SCHEDULE F

IN-YEAR REPORTS OF MUNICIPAL ENTITIES

Format and content of in-year reports

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

Table of contents

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

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

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

PART 1 – IN-YEAR REPORT

Chairperson's report

3. The chairperson's report accompanying an in-year report must provide –

(a) a summary of whether the municipal entity's budget is being implemented in accordance with the service delivery agreement with the parent municipality and the multi-year business plan of the entity;

(b) a summary of any financial problems or risks facing the municipal entity; and

(c) any other information considered relevant by the chairperson.

4. For the mid-year budget and performance assessment, the chairperson's report must also provide –

(a) a summary of the past year's annual report, and progress on resolving problems identified in the annual report and audit report;

(b) a summary of any financial or service delivery implications for the parent municipality; and

(c) a recommendation as to whether an adjustments budget for the municipal entity is necessary.

Resolutions

5. If an in-year report is presented to the board, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation –

(a) receiving the in-year report and any supporting documents;

(b) noting of the submission of the in-year report to the municipal manager of the parent municipality; and

(c) any other resolutions that may be required.

Executive summary

6. The executive summary must cover at least the following –

(a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;

(b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and

(c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

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

(a) the municipal entity's performance in implementing the service delivery agreement referring to actual service delivery achieved compared with the quarterly targets and an explanation of any variances, and taking into account performance in relation to both the approved annual budget and the latest adjustments budget;

(b) the performance in relation to the quarterly performance targets for the delivery of basic services; and

(c) the financial impact of the performance to date on the multi year business plan and long term sustainability of the municipal entity.

In-year budget statement tables

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

(a) Table F1 Monthly Budget Statement Summary

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

(c) Table F3 Monthly Budget Statement - Capital Expenditure

(d) Table F4 Monthly Budget Statement - Financial Position

(e) Table F5 Monthly Budget Statement - Cash Flows

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

12. The debtors' analysis must contain the following;

(a) an aged analysis reconciled with the financial position grouped by -
  (i) revenue source; and
  (ii) customer group; and

(b) any bad debts written off by customer group.

Creditors' analysis

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

Investment portfolio analysis

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

Allocations, grants receipt and expenditure

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

(a) allocation and grant receipts and expenditure against each allocation or grant; and

(b) any change in allocations as a result of an adjustments budget of the parent municipality, and changes in grants from other providers.

Board member allowances and employee benefits

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

(a) board member allowances; and

(b) employee benefits.

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

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

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

(a) a review of actual performance against the quarterly targets for measurable performance objectives and service delivery;

(b) a projection of revenue and operating expenditure per month for the budget year with actual for past months and revised forecasts for future months, and the total for the two years following the budget year;

(c) a projection of capital expenditure by project broken down per month for the budget year showing actual for past periods and revised forecasts for future periods, and shown in total for the two years following the budget year; and

(d) an explanation of the cause of variations from the approved annual budget and the impact on any contractual agreements and the overall budget, if any.

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

Capital programme performance

20. The disclosure on capital programme performance must include at least –

(a) capital expenditure by month; and

(b) a summary of capital expenditure by asset class and sub-class.

Other supporting documents

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

Chief executive officer's quality certification

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

Quality certificate

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

(mark as appropriate)

☐ the monthly budget statement

☐ mid-year budget and performance assessment

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

Print name _____

Chief executive officer of (name of municipal entity)

Signature _____

Date _____

SCHEDULE G

EXTENSIONS AND NON-COMPLIANCE WITH TIME PROVISIONS

APPLICATION FOR EXTENSION TO THE BUDGET PROCESS *Note: The application must be submitted to the MEC for finance by no later than 15 March*			
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.			
Processes	*Legislated date*	*Number of days*	*Proposed Extension Date*
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.			
Reasons for delay	*Action Plans to resolve*		
6. Detail what corrective action has been or will be put in place to prevent a recurrence in future years.			
Reasons for delay	*Action Plans to resolve*		

