

KOUKAMMA MUNICIPALITY
BALANCE SHEET AT 30 JUNE 2008

	Note	2008 R	2007 R
CAPITAL EMPLOYED			
FUNDS AND RESERVES			
		2 747 417	2 310 947
Accumulated Funds	1	2 665 315	2 228 845
Reserves	2	82 102	82 102
ACCUMULATED SURPLUS / (DEFICIT)	19	10 854 203	10 605 992
		13 601 619	12 916 938
TRUST FUNDS			
CONSUMER DEPOSITS	3	19 905 498	5 792 374
	4	104 700	104 700
	R	33 611 817	18 814 012
EMPLOYMENT OF CAPITAL			
FIXED ASSETS			
LONG-TERM DEBTORS	5	3 693 718	3 693 718
	6	10 623	10 697
		3 704 341	3 704 416
NET CURRENT ASSETS / (LIABILITIES)			
		29 907 476	15 109 597
CURRENT ASSETS			
Consumer Debtors	8	25 932 791	23 563 659
Other Debtors	9	3 721 193	477 002
Short-term Investments	10	10 827 716	157 032
Cash and Bank	11	1 723 010	661 087
Short-term portion of Long-term Debtors	6	15 692	31 309
CURRENT LIABILITIES			
		12 312 926	9 780 492
Provisions	12	1 259 629	1 259 629
Creditors	13	11 052 775	7 757 336
Bank Overdraft	11	522	763 527
	R	33 611 817	18 814 012

04/12/2008

M Ndokweni
MUNICIPAL MANAGER

S Spellmann
CHIEF FINANCIAL OFFICER

KOUKAMMA MUNICIPALITY
INCOME STATEMENT FOR THE YEAR ENDED
30 JUNE 2008

2006/2007 Actual	2006/2007 Actual	2006/2007 Net Surplus/ (Deficit)		2007/2008 Actual	2007/2008 Actual	2007/2008 Net Surplus/ (Deficit)	2007/2008 Budgeted Surplus/ (Deficit)
Income R	Expenditure R	R		Income R	Expenditure R	R	R
26 894 425	31 878 991	(4 984 566)	RATES AND GENERAL SERVICES	30 976 315	36 288 837	(5 312 522)	3 072 149
19 346 355	24 579 377	(5 233 022)	Community Services	19 234 087	30 159 098	(10 925 011)	4 590 938
184 945	465 990	(281 045)	Subsidised Services	470 866	1 060 292	(589 426)	(830 701)
7 363 125	6 833 624	529 500	Economic Services	11 271 362	5 069 447	6 201 915	(688 088)
0	424 785	(424 785)	HOUSING SERVICES	46 716	213 696	(166 980)	(178 024)
7 016 816	6 061 225	955 591	TRADING SERVICES	9 293 467	4 642 767	4 650 700	(2 894 125)
<u>33 911 241</u>	<u>38 365 001</u>	<u>(4 453 760)</u>	TOTAL	<u>40 316 498</u>	<u>41 145 300</u>	<u>(828 802)</u>	<u>0</u>
			Appropriations for the Year				
		310 020	(Refer to Note 19 for more detail)			1 077 014	
		(4 143 741)	Net Surplus / (Deficit) for the Year			248 211	
		14 749 732	Accumulated Surplus / (Deficit) beginning of the Year			10 605 992	
		<u>10 605 992</u>	ACCUMULATED SURPLUS/ (DEFICIT) END OF THE YEAR			<u>10 854 203</u>	

KOUKAMMA MUNICIPALITY
CASH FLOW STATEMENT FOR THE YEAR ENDED

30 JUNE 2008

	Note	2008 R	2007 R
CASH RETAINED FROM OPERATING SERVICES:		23 108 749	1 321 741
Cash generated by Operations	20	(13 896 380)	(18 606 629)
Investment Income	18	575 221	73 994
Decrease / (Increase) in Working Capital	21	(8 802 192)	(2 368 820)
		(22 123 351)	(20 901 455)
Less: External Interest paid	18	0	0
Nett: Cash available from Operations		(22 123 351)	(20 901 455)
Contributions from Government or Public		45 232 100	22 223 196
 CASH UTILISED IN INVESTING ACTIVITIES			
Investment in Fixed Assets	5	(10 613 136)	(1 534 858)
 NET CASH FLOW		<u>12 495 613</u>	<u>(213 117)</u>
 CASH EFFECTS OF FINANCING ACTIVITIES:			
Decrease / (Increase) in Cash Investments	22	(10 670 684)	(7 559)
Decrease / (Increase) in Cash	23	(1 824 928)	220 676
 NET CASH UTILISED / (GENERATED)		<u>(12 495 613)</u>	<u>213 117</u>

