

# mSCOA - PROPOSAL FOR THE REVISION OF THE BUDGET REPORTING TABLES

## Summary of Proposed Changes – Schedules A

Table Reference	Description of Table	Current Format	Proposed Format	Discussion Paper/Position Paper
A1	Budget Summary	Employee Cost	Change description to “Employee Related Cost	Discussion Paper 2: Employee Related Cost
A2	<sup>1</sup> Budgeted Financial Performance (Revenue and Expenditure by Function)	N/a	N/a	N/a
A2A	<sup>2</sup> Budgeted Financial Performance (Revenue and Expenditure by Function including Sub-function detail)	N/a	N/a	N/a
A3	Budgeted Financial Performance (revenue and expenditure by standard classification [Vote])	Consider exclude “municipal standard classification requirements from the tables”		
A3a	Budgeted Financial Performance (revenue and expenditure by standard classification including Sub-vote)	Consider exclude “municipal standard classification requirements from the tables”		
A4	Budgeted Financial Performance (Revenue and Expenditure)	Classification changes:	Changed to:	Discussion Paper 2: Employee Related Cost
		<ul style="list-style-type: none"> <li>• Other Revenue</li> <li>• Dividends Received</li> <li>• Interest Earned –</li> </ul>	<ul style="list-style-type: none"> <li>• Operational Revenue</li> <li>• Interest, Dividends and Rent from land</li> </ul>	Discussion Paper 2: Employee Related Cost

<sup>1</sup> Function to be revised to Version 5.2

<sup>2</sup> Function to be revised to Version 5.2

Table Reference	Description of Table	Current Format	Proposed Format	Discussion Paper/Position Paper
		External Investments <ul style="list-style-type: none"> <li>Interest Earned – Outstanding Debtors</li> </ul>		
		No line item for Gains	Add Gains	Discussion Paper 2: Employee Related Cost
A5	Budgeted Capital Expenditure by Vote, Standard Classification and Funding	N/a	N/a	Discussion Paper 2: Employee Related Cost
A6	Budgeted Financial Position	Line items provide for: <ul style="list-style-type: none"> <li>Other Debtors</li> <li>Other Non-current Assets</li> <li>Trade and Other Payables</li> </ul>	Line items to be expanded to include: <ul style="list-style-type: none"> <li>Other Receivables from Non-exchange Transactions</li> <li>Non-current Receivables from Non-exchange Transactions</li> <li>Defined Benefit Plan Obligation</li> <li>Trade and Other Payable Exchange Transactions</li> </ul>	Discussion Paper 2: Employee Related Cost
A7	Budgeted Cash Flow	N/a	N/a	N/a
A8	Cash Backed Reserves/Accumulated Surplus Reconciliation	N/a	N/a	N/a
A9	Property, Plant and Equipment Management (PPE Register Reconciliation)	N/a	N/a	N/a
SA1	Supporting detail to “Budgeted Financial Performance”	Notes limited to Employee Related Costs less costs capitalised to PPE	Notes including detail to be added for: <ul style="list-style-type: none"> <li>Operational Revenue</li> <li>Employee Related Cost</li> </ul>	Discussion Paper 2: Employee Related Cost

Table Reference	Description of Table	Current Format	Proposed Format	Discussion Paper/Position Paper
			<ul style="list-style-type: none"> <li>• Interest, Dividends and Rent on Land</li> <li>• Gains</li> </ul>	
SA2	Consolidated Matrix Financial Performance Budget (Revenue Source/Expenditure Type and Department)	Revise schedule to be by “function”.		
SA3	Supporting detail to Budgeted Financial Position	Notes limited to: <ul style="list-style-type: none"> <li>• Debt Impairment Provision</li> </ul>	Notes to be included for: <ul style="list-style-type: none"> <li>• Other Receivables from Non-exchange Transactions</li> <li>• Non-current Receivables from Non-exchange Transactions</li> <li>• Defined Benefit Plan Obligation</li> <li>• <sup>3</sup>Provisions</li> <li>• Trade and Other Payable Exchange Transactions</li> </ul>	Discussion Paper 2: Employee Related Cost
SA4	Reconciliation of IDP Strategic Objectives and Budget (Revenue)	N/a	N/a	N/a
SA5	Reconciliation of IDP Strategic Objectives and Budget (Operating Expenditure)	N/a	N/a	N/a
SA6	Reconciliation of IDP Strategic Objectives and Budget (Capital Expenditure)	N/a	N/a	N/a
SA7	Measurable Performance Objectives (By Municipal Standard Classification)	Consider to revise to Function		
SA8	Performance Indicators and Benchmarks	N/a	N/a	N/a

