



**NATIONAL
TREASURY**

Statement of Financial Performance / Operating Statement – Actuals (OSA)

(Version 220405_0900)

Purpose

Municipalities are required to complete this return form to comply with s.71 and 72 of the MFMA. Indicate major categories of income and expenditure by functional classifications. Show the funding mix between the different services; and comply with uniform norms and standards. It provides a high level summary of the monthly actual.

Format of Return Form

The .xls template conforms to the following specification. Municipalities should not change the template.

Data Expected

The database is expecting specific data with specific attributes. If this is not found, problems will arise. For example, if a line item is added with a line code that the database does not recognise, that data will not be loaded. The database will provide an error message during the validation phase to show where the errors exist.

- All figures are to be entered in whole Rands.
- Provision is made for the signing convention. Select in cell I1: +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

Submission Process

Electronic Submission

Ensure the file is saved in the correct format (Muncde_OSA_ccyy_Mnn.xls) by selecting the correct **MunCode**, **Financial year** and **Period** 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 with the correct naming convention:

- GT001_OSA_2006_M01

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 not later than 10th day of every month.