**SECTION 52(d):QUARTERLY REPORT ON BUDGET IMPLEMENTATION: REPORTING STANDARD: QUARTER ENDED 30 SEPTEMBER 2016: (T 6/1/1-2016/2017): BUDGET AND TREASURY OFFICE**

# REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

| | |
|---|---|
| File Reference: | Author: M Ndlovu |
| Report Number: | Designation: Director: Budget and Financial Reporting |
| | 1st Level: BTO MANAGEMENT |
| FOR CONSIDERATION | 2nd Level: EXCO |
| | 3rd Level: COUNCIL |
| | 4th Level: MPAC |
| | 5th Level: AUDIT COMMITTE |

**SUBJECT: SEPTEMBER 2016/17 QUARTERLY SECTION 52(d) REPORT**

**DATE: 18 OCTOBER 2016**

## 1. PURPOSE

1.1 The purpose of the report is to apprise the council of the Section 52(d) of the Municipal Finance Management Act 56 of 2003 (MFMA) which states that; the mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality. This report is submitted to both the National and Provincial Treasuries through a series of MFMA returns that were designed by the National Treasury.

## 2. ANNEXURES

2.1 uThukela Water Financial Performance report
2.2 Financial Reports as at 30 September 2016
- 2.2.1 Monthly Financial Statements
- 2.2.2 Grant register
- 2.2.3 Investment register
- 2.2.4 Eskom bulk electricity purchases
- 2.2.5 Bank Reconciliation

## 3. LEGISLATIVE PROVISIONS

3.1 Municipal Finance Management Act 56 of 2003

## 4. ANALYSIS OF OPERATING AND CAPITAL BUDGET RESULTS

4.1 The amounts used in the compilation of this month's report are provisional figures as the Budget and Treasury Office is currently awaiting on Auditor General final assessment of the financial statements.

4.2 The municipality generated revenue of 29% (R504 931 000) of the original budget of R1 709 674 000. The variance between the revenue budget for the first quarter of the financial year and the actual revenue accrued for the same period is 1% (R3 067 000).

4.3 During the period under review, the municipality had spent 26% (R512 919 000) of the total original budget of R1 955 731 000. Comparison between the pro rata budget of R4488 933 000 and actual expenditure for the quarter reflects an over-expenditure of R23 986 000 (5%). This is due to under budgeting of depreciation as the budget was approved prior the finalisation of valuation of assets.

4.4 Capital expenditure for the period under review amounted to R40 164 000, which represents 15% of the approved total capital budget of R275 667 000. Comparison between the pro rata budget of R68 917 000 and actual expenditure for the period reflects and under expenditure of (R28 753 000) which implies that the municipality spent 42% less than the budget for the same period. The under expenditure is attributed to management's decision to delay most of the projects that were funded through the external loan. Capital expenditure per department is reflected as follows:

| | |
|---|---|
| *Corporate Service* | *R 0* |
| *Community Services* | *R 1 million* |
| *Budget and Treasury Office* | *R1 thousand* |
| *Municipal Manager* | *R 32 thousand* |
| *Development Planning and Human Settlements* | *R 4.3 million* |
| *Technical Services* | *R 32.8 million* |
| *Electrical & Mechanical Services* | *R 1.9 million* |

4.5 The municipality's debtors as reflected in table SC3 has slightly decreased by R1 784 000 and by the end of the first quarter, the total debtors amounted to R925 682 000. The bulk of this amount (R812 956 000) is debt owing for more than 90 days, while R712 322 000 of the total debt is owed by households, it must be noted that the total figure of debtors is inclusive of indigent. The consumer debtors needs to be attended to urgently as currently it's impacting negatively on the municipality's cash flows.

4.6 Cash and cash equivalent for the period under review reflects an unfavourable balance of (R17 925 000) as shown in C7.

## 5. RECOMMENDATION

**IT IS RECOMMENDED THAT:**

5.1.1 Council notes the budget implementation and financial state of affairs for the first quarter of the financial year;
5.1.2 Council notes any material variances and ensure that remedial steps are taken;
5.1.2 The Strategic Executive Directors at all times remain within the financial guidelines of the Municipal Finance Management Act;
5.1.3 The Strategic Executive Directors commit themselves to maintaining a credible budget target for revenue and expenditure and remain within the municipality's approved budget;
5.1.4 The Strategic Executive Directors acknowledge the significance of the 2016/2017 approved capital budget as a service delivery barometer, and ensures that grants are fully spend for intended purposes.

## 8. SUBMITTED BY:

**Acting Strategic Executive Director:**
**Budget and Treasury Office**
Mr S.M Nkosi
E-mail: sisho.nkosi@newcastle.gov.za

**Finance Portfolio Councillor**
Mr E. M Nkosi
E-mail: makhosini.nkosi@newcastle.gov.za

**Municipal Manager**
Mr. B. E Mswane
E-mail: mm@newcastle.gov.za

NEWCASTLE MUNICIPALITY
2016 -10- 13
MAYOR'S OFFICE

2016 -10- 17

## KZN252 Newcastle - Contact Information

### A. GENERAL INFORMATION

| | |
|---|---|
| **Municipality** | **KZN252 Newcastle** |
| **Grade** | Grade 4 |
| **Province** | **KZN KWAZULU-NATAL** |
| **Web Address** | www.newcastle.gov.za |
| **e-mail Address** | **mm.newcastle.gov.za** |

Set name on 'Instructions' sheet

*1 Grade in terms of the Remuneration of Public Office Bearers Act.*

### B. CONTACT INFORMATION

| | |
|---|---|
| **Postal address:** | |
| P.O. Box | Private Bag X6621 |
| City / Town | Newcastle |
| Postal Code | 2940 |
| **Street address** | |
| Building | Civic Centre |
| Street No. & Name | 37 Murchison Street |
| City / Town | Newcastle |
| Postal Code | 2940 |
| **General Contacts** | |
| Telephone number | (034) 328 7600 |
| Fax number | (034) 312 1152 |

### C. POLITICAL LEADERSHIP

| | |
|---|---|
| **Speaker:** | |
| Name | Cllr J. C Khumalo |
| Telephone number | |
| Cell number | 0764637028 |
| Fax number | |
| E-mail address | jabulile.khumalo@newcastle.gov.za |

| | |
|---|---|
| **Mayor/Executive Mayor:** | |
| Name | Cllr E. M Nkosi |
| Telephone number | (034) 328 7737 |
| Cell number | 0727099149 |
| Fax number | |
| E-mail address | makhosinikosi.nkosi@newcastle.gov.za |

| | |
|---|---|
| **Deputy Mayor/Executive Mayor:** | |
| Name | Cllr D. P Sibiya |
| Telephone number | (034) 328 7628 |
| Cell number | 0722868208 |
| Fax number | |
| E-mail address | duduzile.sibiyane@newcastle.gov.za |

| | |
|---|---|
| **Secretary/PA to the Speaker:** | |
| Name | Ms N. R. Jele |
| Telephone number | |
| Cell number | 761761552 |
| Fax number | |
| E-mail address | speaker@newcastle.gov.za |

| | |
|---|---|
| **Secretary/PA to the Mayor/Executive Mayor:** | |
| Name | Miss N Mhlongo |
| Telephone number | 343287737 |
| Cell number | |
| Fax number | |
| E-mail address | mayor@newcastle.gov.za |

| | |
|---|---|
| **Secretary/PA to the Deputy Mayor/Executive Mayor:** | |
| Name | Ms P. Mbuli |
| Telephone number | (034) 328 7737 |
| Cell number | 823825569 |
| Fax number | |
| E-mail address | mayor@newcastle.gov.za |

### D. MANAGEMENT LEADERSHIP

| | |
|---|---|
| **Municipal Manager:** | |
| Name | Mr B. E Mswane |
| Telephone number | (034) 328 7750 |
| Cell number | |
| Fax number | (034) 312 7089 |
| E-mail address | mm@newcastle.gov.za |

| | |
|---|---|
| **Chief Financial Officer** | |
| Name | Mr S Nkosi |
| Telephone number | (034) 328 7752 |
| Cell number | (082) 726 5526 |
| Fax number | (031) 332 3920 |
| E-mail address | sishosonke.nkosi@newcastle.gov.za |

| | |
|---|---|
| **Secretary/PA to the Municipal Manager:** | |
| Name | Mrs S.R. Mzila |
| Telephone number | (034) 328 7750 |
| Cell number | |
| Fax number | (034) 312 7089 |
| E-mail address | mm@newcastle.gov.za |

| | |
|---|---|
| **Secretary/PA to the Chief Financial Officer** | |
| Name | Mrs L. Oberholster |
| Telephone number | (034) 328 7752 |
| Cell number | |
| Fax number | (034) 328 7769 |
| E-mail address | lizelle.orberholster@newcastle.gov.za |

| Official responsible for submitting financial information | |
|---|---|
| Name | Mr M Ndlovu |
| Telephone number | (034) 328 7807 |
| Cell number | |
| Fax number | (034) 328 7800 |
| E-mail address | mfanafuthi.ndlovu@newcastle.gov.za |
| **Official responsible for submitting financial information** | |
| Name | Mrs X M Sosibo |
| Telephone number | (034) 328 8657 |
| Cell number | |
| Fax number | (034) 328 7800 |
| E-mail address | xolile.msibi@newcastle.gov.za |
| **Official responsible for submitting financial information** | |
| Name | Miss Z F Mkhize |
| Telephone number | (034) 328 7767 |
| Cell number | |
| Fax number | (034) 328 7800 |
| E-mail address | zamambo.mkhize@newcastle.gov.za |

## KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

| Description | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | | | |
| Property rates | 224,853 | 256,072 | – | 22,000 | 71,766 | 64,018 | 7,748 | 12% | 287,063 |
| Service charges | 914,751 | 1,083,994 | – | 116,947 | 261,547 | 270,999 | (9,451) | -3% | 1,046,189 |
| Investment revenue | 12,292 | 4,000 | – | 166 | 754 | 1,000 | (246) | -25% | 3,016 |
| Transfers recognised - operational | 467,502 | 325,438 | – | 15,638 | 161,940 | 161,940 | – | | 325,438 |
| Other own revenue | 37,571 | 40,170 | – | 2,722 | 8,925 | 10,042 | (1,118) | -11% | 35,699 |
| **Total Revenue (excluding capital transfers and contributions)** | **1,656,969** | **1,709,674** | **–** | **157,473** | **504,931** | **507,999** | **(3,067)** | **-1%** | **1,697,406** |
| Employee costs | 484,375 | 476,620 | – | 38,212 | 113,699 | 119,155 | (5,456) | -5% | 454,795 |
| Remuneration of Councillors | 18,453 | 21,023 | – | 2,200 | 5,290 | 5,256 | 34 | 1% | 21,159 |
| Depreciation & asset impairment | 448,127 | 330,121 | – | 112,953 | 112,954 | 82,530 | 30,423 | 37% | 451,814 |
| Finance charges | 66,141 | 61,899 | – | 4,196 | 12,877 | 15,475 | (2,598) | -17% | 51,507 |
| Materials and bulk purchases | 515,969 | 581,035 | – | 87,188 | 163,533 | 145,259 | 18,274 | 13% | 654,132 |
| Transfers and grants | 90,764 | 96,098 | – | 8,781 | 26,051 | 24,025 | 2,026 | 8% | 104,204 |
| Other expenditure | 589,909 | 388,935 | – | 36,362 | 78,516 | 97,234 | (18,718) | -19% | 314,063 |
| **Total Expenditure** | **2,213,737** | **1,955,731** | **–** | **289,892** | **512,919** | **488,933** | **23,986** | **5%** | **2,051,674** |
| **Surplus/(Deficit)** | **(556,768)** | **(246,057)** | **–** | **(132,419)** | **(7,987)** | **19,066** | **(27,053)** | **-142%** | **(354,269)** |
| Transfers recognised - capital | – | – | – | – | – | – | – | | – |
| Contributions & Contributed assets | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **(556,768)** | **(246,057)** | **–** | **(132,419)** | **(7,987)** | **19,066** | **(27,053)** | **-142%** | **(354,269)** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **(556,768)** | **(246,057)** | **–** | **(132,419)** | **(7,987)** | **19,066** | **(27,053)** | **-142%** | **(354,269)** |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | **297,936** | **275,667** | **–** | **9,997** | **40,164** | **68,917** | **(28,753)** | **-42%** | **160,655** |
| Capital transfers recognised | 132,181 | 185,150 | – | 9,247 | 39,414 | 46,287 | (6,873) | -15% | 157,657 |
| Public contributions & donations | – | – | – | – | – | – | – | | – |
| Borrowing | 76,535 | 90,517 | – | 750 | 750 | 22,629 | (21,880) | -97% | 2,998 |
| Internally generated funds | **89,221** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Total sources of capital funds** | **297,936** | **275,667** | **–** | **9,997** | **40,164** | **68,917** | **(28,753)** | **-42%** | **160,655** |
| **Financial position** | | | | | | | | | |
| Total current assets | 817,098 | 611,816 | – | | 803,988 | | | | 611,816 |
| Total non current assets | 8,303,445 | 4,620,712 | – | | 8,230,503 | | | | 4,620,712 |
| Total current liabilities | 439,749 | 184,956 | – | | 366,189 | | | | 184,956 |
| Total non current liabilities | 605,419 | 676,044 | – | | 600,925 | | | | 676,044 |
| **Community wealth/Equity** | **8,075,375** | **4,371,528** | **–** | | **8,067,377** | | | | **4,371,528** |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | 16,067 | 215,539 | – | – | (26,593) | (26,593) | 0 | -0% | 215,539 |
| Net cash from (used) investing | (300,651) | (273,623) | – | – | (29,620) | (29,620) | – | | (273,623) |
| Net cash from (used) financing | (11,656) | 59,457 | – | – | (6,285) | (6,285) | – | | 59,457 |
| **Cash/cash equivalents at the month/year end** | **44,573** | **40,554** | **–** | **–** | **(17,925)** | **(23,316)** | **(5,391)** | **23%** | **45,945** |

| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis** | | | | | | | | | |
| Total By Income Source | 54,833 | 30,711 | 27,182 | 20,384 | 31,823 | 19,935 | 19,276 | 721,539 | 925,682 |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | 58,862 | – | – | – | – | – | – | – | 58,862 |

## KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q1 First Quarter

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | 1 | | | | | | | | % | |
| Revenue - Standard | | | | | | | | | | |
| ***Governance and administration*** | | **272,895** | **360,756** | **–** | **24,106** | **109,040** | **90,189** | 18,851 | 21% | **436,159** |
| Executive and council | | 16,258 | 13,210 | – | 419 | 2,388 | 3,302 | (914) | -28% | 9,553 |
| Budget and treasury office | | 201,988 | 291,002 | – | 23,675 | 84,159 | 72,751 | 11,408 | 16% | 336,636 |
| Corporate services | | 54,649 | 56,544 | – | 12 | 22,492 | 14,136 | 8,357 | 59% | 89,970 |
| ***Community and public safety*** | | **45,671** | **25,616** | **–** | **2,193** | **4,533** | **6,404** | (1,871) | -29% | **18,132** |
| Community and social services | | 28,988 | 7,058 | – | 409 | 1,403 | 1,764 | (361) | -20% | 5,614 |
| Sport and recreation | | 1,125 | 417 | – | 42 | 58 | 104 | (47) | -45% | 231 |
| Public safety | | 5,122 | 7,557 | – | 118 | 725 | 1,889 | (1,165) | -62% | 2,899 |
| Housing | | 10,404 | 10,557 | – | 1,622 | 2,337 | 2,639 | (302) | -11% | 9,349 |
| Health | | 33 | 28 | – | 2 | 10 | 7 | 3 | 42% | 39 |
| ***Economic and environmental services*** | | **60,361** | **5,001** | **–** | **5,354** | **18,412** | **1,250** | 17,161 | 1373% | **73,647** |
| Planning and development | | 14,560 | 666 | – | 2,379 | 3,383 | 166 | 3,217 | 1934% | 13,534 |
| Road transport | | 45,801 | 4,336 | – | 2,975 | 15,028 | 1,084 | 13,944 | 1286% | 60,113 |
| Environmental protection | | – | – | – | – | – | – | – | | – |
| ***Trading services*** | | **1,277,913** | **1,318,136** | **–** | **125,809** | **372,906** | **410,114** | (37,208) | -9% | **1,491,625** |
| Electricity | | 698,349 | 771,359 | – | 89,465 | 201,209 | 273,420 | (72,210) | -26% | 804,838 |
| Water | | 294,234 | 247,149 | – | 20,992 | 78,650 | 61,787 | 16,862 | 27% | 314,599 |
| Waste water management | | 177,916 | 186,113 | – | 8,461 | 59,943 | 46,528 | 13,414 | 29% | 239,771 |
| Waste management | | 107,414 | 113,515 | – | 6,891 | 33,104 | 28,379 | 4,726 | 17% | 132,417 |
| ***Other*** | 4 | **130** | **164** | **–** | **11** | **41** | **41** | **(0)** | **-1%** | **163** |
| **Total Revenue - Standard** | 2 | **1,656,969** | **1,709,674** | **–** | **157,473** | **504,931** | **507,999** | **(3,067)** | **-1%** | **2,019,726** |
| Expenditure - Standard | | | | | | | | | | |
| ***Governance and administration*** | | **187,373** | **332,329** | **–** | **27,497** | **75,960** | **83,082** | (7,122) | -9% | **303,839** |
| Executive and council | | (47,541) | 90,786 | – | 8,647 | 22,756 | 22,696 | 60 | 0% | 91,024 |
| Budget and treasury office | | 168,462 | 161,526 | – | 13,749 | 39,298 | 40,382 | (1,084) | -3% | 157,192 |
| Corporate services | | 66,452 | 80,017 | – | 5,102 | 13,906 | 20,004 | (6,098) | -30% | 55,623 |
| ***Community and public safety*** | | **254,047** | **253,527** | **–** | **31,324** | **66,261** | **63,382** | 2,879 | 5% | **265,044** |
| Community and social services | | 86,904 | 90,729 | – | 16,011 | 26,406 | 22,682 | 3,723 | 16% | 105,622 |
| Sport and recreation | | 58,257 | 63,316 | – | 4,616 | 14,164 | 15,829 | (1,665) | -11% | 56,655 |
| Public safety | | 73,462 | 69,346 | – | 6,488 | 17,154 | 17,336 | (183) | -1% | 68,614 |
| Housing | | 31,257 | 26,104 | – | 3,944 | 7,637 | 6,526 | 1,111 | 17% | 30,547 |
| Health | | 4,166 | 4,032 | – | 265 | 902 | 1,008 | (106) | -11% | 3,607 |
| ***Economic and environmental services*** | | **390,394** | **408,940** | **–** | **97,704** | **116,523** | **102,235** | 14,288 | 14% | **466,090** |
| Planning and development | | 31,279 | 31,183 | – | 2,402 | 5,872 | 7,796 | (1,924) | -25% | 23,489 |
| Road transport | | 358,988 | 377,616 | – | 95,296 | 110,622 | 94,404 | 16,218 | 17% | 442,488 |
| Environmental protection | | 128 | 141 | – | 7 | 28 | 35 | (7) | -20% | 113 |
| ***Trading services*** | | **1,380,937** | **960,137** | **–** | **133,360** | **254,153** | **240,034** | 14,118 | 6% | **1,016,611** |
| Electricity | | 706,916 | 562,521 | – | 104,574 | 171,888 | 140,630 | 31,257 | 22% | 687,551 |
| Water | | 535,557 | 261,534 | – | 18,429 | 51,719 | 65,383 | (13,665) | -21% | 206,876 |
| Waste water management | | 37,433 | 32,248 | – | 3,267 | 8,349 | 8,062 | 287 | 4% | 33,396 |
| Waste management | | 101,031 | 103,835 | – | 7,089 | 22,197 | 25,959 | (3,762) | -14% | 88,788 |
| ***Other*** | | **986** | **799** | **–** | **8** | **22** | **200** | **(177)** | **-89%** | **90** |
| **Total Expenditure - Standard** | 3 | **2,213,737** | **1,955,731** | **–** | **289,892** | **512,919** | **488,933** | **23,986** | **5%** | **2,051,674** |
| **Surplus/ (Deficit) for the year** | | **(556,768)** | **(246,057)** | **–** | **(132,419)** | **(7,987)** | **19,066** | **(27,053)** | **-142%** | **(31,949)** |

