

# Annual Budget Schedule 2012/13

## Version 2.4

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**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

# New Sheets

**Four new sheets appear on the A1 Schedule, namely:**

- **SA12a** – Property Rates by category (budget year)
- **SA12b** – Property Rates by category (current year)
- **SA13** – Service Tariffs by category
- **SA34d** – Depreciation by Asset Class

# New Sheets contd...

## SA12a, SA12b and SA13

- SA12&13 replaced in Version 2.4
- Content split between SA12a (property for the budget year) and SA12b (property rates for the current year)
- Sheets now locked to enable data collection from sheets by NT
- SA13 is aimed at collecting basic information on service tariffs from all municipalities

# New Sheets contd...

## SA34d

- New addition to the SA34 asset management group
- Aimed at capturing more detail on depreciation, relating to asset classes and sub-classes
- Allows for direct comparisons with renewal and repairs & maintenance information on SA34b and SA34c

# Structural Changes

Entails additional columns or sections on certain sheets, changing the way they link to related sheets. The following sheets have been structurally modified:

- **A5A** – Budgeted capital expenditure (input sheet)
- **SA16** – Investment particulars by maturity
- **SA17** – Borrowing
- **SA21** – Transfers and grants made by the municipality
- **SA36** – Detailed capital budget
- **SA36 & SA37** - Detailed capital budget and Projects delayed from previous financial year/s.

# Structural Changes contd...

- **A5A** – Multi-year capital section modified to simplify the completion of multi-year allocations
- **SA16** – Additional columns in line with reporting requirements of the Municipal Investment Regulations
- **SA17** – Additional section to provide more detailed reporting on unspent borrowing
- **SA21** – Cash and non-cash (in-kind) transfers separated
- **SA36** – Additional column to monitor compliance with MFMA section 19(1)(b) and MBRR Regulation 13
- **SA36 & SA37** – GPS co-ordinates to be completed for all listed projects

# Formulas

- **A8** – Calculation of ‘other working capital’ modified
- **SA8** –
  - 1) The following indicators have been deleted: Borrowing to Asset ratio, Debt to Equity ratio and Provisions not funded
  - 2) The following indicators have been added: Capital Charges to Own revenue and Creditors to Cash ratio
- **SA3** – The following reserves have been deleted: Capitalisation, Government Grant, Public contributions and donations

# Categorisation

- **SA9** –
  - 1) Prescribes income categories based on the Statistics SA Census 2011
  - 2) Prescribes an indicative poverty line
  - 3) Detailed service provision (A10) information according to service provider.
- **SA14** – References amended to define different household profiles
- **SA22** – Remuneration items standardised in line with draft municipal SCOA. Provision made for ‘post-retirement costs’



# Thank you

## Budget Schedule Queries

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