KOUKAMMA MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2008

	2008 R	2007 R
1. ACCUMULATED FUNDS		
Dog Tax Fund	55,203	55,203
Revolving Fund	2,610,112	2,173,642
Total Accumulated Funds	<u>2,665,315</u>	<u>2,228,845</u>

(Refer to Appendix A for more detail)

Dog Tax Fund:

The Dog Tax Fund was established to obtain funding to enable the municipality to control dogs in the municipal area. The fund is not operational anymore and will be written off during the conversion to the GRAP-format of Annual Financial Statements.

Revolving Fund:

The purpose of this fund is to provide internal finance for projects and/or the purchase of equipment.

2. RESERVES

Renewals Fund	82,102	82,102
Total Reserves	<u>82,102</u>	<u>82,102</u>

(Refer to Appendix A for more detail)

The purpose of the Renewals Reserve is to provide finance to replace equipment.

KOUKAMMA MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2008 (Continued)

	2008 R	2007 R
3. TRUST FUNDS		
District Municipality: -		
- Flood Relief / Damage - Housing	(953,798)	-
- LED Grant	394,225	-
DWAF: -		
- General	1,100,100	-
- WSA	(55,445)	-
Housing: -		
- Griekwa	(46,884)	(17,390)
- Joubertina	755,015	747,148
- Kareedouw	21,150	21,150
- Misgund	(1,405,679)	(1,124,660)
- Mountainview	(1,361,009)	(1,366,519)
- Town Planning	100,000	-
IDP	157,807	150,000
Library	40,518	76,549
MIG: -		
- General	4,865,789	5,031,942
- Bucket Eradication Krakeel	1,140,935	833,602
- Bucket Eradication Woodlands	1,635,555	1,113,000
- Clarkson Reservoir	(2,048,848)	-
- Disaster Relief: Roads	1,671,035	-
- Financial Statements	543,866	150,000
- I C T	50,000	50,000
- Sewerage Stormsriver	(1,113,624)	-
MSP	281,327	125,737
MSIG - GAMAP/GRAP Implementation	117,618	-
Provincial Grant: -		
- General	14,085,487	-
- Performance Management System	23,884	-
- Property Valuations Fund	(95,340)	-
Training	1,815	1,815
Total Trust Funds	19,905,498	5,792,374

(Refer to Appendix A for more detail)

District Municipality:

These funds have been received for the repairs on damages caused by floods and for LED projects. No funds have been withheld.

DWAF:

These funds have been received for the indigent surveys, fixed asset register and drafting of water bylaws. No funds have been withheld.

Housing:

These funds have been received for the building of houses. No funds have been withheld.

IDP:

These funds have been received for the preparation of a development plan. No funds have been withheld.

Library:

These funds have been received for the purchase of library equipment. No funds have been withheld.

MIG:

These funds have been received for the development of infrastructure. No funds have been withheld.

KOUKAMMA MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2008 (Continued)

MSP:

These funds have been received to obtain professional services to assist the municipality. No funds have been withheld.

MSIG:

These funds have been received for the operational support which includes website development, drafting of organogram & FMS. No funds have been withheld.

Provincial:

These funds have been received as bridging finance for the sewerage project, property valuation, acquiring of service delivery vehicles and paying of creditors.

Training:

These funds have been received for the training of staff to develop and increase skills. No funds have been withheld.