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q1 First Quarter

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | 1 | | | | | | | | % | |
| **Revenue - Standard** | | | | | | | | | | |
| ***Municipal governance and administration*** | | 272,895 | 360,756 | - | 24,106 | 109,040 | 90,189 | 18,851 | 21% | 436,159 |
| Executive and council | | 16,258 | 13,210 | - | 419 | 2,388 | 3,302 | (914) | (0) | 9,553 |
| *Mayor and Council* | | 16,258 | 13,210 | - | 419 | 2,388 | 3,302 | (914) | (0) | 9,553 |
| *Municipal Manager* | | | - | - | | | - | - | | - |
| Budget and treasury office | | 201,988 | 291,002 | | 23,675 | 84,159 | 72,751 | 11,408 | 0 | 336,636 |
| Corporate services | | 54,649 | 56,544 | - | 12 | 22,492 | 14,136 | 8,357 | 0 | 89,970 |
| *Human Resources* | | 665 | 2,500 | | - | - | 625 | (625) | (0) | - |
| *Information Technology* | | 251 | - | | | | - | - | | - |
| *Property Services* | | 53,733 | 54,044 | | 12 | 22,492 | 13,511 | 8,982 | 0 | 89,970 |
| *Other Admin* | | | - | | | | - | - | | - |
| ***Community and public safety*** | | 45,671 | 25,616 | - | 2,193 | 4,533 | 6,404 | (1,871) | (0) | 18,132 |
| Community and social services | | 28,988 | 7,058 | - | 409 | 1,403 | 1,764 | (361) | (0) | 5,614 |
| *Libraries and Archives* | | 4,316 | 4,710 | | 251 | 804 | 1,177 | (374) | (0) | 3,215 |
| *Museums & Art Galleries etc* | | 467 | 220 | | - | - | 55 | (55) | (0) | - |
| *Community halls and Facilities* | | 22,738 | 451 | | 27 | 130 | 113 | 17 | 0 | 519 |
| *Cemeteries & Crematoriums* | | 1,467 | 1,678 | | 131 | 470 | 419 | 51 | 0 | 1,880 |
| *Child Care* | | | | | | | - | - | | - |
| *Aged Care* | | | | | | | - | - | | - |
| *Other Community* | | | | | | | - | - | | - |
| *Other Social* | | | | | | | - | - | | - |
| Sport and recreation | | 1,125 | 417 | | 42 | 58 | 104 | (47) | (0) | 231 |
| Public safety | | 5,122 | 7,557 | - | 118 | 725 | 1,889 | (1,165) | (0) | 2,899 |
| *Police* | | | | | | | - | - | | - |
| *Fire* | | 25 | 34 | | 0 | 1 | 9 | (8) | (0) | 3 |
| *Civil Defence* | | | | | | | - | - | | - |
| *Street Lighting* | | | | | | | - | - | | - |
| *Other* | | 5,097 | 7,523 | | 117 | 724 | 1,881 | (1,157) | 20 | 2,896 |
| Housing | | 10,404 | 10,557 | | 1,622 | 2,337 | 2,639 | (302) | (0) | 9,349 |
| Health | | 33 | 28 | - | 2 | 10 | 7 | 3 | 0 | 39 |
| *Clinics* | | | | | | | - | - | | - |
| *Ambulance* | | | | - | - | - | - | - | | - |
| *Other* | | 33 | 28 | | 2 | 10 | 7 | 3 | 0 | 39 |
| ***Economic and environmental services*** | | 60,361 | 5,001 | - | 5,354 | 18,412 | 1,250 | 17,161 | 0 | 73,647 |
| Planning and development | | 14,560 | 666 | - | 2,379 | 3,383 | 166 | 3,217 | 0 | 13,534 |
| *Economic Development/Planning* | | 3,667 | - | | 2,230 | 3,009 | - | 3,009 | #DIV/0! | 12,038 |
| *Town Planning/Building enforcement* | | 10,865 | 633 | | 146 | 367 | 158 | 209 | 0 | 1,467 |
| *Licensing & Regulation* | | 28 | 33 | | 3 | 7 | 8 | (1) | (0) | 29 |
| Road transport | | 45,801 | 4,336 | - | 2,975 | 15,028 | 1,084 | 13,944 | 0 | 60,113 |
| *Roads* | | 44,309 | 3,173 | | 2,919 | 14,920 | 793 | 14,127 | 0 | 59,681 |
| *Public Buses* | | | - | | | | - | - | | - |
| *Parking Garages* | | 1,301 | 743 | | 56 | 108 | 186 | (78) | (0) | 432 |
| *Vehicle Licensing and Testing* | | | | | | | - | - | | - |
| *Other* | | 191 | 420 | | - | - | 105 | (105) | (0) | - |
| Environmental protection | | - | - | - | - | - | - | - | | - |
| *Pollution Control* | | | | | | | | - | | |
| *Biodiversity & Landscape* | | | | | | | | - | | |
| *Other* | | | | | | | | - | | |
| ***Trading services*** | | 1,277,913 | 1,318,136 | - | 125,809 | 372,906 | 410,114 | (37,208) | (0) | 1,491,625 |
| Electricity | | 698,349 | 771,359 | - | 89,465 | 201,209 | 273,420 | (72,210) | (0) | 804,838 |
| *Electricity Distribution* | | 698,349 | 771,359 | | 89,465 | 201,209 | 273,420 | (72,210) | (0) | 804,838 |
| *Electricity Generation* | | | | | | | | - | | - |
| Water | | 294,234 | 247,149 | - | 20,992 | 78,650 | 61,787 | 16,862 | 0 | 314,599 |
| *Water Distribution* | | 294,234 | 247,149 | | 20,992 | 78,650 | 61,787 | 16,862 | 0 | 314,599 |
| *Water Storage* | | | | | | | | - | | - |
| Waste water management | | 177,916 | 186,113 | - | 8,461 | 59,943 | 46,528 | 13,414 | 0 | 239,771 |
| *Sewerage* | | 177,916 | 186,113 | - | 8,461 | 59,943 | 46,528 | 13,414 | 0 | 239,771 |
| *Storm Water Management* | | | | - | | | | - | | - |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| *Public Toilets* | | | | – | | | | – | | |
| Waste management | | 107,414 | 113,515 | – | 6,891 | 33,104 | 28,379 | 4,726 | 0 | 132,417 |
| *Solid Waste* | | 107,414 | 113,515 | – | 6,891 | 33,104 | 28,379 | 4,726 | 0 | 132,417 |
| ***Other*** | | **130** | **164** | **–** | **11** | **41** | **41** | **(0)** | **(0)** | **163** |
| Air Transport | | 130 | 164 | – | 11 | 41 | 41 | (0) | (0) | 163 |
| Abattoirs | | | – | – | – | – | | – | | |
| Tourism | | | – | – | – | – | | – | | |
| Forestry | | | | | | | | – | | |
| Markets | | | | | | | | – | | |
| **Total Revenue - Standard** | 2 | **1,656,969** | **1,709,674** | **–** | **157,473** | **504,931** | **507,999** | **(3,067)** | **(0)** | **2,019,726** |
| **Expenditure - Standard** | | | | | | | | | | |
| ***Municipal governance and administration*** | | **187,373** | **332,329** | **–** | **27,497** | **75,960** | **83,082** | **(7,122)** | **(0)** | **303,839** |
| Executive and council | | (47,541) | 90,786 | – | 8,647 | 22,756 | 22,696 | 60 | 0 | 91,024 |
| *Mayor and Council* | | (99,256) | 43,398 | | 4,923 | 13,208 | 10,850 | 2,358 | 0 | 52,830 |
| *Municipal Manager* | | 51,714 | 47,387 | | 3,724 | 9,549 | 11,847 | (2,298) | (0) | 38,194 |
| Budget and treasury office | | 168,462 | 161,526 | | 13,749 | 39,298 | 40,382 | (1,084) | (0) | 157,192 |
| Corporate services | | 66,452 | 80,017 | – | 5,102 | 13,906 | 20,004 | (6,098) | (0) | 55,623 |
| *Human Resources* | | 18,063 | 25,942 | | 983 | 3,827 | 6,485 | (2,658) | (0) | 15,309 |
| *Information Technology* | | 16,893 | 16,636 | | 2,026 | 3,535 | 4,159 | (624) | (0) | 14,138 |
| *Property Services* | | 14,423 | 11,740 | | 769 | 2,596 | 2,935 | (339) | (0) | 10,383 |
| *Other Admin* | | 17,073 | 25,699 | | 1,324 | 3,948 | 6,425 | (2,477) | (0) | 15,793 |
| ***Community and public safety*** | | **254,047** | **253,527** | **–** | **31,324** | **66,261** | **63,382** | **2,879** | **0** | **265,044** |
| Community and social services | | **86,904** | **90,729** | **–** | **16,011** | **26,406** | **22,682** | **3,723** | **0** | **105,622** |
| *Libraries and Archives* | | 14,470 | 22,250 | | 1,474 | 3,902 | 5,563 | (1,660) | (0) | 15,609 |
| *Museums & Art Galleries etc* | | 2,004 | 2,560 | | 165 | 494 | 640 | (146) | (0) | 1,975 |
| *Community halls and Facilities* | | 4,712 | 4,767 | | 707 | 1,590 | 1,192 | 398 | 0 | 6,359 |
| *Cemeteries & Crematoriums* | | 2,799 | 3,306 | | 166 | 571 | 827 | (255) | (0) | 2,286 |
| *Child Care* | | | | | | | – | – | | – |
| *Aged Care* | | | | | | | – | – | | – |
| *Other Community* | | 62,918 | 57,845 | | 13,499 | 19,848 | 14,461 | 5,387 | 0 | 79,393 |
| *Other Social* | | | | | | | – | – | | – |
| Sport and recreation | | 58,257 | 63,316 | | 4,616 | 14,164 | 15,829 | (1,665) | (0) | 56,655 |
| Public safety | | **73,462** | **69,346** | **–** | **6,488** | **17,154** | **17,336** | **(183)** | **(0)** | **68,614** |
| *Police* | | | | | | | – | – | | – |
| *Fire* | | 30,406 | 31,512 | | 2,546 | 7,091 | 7,878 | (787) | (0) | 28,366 |
| *Civil Defence* | | 924 | 862 | | – | 657 | 215 | 441 | 0 | 2,627 |
| *Street Lighting* | | 24,596 | 9,288 | | 1,932 | 3,981 | 2,322 | 1,659 | 0 | 15,923 |
| *Other* | | 17,536 | 27,684 | | 2,010 | 5,425 | 6,921 | (1,496) | (0) | 21,699 |
| Housing | | **31,257** | **26,104** | | **3,944** | **7,637** | **6,526** | **1,111** | **0** | **30,547** |
| Health | | **4,166** | **4,032** | **–** | **265** | **902** | **1,008** | **(106)** | **(0)** | **3,607** |
| *Clinics* | | 948 | 801 | | 74 | 215 | 200 | 15 | 0 | 862 |
| *Ambulance* | | | | | | | – | – | | – |
| *Other* | | 3,218 | 3,231 | | 192 | 686 | 808 | (122) | (0) | 2,745 |
| ***Economic and environmental services*** | | **390,394** | **408,940** | **–** | **97,704** | **116,523** | **102,235** | **14,288** | **0** | **466,090** |
| Planning and development | | **31,279** | **31,183** | **–** | **2,402** | **5,872** | **7,796** | **(1,924)** | **(0)** | **23,489** |
| *Economic Development/Planning* | | 14,044 | 9,778 | | 1,034 | 1,972 | 2,444 | (472) | (0) | 7,890 |
| *Town Planning/Building enforcement* | | 16,435 | 20,331 | | 1,305 | 3,694 | 5,083 | (1,389) | (0) | 14,774 |
| *Licensing & Regulation* | | 800 | 1,074 | | 63 | 206 | 269 | (62) | (0) | 825 |
| Road transport | | **358,988** | **377,616** | **–** | **95,296** | **110,622** | **94,404** | **16,218** | **0** | **442,488** |
| *Roads* | | 357,578 | 375,812 | | 95,118 | 109,852 | 93,953 | 15,899 | 0 | 439,407 |
| *Public Buses* | | | | | | | – | – | | – |
| *Parking Garages* | | 356 | 393 | | 28 | 103 | 98 | 5 | 0 | 411 |
| *Vehicle Licensing and Testing* | | | | | | | – | – | | – |
| *Other* | | 1,053 | 1,410 | | 151 | 667 | 353 | 315 | 0 | 2,670 |
| Environmental protection | | **128** | **141** | **–** | **7** | **28** | **35** | **(7)** | **(0)** | **113** |
| *Pollution Control* | | | | | | | – | – | | – |
| *Biodiversity & Landscape* | | 128 | 141 | | 7 | 28 | 35 | (7) | (0) | 113 |
| *Other* | | | | | | | – | – | | – |
| ***Trading services*** | | **1,380,937** | **960,137** | **–** | **133,360** | **254,153** | **240,034** | **14,118** | **0** | **1,016,611** |
| Electricity | | **706,916** | **562,521** | **–** | **104,574** | **171,888** | **140,630** | **31,257** | **0** | **687,551** |
| *Electricity Distribution* | | 706,916 | 562,521 | | 104,574 | 171,888 | 140,630 | 31,257 | 0 | 687,551 |
| *Electricity Generation* | | | | | | | – | – | | – |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Water | | 535,557 | 261,534 | - | 18,429 | 51,719 | 65,383 | (13,665) | (0) | 206,876 |
| *Water Distribution* | | 535,557 | 261,534 | | 18,429 | 51,719 | 65,383 | (13,665) | (0) | 206,876 |
| *Water Storage* | | | | | | | - | - | | - |
| Waste water management | | 37,433 | 32,248 | - | 3,267 | 8,349 | 8,062 | 287 | 0 | 33,396 |
| *Sewerage* | | 35,319 | 29,863 | | 3,085 | 7,820 | 7,466 | 354 | 0 | 31,281 |
| *Storm Water Management* | | | | | | | - | - | | - |
| *Public Toilets* | | 2,114 | 2,384 | | 182 | 529 | 596 | (67) | (0) | 2,115 |
| Waste management | | 101,031 | 103,835 | - | 7,089 | 22,197 | 25,959 | (3,762) | (0) | 88,788 |
| *Solid Waste* | | 101,031 | 103,835 | | 7,089 | 22,197 | 25,959 | (3,762) | (0) | 88,788 |
| *Other* | | 986 | 799 | - | 8 | 22 | 200 | (177) | (0) | 90 |
| Air Transport | | 986 | 799 | | 8 | 22 | 200 | (177) | (0) | 90 |
| Abattoirs | | | | | | | | - | | |
| Tourism | | | | | | | | - | | |
| Forestry | | | | | | | | - | | |
| Markets | | | | | | | | - | | |
| **Total Expenditure - Standard** | 3 | 2,213,737 | 1,955,731 | - | 289,892 | 512,919 | 488,933 | 23,986 | 0 | 2,051,674 |
| **Surplus/ (Deficit) for the year** | | (556,768) | (246,057) | - | (132,419) | (7,987) | 19,066 | (27,053) | (0) | (31,949) |