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

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:**

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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				

CONTINUES ON PAGE 114—PART 2



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PART 2 OF 2

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Attachments to Schedules

SCHEDULE A – FIRST ATTACHMENT

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

SCHEDULE A – SECOND ATTACHMENT

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

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

SCHEDULE B – FIRST ATTACHMENT

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

SCHEDULE B – SECOND ATTACHMENT

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

(j) Table B10 Consolidated basic service delivery measurement

SCHEDULE C – FIRST ATTACHMENT

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

SCHEDULE C – SECOND ATTACHMENT

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

SCHEDULE D – ATTACHMENT

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

(d) Table D4 Budgeted Financial Position

(e) Table D5 Budgeted Cash Flows

SCHEDULE E – ATTACHMENT

(a) Table E1 Adjustments Budget Summary

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

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

(d) Table E4 Adjustments Budget - Financial Position

(e) Table E5 Adjustments Budget - Cash Flows

SCHEDULE F – ATTACHMENT

(a) Table F1 Monthly Budget Statement Summary

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

(c) Table F3 Monthly Budget Statement - Capital Expenditure

(d) Table F4 Monthly Budget Statement - Financial Position

(e) Table F5 Monthly Budget Statement - Cash Flows

SCHEDULE A – FIRST ATTACHMENT

(a) Table A1 Budget Summary

Schedule A1 - Table A1 Budget Summary

Description	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
Financial Performance									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–
Investment revenue	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	–	–	–	–	–	–	–	–	–
Other own revenue	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	–	–	–	–	–	–	–	–	–
Employee costs	–	–	–	–	–	–	–	–	–
Remuneration of councillors	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–
Finance charges	–	–	–	–	–	–	–	–	–
Materials and bulk purchases	–	–	–	–	–	–	–	–	–
Transfers and grants	–	–	–	–	–	–	–	–	–
Other expenditure	–	–	–	–	–	–	–	–	–
Total Expenditure	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
Total sources of capital funds	–	–	–	–	–	–	–	–	–
Financial position									
Total current assets	–	–	–	–	–	–	–	–	–
Total non current assets	–	–	–	–	–	–	–	–	–
Total current liabilities	–	–	–	–	–	–	–	–	–
Total non current liabilities	–	–	–	–	–	–	–	–	–
Community wealth/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	–	–	–	–	–	–	–	–	–
Cash backing/surplus reconciliation									
Cash and investments available	–	–	–	–	–	–	–	–	–
Application of cash and investments	–	–	–	–	–	–	–	–	–
Balance - surplus (shortfall)	–	–	–	–	–	–	–	–	–
Asset management									
Asset register summary (WDV)	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	–	–	–	–	–	–	–	–	–
Free services									
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–
Households below minimum service level									
Water:	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-

(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	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
Revenue - Standard										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council										
Budget and treasury office										
Corporate services										
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services										
Sport and recreation										
Public safety										
Housing										
Health										
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development										
Road transport										
Environmental protection										
Trading services		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste water management										
Waste management										
Other	4									
Total Revenue - Standard	2	-	-	-	-	-	-	-	-	-
Expenditure - Standard										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council										
Budget and treasury office										
Corporate services										
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services										
Sport and recreation										
Public safety										
Housing										
Health										
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development										
Road transport										
Environmental protection										
Trading services		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste water management										
Waste management										
Other	4									
Total Expenditure - Standard	3	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

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

Vote Description	Ref	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
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 classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

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

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

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

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

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

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

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

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

7. Equity method

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

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

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

Vote Description	Ref	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
Capital expenditure - Vote										
Multi-year expenditure *to be appropriated*	2									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-
Single-year expenditure *to be appropriated*	2									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		-	-	-	-	-	-	-	-	-
Capital Expenditure - Standard										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council										
Budget and treasury office										
Corporate services										
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services										
Sport and recreation										
Public safety										
Housing										
Health										
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development										
Road transport										
Environmental protection										
Trading services		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste water management										
Waste management										
Other										
Total Capital Expenditure - Standard	3	-	-	-	-	-	-	-	-	-
Funded by:										
National Government										
Provincial Government										
District Municipality										
Other transfers and grants										
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-
Public contributions & donations	5									
Borrowing	6									
Internally generated funds										
Total Capital Funding	7	-	-	-	-	-	-	-	-	-

