



**NATIONAL  
TREASURY**

# **Budget Evaluation Checklist**

**(Version 040805\_1300)**

## **Purpose**

The purpose of the Budget Evaluation Checklist (BEC) is to assist municipalities evaluate their recently completed budget process and plan for improving future budget processes. Such a review can provide information about what worked well, what didn't, where to improve and issues to address for legislative compliance. Completing the checklist will facilitate eventual compliance with the MFMA, including previous budget preparation, tabling, approval and implementation.

When completing the checklist if a municipality answers "No" next to one of the items, this will serve as an indication of where more effort is needed to ensure compliance in the future.

National Treasury will also use BEC information submitted by municipalities to monitor the progress of implementation across the country and target assistance where required.

## **Format of Return Form**

The BEC is a spreadsheet, which the municipality completes and emails to National Treasury. Instructions for completing the BEC are included in the top left hand corner.

The heading of each section is shown in green and there are often multiple questions under each heading.

Column D specifies the type of evidence that would substantiate the answer to the question.

Column E is used to document where the user of the BEC can find the proof to substantiate the answer to the question. A page number in the budget document for example.

Columns F and G are used for answers and have drop down lists.

- Answers must only be selected from the drop down list.
- All questions must be answered. The template contains formulae in line 7 that counts the number of answers completed by the municipality and compares it to the required number of answers. If there is a difference, an ERROR message will be displayed in line 7 cells F and G. If the answers tally, the cells will be clear. Please check for these messages to determine whether the form has been completed fully before submitting the BEC return form to NT.
- For questions with multiple requirements, all requirements must be satisfied before scoring a “Yes”
- Each answer should be referenced to a page number in the supporting documentation using column E in accordance with the requirements of column D.
- Some questions require an answer for the tabled budget and the approved budget

The database is expecting specific data with specific attributes. If this is not found, problems will arise.

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

## Submission Process

### Electronic Submission

Ensure the file is saved in the correct format (Muncde\_BEC\_ccyy\_Y.xls) by selecting the correct **MunCode, Financial year** from the drop-down lists. You may use the inbuilt macro to automatically save using the correct file name. Simultaneously press **Shift+Ctrl+S** (With “**Caps Lock**” off) to invoke the macro. This will save the file in your current working directory. The **Muncode and Financial year** MUST be completed / selected to save correctly.

Email the Excel (.xls) file to [lgdatabase@treasury.gov.za](mailto:lgdatabase@treasury.gov.za) with a subject heading of “**Demarcation Code – Municipality Name – Budget Evaluation Checklist 2006**”.

### Timing of Submission

This return form must be submitted each year around the end of August at the same time as the mayor tables the schedule of key deadlines for the budget process.