<sup>33</sup> Detail limited to movement on debt impairment. Line items

Table Reference	Description of Table	Current Format	Proposed Format	Discussion Paper/Position Paper
SA9	Social, Economic and Demographic Statistics and Assumptions	N/a	N/a	N/a
SA10	Funding Measurement	N/a	N/a	N/a
SA11	Property Rates Summary	N/a	N/a	N/a
SA12a	Property Rates by Category (Current Year)	N/a	N/a	N/a
SA12b	Property Rates by Category (Budget Year)	N/a	N/a	N/a
SA13	Service Tariffs by Category	N/a	N/a	N/a
SA14	Household Bills	N/a	N/a	N/a
SA15	Investment Particulars by Type	N/a	N/a	N/a
SA16	Investment Particulars by Maturity	N/a	N/a	N/a
SA17	Borrowing	N/a	N/a	N/a
SA18	Transfers and Grants Receipts	N/a	N/a	N/a
SA19	Expenditure on Transfers and Grant Programme	N/a	N/a	N/a
SA20	Reconciliation of Transfers, Grants Receipts and Expenditure	N/a	N/a	N/a
SA21	Transfers and Grants made by the Municipality	N/a	N/a	N/a
SA22	Summary of Councillor and Staff Benefits [Limited to Staff Benefits]			
	<ul style="list-style-type: none"> <li>Terminology changed</li> </ul>	<b>Senior Managers:</b> <ul style="list-style-type: none"> <li>Other Benefits and Allowance</li> <li>Basic Salaries and Wages</li> </ul>	<b>Senior Managers</b> <ul style="list-style-type: none"> <li>Accommodation, Travel and Incidental Allowance</li> <li>Basic Salaries</li> </ul>	Discussion Paper 2: Employee Related Cost

Table Reference	Description of Table	Current Format	Proposed Format	Discussion Paper/Position Paper
		<ul style="list-style-type: none"> <li>Cell phone Allowance</li> </ul>	<ul style="list-style-type: none"> <li>Cellular and Telephone Allowance</li> </ul>	
		<ul style="list-style-type: none"> <li>Housing Allowance</li> </ul>	<ul style="list-style-type: none"> <li>Housing Benefits</li> </ul>	
		<ul style="list-style-type: none"> <li>Performance Bonus</li> </ul>	<ul style="list-style-type: none"> <li>Performance Based Bonus</li> </ul>	
		<ul style="list-style-type: none"> <li>Long Service Awards</li> </ul>	<ul style="list-style-type: none"> <li>Service Related Benefits</li> </ul>	
		<ul style="list-style-type: none"> <li>Pension and UIF Contributions</li> <li>Medical Aid Contributions</li> </ul>	<ul style="list-style-type: none"> <li>Social Contributions</li> </ul>	
		<ul style="list-style-type: none"> <li>Motor Vehicle Allowance</li> </ul>	<ul style="list-style-type: none"> <li>Travel or Motor Vehicle Allowance</li> </ul>	
		<b>Other Municipal Staff:</b>	<b>Other Municipal Staff:</b>	
		<ul style="list-style-type: none"> <li>Cell phone Allowance</li> </ul>	<ul style="list-style-type: none"> <li>Cellular and Telephone Allowance</li> </ul>	
		<ul style="list-style-type: none"> <li>Housing Allowance</li> </ul>	<ul style="list-style-type: none"> <li>Housing Benefits</li> </ul>	
		<ul style="list-style-type: none"> <li>Other Benefits and Allowance</li> <li>Long Service Award</li> </ul>	<ul style="list-style-type: none"> <li>Service Related Benefits</li> </ul>	
		<ul style="list-style-type: none"> <li>Performance Bonus</li> </ul>	<ul style="list-style-type: none"> <li>Performance Based Bonus</li> </ul>	
		<ul style="list-style-type: none"> <li>Motor Vehicle Allowance</li> </ul>	<ul style="list-style-type: none"> <li>Travel and Motor Vehicle Allowance</li> </ul>	
		<ul style="list-style-type: none"> <li>Medical Aid Contributions</li> <li>Pension and UIF Contributions</li> </ul>	<ul style="list-style-type: none"> <li>Social Contributions</li> </ul>	

