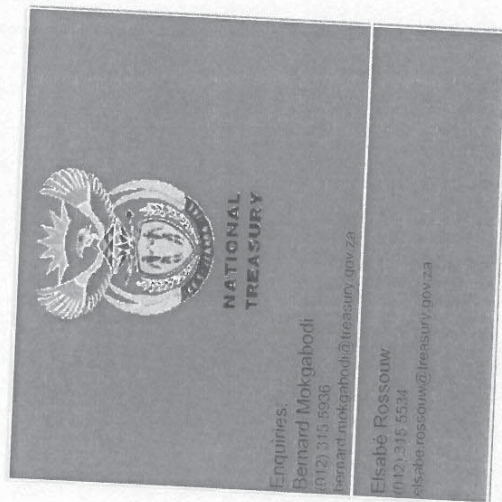


# Local Government Budget Monitoring

Financial Period    Municipal  
Year                    Code  
2009 M05 Nov        EC109 Koukamma

Version 1.1



## Instructions:

- 1 At the top of the Info worksheet, select the financial year, period and your allocated municipal code from the lists provided.
- 2 The Summary Report will show the result of your data entered. The Summary Report worksheet is protected and will automatically populate.
- 3 By moving your mouse over the grey buttons on the Info worksheet, you will be directed to the correct worksheet to enter your data.  
Note that a small hand appears when you move over the button. Click when you can see the hand.
- 4 To return to the main worksheet, click on **Info** tab at the bottom of your screen.
- 5 This template must be completed EVERY MONTH with actual figures up to the indicated month and with forecasts for the remaining months to the end of the year.
- 6 Complete only the yellow highlighted cells. The other cells are protected and contain formulae.
- 7 Once you have finished completing the form, save it as **Muncde\_SUM\_ccyy\_Mnn.xls**  
Muncde = your municipal demarcation code e.g. GT414  
ccyy = the current financial year e.g. 2006. Only indicate the end year please.  
Mnn = the number of the month you are reporting e.g. M01 would indicate you are reporting on July.  
Shortcut: To Save File press the following keys at the same time with Caps Lock off: ctrl+shift+S
- 8 Submit the form to your Provincial Treasury office by e-mail or fax
- 9 If you have access to e-mail, mail a copy to [lgdatabase@treasury.gov.za](mailto:lgdatabase@treasury.gov.za)

NB

Capital and Operating Expenditure

EC109 Koukamma	Original Budget	Adjusted Budget	Actuals YTD	%
Capital Expenditure	7,648		5,426	70.9
Operating Expenditure	44,781		13,914	31.1

Capital Expenditure and Revenue

EC109 Koukamma	Original Budget	Adjusted Budget	Actuals YTD	%
<b>CAPITAL EXPENDITURE</b>				
Water				
Electricity	453		7	1.5
Housing	330		503	152.4
Roads, Pavements, Bridges & Storm Water			3,104	
Other	78			
<b>Total Capital Expenditure</b>	<b>6,786</b>		<b>#REF!</b>	<b>#REF!</b>
<b>SOURCE OF FINANCE</b>	<b>7,648</b>		<b>5,426</b>	<b>70.9</b>
External Loans				
Internal Contributions	1,382			
Grants and Subsidies	6,266			
Other				
<b>Total Financing</b>	<b>7,648</b>		<b>5,426</b>	<b>70.9</b>

Cash Flow Statement

EC109 Koukamma	Original Budget	Adjusted Budget	Actuals YTD	%
<b>Opening Cash Balance</b>				
<b>Add : Receipts</b>				
- External loans received				
- Grants and subsidies				
- Investments redeemed	21,699		12,285	56.6
- Statutory Receipts (incl VAT)			12,213	
- Other Receipts	18,717		602	3.2
<b>Less : Payments</b>				
- Salaries, wages and allowances	12,013		6,482	54.0
- Cash and creditor payments	52,429		26,273	50.1
- Capital payments	24,704		7,113	28.8
- Investments made	20,077		9,376	46.7
- External loans repaid	7,648		573	7.5
- Statutory Payments (incl VAT)			2,500	
- Other Payments				
<b>Closing Balance</b>				
			6,712	
			5,306	

