations from National or Provincial Government
- 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 Consolidated Adjustments Budget Cash Flows

Schedule B2 Table B7 Consolidated 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
		A	2 A1	3 B	4 C	5 D	6 E	7 F	8 G	9 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers 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)

4. Increases of funds approved under section 31 MFMA

5. Adjustments approved in accordance with section 29 MFMA

6. Adjustments to funding allocations from National or Provincial Government

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

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

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

Description	Ref	Budget Year 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 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
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)(e) 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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

(i) Table B9 Consolidated Asset Management

Schedule B2 Table B9 Consolidated Asset Management -

Description	Ref	Budget Year 2008/09									Budget Year +1 2009/10	Budget Year +2 2010/11
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE	2	-	-	-	-	-	-	-	-	-	-	-
<i>Comprises:</i>												
New assets	3	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
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 Consolidated basic service delivery measurement

Schedule B2 Table B10 Consolidated 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/sewage:													
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)(e) 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 C – FIRST ATTACHMENT

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

Schedule C1 Table C2 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

Vote Description [Insert departmental structure etc 3.]	Ref	2007/08	Budget Year 2008/09								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue by Vote	1										
Example 1 - Vote1		-	-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-
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 classification structure
2. Respective columns must reconcile to 'Financial Performance Statement'
3. Insert data at sub-vote level (rows hidden)

(c) Table C3 Monthly Budget Statement - Financial Performance (standard classification)

Schedule C1 Table C3 Monthly Budget Statement - Financial Performance (standard classification)

Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1, 5									
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 the Financial Performance Statement
3. Total Expenditure by standard classification must reconcile to total operating expenditure shown in Financial Performance Statement
4. Total Capital Expenditure by standard classification must reconcile to total capital expenditure shown in Budgeted Capital
5. All amounts must be classified under a standard classification. Do not use "other". Where the function falls within the another add a separate description

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

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

Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates									-	
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	1								-	
Other revenue									-	
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) after capital transfers & contributions		-	-	-	-	-	-	-	-	-
Taxation										
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	-	-
Attributable to minorities										
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-	-	-

References

1. Operating transfers/grants only
2. Material variances to be explained (refer Table C1)

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

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

Vote Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation <i>(only if multi-year appropriation not approved)</i> <i>(remove if not required)</i> <i>(list departments, functions or Municipal Entities)</i>	2									
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	-	-	-	-	-	-	-	-
Capital Expenditure - Standard Classification										
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 Classification	3	-	-	-	-	-	-	-	-	-
Funded by:										
National Government										
Provincial Government										
District Municipality										
Other Grants & Subsidies										
Total Government Grants		-	-	-	-	-	-	-	-	-
Public contributions & Donations	5									
Loans/borrowing (long term)/leases/PPP	6									
Internally generated funds										
Total Capital Funding	7	-	-	-	-	-	-	-	-	-
Provision of basic services	8									
2010 World Cup	8									
	8									

References

1. Votes are high level departments or functions as determined by the municipality - must be approved 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 payments (if any)
3. Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Amounts must reconcile to 'Financial Performance Statement'
6. Finance leases and PPP capital funding component of unitary payment
7. Total capital funding must balance with total capital expenditure
8. Total capital expenditure includes expenditure on the following nationally significant priorities

(f) Table C6 Monthly Budget Statement – Financial Position

Schedule C1 Table C6 Monthly Budget Statement - Financial Position

Description	Ref	2007/08	Budget Year 2008/09			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
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 assets						
Intangible assets						
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	2	-	-	-	-	-

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 'Financial Position Statement'
2. Net assets must balance with Total Community Wealth/Equity
3. Material variances to be explained (refer table B1)

(g) Table C7 Monthly Budget Statement - Cash Flow

Schedule C1 Table C7 Monthly Budget Statement - Cash Flow

Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other								-		
Government - operating								-		
Government - capital								-		
Interest								-		
Dividends								-		
Payments										
Suppliers and employees	1							-		
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	1							-		
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	1							-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at month/year end:		-	-	-	-	-	-	-	-	-

Notes

1. Payments to be entered as negative amounts
2. Material variances to be explained (refer Table C1)

SCHEDULE C – SECOND ATTACHMENT

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

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

Vote Description [Insert departmental structure etc 3.]	Ref	2007/08	Budget Year 2008/09								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue by Vote	1										
Example 1 - Vote1		-	-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-
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 classification structure
2. Respective columns must reconcile to 'Financial Performance Statement'
3. Insert data at sub-vote level (rows hidden)