	2008 R	2007 R
4. CONSUMER DEPOSITS		
Consumer Services	104,700	104,700
	<u>104,700</u>	<u>104,700</u>
5. FIXED ASSETS		
Fixed Assets at the beginning of the Year	45,151,734	43,616,875
Capital Expenditure during the Year	10,613,136	1,534,858
	<u>55,764,870</u>	<u>45,151,734</u>
Less: Assets written off, transferred or disposed of during the Year.	-	-
Total Fixed Assets	<u>55,764,870</u>	<u>45,151,734</u>
Less: Loans Redeemed and other Capital Receipts	52,071,151	41,458,015
Net Fixed Assets	<u>3,693,718</u>	<u>3,693,718</u>

(Refer to Appendix C for more detail)

Fixed Assets are disclosed at historical cost and no depreciation has been calculated.

The municipality did not engage into any guarantees whereby Fixed Assets of the municipality have been pledged to serve as collateral.

KOUKAMMA MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2008 (Continued)

	2008 R	2007 R
6. LONG-TERM DEBTORS		
Other Loans	26,315	42,006
	<u>26,315</u>	<u>42,006</u>
Less: Short-term portion transferred to Current Assets	15,692	31,309
Total Long-term Debtors	<u><u>10,623</u></u>	<u><u>10,697</u></u>

Other Loans are in respect of Motor Loans granted to Managers. In terms of the MFMA no Loans are granted to officials anymore. The outstanding amount is in respect of loans granted before 01 July 2005 and will continue until all loans have been repaid.

7. STOCK

The municipality does not carry any stock items.

8. CONSUMER DEBTORS

Services:	38,193,438	29,369,770
Assessment Rates	11,346,795	9,197,817
Electricity	1,050,098	1,071,886
Refuse Removal	5,109,934	4,108,572
Sewerage	10,516,231	7,971,089
Water	10,134,326	6,984,324
Sundry Service Charges	36,054	36,081
Sundries	2,196,994	2,239,290
Loans	901,357	302,328
Housing Rentals	445,402	956,672
	<u>41,737,191</u>	<u>32,868,060</u>
Less: Provision for Bad Debts	(15,804,401)	(9,304,401)
Total Consumer Debtors	<u><u>25,932,791</u></u>	<u><u>23,563,659</u></u>

The ageing of debtors is as follows:

Current	1,139,910	-
30 days	1,633,294	-
60 days	2,134,275	-
90 Days	713,597	-
+ 90 Days	36,116,115	32,868,060
Total Consumer Debtors	<u><u>41,737,191</u></u>	<u><u>32,868,060</u></u>

No bad debts were written off during the year.

Additional provision for bad debts to the amount of R6 500 000 (2007: R0) has been made during the year.

9. OTHER DEBTORS

Staff Advances	109,570	109,570
Sundry Debtors	882,881	355,870
Suspense Accounts in Debit	2,728,742	11,562
Total Other Debtors	<u><u>3,721,193</u></u>	<u><u>477,002</u></u>

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2008 (Continued)

	2008 R	2007 R
10. SHORT-TERM INVESTMENTS		
Deposits	10,827,716	157,032
Total Short-term Investments	<u>10,827,716</u>	<u>157,032</u>
<p>The Local Authorities Ordinance No 23 of 1935 requires local authorities to invest funds, which are not immediately required, with prescribed institutions. The period of investment should be such that it will not be necessary to borrow funds against the investments at a plenary rate to meet commitments.</p> <p>No Investments were written off during the year and they are carried at cost.</p>		
11. CASH AND BANK / (BANK OVERDRAFT)		
Bank Account	1,722,700	660,777
Bank Overdraft	(522)	(763,527)
Cash on Hand	310	310
Total Cash and Bank / (Bank Overdraft)	<u>1,722,488</u>	<u>(102,440)</u>
<p>The municipality has the following bank accounts:</p> <p>Primary Bank Account <i>ABSA Bank - Kareedouw Branch - Account Number 40 5280 5864:</i></p>		
Cash book balance at beginning of year	(102,750)	117,926
Cash book balance at end of year	<u>1,722,178</u>	<u>(102,750)</u>
Bank statement balance at beginning of year	(739,487)	(162,016)
Bank statement balance at end of year	<u>242,434</u>	<u>(739,487)</u>
12. PROVISIONS		
Audit Fees	300,000	300,000
Staff Leave	959,629	959,629
Total Provisions	<u>1,259,629</u>	<u>1,259,629</u>
<p>(Refer to Appendix A for more detail)</p> <p>Audit Fees: This provision is funded from contributions from operating income and was established to provide for the cost of the current year audit, which only will be carried out in the forthcoming financial year.</p> <p>Staff Leave: This provision is funded from contributions from operating income and was established to provide for the cost of leave to which the municipal staff is entitled at year-end.</p>		
13. CREDITORS		
Trade Creditors	3,654,591	3,575,706
Sundry Creditors	902,781	629,907
Suspense Accounts in Credit	6,495,403	3,551,723
Total Creditors	<u>11,052,775</u>	<u>7,757,336</u>