Operating Revenue and Expenditure

EC109 Koukamma	Original Budget	Adjusted Budget	Actuals YTD	%
<b>OPERATING REVENUE</b>				
Property rates				
Service Charges	7,536		778	10.3
Regional Service Levies	11,181		962	8.6
Other Revenue				
<b>Total Operating Revenue Generated</b>	<b>33,712</b>		<b>5,602</b>	<b>16.6</b>
<b>OPERATING EXPENDITURE</b>	<b>52,429</b>		<b>7,342</b>	<b>14.0</b>
Employee Related Costs				
Provision for Working Capital	24,704		7,996	32.4
Repairs and Maintenance				
Bulk Purchases	2,896		480	16.6
Other Expenses	2,384		753	31.6
<b>Total Direct Operating Expenditure</b>	<b>14,796</b>		<b>4,685</b>	<b>31.7</b>
	<b>44,781</b>		<b>13,914</b>	<b>31.1</b>

Operating Revenue and Expenditure by Function

EC109 Koukamma	Water			Electricity				
	Original Budget	Adjusted Budget	Actuals YTD	%	Original Budget	Adjusted Budget	Actuals YTD	%
<b>OPERATING REVENUE</b>								
Service Charges								
Grants & Subsidies Received								
Other Revenue								
<b>Total Operating Revenue Generated</b>								
<b>OPERATING EXPENDITURE</b>								
Employee Related Costs								
Provision for Working Capital								
Repairs and Maintenance								
Bulk Purchases								
Other Expenses								
<b>Total Direct Operating Expenditure</b>								

Debtor Age Analysis

EC109 Koukamma	0 - 30 days		31-60 days		61-90 days		Over 90 days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Water	944	7.0	1,228	9.2	372	2.8	10,862	81.0	13,407	100.0
Electricity	73	6.4	8	0.7	6	0.6	1,045	92.3	1,132	100.0
Property Rates	1,559	11.8	271	2.1	292	2.2	11,043	83.9	13,166	100.0
RSC Levies										
Other	2,410	10.9	373	1.7	406	1.8	18,849	85.5	22,038	100.0
<b>Total</b>	<b>4,987</b>	<b>10.0</b>	<b>1,881</b>	<b>3.8</b>	<b>1,077</b>	<b>2.2</b>	<b>41,799</b>	<b>84.0</b>	<b>49,743</b>	<b>100.0</b>

Creditor Age Analysis

EC109 Koukamma	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity										
Bulk Water										
PAYE deductions										
VAT (output less input)										
Pensions / Retirement										
Loan repayments										
Trade Creditors										
Auditor General										
Other										
<b>Total</b>										

Grants

EC109 Koukamma	Original Budget	Adjusted Budget	Actuals YTD	%
<b>Grants Receipts</b>				
1 National	7,916		4,818	60.9
2 Provincial				
3 Other grants	420		2,058	489.9
<b>Total</b>	<b>8,336</b>		<b>6,876</b>	<b>82.5</b>
<b>Expenditure</b>				
1 National	7,916		320	4.0
2 Provincial			110	
3 Other grants	420		4,314	1,027.0
<b>Total</b>	<b>8,336</b>		<b>4,744</b>	<b>56.8</b>

Comments :



Capital Expenditure and Revenue as at Nov 2008/09 (Rand)

EC109 Koukamma	Original Budget 2009	Adjusted Budget 2009	Actuals YTD 2009	%	Month 1 July	Month 2 Aug	Month 3 Sep	Total Q1	Month 4 Oct	Month 5 Nov	Month 6 Dec	Total Q2
<b>1 CAPITAL EXPENDITURE</b>												
2 Water	453,325		6,939	1.5					6,939			6,939
3 Electricity	329,950		502,870	152.4	431,350	16,708		448,058				
4 Housing	0		3,103,712	0.0	904,448	694,147	1,505,117	3,103,712	0			0
5 Roads, Pavements, Bridges & Storm Water	78,325		0	0.0								
6 Other	6,786,350		#REF!	#REF!	520,521	1,157,760	120,350	1,798,631	54,812	14,008		0
<b>7 Total Capital Expenditure</b>	<b>7,647,950</b>	<b>0</b>	<b>5,426,160</b>	<b>70.9</b>	<b>1,856,319</b>	<b>1,868,615</b>	<b>1,625,467</b>	<b>5,350,401</b>	<b>61,751</b>	<b>14,008</b>	<b>0</b>	<b>68,820</b>
<b>8 SOURCE OF FINANCE</b>												
9 External Loans			0	0.0				0				0
10 Internal contributions	1,381,950		0	0.0				0				0
11 Grants and Subsidies	6,266,000		0	0.0				0				0
12 Other			5,426,160	0.0	1,856,319	1,868,615	1,625,467	5,350,401	61,751	14,008		75,759
<b>13 Total Financing</b>	<b>7,647,950</b>	<b>0</b>	<b>5,426,160</b>	<b>70.9</b>	<b>1,856,319</b>	<b>1,868,615</b>	<b>1,625,467</b>	<b>5,350,401</b>	<b>61,751</b>	<b>14,008</b>	<b>0</b>	<b>75,759</b>