*References*

*1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison*

*2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)*

*3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)*

*4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing*

## KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

| Vote Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - CORPORATE SERVICES | | 70,656 | 69,754 | – | 431 | 24,881 | 17,438 | 7,442 | 42.7% | 99,523 |
| Vote 2 - COMMUNITY SERVICES | | 143,982 | 129,317 | – | 7,518 | 35,408 | 32,329 | 3,079 | 9.5% | 141,632 |
| Vote 3 - BUDGET AND TREASURY | | 201,988 | 291,002 | – | 23,675 | 84,159 | 72,751 | 11,408 | 15.7% | 336,636 |
| Vote 4 - MUNICIPAL MANAGER | | – | 967 | – | – | – | 242 | (242) | -100.0% | – |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT | | 25,094 | 11,387 | – | 4,013 | 5,762 | 2,847 | 2,915 | 102.4% | 23,046 |
| Vote 6 - TECHNICAL SERVICES | | 516,649 | 436,856 | – | 32,372 | 153,513 | 189,553 | (36,040) | -19.0% | 614,051 |
| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES | | 698,600 | 771,359 | – | 89,465 | 201,209 | 192,840 | 8,370 | 4.3% | 804,838 |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | | – |
| **Total Revenue by Vote** | 2 | **1,656,969** | **1,710,641** | **–** | **157,473** | **504,931** | **507,999** | **(3,068)** | **-0.6%** | **2,019,726** |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - CORPORATE SERVICES | | 730,586 | 86,215 | – | 7,333 | 17,757 | 21,554 | (3,797) | -17.6% | 71,027 |
| Vote 2 - COMMUNITY SERVICES | | 309,225 | 326,605 | – | 32,767 | 77,626 | 81,651 | (4,025) | -4.9% | 310,505 |
| Vote 3 - BUDGET AND TREASURY | | 168,462 | 161,526 | – | 13,749 | 39,298 | 40,382 | (1,084) | -2.7% | 157,192 |
| Vote 4 - MUNICIPAL MANAGER | | 84,830 | 72,511 | – | 5,755 | 16,901 | 18,128 | (1,227) | -6.8% | 67,602 |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT | | 63,522 | 58,086 | – | 6,353 | 13,531 | 14,521 | (990) | -6.8% | 54,125 |
| Vote 6 - TECHNICAL SERVICES | | 625,444 | 678,979 | – | 117,430 | 171,938 | 169,745 | 2,193 | 1.3% | 687,750 |
| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES | | 231,669 | 571,809 | – | 106,506 | 175,868 | 142,952 | 32,916 | 23.0% | 703,473 |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | | – |
| **Total Expenditure by Vote** | 2 | **2,213,737** | **1,955,731** | **–** | **289,892** | **512,919** | **488,933** | **23,986** | **4.9%** | **2,051,674** |
| **Surplus/ (Deficit) for the year** | 2 | **(556,768)** | **(245,090)** | **–** | **(132,419)** | **(7,987)** | **19,067** | **(27,054)** | **-141.9%** | **(31,949** |

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q1 First Quarter

| Vote Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - CORPORATE SERVICES | | 70,656 | 69,754 | - | 431 | 24,881 | 17,438 | 7,442 | 43% | 99,523 |
| 1.1-Administration | | 69,991 | 67,254 | | 431 | 24,881 | 16,813 | 8,067 | 48% | 99,523 |
| 1.2-Human Resources | | 665 | 2,500 | | - | - | 625 | (625) | -100% | - |
| Vote 2-COMMUNITY SERVICES | | 143,982 | 129,317 | - | 7,518 | 35,408 | 32,329 | 3,079 | 10% | 141,632 |
| 2.1-Culture and Amenities | | 13,236 | 7,475 | | 452 | 1,461 | 1,869 | (408) | -22% | 5,844 |
| 2.2-Community Services | | 130,747 | 121,842 | | 7,067 | 33,947 | 30,461 | 3,486 | 11% | 135,787 |
| Vote 3 -BUDGET AND TREASURY | | 201,988 | 291,002 | - | 23,675 | 84,159 | 72,751 | 11,408 | 16% | 336,636 |
| 3.1 - Financial Services | | 201,988 | 291,002 | | 23,675 | 84,159 | 72,751 | 11,408 | 16% | 336,636 |
| 3.2 - Data Processing | | | | | | | | - | | - |
| 3.3 - Supply Chain Unit | | | | | | | | - | | - |
| Vote 4 - MUNICIPAL MANAGER | | - | 967 | - | - | - | 242 | (242) | -100% | - |
| 4.1 - Municipal Manager | | | | | | | | - | | - |
| 4.2 - Internal Audit Unit | | | | | | | | - | | - |
| 4.3 - Intergrated Development Planning | | | | | | | | - | | - |
| 4.4 - Legal Services | | | | | | | | - | | - |
| 4.5 - Mayoral Office | | | | | | | | - | | - |
| 4.6 - Public Relations Office | | | | | | | | - | | - |
| 4.7 - Governnance | | | | | | | | - | | - |
| 4.8 - Perfomance Management | | | | | | | | - | | - |
| 4.9 - Information Technology | | | 967 | | | | 242 | (242) | -100% | - |
| 4.10 - Risk Management | | | | | | | | - | | - |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTI | | 25,094 | 11,387 | - | 4,013 | 5,762 | 2,847 | 2,915 | 102% | 23,046 |
| 5.1 - Economic Development | | 3,825 | 197 | | 2,244 | 3,057 | 49 | 3,008 | 6097% | 12,230 |
| 5.2 - Housing and Land | | 10,404 | 10,557 | | 1,622 | 2,337 | 2,639 | (302) | -11% | 9,349 |
| 5.3 - Town Planning | | 10,865 | 633 | | 146 | 367 | 158 | 209 | 132% | 1,467 |
| Vote 6 - TECHNICAL SERVICES | | 516,649 | 436,856 | - | 32,372 | 153,513 | 189,553 | (36,040) | -19% | 614,051 |
| 6.1 - Civil Services | | 44,533 | 3,593 | | 2,919 | 14,920 | 898 | 14,022 | 1561% | 59,681 |
| 6.2 - Water and Sanitation Services | | 472,116 | 433,263 | | 29,453 | 138,592 | 188,655 | (50,062) | -27% | 554,370 |
| Vote 7 - ELETRICAL AND MECHANICAL SERVICES | | 698,600 | 771,359 | - | 89,465 | 201,209 | 192,840 | 8,370 | 4% | 804,838 |
| 7.1 - Electrical Services | | 698,600 | 771,359 | | 89,465 | 201,209 | 192,840 | 8,370 | 4% | 804,838 |