(c) **Table C3 Consolidated Monthly Budget Statement - Financial Performance**
(standard classification)

Schedule C2 Table C3 Consolidated Monthly Budget Statement - Financial Performance (standard classification)

Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1, 5									
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 the Financial Performance Statement
3. Total Expenditure by standard classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
4. Total Capital Expenditure by standard classification must reconcile to total capital expenditure shown in Budgeted Capital
5. All amounts must be classified under a standard classification. Do not use "other". Where the function falls within the another add a separate description

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

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

Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
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	1							-		
Other revenue								-		
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) after capital transfers & contributions		-	-	-	-	-	-	-		-
Taxation								-		
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-		-
Attributable to minorities										
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-		-

References

1. 'Operating' transfers/grants only
2. Material variances to be explained (refer Table C1)

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

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

Vote Description	Ref	Budget Year 2008/09								
		2007/08 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation <i>(only if multi-year appropriation not approved)</i> <i>(remove if not required)</i> <i>(list departments, functions or Municipal Entities)</i>	2									
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	-	-	-	-	-	-	-	-
Capital Expenditure - Standard Classification										
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 Classification	3	-	-	-	-	-	-	-	-	-
Funded by:										
National Government								-		
Provincial Government								-		
District Municipality								-		
Other Grants & Subsidies								-		
Total Government Grants		-	-	-	-	-	-	-	-	-
Public contributions & Donations	5							-		
Loans/borrowing (long term)/leases/PPP	6							-		
Internally generated funds								-		
Total Capital Funding	7	-	-	-	-	-	-	-	-	-
<i>Provision of basic services</i>	8									
<i>2010 World Cup</i>	8									
	8									

References

1. Votes are high level departments or functions as determined by the municipality - must be approved 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 payments (if any)
3. Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Amounts must reconcile to 'Financial Performance Statement'
6. Finance leases and PPP capital funding component of unitary payment
7. Total capital funding must balance with total capital expenditure
8. Total capital expenditure includes expenditure on the following nationally significant priorities

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

Description	Ref	2007/08	Budget Year 2008/09			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
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 assets						
Intangible assets						
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	2	-	-	-	-	-

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 'Financial Position Statement'
2. Net assets must balance with Total Community Wealth/Equity
3. Material variances to be explained (refer table B1)

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

Schedule C2 Table C7 Consolidated Monthly Budget Statement - Cash Flow

Description	Ref	2007/08	Budget Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other								-		
Government - operating								-		
Government - capital								-		
Interest								-		
Dividends								-		
Payments										
Suppliers and employees	1							-		
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	1							-		
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	1							-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at month/year end:		-	-	-	-	-	-	-	-	-

Notes

1. Payments to be entered as negative amounts
2. Material variances to be explained (refer Table C1)

SCHEDULE D – ATTACHMENT

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

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

Description	Ref	2004/05	2005/06	2006/07	Current Year 2007/08			Medium Term Revenue and 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
R thousands										
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										
Gains on disposal of PPE										
Total Revenue		-	-	-	-	-	-	-	-	-
Expenditure By Type										
Employee related costs										
Remuneration of Directors										
Debt impairment										
Collection costs										
Depreciation & asset impairment										
Finance charges										
Bulk purchases	1.2									
Other materials										
Contracted services										
Grants and subsidies										
Other expenditure	3									
Loss on disposal of PPE										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)										
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions										
Contributions of PPE										
Surplus/(Deficit) before taxation		-	-	-	-	-	-	-	-	-
Taxation										
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-	-	-
References										
1. Revenue includes sales of: (insert description)										
2. Bulk purchases - electricity										
2. Bulk purchases - water										
3. Expenditure includes repairs & maintenance of:										

(c) Table D3 Capital Expenditure Budget by vote and funding

Schedule D Table D3 Capital Budget by vote and funding

Vote Description	Ref	2004/05	2005/06	2006/07	Current Year 2007/08			Medium Term Revenue and 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
R thousands	1									
Multi-Year expenditure <i>Insert programme/projects description</i>										
Single Year expenditure <i>Insert single year budgets and indicative estimates</i>										
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Funded by:										
National Government										
Provincial Government										
Parent Municipality										
District Municipality										
Total Capital transfers recognised	3	-	-	-	-	-	-	-	-	-
Public contributions & donations	6									
Borrowing	4									
Internally generated funds										
Total Capital Funding	5	-	-	-	-	-	-	-	-	-

