NATIONAL TREASURY

Capital Acquisition and Sources of Finance Actuals

(CAA)

(Version 200505_0900)

Purpose

The purpose is to set out the monthly actual for both capital acquisition by major category and source of financing.

Users will be able to: -

- Compare actual against budget and assess the progress in implementing the capital budget
- Assess the actual capital expenditure by function/service
- See the return for Capital Acquisition Budget for further explanation

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 monthly budget statements as per section 71 of the Municipal Finance management Act.

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, and all figures are to be entered as positive. This may require a change in sign if municipal systems record expenditure as negative.

➢ 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

➢ In the **Month End** column, select the current month from the drop down list.

➢ Change **Muncde** to your own Municipal demarcation code from the drop down list.

➢ The fourth column shows the internal database code for the function and sub function. (0101 = function 01, sub-function 01). This cannot be changed.

➢ The fifth 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 lgdatabase@treasury.gov.za for assistance. This cannot be changed.

➢ For each sub-function performed by the municipality ensure that the selection in column F is made as to whether the sub-function is performed by a municipal entity or not.

➢ The line items (see columns G and H) will be repeated for each sub-function. Complete figures for each sub-function as appropriate.

➢ The line items represent category classifications of assets and will be updated with GAMAP. These cannot be changed.

➢ The shaded columns are the only columns 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 lgdatabase@treasury.gov.za.

➢ For the month being reported on, provide the following information:

- Contributed Assets (Any assets received free of charge)
- New Capital (Purchased or constructed)
- Replacement Capital (Purchased or constructed)

➢ Contributed Assets are assets given to the municipality free of charge. An example is where a developer completes a property development and transfers ownership of certain infrastructure assets to the municipality.

➢ On the other hand, new and replacement capital relate to assets purchased or constructed by the municipality. The return deliberately distinguishes between replacement and new capital expenditure to assist with differentiating between sustaining and expanding of services.

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_CAA_ccyy_Mnn.xls) by selecting the correct **Year End**, **Month 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_CAA_2006_M01

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

Timing of Submission

This monthly return form is to be submitted not later than the 10th day of every month following the end of the month being reported on.