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

(f) Table A6 Budgeted Financial Position

Schedule A1 - Table A6 Budgeted Financial Position

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

References

1. Detail to be provided in Table SA3

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

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

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

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

(g) Table A7 Budgeted Cash Flows

Schedule A1 - Table A7 Budgeted Cash Flows

Description	Ref	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
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	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
Cash and investments available										
Cash/cash equivalents at the year end	1	–	–	–	–	–	–	–	–	–
Other current investments > 90 days		–	–	–	–	–	–	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–
Cash and investments available:		–	–	–	–	–	–	–	–	–
Application of cash and investments										
Unspent conditional transfers		–	–	–	–	–	–	–	–	–
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	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4									
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	-	-	-	-	-	-	-	-	-
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties		-	-	-	-	-	-	-	-	-
Other assets										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	-	-	-
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	-	-	-	-	-	-
% 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. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

(j) Table A10 Basic service delivery measurement

Schedule A1 - Table A10 Basic service delivery measurement

Description	Ref	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
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)	4									
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-
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*										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket latrine										
Other toilet provisions (list; < min.service level)										
No toilet provisions										
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least minimum service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service 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 (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social p		-	-	-	-	-	-	-	-	-

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. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

SCHEDULE A – SECOND ATTACHMENT

(a) Table A1 Consolidated Budget Summary

Schedule A2 - Table A1 Consolidated Budget Summary

Description	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	-	-
Employee costs	-	-	-	-	-	-	-	-	-
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-
Total Expenditure	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	-	-	-	-	-	-	-	-	-
Total non current assets	-	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-
Community wealth/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	-	-	-	-	-	-	-	-	-
Cash backing/surplus reconciliation									
Cash and investments available	-	-	-	-	-	-	-	-	-
Application of cash and investments	-	-	-	-	-	-	-	-	-
Balance - surplus (shortfall)	-	-	-	-	-	-	-	-	-
Asset management									
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-
Free services									
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-
Households below minimum service level									
Water:	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-

(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	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
Revenue - Standard										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council										
Budget and treasury office										
Corporate services										
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services										
Sport and recreation										
Public safety										
Housing										
Health										
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development										
Road transport										
Environmental protection										
Trading services		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste water management										
Waste management										
Other	4									
Total Revenue - Standard	2	-	-	-	-	-	-	-	-	-
Expenditure - Standard										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council										
Budget and treasury office										
Corporate services										
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services										
Sport and recreation										
Public safety										
Housing										
Health										
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development										
Road transport										
Environmental protection										
Trading services		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste water management										
Waste management										
Other	4									
Total Expenditure - Standard	3	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

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

Vote Description	Ref	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
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 classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

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

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

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

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

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

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

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

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

7. Equity method

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

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

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

Vote Description	Ref	Current Year - 3	Current Year - 2	Current Year - 1	Current Year			Medium Term Revenue and Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
Capital expenditure - Vote										
Multi-year expenditure *to be appropriated*	2									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-
Single-year expenditure *to be appropriated*	2									
Example 1 - Vote1		-	-	-	-	-	-	-	-	-
Example 2 - Vote2		-	-	-	-	-	-	-	-	-
Example 3 - Vote3		-	-	-	-	-	-	-	-	-
Example 4 - Vote4		-	-	-	-	-	-	-	-	-
Example 5 - Vote5		-	-	-	-	-	-	-	-	-
Example 6 - Vote6		-	-	-	-	-	-	-	-	-
Example 7 - Vote7		-	-	-	-	-	-	-	-	-
Example 8 - Vote8		-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		-	-	-	-	-	-	-	-	-
Capital Expenditure - Standard										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council										
Budget and treasury office										
Corporate services										
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services										
Sport and recreation										
Public safety										
Housing										
Health										
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development										
Road transport										
Environmental protection										
Trading services		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste water management										
Waste management										
Other										
Total Capital Expenditure - Standard	3	-	-	-	-	-	-	-	-	-
Funded by:										
National Government										
Provincial Government										
District Municipality										
Other transfers and grants										
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-
Public contributions & donations	5									
Borrowing	6									
Internally generated funds										
Total Capital Funding	7	-	-	-	-	-	-	-	-	-