References

1. Votes are functions or projects as determined by the entity - refer MFMA definition of 'vote'
2. Amounts unspent may only be recorded against previous year comparative data (not to be budgeted for)
3. Including municipality allocations
4. Include finance leases and PPP capital funding component of unitary payment
5. Total capital funding must balance with total capital expenditure
6. Include contributions from Public Entities; e.g. Eskom

(d) Table D4 Budgeted Financial Position

Schedule D Table D4 Budgeted Financial Position

Description	Ref	2004/05	2005/06	2006/07	Current Year 2007/08			Medium Term Revenue and 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
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	3									
Investments										
Investment property										
Property, plant and equipment										
Agricultural										
Biological assets										
Intangible assets										
Total non current assets		-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-
LIABILITIES										
Current liabilities										
Bank overdraft	1									
Borrowing										
Consumer deposits										
Trade and other payables										
Provisions	3									
Total current liabilities		-	-	-	-	-	-	-	-	-
Non current liabilities										
Borrowing										
Provisions	3									
Total non current liabilities		-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-
NET ASSETS	2	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Reserves										
Share capital										
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-	-	-	-	-

References

1. 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 budget table D7
2. Net assets must balance with Total Equity
3. Include deferred tax and tax provisions

(e) Table D5 Budgeted Cash Flows

Schedule D Table D5 Budgeted Cash Flows

Description	Ref	2004/05	2005/06	2006/07	Current Year 2007/08			Medium Term Revenue and 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
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other										
Government - operating										
Government - capital										
Interest										
Dividends										
Payments	2									
Suppliers and employees										
Finance charges										
Dividends paid										
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:										
Cash/cash equivalents at the year end:	1									

References

1. The end balance of Cash and cash equivalents must reconcile with the total of Bank balances and cash, Call investment deposits and Overdraft shown on budget table D6
2. Insert all cash payments as (negative)

SCHEDULE E – ATTACHMENT

(a) Table E1 Adjustments Budget Summary

Schedule E Table E1 Adjustments Budget Summary

Description	Budget Year 2007/08								Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G		
Financial Performance										
Property rates							-	-		
Service charges							-	-		
Investment revenue							-	-		
Transfers recognised							-	-		
Other own revenue							-	-		
Contributions							-	-		
Total Revenue	-	-	-	-	-	-	-	-	-	-
Employee costs							-	-		
Remuneration of Board Members							-	-		
Depreciation and debt impairment							-	-		
Finance charges							-	-		
Materials and bulk purchases							-	-		
Grants and subsidies							-	-		
Other expenditure							-	-		
Total Expenditure	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) - before Tax	-	-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure							-	-		
Total Capital transfers recognised							-	-		
Public contributions & donations							-	-		
Borrowing							-	-		
Internally generated funds							-	-		
Total sources of capital funds	-	-	-	-	-	-	-	-	-	-
Financial position										
Total current assets							-	-		
Total non current assets							-	-		
Total current liabilities							-	-		
Total non current liabilities							-	-		
Community wealth/Equity							-	-		
Cash flows										
Net cash from (used) operating							-	-		
Net cash from (used) investing							-	-		
Net cash from (used) financing							-	-		
Cash/cash equivalents at the year end							-	-		

References

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

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

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

Description	Ref	Budget Year 2007/08							Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	1	2	3	4	5	6	7		
R thousands		A1	B	C	D	E	F	G			
Revenue By Source											
Property rates								-	-		
Property rates - penalties & collection charges								-	-		
Service charges - electricity revenue								-	-		
Service charges - water revenue								-	-		
Service charges - sanitation revenue								-	-		
Service charges - refuse								-	-		
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								-	-		
Gains on disposal of PPE								-	-		
Total Revenue		-	-	-	-	-	-	-	-	-	-
Expenditure By Type											
Employee related costs								-	-		
Remuneration of board members								-	-		
Debt impairment								-	-		
Collection costs								-	-		
Depreciation & asset impairment								-	-		
Finance charges								-	-		
Bulk purchases								-	-		
Other materials								-	-		
Contracted services								-	-		
Grants and subsidies								-	-		
Other expenditure								-	-		
Loss on disposal of PPE								-	-		
Total Expenditure		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)											
Transfers recognised - capital								-	-		
Contributions								-	-		
Contributions of PPE								-	-		
Surplus/(Deficit) before taxation		-	-	-	-	-	-	-	-	-	-
Taxation								-	-		
Surplus/ (Deficit) for the year		-	-	-	-	-	-	-	-	-	-
References											
1. Revenue includes sales of: (insert description)											
2. Bulk purchases - electricity											
2. Bulk purchases - water											
3. Expenditure includes repairs & maintenance of:											