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| **Total Revenue by Vote** | 2 | **1,656,969** | **1,710,641** | **–** | **157,473** | **504,931** | **507,999** | (3,068) | -1% | **2,019,726** |
| **Expenditure by Vote** | 1 | | | | | | | – | | |
| **Vote 1 - CORPORATE SERVICES** | | **730,586** | **86,215** | **–** | **7,333** | **17,757** | **21,554** | (3,797) | -18% | **71,027** |
| 1.1-Administration | | (91,657) | 60,273 | | 6,350 | 13,930 | 15,068 | (1,139) | -8% | 55,718 |
| 1.2-Human Resources | | 822,243 | 25,942 | | 983 | 3,827 | 6,485 | (2,658) | -41% | 15,309 |
| | | | | | | | | – | | – |
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| **Vote 2-COMMUNITY SERVICES** | | **309,225** | **326,605** | **–** | **32,767** | **77,626** | **81,651** | (4,025) | -5% | **310,505** |
| 2.1-Culture and Amenities | | 82,243 | 96,199 | | 7,128 | 20,721 | 24,050 | (3,329) | -14% | 82,884 |
| 2.2-Community Services | | 226,982 | 230,406 | | 25,639 | 56,905 | 57,601 | (696) | -1% | 227,621 |
| | | | | | | | – | – | | – |
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| **Vote 3 -BUDGET AND TREASURY** | | **168,462** | **161,526** | **–** | **13,749** | **39,298** | **40,382** | (1,084) | -3% | **157,192** |
| 3.1 - Financial Services | | 168,272 | 160,429 | | 13,905 | 39,875 | 40,107 | (232) | -1% | 159,501 |
| 3.2 - Data Processing | | 608 | 673 | | 66 | 145 | 168 | (23) | -14% | 580 |
| 3.3 - Supply Chain Unit | | (418) | 424 | | (222) | (722) | 106 | (828) | -782% | (2,889) |
| | | | | | | | – | – | | |
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| | | | | | | | | – | | |
| **Vote 4 - MUNICIPAL MANAGER** | | **84,830** | **72,511** | **–** | **5,755** | **16,901** | **18,128** | (1,227) | -7% | **67,602** |
| 4.1 - Municipal Manager | | 15,988 | 18,328 | | 1,252 | 2,669 | 4,582 | (1,913) | -42% | 10,675 |
| 4.2 - Internal Audit Unit | | 6,906 | 7,413 | | 608 | 1,680 | 1,853 | (173) | -9% | 6,720 |
| 4.3 - Intergrated Development Planning | | 3,126 | 3,295 | | 168 | 543 | 824 | (281) | -34% | 2,173 |
| 4.4 - Legal Services | | 7,341 | 4,986 | | 577 | 1,138 | 1,246 | (108) | -9% | 4,553 |
| 4.5 - Mayoral Office | | 16,222 | 8,489 | | 5 | 3,817 | 2,122 | 1,695 | 80% | 15,270 |
| 4.6 - Public Relations Office | | 3,262 | 1,693 | | 637 | 1,119 | 423 | 695 | 164% | 4,474 |
| 4.7 - Governance | | 11,392 | 8,090 | | 157 | 1,427 | 2,023 | (596) | -29% | 5,706 |
| 4.8 - Performance Management | | 3,628 | 3,225 | | 305 | 949 | 806 | 143 | 18% | 3,798 |
| 4.9 - Information Technology | | 16,893 | 16,636 | | 2,026 | 3,535 | 4,159 | (624) | -15% | 14,138 |
| 4.10 - Risk Management | | 71 | 357 | | 20 | 24 | 89 | (66) | -74% | 95 |
| | | | | | | | – | | | |
| **Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETT** | | **63,522** | **58,086** | **–** | **6,353** | **13,531** | **14,521** | (990) | -7% | **54,125** |
| 5.1 - Economic Development | | 15,830 | 11,651 | | 1,104 | 2,201 | 2,913 | (712) | -24% | 8,804 |
| 5.2 - Housing and Land | | 31,257 | 26,104 | | 3,944 | 7,637 | 6,526 | 1,111 | 17% | 30,547 |
| 5.3 - Town Planning | | 16,435 | 20,331 | | 1,305 | 3,694 | 5,083 | (1,389) | -27% | 14,774 |
| | | | | | | | – | – | | – |
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| **Vote 6 - TECHNICAL SERVICES** | | **625,444** | **678,979** | **–** | **117,430** | **171,938** | **169,745** | 2,193 | 1% | **687,750** |
| 6.1 - Civil Services | | 365,964 | 387,582 | | 95,916 | 112,398 | 96,895 | 15,503 | 16% | 449,593 |
| 6.2 - Water and Sanitation Services | | 259,480 | 291,397 | | 21,514 | 59,539 | 72,849 | (13,310) | -18% | 238,157 |
| | | | | | | | – | – | | |
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| **Vote 7 - ELECTRICAL AND MECHANICAL SERVICES** | | **231,669** | **571,809** | **-** | **106,506** | **175,868** | **142,952** | 32,916 | 23% | **703,473** |
| 7.1 - Electrical Services | | 231,669 | 571,809 | | 106,506 | 175,868 | 142,952 | 32,916 | 23% | 703,473 |
| | | | | | | | | - | | |
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| | | | | | | | | - | | |
| **Total Expenditure by Vote** | 2 | **2,213,737** | **1,955,731** | **-** | **289,892** | **512,919** | **486,933** | **23,986** | **0** | **2,051,674** |
| **Surplus/ (Deficit) for the year** | 2 | **(556,768)** | **(245,090)** | **-** | **(132,419)** | **(7,987)** | **19,067** | **(27,054)** | **(0)** | **(31,949)** |

*References*

*1. Insert 'Vote'; e.g. Department, if different to standard structure*

*2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')*

*3. Assign share in 'associate' to relevant Vote*

*check revenue*

*check expenditure*

## KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | | | | | | | | | % | |
| **Revenue By Source** | | | | | | | | | | |
| Property rates | | 224,853 | 256,072 | | 22,000 | 71,766 | 64,018 | 7,748 | 12% | 287,063 |
| Property rates - penalties & collection charges | | | | | | | – | – | | – |
| Service charges - electricity revenue | | 914,751 | 712,968 | | 87,258 | 174,697 | 178,242 | (3,545) | -2% | 698,787 |
| Service charges - water revenue | | | 184,732 | | 14,345 | 40,950 | 46,183 | (5,233) | -11% | 163,801 |
| Service charges - sanitation revenue | | | 102,873 | | 8,459 | 25,327 | 25,718 | (391) | -2% | 101,309 |
| Service charges - refuse revenue | | | 83,421 | | 6,886 | 20,573 | 20,855 | (282) | -1% | 82,292 |
| Service charges - other | | | | | | | – | – | | – |
| Rental of facilities and equipment | | 7,918 | 7,326 | | 577 | 1,784 | 1,832 | (48) | -3% | 7,136 |
| Interest earned - external investments | | 12,292 | 4,000 | | 166 | 754 | 1,000 | (246) | -25% | 3,016 |
| Interest earned - outstanding debtors | | 7,156 | 6,099 | | 843 | 2,745 | 1,525 | 1,221 | 80% | 10,982 |
| Dividends received | | | | | | | – | – | | – |
| Fines | | 5,206 | 7,660 | | 118 | 729 | 1,915 | (1,187) | -62% | 2,914 |
| Licences and permits | | | 12 | | 1 | 3 | 3 | (0) | -8% | 11 |
| Agency services | | 5,262 | | | | | – | – | | – |
| Transfers recognised - operational | | 467,502 | 325,438 | | 15,638 | 161,940 | 161,940 | – | | 325,438 |
| Other revenue | | 11,260 | 19,072 | | 1,183 | 3,664 | 4,768 | (1,104) | -23% | 14,656 |
| Gains on disposal of PPE | | 770 | | | | | – | – | | – |
| **Total Revenue (excluding capital transfers and contributions)** | | **1,656,969** | **1,709,674** | **–** | **157,473** | **504,931** | **507,999** | **(3,067)** | **-1%** | **1,697,406** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 484,375 | 476,620 | | 38,212 | 113,699 | 119,155 | (5,456) | -5% | 454,795 |
| Remuneration of councillors | | 18,453 | 21,023 | | 2,200 | 5,290 | 5,256 | 34 | 1% | 21,159 |
| Debt impairment | | 230,355 | 61,007 | | 2,367 | 3,873 | 15,252 | (11,379) | -75% | 15,490 |
| Depreciation & asset impairment | | 448,127 | 330,121 | | 112,953 | 112,954 | 82,530 | 30,423 | 37% | 451,814 |
| Finance charges | | 66,141 | 61,899 | | 4,196 | 12,877 | 15,475 | (2,598) | -17% | 51,507 |
| Bulk purchases | | 513,530 | 577,973 | | 86,968 | 162,966 | 144,493 | 18,472 | 13% | 651,863 |
| Other materials | | 2,438 | 3,061 | | 220 | 567 | 765 | (198) | -26% | 2,269 |
| Contracted services | | 78,718 | 52,490 | | 4,365 | 15,773 | 13,123 | 2,650 | 20% | 63,091 |
| Transfers and grants | | 90,764 | 96,098 | | 8,781 | 26,051 | 24,025 | 2,026 | 8% | 104,204 |
| Other expenditure | | 277,364 | 275,438 | | 29,630 | 58,870 | 68,860 | (9,989) | -15% | 235,482 |
| Loss on disposal of PPE | | 3,472 | | | | | – | – | | – |
| **Total Expenditure** | | **2,213,737** | **1,955,731** | **–** | **289,892** | **512,919** | **488,933** | **23,986** | **5%** | **2,051,674** |
| **Surplus/(Deficit)** | | **(556,768)** | **(246,057)** | **–** | **(132,419)** | **(7,987)** | **19,066** | **(27,053)** | **(0)** | **(354,269)** |
| Transfers recognised - capital | | | | | | | | – | | |
| Contributions recognised - capital | | | | | | | | – | | |
| Contributed assets | | | | | | | | – | | |
| **Surplus/(Deficit) after capital transfers & contributions** | | **(556,768)** | **(246,057)** | **–** | **(132,419)** | **(7,987)** | **19,066** | | | **(354,269)** |
| Taxation | | | | | | | | – | | |
| **Surplus/(Deficit) after taxation** | | **(556,768)** | **(246,057)** | **–** | **(132,419)** | **(7,987)** | **19,066** | | | **(354,269)** |
| Attributable to minorities | | | | | | | | | | |
| **Surplus/(Deficit) attributable to municipality** | | **(556,768)** | **(246,057)** | **–** | **(132,419)** | **(7,987)** | **19,066** | | | **(354,269)** |
| Share of surplus/ (deficit) of associate | | | | | | | | | | |
| **Surplus/ (Deficit) for the year** | | **(556,768)** | **(246,057)** | **–** | **(132,419)** | **(7,987)** | **19,066** | | | **(354,269)** |

## KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q1 First Quarter

| Vote Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| **Multi-Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 1 - CORPORATE SERVICES | | – | – | – | – | – | – | – | | – |
| Vote 2 - COMMUNITY SERVICES | | – | – | – | – | – | – | – | | – |
| Vote 3 - BUDGET AND TREASURY | | – | – | – | – | – | – | – | | – |
| Vote 4 - MUNICIPAL MANAGER | | – | – | – | – | – | – | – | | – |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN | | – | – | – | – | – | – | – | | – |
| Vote 6 - TECHNICAL SERVICES | | – | – | – | – | – | – | – | | – |
| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES | | – | – | – | – | – | – | – | | – |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | | – |
| **Total Capital Multi-year expenditure** | 4,7 | – | – | – | – | – | – | – | | – |
| **Single Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 1 - CORPORATE SERVICES | | 47,141 | 17,604 | – | – | – | 4,401 | (4,401) | -100% | – |
| Vote 2 - COMMUNITY SERVICES | | 22,464 | 31,161 | – | 878 | 1,077 | 7,790 | (6,714) | -86% | 4,306 |
| Vote 3 - BUDGET AND TREASURY | | 14,280 | 943 | – | – | 1 | 236 | (234) | -99% | 5 |
| Vote 4 - MUNICIPAL MANAGER | | – | 2,824 | – | 32 | 32 | 706 | (674) | -95% | 129 |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN | | 121 | 32,772 | – | 4,324 | 4,324 | 8,193 | (3,869) | -47% | 17,295 |
| Vote 6 - TECHNICAL SERVICES | | 182,646 | 175,427 | – | 4,763 | 32,780 | 43,857 | (11,077) | -25% | 131,119 |
| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES | | 31,284 | 14,936 | – | – | 1,950 | 3,734 | (1,784) | -48% | 7,799 |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | | – |
| **Total Capital single-year expenditure** | 4 | 297,936 | 275,667 | – | 9,997 | 40,164 | 68,917 | (28,753) | -42% | 160,655 |
| **Total Capital Expenditure** | | 297,936 | 275,667 | – | 9,997 | 40,164 | 68,917 | (28,753) | -42% | 160,655 |
| **Capital Expenditure - Standard Classification** | | | | | | | | | | |
| ***Governance and administration*** | | 71,570 | 21,371 | – | 32 | 34 | 5,343 | (5,309) | -99% | 134 |
| Executive and council | | 47,141 | 17,604 | | – | – | 4,401 | (4,401) | -100% | – |
| Budget and treasury office | | 21,067 | 943 | | – | 1 | 236 | (234) | -99% | 5 |
| Corporate services | | 3,362 | 2,824 | | 32 | 32 | 706 | (674) | -95% | 129 |
| ***Community and public safety*** | | 19,760 | 25,213 | – | 520 | 719 | 6,303 | (5,585) | -89% | 2,874 |
| Community and social services | | 15,677 | 7,933 | | 100 | 298 | 1,983 | (1,685) | -85% | 1,194 |
| Sport and recreation | | 4,083 | 16,225 | | 372 | 372 | 4,056 | (3,684) | -91% | 1,489 |
| Public safety | | | 827 | | 48 | 48 | 207 | (159) | -77% | 192 |
| Housing | | | 100 | | – | – | 25 | (25) | -100% | – |
| Health | | | 129 | | – | – | 32 | (32) | -100% | – |
| ***Economic and environmental services*** | | 113,117 | 109,984 | – | 6,820 | 19,706 | 27,476 | (7,770) | -28% | 78,825 |
| Planning and development | | 2,541 | 32,672 | | 4,324 | 4,324 | 8,168 | (3,844) | -47% | 17,295 |
| Road transport | | 110,576 | 77,231 | | 2,496 | 15,382 | 19,308 | (3,925) | -20% | 61,530 |
| Environmental protection | | | | | – | – | – | – | | – |
| ***Trading services*** | | 93,489 | 119,179 | – | 2,625 | 19,705 | 29,795 | (10,090) | -34% | 78,821 |
| Electricity | | 31,284 | 14,936 | | – | 1,950 | 3,734 | (1,784) | -48% | 7,799 |
| Water | | 34,800 | 98,196 | | 2,267 | 17,397 | 24,549 | (7,152) | -29% | 69,589 |
| Waste water management | | 27,404 | 6,047 | | 358 | 358 | 1,512 | (1,154) | -76% | 1,432 |
| Waste management | | | | | | | – | – | | |
| ***Other*** | | | | | | | – | – | | |
| **Total Capital Expenditure - Standard Classification** | 3 | 297,936 | 275,667 | – | 9,997 | 40,164 | 68,917 | (28,753) | -42% | 160,655 |
| **Funded by:** | | | | | | | | | | |
| National Government | | 132,181 | 185,150 | | 9,247 | 39,414 | 46,287 | (6,873) | -15% | 157,657 |
| Provincial Government | | | | | – | – | – | – | | – |
| District Municipality | | | | | – | – | – | – | | |
| Other transfers and grants | | | | | | | – | – | | |
| **Transfers recognised - capital** | | 132,181 | 185,150 | – | 9,247 | 39,414 | 46,287 | (6,873) | -15% | 157,657 |
| **Public contributions & donations** | 5 | | | | | | – | – | | – |
| **Borrowing** | 6 | 76,535 | 90,517 | | 750 | 750 | 22,629 | (21,880) | -97% | 2,998 |
| **Internally generated funds** | | 89,221 | – | | – | – | – | – | | – |
| **Total Capital Funding** | | 297,936 | 275,667 | – | 9,997 | 40,164 | 68,917 | (28,753) | -42% | 160,655 |

*References*

*1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).*

*2. Include capital component of PPP unitary payment*

*3. Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations*

*4. Include expenditure on investment property, intangible and biological assets*

*5. Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)*

*6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17*

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - Q1 First Quarter

| Vote Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Capital expenditure - Municipal Vote | | | | | | | | | | |
| Expenditure of multi-year capital appropriation | 1 | | | | | | | | | |
| Vote 1 - CORPORATE SERVICES | | - | - | - | - | - | - | - | | - |
| 1.1 Administration | | | | | | | | - | | |
| 1.2 - Human Resources | | | | | | | | - | | |
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| Vote 2 - COMMUNITY SERVICES | | - | - | - | - | - | - | - | | - |
| 2.1 - [Name of sub-vote] | | | | | | | | - | | |
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| Vote 3 - BUDGET AND TREASURY | | - | - | - | - | - | - | - | | - |
| 3.1 - [Name of sub-vote] | | | | | | | | - | | |
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| Vote 4 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | | - |
| 4.1 - [Name of sub-vote] | | | | | | | | - | | |
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| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLI | | - | - | - | - | - | - | - | | - |
| 5.1 - [Name of sub-vote] | | | | | | | | - | | |
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| Vote 6 - TECHNICAL SERVICES | | - | - | - | - | - | - | - | | - |
| 6.1 - [Name of sub-vote] | | | | | | | | - | | |
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| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES | | - | - | - | - | - | - | - | | - |
| 7.1 - [Name of sub-vote] | | | | | | | | - | | |