Cash Flow Statement as at Nov 2008/09 (Rand)

EC-109 Kouikamma	Original Budget 2009	Adjusted Budget 2009	Actuals YTD 2009	%	Month 1 Jul	Month 2 Aug	Month 3 Sep	Q1 Jul - Sep	Month 4 Oct	Month 5 Nov	Month 6 Dec	Q2 Oct - Dec
1 Opening Cash Balance	-2,971	0	-2,971									
<b>2 Add : Receipts</b>	<b>52,429,364</b>	<b>0</b>	<b>31,581,557</b>	<b>60.2</b>	<b>7,358,817</b>	<b>3,013,489</b>	<b>2,130,318</b>	<b>15,264,089</b>	<b>8,646,916</b>	<b>7,670,552</b>	<b>5,305,540</b>	<b>1,619,265</b>
4 - External loans received	21,699,000		12,284,560	0.0	6,658,773	443,178	400,000	7,501,951	3,882,111	900,488	5,305,540	1,619,265
5 - Grants and subsidies	18,716,886		12,212,691	0.0	3,057,339	2,502,768	3,071,324	5,574,092	3,994,913	2,643,686	5,305,540	1,619,265
7 - Investments redeemed	12,013,378		6,481,828	3.2	394,305	792,902	398,351	602,488	769,892	4,126,378	5,305,540	1,619,265
11 - Statutory Receipts (incl VAT)				54.0								
<b>12 - Other Receipts</b>	<b>52,429,364</b>	<b>0</b>	<b>26,273,045</b>	<b>50.1</b>	<b>4,342,357</b>	<b>4,622,019</b>	<b>4,677,477</b>	<b>13,641,853</b>	<b>4,615,357</b>	<b>8,015,835</b>	<b>5,305,540</b>	<b>1,619,265</b>
15 - Salaries, wages and allowances	24,703,859		7,112,654	28.8	1,595,498	1,198,047	1,389,880	4,183,426	1,864,450	1,064,748	5,305,540	1,619,265
16 - Cash and creditor payments	20,077,455		9,375,677	46.7	2,226,338			2,226,338	2,698,252	4,451,087	5,305,540	1,619,265
17 - Capital payments	7,647,950		573,146	7.5	520,521			520,521	52,625	2,500,000	5,305,540	1,619,265
18 - Investments made				0.0								
19 - External loans repaid				0.0								
20 - Statutory Payments (incl VAT)				0.0								
22 - Other Payments				0.0								
<b>24 Closing Balance</b>	<b>-2,971</b>	<b>0</b>	<b>6,711,568</b>	<b>0.0</b>	<b>3,013,489</b>	<b>2,130,318</b>	<b>1,619,265</b>	<b>6,711,568</b>	<b>5,650,823</b>	<b>5,305,540</b>	<b>5,305,540</b>	<b>16,261,904</b>

Grants (R)

EC109 Koukamma	Original Budget	Adjusted Budget	Actuals YTD	%	Month 1 July	Month 2 Aug	Month 3 Sep	Total Q1	Month 4 Oct	Month 5 Nov
<b>Grants Allocation Receipts</b>										
1 National	7,916,000		4,818,000	60.9	1,250,000		400,000	1650000	3,168,000	0
2 Provincial	420,000		0	0.0				0		0
3 Other grants	420,000		2,057,777	489.9		443,178		443178	714,111	900,488
<b>Total</b>	<b>8,336,000</b>	<b>0</b>	<b>6,875,777</b>	<b>82.5</b>	<b>1,250,000</b>	<b>443,178</b>	<b>400,000</b>	<b>2,093,178</b>	<b>3,882,111</b>	<b>900,488</b>
<b>Expenditure against grant allocation</b>										
1 National	7,916,000		659,271	8.3	91,000	229,093		320,093	339,178	
2 Provincial	420,000		110,000	0.0			110,000	110,000		
3 Other grants	420,000		4,313,606	1,027.0	1,908,001	1,908,001	1,505,117	3,413,118		900,488
<b>Total</b>	<b>8,336,000</b>	<b>0</b>	<b>5,082,877</b>	<b>61.0</b>	<b>91,000</b>	<b>2,137,094</b>	<b>1,615,117</b>	<b>3,843,211</b>	<b>339,178</b>	<b>900,488</b>