KOUKAMMA MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2008 (Continued)

	2008 R	2007 R
14. REMUNERATION: OFFICIALS		
Salaries	10,662,133	9,120,491
Overtime	944,468	1,081,517
Bonuses	752,863	678,737
Other Bonuses: Performance	145,059	44,090
Contribution to Medical Aid Funds	396,267	393,971
Contribution to Pension and Retirement Funds	1,061,731	961,946

Official	Salary & Bonus	Allowances	Contributions	TOTAL
Municipal Manager: M Ndokweni	338,234	185,846	-	524,080
Manager Community Services: J Ruiters	320,000	-	-	320,000
Manager Corporate Services: R Herselman	315,000	137,024	-	452,024
Manager Financial Services: S Spellman	122,226	71,410	-	193,636
Manager Technical Services: C. Jonker	218,676	91,401	-	310,077
Manager Strategic Services: FF Gaushe	96,250	34,750	-	131,000
	1,410,386	520,431	-	1,930,817

	2008 R	2007 R
15. REMUNERATION: COUNCILLORS		
Mayor's Allowance	262,530	366,296
Councillors' Allowances	886,040	1,264,916
Councillors' Medical Aid Contributions	-	2,028
Councillors' Pension Contributions	-	1,783
Councillors' Telephone Allowances	96,836	-
Councillors' Travelling Allowances	351,820	-
Total Councillors' Remuneration	<u>1,597,226</u>	<u>1,635,023</u>

The salaries, allowances and benefits paid to political office-bearers and councillors are within the upper limits of the framework envisaged in section 219 of the Constitution.

16. ASSESSMENT RATES

Valuations as at	Land R'000	Buildings R'000	Land Rate	Buildings Rate	Actual Income R
				2006	3,504,905
				2007	4,374,604
1 July 2007:	10 260 650	89 534 312		2008	4,840,305
- Joubertina	1 802 036	34 153 402	0.193648 c/R	0.0411040 c/R	
- Kareedouw	6 069 864	49 602 800	0.089540 c/R	0.0144100 c/R	
- Stormriver	2 388 750	5 778 110	0.165760 c/R	0.0028224 c/R	

Valuations on land and buildings are to be performed every four years. The last general valuation came into effect on 1 July 2000.

Interim valuations are processed once a year to take into account changes in individual property values due to alterations, consolidations and subdivisions.

Rates are levied on an annual basis with the final date of payment being 30 September. Collection charges are recovered from the owners at default when it becomes necessary to recover outstanding amounts.

No rebates are granted to property owners.

KOUKAMMA MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2008 (Continued)

	2008 R	2007 R
17. NET SURPLUS / (DEFICIT) FOR THE YEAR		
The following has been taken into account in determining the net surplus / (deficit) for the year:-		
<u>Investment Income:</u>	*	
Interest Received	575,221	73,994
Rental Received	74,193	40,001
Total Investment Income	649,414	113,995
<u>Other Expenses:</u>		
Auditors' Remuneration	*	1,101,303
Contribution to Bad Debts Provision	*	6,500,000
Contribution to Funds, Provisions and Reserves	*	436,470
Depreciation	*	-
Interest Paid	*	-
Levies Paid: Bargaining Council	4,890	4,476
Levies Paid: District Municipality	-	2,656
Lease Charges	187,611	182,651
Profit / (Loss) on the disposal of property, plant and equipment	*	-
* These items were allocated to respective funds, as the municipality did not convert to GAMAP yet.		
18. FINANCE TRANSACTIONS		
Total External Interest paid or earned:		
Earned	575,221	73,994
Paid	-	-
19. APPROPRIATIONS		
Appropriation Account		
Accumulated Surplus at the beginning of the Year	10,605,992	14,749,732
Operating Surplus/(Deficit) for the Year	(828,802)	(4,453,760)
Appropriations for the Year:	1,077,014	310,020
Current Year Adjustments	1,077,014	310,020
Accumulated Surplus (Deficit) at the end of the Year	10,854,203	10,605,992
Operating Account		
Capital Expenditure	125,021	-
Contributions to:		
Statutory Funds	436,470	141,283
Reserve Funds	-	-
Provisions	6,500,000	150,000
	6,936,470	291,283