References

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

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

Schedule E Table E3 Adjustments Capital Expenditure Budget by vote and funding

Vote Description	Ref	Budget Year 2007/08							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	1	2	3	4	5	6	7	
R thousands		A1	B	C	D	E	F	G		
Capital expenditure										
Program, project or function 1 - Infrastructure							-	-		
Program, project or function 2 - Other							-	-		
Program, project or function 3 etc							-	-		
Total Capital expenditure							-	-		
Funded by:										
National Government							-	-		
Provincial Government							-	-		
Parent Municipality							-	-		
District Municipality							-	-		
Total Capital transfers recognised							-	-		
Public contributions & Donations							-	-		
Loans/borrowing (long term)/leases/PPP							-	-		
Less: unspent loan funds							-	-		
Internally generated funds							-	-		
Total Capital Funding							-	-		

References

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

(d) Table E4 Adjustments Budget - Financial Position

Schedule E Table E4 Adjustments Budget - Financial Position

Description	Ref	Budget Year 2007/08								Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	1	2	3	4	5	6	7		
R thousands		A1	B	C	D	E	F	G			
ASSETS											
Current assets											
Cash	1							-	-		
Call investment deposits	1							-	-		
Consumer debtors								-	-		
Other debtors								-	-		
Current portion of long-term receivables								-	-		
Inventory								-	-		
Total current assets		-	-	-	-	-	-	-	-	-	-
Non current assets											
Long-term receivables								-	-		
Investments								-	-		
Investment property								-	-		
Property, plant and equipment								-	-		
Agricultural								-	-		
Biological assets								-	-		
Intangible assets								-	-		
Total non current assets		-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1							-	-		
Borrowing								-	-		
Consumer deposits								-	-		
Trade and other payables								-	-		
Provisions								-	-		
Total current liabilities		-	-	-	-	-	-	-	-	-	-
Non current liabilities											
Borrowing								-	-		
Provisions								-	-		
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-
NET ASSETS	2	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)								-	-		
Reserves								-	-		
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-	-	-	-	-	-

References

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

(e) Table E5 Adjustments Budget - Cash Flows

Schedule E Table E5 Adjustments Budget - Cash Flows

Description	Ref	Budget Year 2007/08							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	1	2	3	4	5	6	7	
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other								-	-	
Government - operating								-	-	
Government - capital								-	-	
Interest								-	-	
Dividends								-	-	
Payments								-	-	
Suppliers and employees										
Finance charges								-	-	
Dividends paid								-	-	
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:		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	8	-	-	-	-	-	-	-	-	-

References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Add an additional column for each previously approved Adjustments Budget
2. Revisions approved in accordance with MFMA section 87(6a)
3. Expenditure of additional allocations from the Parent Municipality in accordance with MFMA section 87(6b)
4. Revisions approved in accordance approved in accordance with MFMA section 87(6c)
5. Revisions approved in accordance approved in accordance with MFMA section 87(6d)
6. $F = B + C + D + E$
7. Adjusted Budget $G = (A \text{ or } A1/2 \text{ etc}) + F$
8. The end balance of Cash and cash equivalents should reconcile with the total of Bank balances and cash, Call investment deposits and Overdraft shown on table E4

SCHEDULE F – ATTACHMENT

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

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

Description	Ref	2007/08	Current Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	2									
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								-		
Gains on disposal of PPE								-		
Total Revenue		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of Directors								-		
Debt impairment								-		
Collection costs								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases								-		
Other materials								-		
Contracted services								-		
Grants and subsidies								-		
Other expenditure								-		
Loss on disposal of PPE								-		
Total Expenditure	1	-	-	-	-	-	-	-		-
Surplus/(Deficit)										
Transfers recognised - capital								-		
Contributions								-		
Contributions of PPE								-		
Surplus/(Deficit) before taxation		-	-	-	-	-	-	-		-
Taxation								-		
Surplus/(Deficit) for the year		-	-	-	-	-	-	-		-

