**NATIONAL TREASURY**

# Cash Flow Statement Budget

# (CFB)

## (Version 200505_0900)

## Purpose

The purpose is to set out the cash flow budget for each month by receipt and payment classifications. The cash flow statement is not split by GFS functional classification.

Users will be able to: -

• Assess the overall budgeted cash position of the municipality concerned;
• Determine whether cash is being generated from operations or from external capital receipts;
• Determine whether revenues generated are planned to be collected in a timely manner.
• Determine whether the municipality is viable or will encounter cash-flow problems in the short to medium-term.

## Format of Return Form

➢ All figures are to be entered in whole Rands.

➢ All figures are to be entered as positive. This may require a change in sign if municipal systems record expenditure as negative.

➢ In the Financial **Year end** column, change the year end to the financial year end (e.g. 2005 for the year ended June 2005) from the drop down list

➢ Change **Muncde** to your own Municipal demarcation code from the drop down list.

➢ The line items represent classifications of receipts and payments. Provide figures for each month and for the two outer years.

➢ The shaded columns are the only columns that will be uploaded and these cells are protected to only allow values.

➢ Figures may be keyed in manually or populated through the use of look up tables or other similar method. However, formulas cannot be used in the shaded cells. To use look up tables or formula, utilise the unprotected cells to the right of the shaded cells.

## Submission Process

Electronic Submission

Ensure the file is saved in the correct format (Muncde_CFB_ccyy_Y.xls) by selecting the correct **Year End** and **MunCode** from drop-down lists and using the inbuilt macro to automatically save using the correct file name. Simultaneously press **Shift+Ctrl+S** (with "**Caps Lock**" off) to invoke the macro. The file will be saved in the current active directory.

The file will be saved with the correct naming convention:

➢ GT001_CFB_2006_Y

Email the Excel (.xls) file to lgdatabase@treasury.gov.za with a subject heading of **Financial Reporting Database Input**.

## Timing of Submission

The Return form is to be submitted electronically only

1. Immediately after the budget has been tabled and at the same time that draft budget documentation is submitted.
2. Immediately after the budget has been approved and at the same time that the approved budget documentation is submitted.