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

(f) Table A6 Consolidated Budgeted Financial Position

Schedule A2 - Table A6 Consolidated Budgeted Financial Position

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

References

1. Detail to be provided in Table SA3

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

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

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

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

(g) Table A7 Consolidated Budgeted Cash Flows

Schedule A2 - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
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	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
Cash and investments available										
Cash/cash equivalents at the year end	1	–	–	–	–	–	–	–	–	–
Other current investments > 90 days		–	–	–	–	–	–	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–
Cash and investments available:		–	–	–	–	–	–	–	–	–
Application of cash and investments										
Unspent conditional transfers		–	–	–	–	–	–	–	–	–
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	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4									
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	-	-	-	-	-	-	-	-	-
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties		-	-	-	-	-	-	-	-	-
Other assets										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	-	-	-
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	-	-	-	-	-	-
% 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. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

(j) Table A10 Consolidated basic service delivery measurement

Schedule A2 - Table A10 Consolidated basic service delivery measurement

Description	Ref	Current Year -3	Current Year -2	Current Year -1	Current Year			Medium Term Revenue and Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
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)	4									
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-
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*										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket latrine										
Other toilet provisions (list; < min.service level)										
No toilet provisions										
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least minimum service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service 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 (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social p		-	-	-	-	-	-	-	-	-

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. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

SCHEDULE B – FIRST ATTACHMENT

(a) Table B1 Adjustments Budget Summary

Schedule B1 - Table B1 Adjustments Budget Summary

Description	Budget Year									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
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	-	-	-	-
Employee costs	-	-	-	-	-	-	-	-	-		
Remuneration of councillors	-	-	-	-	-	-	-	-	-		
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-		
Finance charges	-	-	-	-	-	-	-	-	-		
Materials and bulk purchases	-	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-	-		
Other expenditure	-	-	-	-	-	-	-	-	-		
Total Expenditure	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	-	-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources											
Capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-	-	-
Financial position											
Total current assets	-	-	-	-	-	-	-	-	-	-	-
Total non current assets	-	-	-	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-	-
Community wealth/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	-	-	-	-	-	-	-	-	-	-	-
Cash backing/surplus reconciliation											
Cash and investments available	-	-	-	-	-	-	-	-	-	-	-
Application of cash and investments	-	-	-	-	-	-	-	-	-	-	-
Balance - surplus (shortfall)	-	-	-	-	-	-	-	-	-	-	-
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

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

3. Increases of funds approved under MFMA section 31

4. Adjustments approved in accordance with MFMA section 29

5. Adjustments to transfers from National or Provincial Government

6. 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))