KOUKAMMA MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2008 (Continued)

	2008 R	2007 R
20. CASH GENERATED BY OPERATIONS		
Surplus / (Deficit) for the Year	(828,802)	(4,453,760)
Adjustments in respect of:		
Previous Years' Operating Transactions	1,077,014	310,020
Appropriations charged against Income:	(4,532,930)	(13,201,995)
Grants and Subsidies Received	(11,594,421)	(13,493,277)
Contributions to Provision for Bad Debts	6,500,000	-
Contributions to Funds, Reserves and Provisions	436,470	291,282
Fixed Assets	125,021	-
Investment Income	(575,221)	(73,994)
Non-operating Income	-	62,371
Non-operating Expenditure:		
Expenditure charged against Provisions and Reserves	(9,036,440)	(1,249,270)
	<u>(13,896,380)</u>	<u>(18,606,629)</u>
21. DECREASE / (INCREASE) IN WORKING CAPITAL		
Decrease / (Increase) in Long-term Debtors	15,692	33,948
Decrease / (Increase) in Service Debtors	(8,869,132)	(5,937,460)
Decrease / (Increase) in Other Debtors	(3,244,191)	807,194
Increase / (Decrease) in Consumer Deposits	-	-
Increase / (Decrease) in Creditors	3,295,439	2,727,498
	<u>(8,802,192)</u>	<u>(2,368,820)</u>
22. DECREASE / (INCREASE) IN EXTERNAL CASH INVESTMENTS		
Investment Balances at the Beginning of the Year	157,032	149,472
Less: Investment Balances at the End of the Year	(10,827,716)	(157,032)
	<u>(10,670,684)</u>	<u>(7,559)</u>
23. DECREASE / (INCREASE) IN CASH ON HAND		
Cash Balance at the Beginning of the Year	(102,440)	118,236
Less: Cash Balance at the End of the Year	1,722,488	(102,440)
	<u>(1,824,928)</u>	<u>220,676</u>

KOUKAMMA MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2008 (Continued)

2008
R

2007
R

24. UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED

24.1 *Unauthorised Expenditure*

To management's best of knowledge no Unauthorised Expenditure was incurred during the year under review.

24.2 *Fruitless and Wasteful Expenditure*

To management's best of knowledge instances of note indicating that Fruitless and Wasteful Expenditure was incurred during the year under review were not revealed.

24.3 *Irregular Expenditure*

To management's best of knowledge instances of note indicating that Irregular Expenditure was incurred during the year under review were not revealed.

Reconciliation of Irregular Expenditure:	-	-
Opening balance	-	-
Irregular Expenditure current year	-	-
Condoned or written off by Council	-	-
To be recovered – contingent asset (see Note 53)	-	-
Transfer to receivables for recovery (see Note 20)	-	-
Irregular Expenditure awaiting condonement	-	-
	-	-

Incident	Disciplinary Steps / Criminal Proceedings
<i>Performance Bonuses paid before approval of Annual Report and the affordability of such expense</i>	None

25. COUNCILLOR'S ARREAR CONSUMER ACCOUNTS

Amounts due in excess of 90 days:

Jacobs, Susie	6 274	-
Wogane, MW	10 779	-
O'Connel	1 408	
Ncethezp SD	4 876	
	23 337	

26. CAPITAL COMMITMENTS

Due to cashflow constraints no Capital Commitments were entered into at year-end.