Debtor Age Analysis for Month as at Nov 2008/09 (Rand)

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>EC109 Koukamma</b>										
Debtors by Income source										
Water	944177.55	7.0	1228332.92	9.2	372449.27	2.8	10862307.61	81.0	13,407,267	100.0
Electricity	72820.81	6.4	7885.87	0.7	6397.13	0.6	1044879.45	92.3	1,131,983	100.0
Property Rates	1559474.56	11.8	271218.77	2.1	291938.31	2.2	11043097.67	83.9	13,165,729	100.0
RSC Levies		0.0		0.0		0.0		0.0	0	0.0
Other	2410097.74	10.9	373,120	1.7	406,372	1.8	18,848,514	85.5	22,038,105	100.0
<b>Total</b>	<b>4,986,571</b>	<b>10.0</b>	<b>1,880,558</b>	<b>3.8</b>	<b>1,077,157</b>	<b>2.2</b>	<b>41,798,799</b>	<b>84.0</b>	<b>49,743,085</b>	<b>100.0</b>
<b>Debtors by Customer Group</b>										
Government	419752.89	42.1	19746.76	2.0	17538.64	1.8	539760.63	54.1	996,799	100.0
Business	240608.42	29.6	157857.56	19.4	49552.14	6.1	366028.37	45.0	814,046	100.0
Households	4216635.01	9.3	1652999.11	3.7	950631.95	2.1	38381764.27	84.9	45,202,030	100.0
Other	109574.36	4.0	49,955	1.8	59,434	2.2	2,511,246	92.0	2,730,209	100.0
<b>Total</b>	<b>4,986,571</b>	<b>10.0</b>	<b>1,880,558</b>	<b>3.8</b>	<b>1,077,157</b>	<b>2.2</b>	<b>41,798,799</b>	<b>84.0</b>	<b>49,743,085</b>	<b>100.0</b>



## **4.2 Report of The Auditor-General**

The Auditor-General's Report is not available owing to the late submission of the Annual Financial Statements. The report is being prepared and will be submitted as an addendum to the Draft Annual Report as soon as it becomes available.

## **4.3 Response to Report of The Auditor-General**

The response to the Auditor-General's report will also be submitted as an addendum to the Draft Annual Report as soon as the report becomes available.

## **4.4 Report of the Audit Committee**

The Audit Committee Report will follow as an addendum to the Draft Annual Report

## **4.5 Oversight Report**

The Oversight Report is due to be prepared within two months of the tabling of this draft report and will be included in the final version of the Annual Report.



NARRATE PROGRESS ON ABOVEMENTIONED PROJECTS:

Project	Amount	Expenditure to date	Progress/Comments
Fin. S/Ments	220,000	220,000	
Creditors	8,100,000	7,497,656	
Property Valuations	3,900,000	978,312	
Delivery Vehicles	3,000,000	2,066,319	
Sewerage			
Outfall	3,500,000	832,753	
Eradication of bucket toilet system	1,848,320	1,067,493	
Performance Agreements/R enumeration Policies	118,858	118,858	
TOTAL 06/07	20,687,178	12,781,391	

CHIEF FINANCIAL OFFICER



DATE: 10/12/2008

MUNICIPAL MANAGER

DATE:

## ANNEXURE "B"

## TEMPLATE FOR MONITORING OF TRANSFERRED FUNDS FOR 2007/08

NAME OF MUNICIPALITY: KOUKAMMA

PROGRESS AND EXPENDITURE REPORT : MONTH : 11/08

Transferring Directorate	Amount	Purpose(Project)	Date of transfer to municipality	Payment No.	Date received by municipality (attach copy of receipt)	Details of ringfenced account (attach copy of bank statement)	Date of signature of SLA (attach signed copy of SLA)	Expenditure to date	Balance	Progress on project %	Used for the intended purposes Yes / No	Comments
Municipal Development Finance	220,000	Financial Statements	3.10.2007	35860				220,000		100%	Y	
	8,100,000	Creditors	5.3.2008	39995	7.3.2008			7,899,255		98%	Y	
	3,900,000	Property Valuations	5.3.2008	39995	7.3.2008			978,312		25%	Y	
	3,000,000	Service Delivery Vehicles	5.3.2008	39995	7.3.2008			2,066,319		69%	Y	
	3,500,000	Sewerage Outfall - Louterwater	5.3.2008	39995	7.3.2008			1,246,631		36%		
Municipal Infrastructure	1,848,320	Eradication of bucket toilet system	15.8.2007	34395			1,067,493			58%	Y	
HR & Mun.Admin.	118,858	Performance Agreements/Re numeration Policies	27.9.2007	35606			118,858	0		100%	Y	
TOTAL 06/07	20,687,178						13,596,868	7,090,310		66%		