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

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

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

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

Standard Description	Ref	Budget Year									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												
Governance and administration		–	–	–	–	–	–	–	–	–	–	–
Executive and council									–	–		
Budget and treasury office									–	–		
Corporate services									–	–		
Community and public safety		–	–	–	–	–	–	–	–	–	–	–
Community and social services									–	–		
Sport and recreation									–	–		
Public safety									–	–		
Housing									–	–		
Health									–	–		
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–
Planning and development									–	–		
Road transport									–	–		
Environmental protection									–	–		
Trading services		–	–	–	–	–	–	–	–	–	–	–
Electricity									–	–		
Water									–	–		
Waste water management									–	–		
Waste management									–	–		
Other									–	–		
Total Revenue - Standard	2	–	–	–	–	–	–	–	–	–	–	–
Expenditure - Standard												
Governance and administration		–	–	–	–	–	–	–	–	–	–	–
Executive and council									–	–		
Budget and treasury office									–	–		
Corporate services									–	–		
Community and public safety		–	–	–	–	–	–	–	–	–	–	–
Community and social services									–	–		
Sport and recreation									–	–		
Public safety									–	–		
Housing									–	–		
Health									–	–		
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–
Planning and development									–	–		
Road transport									–	–		
Environmental protection									–	–		
Trading services		–	–	–	–	–	–	–	–	–	–	–
Electricity									–	–		
Water									–	–		
Waste water management									–	–		
Waste management									–	–		
Other									–	–		
Total Expenditure - Standard	3	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		–	–	–	–	–	–	–	–	–	–	–

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)

3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

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

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

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

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

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

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

Vote Description	Ref	Budget Year									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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
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	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 classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

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 (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers 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))

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

10. 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									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	2								-	-		
Property rates - penalties & collection charges									-	-		
Service charges - electricity revenue	2								-	-		
Service charges - water revenue	2								-	-		
Service charges - sanitation revenue	2								-	-		
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - other									-	-		
Rental of facilities and equipment									-	-		
Interest earned - external investments									-	-		
Interest earned - outstanding debtors									-	-		
Dividends received									-	-		
Fines									-	-		
Licences and permits									-	-		
Agency services									-	-		
Transfers recognised - operating									-	-		
Other revenue	2	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE									-	-		
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-	-	-
Expenditure By Type												
Employee related costs		-	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors									-	-		
Debt impairment									-	-		
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-
Finance charges									-	-		
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials									-	-		
Contracted services		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants									-	-		
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 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 Table SB1

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 (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

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								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		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Example 1 - Vote1									–	–		
Example 2 - Vote2									–	–		
Example 3 - Vote3									–	–		
Example 4 - Vote4									–	–		
Example 5 - Vote5									–	–		
Example 6 - Vote6									–	–		
Example 7 - Vote7									–	–		
Example 8 - Vote8									–	–		
Example 9 - Vote9									–	–		
Example 10 - Vote10									–	–		
Example 11 - Vote11									–	–		
Example 12 - Vote12									–	–		
Example 13 - Vote13									–	–		
Example 14 - Vote14									–	–		
Example 15 - Vote15									–	–		
Capital multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be adjusted*	2											
Example 1 - Vote1									–	–		
Example 2 - Vote2									–	–		
Example 3 - Vote3									–	–		
Example 4 - Vote4									–	–		
Example 5 - Vote5									–	–		
Example 6 - Vote6									–	–		
Example 7 - Vote7									–	–		
Example 8 - Vote8									–	–		
Example 9 - Vote9									–	–		
Example 10 - Vote10									–	–		
Example 11 - Vote11									–	–		
Example 12 - Vote12									–	–		
Example 13 - Vote13									–	–		
Example 14 - Vote14									–	–		
Example 15 - Vote15									–	–		
Capital single-year expenditure sub-total		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Vote		–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure - Standard												
Governance and administration		–	–	–	–	–	–	–	–	–	–	–
Executive and council									–	–		
Budget and treasury office									–	–		
Corporate services									–	–		
Community and public safety		–	–	–	–	–	–	–	–	–	–	–
Community and social services									–	–		
Sport and recreation									–	–		
Public safety									–	–		
Housing									–	–		
Health									–	–		
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–
Planning and development									–	–		
Road transport									–	–		
Environmental protection									–	–		
Trading services		–	–	–	–	–	–	–	–	–	–	–
Electricity									–	–		
Water									–	–		
Waste water management									–	–		
Waste management									–	–		
Other									–	–		
Total Capital Expenditure - Standard	3	–	–	–	–	–	–	–	–	–	–	–
Funded by:												
National Government									–	–		
Provincial Government									–	–		
District Municipality									–	–		
Other transfers and grants									–	–		
Total Capital transfers recognised	4	–	–	–	–	–	–	–	–	–	–	–
Public contributions & donations									–	–		
Borrowing									–	–		
Internally generated funds									–	–		
Total Capital Funding		–	–	–	–	–	–	–	–	–	–	–