Table Reference	Description of Table	Current Format	Proposed Format	Discussion Paper/Position Paper
	<ul style="list-style-type: none"> <li>Line items revised</li> </ul>	Post Retirement Benefit Obligations distinguished between "Councillors, Senior Managers and Other Municipal Staff	Changed to Defined Benefit Obligation: <ul style="list-style-type: none"> <li>Current Service Cost</li> <li>Actuarial Loss</li> <li>Losses on Curtailments and Settlement</li> </ul>	
	<ul style="list-style-type: none"> <li>Change made to align schedule to notes as per illustrated annual financial statements.</li> </ul>		See change made as per Discussion Paper 2: Employee Related Cost Paragraph	Discussion Paper 2: Employee Related Cost
SA23	Salaries, Allowances and Benefits (political office bearers/councillors/senior manager	Column Headings provided: <ul style="list-style-type: none"> <li>Salary</li> <li>Contributions</li> <li>Allowances</li> <li>Performance Bonuses</li> <li>In-kind Benefits</li> <li>Total Package</li> </ul>	Proposed Headings: <ul style="list-style-type: none"> <li><u>Basic</u> Salary</li> <li><u>Social</u> Contributions</li> <li><u>Allowances and Service Related Benefits</u></li> <li>Performance <u>Based</u> Bonuses</li> <li>In-kind Benefits</li> <li>Total Package</li> </ul>	Discussion Paper 2: Employee Related Cost
SA24	Summary of Personnel Numbers	Non-financial Information	Non-financial Information	N/a
SA25	Consolidated Budget Monthly Revenue and Expenditure	Employee Related Cost Other Expenditure	Changes to be made as proposed for A4	Discussion Paper 2: Employee Related Cost
SA26	Consolidated Budget Monthly Revenue and Expenditure by Municipal Standard Classification	Relevance and need for retaining this schedule to be considered.		
SA27	Consolidated Budget Monthly Revenue and Expenditure by Function	No changes required		
SA28	Budgeted Monthly Capital Expenditure (municipal vote)	Relevance and need for retaining this schedule to be considered.		

Table Reference	Description of Table	Current Format	Proposed Format	Discussion Paper/Position Paper
SA29	Budgeted Monthly Capital Expenditure (Function)	N/a	N/a	N/a
SA30	Budgeted Monthly Cash Flow	N/a	N/a	N/a
SA31	Aggregated Entity Budget	Applicable to Municipal Entities – changes as proposed to be considered for revising the budget tables applicable to municipal entities		
SA32	List of External Mechanisms	N/a	N/a	N/a
SA33	Contract having Future Budgetary Implications	N/a	N/a	N/a
SA34a	Capital Expenditure on New Assets by Asset Class	N/a	N/a	N/a
SA34b	Capital Expenditure on the Renewal of Existing Assets by Asset Class	N/a	N/a	N/a
SA34c	Repairs and Maintenance Expenditure by Asset Class	N/a	N/a	N/a
SA34d	Depreciation by Asset Class	N/a	N/a	N/a
SA35	Future Financial Implications of the Capital Budget (by Municipal Standard Classification)	Consider to remove this schedule		
SA36	Detailed Capital Budget	N/a	N/a	N/a
SA37	Projects delayed from previous financial years	N/a	N/a	N/a