1. Repairs & maintenance included in Opex

References

2. Entity votes are revenue sources and expenditure type

3. List operating expenditure on allocations as a note (s87(11)(f))

4. Material variances to be explained (materiality to be defined by the parent municipality)

(c) Table F3 Monthly Budget Statement – Capital Expenditure

Schedule F Table F3 Monthly Budget Statement - Capital Expenditure

Vote Description	Ref	2007/08	Current Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure										
Program, project or function 1 - Infrastructure									-	
Program, project or function 2 - Other									-	
Program, project or function 3 etc									-	
									-	
									-	
									-	
									-	
									-	
Total Capital expenditure	4, 6	-	-	-	-	-	-	-	-	-
Funded by:										
National Government									-	
Provincial Government									-	
Parent Municipality									-	
District Municipality									-	
Total Capital transfers recognised		-	-	-	-	-	-	-	-	-
Public contributions & Donations									-	
Loans/borrowing (long term)/leases/PPP	3								-	
Internally generated funds									-	
Total Capital Funding	4	-	-	-	-	-	-	-	-	-

References

1. Votes are functions or projects as determined by the entity - refer MFMA definition of 'vote'
2. Amounts unspent may only be recorded against previous year comparative data
3. Include finance leases and PPP capital funding component of unitary payment
4. Total capital funding must balance with total capital expenditure
5. For 'current year' list as a note the individual allocation received
6. List capital expenditure on allocations as a note (s87)

(d) Table F4 Monthly Budget Statement - Financial Position

Schedule F Table F4 Monthly Budget Statement - Financial Position

Vote Description	Ref	2007/08	Current Year 2008/09			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
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 assets						
Intangible assets						
Total non current assets		-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-
LIABILITIES						
Current liabilities						
Bank overdraft	1					
Borrowing						
Consumer deposits						
Trade and other payables						
Provisions						
Total current liabilities		-	-	-	-	-
Non current liabilities						
Borrowing						
Provisions						
Total non current liabilities		-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-
NET ASSETS	2	-	-	-	-	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)						
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-

References

1. 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 budget table F7
2. Net assets must balance with Total Equity

(e) Table E5 Monthly Budget Statement - Cash Flows

Schedule F Table F5 Monthly Budget Statement - Cash Flows

Description	Ref	2007/08	Current Year 2008/09							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other									-	
Government - operating									-	
Government - capital									-	
Interest									-	
Dividends									-	
Payments										
Suppliers and employees									-	
Finance charges									-	
Dividends paid									-	
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:										-
Cash/cash equivalents at the year end:	2	-	-	-	-	-	-	-	-	-

References

1. List as a note the details of any operational allocations received - s87(11)(e)

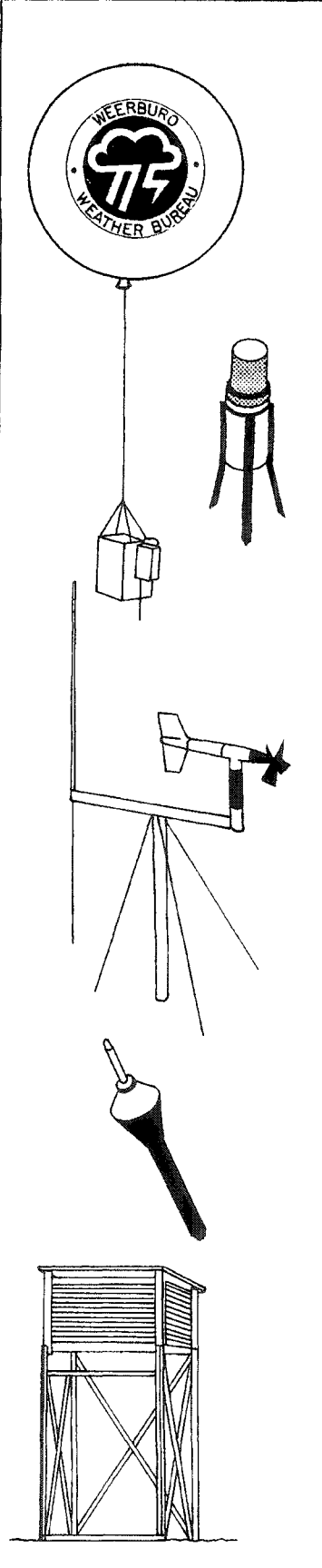
2. The end balance of Cash/cash equivalents must reconcile with the total of Cash, Call investment deposits (<=90days) and Overdraft shown on budget table F6

Wetlands are wonderlands!