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)

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

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

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

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									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		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash									-	-		
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	-	-	-	-
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	1	-	-	-	-	-	-	-	-	-	-	-
Agricultural									-	-		
Biological									-	-		
Intangible									-	-		
Other non-current assets									-	-		
Total non current assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-	-
LIABILITIES												
Current liabilities												
Bank overdraft									-	-		
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits									-	-		
Trade and other payables		-	-	-	-	-	-	-	-	-	-	-
Provisions									-	-		
Total current liabilities		-	-	-	-	-	-	-	-	-	-	-
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-	-
NET ASSETS	2	-	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-	-
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		-	-	-	-	-	-	-	-	-	-	-

References

1. Detail to be provided in Table SA3

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers 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))

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

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

(g) Table B7 Adjustments Budget Cash Flows

Schedule B1 - Table B7 Adjustments Budget Cash Flows

Description	Ref	Budget Year									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		A	A1	B	C	D	E	F	G	H		
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

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 (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers 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))

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

10. Adjusted Budget H = (A or A1/2 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									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		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	–	–	–	–	–	–	–	–	–	–	–
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		–	–	–	–	–	–	–	–	–	–	–
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing												
Statutory requirements		–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	2	–	–					–	–	–	–	–
Other provisions									–	–		
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Applications of cash and investments:		–	–						–	–	–	–
Surplus(shortfall)		–	–						–	–	–	–

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position

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

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 (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers 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))

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

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

(i) Table B9 Asset Management

Schedule B1 - Table B9 Asset Management

Description	Ref	Budget Year									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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure *to be adjusted*	4											
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	2	–	–	–	–	–	–	–	–	–	–	–
ASSET REGISTER SUMMARY - PPE (WDV)	5								–	–		
Infrastructure - Road transport									–	–		
Infrastructure - Electricity									–	–		
Infrastructure - Water									–	–		
Infrastructure - Sanitation									–	–		
Infrastructure - Other									–	–		
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community									–	–		
Heritage assets									–	–		
Investment properties									–	–		
Other assets									–	–		
Intangibles									–	–		
Agricultural Assets												
Biological assets									–	–		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	–	–	–	–	–	–	–	–	–	–	–
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance by asset class	3	–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		–	–	–	–	–	–	–	–	–	–	–
% of capital exp on renewal of assets		*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%*
R&M as a % of PPE		*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%*

References

1. Detail of new assets provided in Table SA18a

2. Detail of renewal of existing assets provided in Table SA18b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA18c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to Adjustments Budget Financial Position (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

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 (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers 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))

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									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	A1	B	C	D	E	F	G	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)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
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*									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket latrine									-	-		
Other toilet provisions (list; < min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least minimum service level)									-	-		
Electricity - prepaid (min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)									-	-		
Sanitation (free minimum level service)									-	-		
Electricity/other energy (50kwh per household per month)									-	-		
Refuse (removed at least once a week)									-	-		
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)									-	-		
Sanitation (free sanitation service)									-	-		
Electricity/other energy (50kwh per household per month)									-	-		
Refuse (removed once a week)									-	-		
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-	-	-
Highest level of free service 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)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)									-	-		
Property rates (other exemptions, reductions and rebates)									-	-		
Water									-	-		
Sanitation									-	-		
Electricity/other energy									-	-		
Refuse									-	-		
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies	6								-	-		
Other									-	-		
Total revenue cost of free services provided (total social p		-	-	-	-	-	-	-	-	-	-	-

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

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers 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))

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

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

15. Show number of households receiving at least these levels of services completely free

16. Must reflect the cost to the municipality of providing the Free Basic Service

17. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)