KOUKAMMA MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2008 (Continued)

	2008 R	2007 R
27. OTHER COMPULSARY DISCLOSURES		
27.1 Municipal entities under control of this council	None	None
27.2 Amount of contributions to organised local government	R -	-
27.3 Contingent Liabilities:		
(a) A claim, estimated to be R500 000, was lodged against the municipality for the contractual payment of a year's remuneration upon termination of service by a former Chief Financial Officer. The municipality paid a full and final settlement during August 2008 in the amount of R150 000. The outcome of the claim is still uncertain.		
(b) Claims in the region of R118 200 have been submitted to the municipality for the cleaning and rehabilitation of the Stormsrivier dumping site. The outcome is not known at this stage.		
(c) A claim of approximately R12 000 for a telephone cable that was damaged by one of the municipality's heavy duty equipment, has been lodged. The outcome is not certain at this stage.		
(d) There is a possibility of a claim for the non-awarding of tenders for the removal of refuse in Joubertina. The amount of the claim and the outcome is not certain at this stage.		
(e) Costs, of which the amount is not known, might have to be incurred by the municipality to defend a court case with regard to review the rezoning of a golf estate. The outcome is not certain at this stage.		
(f) Costs, of which the amount is not known, might have to be incurred by the municipality to defend a court case with regard to the transfer of property in Coldstream. The outcome is not certain at this stage.		
(g) Costs, estimated to be approximately R18 000, will have to be incurred by the municipality to deregister a Section 21 Company, KEDC. The outcome is not certain at this stage.		
27.4 Contingent Assets: To management's best of knowledge there were no Contingent Assets as at year-end which should be disclosed.		
27.5 (a) Material losses through criminal conduct (estimated)	R 250,000	-
(b) Criminal or disciplinary steps taken	None	None
(c) 1. Material losses recovered	None	None
(c) 2. Material losses written off	None	None
Losses were incurred when it was broken into the municipal offices during the strike for the period April to June 2008.		
28. RETIREMENT BENEFITS		
No information on the Cape Joint Pension Fund was available at year-end.		
No information on the Cape Joint Retirement Fund was available at year-end.		
No information on the Municipal Councillors Pension Fund was available at year-end.		

KOUKAMMA MUNICIPALITY

APPENDIX A

ACCUMULATED FUNDS, TRUST FUNDS, RESERVES AND PROVISIONS

	Balance at 2007/06/30	Contributions during the Year	Interest on Investments	Other Income	Expenditure during the Year	Balance at 2008/06/30
	R	R	R	R	R	R
ACCUMULATED FUNDS						
Dog Tax Fund	55 203	0	0	0	0	55 203
Revolving Fund	2 173 642	436 470	0	0	0	2 610 112
	2 228 845	436 470	0	0	0	2 665 315
RESERVE FUNDS						
Renewals Fund	82 102	0	0	0	0	82 102
	82 102	0	0	0	0	82 102
PROVISIONS						
Audit Fees	300 000	0	0	0	0	300 000
Staff Leave	959 629	0	0	0	0	959 629
Total as per Note 12	1 259 629	0	0	0	0	1 259 629
Bad Debts	9 304 401	6 500 000	0	0	0	15 804 401
	10 564 030	6 500 000	0	0	0	17 064 030
TRUST FUNDS						
District Mun - Flood Relief / Damage: H	0	798 844	0	0	1 752 642	(953 798)
District Mun - LED	0	394 225	0	0	0	394 225
DWAF - General	0	1 100 100	0	0	0	1 100 100
DWAF - WSA	0	0	0	0	0	(55 445)
Housing - Griekwa	(17 390)	0	0	0	55 445	(46 884)
Housing - Joubertina	747 148	0	0	0	29 494	755 015
Housing - Kareedouw	21 150	0	0	8 100	233	21 150
Housing - Misgund	(1 124 660)	0	0	0	0	(1 405 679)
Housing - Mountainview	(1 366 519)	0	0	219 155	500 174	(1 361 009)
Housing - Town Planning	0	100 000	0	18 450	12 940	100 000
IDP	150 000	0	0	0	0	157 807
Library	76 549	34 242	0	50 000	42 193	40 518
MIG - General	5 031 942	4 162 624	0	4 000	74 273	4 865 789
MIG - Bucket Eradication Krakeel	833 602	2 000 000	0	0	4 328 777	1 140 935
MIG - Bucket Eradication Woodlands	1 113 000	1 848 320	0	0	1 692 667	1 635 555
MIG - Clarkson Reservoir	0	0	0	220 000	1 545 765	(2 048 848)
MIG - Disaster: Roads	0	2 540 761	0	0	2 048 848	1 671 035
MIG - Financial Statements	150 000	500 000	0	0	869 726	543 866
MIG - I C T	50 000	0	0	0	106 134	50 000
MIG - Sewerage Stormsriver	0	0	0	0	0	(1 113 624)
MSP	125 737	220 000	0	0	1 113 624	281 327
MSIG - GRAP Implementation	0	150 000	0	0	64 410	117 618
Province - General	0	18 500 000	0	0	32 382	14 085 487
Province - Performance Management S	0	0	0	0	4 414 513	23 884
Province - Property Valuations	0	0	0	118 858	94 974	(95 340)
Training	1 815	0	0	0	95 340	1 815
	5 792 374	32 349 116	0	638 563	18 874 555	19 905 498