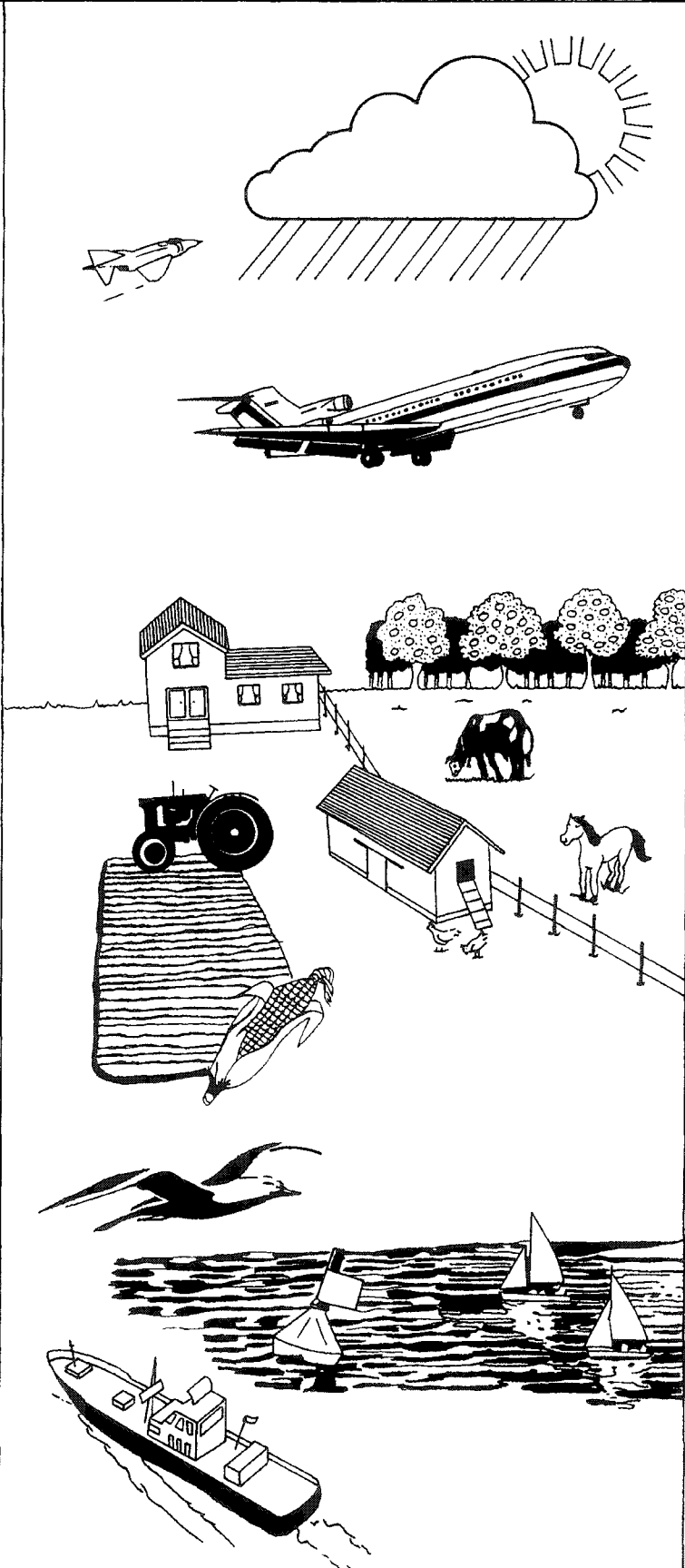


Department of Environmental Affairs and Tourism

SA WEATHER BUREAU SA WEERBURO



**W
E
A
T
H
E
R
·
S
E
R
V
I
C
E
S
·
W
E
E
R
D
I
E
N
S
T
E**



Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Publications: Tel: (012) 334-4508, 334-4509, 334-4510
Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504
Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737
Cape Town Branch: Tel: (021) 465-7531

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001
Publikasies: Tel: (012) 334-4508, 334-4509, 334-4510
Advertensies: Tel: (012) 334-4673, 334-4674, 334-4504
Subskripsies: Tel: (012) 334-4735, 334-4736, 334-4737
Kaapstad-tak: Tel: (021) 465-7531