



**NATIONAL
TREASURY**

Statement of Financial Performance / Operating Statement – Audited Actuals (OSAA)

(Version 200505_0900)

Purpose

The purpose is to set out the audited actual results for the Statement of Financial Performance by major categories of revenue and expenditure by functional classification in the same way as the approved budget.

See the guide for the Statement of Financial Performance Budget.

Format of Return Form

This return will be specified as supporting documentation to be provided electronically to National Treasury along with the submission of the municipality's audited annual financial statements.

Municipalities must not change the template. The database is expecting specific data with specific attributes. If this is not found, problems will arise. For example, do not add, delete or modify line items or functions. If unsure of exactly how to complete a template, contact lgdatabase@treasury.gov.za immediately and seek assistance.

- All figures are to be entered in whole Rands.
- Provision is made for the signing convention. Select in cell H1: +1 (All Positive) or –1 (Inflows are positive, Outflows are negative).
- Signing Convention (+1): All figures are to be entered as positive unless otherwise specified. Some notes on particular treatment follow.
 - Employee and other costs capitalised - Line items 3200, 3300 must be entered as negative.
 - Dividend Paid - 5700 must be entered as negative.

- Signing Convention (-1): Inflows are entered as positive and Outflows are entered as negative.
- The sub-totals and Grand Totals in the forms will assist in ensuring figures have been entered with correct sign
- In the Financial **Year end** column, change the year end to the financial year end (e.g. 2005 for the year ended June 2005) from the drop down list
- Change **Muncde** to your own Municipal demarcation code from the drop down list.
- The third column shows the internal database code for the function and sub function. (0101 = function 01, sub-function 01). This cannot be changed.
- The fourth column shows the description for the Government Finance Statistics (GFS) function and sub-function. In order to complete this return, municipalities must already have completed the exercise of coding their chart of accounts against the Government Finance Statistics (GFS) sub functions. Separate guidelines exist for this. Please contact lqdatabase@treasury.gov.za for assistance. This cannot be changed.
- For each sub-function performed by the municipality ensure that the selection in column E is made as to whether the sub-function is performed by a municipal entity or not.
- The line items (see columns F and G) will be repeated for each sub-function. Complete figures for each sub-function as appropriate.
- The line items represent revenue and expenditure items consistent with GAMAP and specimen financial statements. These cannot be changed.
- The shaded column is the only column that will be uploaded and these cells are protected to only allow values.
- Figures may be keyed in manually or populated through the use of look up tables or other similar method. However, formulas cannot be used in the shaded cells. To use look up tables or formula, utilise the unprotected cells to the right of the shaded cells. The furthest right cell before the unprotected cells contains a code, which can further assist with the use of look up tables. This code is a combination of the function code and the line item code. – Alternatively, comma separated value formats are available and municipalities wishing to utilise these should contact lqdatabase@treasury.gov.za.
 - Only one column of information is required. This is the audited actual and contained in or reconciled to the audited annual financial statements. Previously this information was represented on the CA form as part of the budget.
- Only the information in the shaded cells will be uploaded. Municipalities may use the un-shaded cells to enter further comparative information to assist with analysis.
- A separate worksheet called “Summary” is provided to assist municipalities with analysis and balancing. This is for information only and may be printed

for record keeping purposes. This worksheet will not be uploaded to the database, is not protected and municipalities should exercise care if relying on this summary.

Submission Process

Electronic Submission

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

The file will be saved with the correct naming convention:

➤ GT001_OSAA_2005_Y

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

Timing of Submission

The Return form is to be submitted electronically only at the same time the Audit Report and Audited Annual Financial Statements are submitted.