KOUKAMMA MUNICIPALITY

APPENDIX B

EXTERNAL LOANS AND INTERNAL ADVANCES

No External Loans and Internal Advances

KOUKAMMA MUNICIPALITY

APPENDIX C

ANALYSIS OF FIXED ASSETS

Expenditure	Services	Budget	Balance at	Expenditure	Written Off, Transferred or Redeemed	Balance at
2006/2007		2007/2008	6/30/2007	2007/2008	2007/2008	6/30/2008
R		R	R	R	R	R
1 484 594	RATE AND GENERAL SERVICES	13 845 628	27 334 600	5 667 337	0	33 001 937
20 000	COMMUNITY SERVICES	10 345 628	13 593 533	2 089 847	0	15 683 380
0	Health	0	0	0	0	0
20 000	Properties and Sundries	11 628	3 090 620	2 089 847	0	5 180 467
0	Public Works / Services	10 284 000	9 328 581	0	0	9 328 581
0	Traffic	50 000	1 174 333	0	0	1 174 333
33 980	SUBSIDISED SERVICES	0	6 443 897	0	0	6 443 897
0	Buildings	0	3 022 951	0	0	3 022 951
0	Cemeteries	0	120 872	0	0	120 872
0	Fire Services	0	5 872	0	0	5 872
0	Halls	0	912 205	0	0	912 205
33 980	Libraries	0	83 721	0	0	83 721
0	Parks and Open Spaces	0	1 835 469	0	0	1 835 469
0	Sport and Recreation	0	462 807	0	0	462 807
1 430 614	ECONOMIC SERVICES	3 500 000	7 297 169	3 577 490	0	10 874 659
0	Refuse	0	21 298	0	0	21 298
1 430 614	Sewerage	3 500 000	7 275 871	3 577 490	0	10 853 361
0	HOUSING SERVICES	5 000	6 472 070	501 169	0	6 973 239
0	Sub-economic Schemes	5 000	6 472 070	501 169	0	6 973 239
50 264	TRADING SERVICES	0	11 252 164	4 444 630	0	15 696 794
0	Electricity	0	3 769 707	3 268 520	0	7 038 228
50 264	Water	0	7 482 457	1 176 109	0	8 658 566
1 534 858	TOTAL FIXED ASSETS	13 850 628	45 058 833	10 613 136	0	55 671 970
	LESS: LOANS REDEEMED AND OTHER CAPITAL RECEIPTS					
	Loans Redeemed and Advances Repaid		41 458 015	10 613 136	0	52 071 151
	Contributions ex Operating Income		6 347 172	0	0	6 347 172
	Grants and Subsidies		4 248 528	125 021	0	4 373 549
	Public Donations		30 059 306	9 838 115	0	39 897 422
	Contributions ex Revolving Fund		0	650 000	0	650 000
			803 009	0	0	803 009
	NET FIXED ASSETS		3 600 818	0	0	3 600 818