**Finance Management Grant  
Monthly Report as per the Division of Revenue Act**

fax to 012 315 5230 and confirm receipt by calling 012 315 5172  
If an email is received by lgdatabase@treasury.gov.za, the municipality should receive a confirmation email.  
The onus is on the municipality to confirm that the return has been received by NT

Municipality	EC109 Koukamma	Financial Year	2008/09
		Month End	M05 Nov

Financial Accounting for Grant Funds Received and Expended	
	Rand
Received Prior Periods (Since Inception) - See Last Months Form	500,000
Received This Month	1,250,000
Total FMG Funds Received	1,750,000
Spent Prior Periods (Since Inception) - See Last Months Form	855,672
Spent This Month	321,012
Total FMG Funds Spent	1,176,684
Total FMG funds Received and Not Spent	573,316
Percentage of Funds Spent	67.24%
Funds Currently Committed but Not Spent	573,316

Milestones for Assessing Performance Against Reform Objectives				
	Number	Target Date (ccyy/mm/dd)	Actual Date (ccyy/mm/dd)	
Municipal Manager Appointed				
CFO Appointed				
Interns Appointed	2		12/1/2006	
Interns To Be Appointed				
Capacity Sufficient to Implement Reforms				
		2007/08 Target Date (ccyy/mm/dd)	Actual Date (ccyy/mm/dd)	2008/09 Target Date (ccyy/mm/dd)
Three-year Budget Tabled to Council According to Framework				
Standard Budget Return Completed for Three Years				
Standard Budget Return Submitted Electronically				
Reform Budget Return Completed and Submitted Electronically				
AM: Capital Asset Management				
BS: Statement of Financial Position				
CA: Capital Acquisitions Budget				
CFB: Cash Flow Budget				
GSG: Grant and Subsidies Given				
GSR: Grant and Subsidies Received				
OSB: Statement of Financial Performance Budget				
OSR: Statement of Financial Performance Revised Budget				
SP: Strategic Plan (IDP) Reconciliation to Budget				
AC: Age Creditors Analysis				
AD: Age Debtors Analysis				
CAA: Capital Acquisitions Actual				
CFA: Cash Flow Actual				
OSA: Statement of Financial Performance Actual				
		Target Date (ccyy/mm/dd)	Actual Date (ccyy/mm/dd)	
GAMAP Fully Implemented				
Budget and IDP Process Fully Linked (incl F1)				

Updated Documents Attached:	
Use this section to indicate if additional documentation is attached	Yes/No
Financial Improvement Check List (FICL)	No
Implementation Plan	No
Quarterly FMG Budget	No
MFMTAP Progress Report	No
Problems / Solutions / Further Assistance Requested	
Other	

(Print Name Below)

I, **SIPHIWE SPELLMAN**,  
and that this report has been submitted electronically as required.

, The Accounting Officer or Delegate certify that the above information is correct

Signed



Dated

10/12/2008

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S  
Save file as: Muncde\_FMG\_ccyy\_Mnn.XLS (e.g. GT411\_FMG\_2005\_M01.xls)  
Muncde = Municipality Code , ccyy = Financial Year End , Mnn = M01 ... M12

Part 4: Signature



CFO Signature

SIPHWE SPELLMAN

Name & Surname

10/12/2008

Date (dd/mm/yyyy)



**Part 2: Reasons for variance**

Reasons for variance
1 Projects are in progress
2
3

**Part 3: Progress Information**

List of Projects	Amount Budgeted	Progress Details	Remedial Measures if no Progress
PROPERTY RATES POLICY	R125 000	Project Started	Draft Policy in place
WARD ADMINISTRATION SYSTEM	R 75 000	Project Started	Ward Committee meetings schedule
FIXED ASSET REGISTER	R200 000	Project Started	Asset Register in progress