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| **Vote 8 - [NAME OF VOTE 8]** | | | | | | | | | | | | | |
| 8.1 - [Name of sub-vote] | | | | | | | | | | | | | |
| **Vote 9 - [NAME OF VOTE 9]** | | | | | | | | | | | | | |
| 9.1 - [Name of sub-vote] | | | | | | | | | | | | | |
| **Vote 10 - [NAME OF VOTE 10]** | | | | | | | | | | | | | |
| 10.1 - [Name of sub-vote] | | | | | | | | | | | | | |
| **Vote 11 - [NAME OF VOTE 11]** | | | | | | | | | | | | | |
| 11.1 - [Name of sub-vote] | | | | | | | | | | | | | |
| **Vote 12 - [NAME OF VOTE 12]** | | | | | | | | | | | | | |
| 12.1 - [Name of sub-vote] | | | | | | | | | | | | | |
| **Vote 13 - [NAME OF VOTE 13]** | | | | | | | | | | | | | |
| 13.1 - [Name of sub-vote] | | | | | | | | | | | | | |
| **Vote 14 - [NAME OF VOTE 14]** | | | | | | | | | | | | | |
| 14.1 - [Name of sub-vote] | | | | | | | | | | | | | |

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| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | | - |
| 15.1 - [Name of sub-vote] | | | | | | | | | | |
| Total multi-year capital expenditure | | - | - | - | - | - | - | - | | - |
| Capital expenditure - Municipal Vote | | | | | | | | | | |
| Expenditue of single-year capital appropriation | 1 | | | | | | | | | |
| Vote 1 - CORPORATE SERVICES | | 47,141 | 17,604 | - | - | - | 4,401 | (4,401) | -100% | - |
| 1.1 Administration | | 47,141 | 17,604 | | - | - | 4,401 | (4,401) | -100% | - |
| 1.2 - Human Resources | | | - | | | | - | - | | - |
| Vote 2 - COMMUNITY SERVICES | | 22,464 | 31,161 | - | 878 | 1,077 | 7,790 | (6,714) | -86% | 4,306 |
| 2.1 Culture and Amenities | | 6,787 | 19,286 | | 472 | 671 | 4,822 | (4,151) | -86% | 2,682 |
| 2.2 - Community Services | | 15,677 | 11,874 | | 406 | 406 | 2,969 | (2,563) | -86% | 1,624 |
| | | | | | | | - | - | | - |
| Vote 3 - BUDGET AND TREASURY OFFICE | | 14,280 | 943 | - | - | 1 | 236 | (234) | -99% | 5 |
| 3.1 - Financial Services | | 14,280 | 924 | | - | 1 | 231 | (230) | -99% | 5 |
| 3.2 - Data Processing | | | | | | | - | - | | - |
| 3.3 - Supply Chain Unit | | | 18 | | | | 5 | (5) | -100% | - |
| | | | | | | | - | - | | |
| Vote 4 - MUNIPAL MANAGER | | - | 2,824 | - | 32 | 32 | 706 | (674) | -95% | 129 |
| 4.1 - Municipal manager | | | | | - | - | - | - | | |
| 4.2 - Internal Audit | | | | | - | - | - | - | | |
| 4.3 - Intergrated Development Planning | | | | | - | - | - | - | | |
| 4.5 - Mayoral Office | | | | | - | - | - | - | | |
| 4.6 - Public Relations Office | | | | | - | - | - | - | | |
| 4.7 - Governance | | | | | - | - | - | - | | - |
| 4.8 - Perfomance Management | | | 2,824 | | 32 | 32 | 706 | (674) | -95% | 129 |
| 4.9 - Information Technology | | | | | - | - | - | - | | - |
| 4.10 - Risk Management | | | | | - | - | - | - | | |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTL | | 121 | 32,772 | - | 4,324 | 4,324 | 8,193 | (3,869) | -47% | 17,295 |
| 5.1 - Economic Development | | 121 | 1,798 | | 831 | 831 | 449 | 381 | 85% | 3,323 |
| 5.2 - Housing and Land | | | 100 | | - | - | 25 | (25) | -100% | - |
| 5.3 - Town Planning | | | 30,874 | | 3,493 | 3,493 | 7,719 | (4,225) | -55% | 13,973 |
| | | | | | | | - | - | | - |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Vote 6 - TECHNICAL SERVICES** | 182,646 | 175,427 | - | 4,763 | 32,780 | 43,857 | (11,077) | -25% | 131,119 |
| 6.1 - Civil Services | 101,576 | 73,731 | | 2,496 | 15,382 | 18,433 | (3,050) | -17% | 61,530 |
| 6.2 - Water and Sanitation Services | 81,070 | 101,696 | | 2,267 | 17,397 | 25,424 | (8,027) | -32% | 69,589 |
| | | | | | | - | - | | - |
| | | | | | | | - | | |
| | | | | | | | - | | |
| | | | | | | | - | | |
| | | | | | | | - | | |
| | | | | | | | - | | |
| | | | | | | | - | | |
| | | | | | | | - | | |
| **Vote 7 - TECHNICAL SERVICES** | 31,284 | 14,936 | - | - | 1,950 | 3,734 | (1,784) | -48% | 7,799 |
| 7.1 - Electrical Services | 31,284 | 14,936 | | - | 1,950 | 3,734 | (1,784) | -48% | 7,799 |
| | | | | | | - | - | | |
| | | | | | | - | - | | |
| | | | | | | | - | | |
| | | | | | | | - | | |
| | | | | | | | - | | |
| | | | | | | | - | | |
| | | | | | | | - | | |
| | | | | | | | - | | |
| **Total single-year capital expenditure** | 297,936 | 275,667 | - | 9,997 | 40,164 | 68,917 | (28,753) | (0) | 160,655 |
| **Total Capital Expenditure** | 297,936 | 275,667 | - | 9,997 | 40,164 | 68,917 | (28,753) | (0) | 160,655 |

*References*

*1. Insert 'Vote'; e.g. Department, if different to standard structure*

## KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | |
|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| **ASSETS** | | | | | | |
| **Current assets** | | | | | | |
| Cash | | 44,573 | 2,072 | | (55,663) | 2,072 |
| Call investment deposits | | | 38,482 | | 37,738 | 38,482 |
| Consumer debtors | | 707,525 | 489,883 | | 749,992 | 489,883 |
| Other debtors | | 51,612 | 68,250 | | 59,201 | 68,250 |
| Current portion of long-term receivables | | 8 | 11 | | 7 | 11 |
| Inventory | | 13,381 | 13,118 | | 12,713 | 13,118 |
| **Total current assets** | | **817,098** | **611,816** | **–** | **803,988** | **611,816** |
| **Non current assets** | | | | | | |
| Long-term receivables | | | | | | |
| Investments | | | | | | |
| Investment property | | 275,974 | 265,125 | | 275,974 | 265,125 |
| Investments in Associate | | 346,156 | 421,324 | | 346,156 | 421,324 |
| Property, plant and equipment | | 7,670,847 | 3,925,100 | | 7,598,316 | 3,925,100 |
| Agricultural | | | | | – | |
| Biological assets | | | | | – | |
| Intangible assets | | 4,497 | 6,138 | | 4,086 | 6,138 |
| Other non-current assets | | 5,970 | 3,025 | | 5,970 | 3,025 |
| **Total non current assets** | | **8,303,445** | **4,620,712** | **–** | **8,230,503** | **4,620,712** |
| **TOTAL ASSETS** | | **9,120,542** | **5,232,528** | **–** | **9,034,491** | **5,232,528** |
| **LIABILITIES** | | | | | | |
| **Current liabilities** | | | | | | |
| Bank overdraft | | | | | | |
| Borrowing | | 29,441 | 32,192 | | 27,649 | 32,192 |
| Consumer deposits | | 12,753 | 13,389 | | 12,979 | 13,389 |
| Trade and other payables | | 391,780 | 134,448 | | 319,786 | 134,448 |
| Provisions | | 5,775 | 4,927 | | 5,775 | 4,927 |
| **Total current liabilities** | | **439,749** | **184,956** | **–** | **366,189** | **184,956** |
| **Non current liabilities** | | | | | | |
| Borrowing | | 458,528 | 528,190 | | 454,035 | 528,190 |
| Provisions | | 146,890 | 147,855 | | 146,890 | 147,855 |
| **Total non current liabilities** | | **605,419** | **676,044** | **–** | **600,925** | **676,044** |
| **TOTAL LIABILITIES** | | **1,045,167** | **861,000** | **–** | **967,114** | **861,000** |
| **NET ASSETS** | 2 | **8,075,375** | **4,371,528** | **–** | **8,067,377** | **4,371,528** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | |
| Accumulated Surplus/(Deficit) | | 8,048,629 | 4,333,046 | | 8,040,338 | 4,333,046 |
| Reserves | | 26,746 | 38,482 | | 27,038 | 38,482 |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | **8,075,375** | **4,371,528** | **–** | **8,067,377** | **4,371,528** |

## KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Property rates, penalties & collection charges | | 980,377 | 209,979 | | | 71,766 | 71,766 | – | | 209,979 |
| Service charges | | | 903,135 | | | 199,781 | 199,781 | – | | 903,135 |
| Other revenue | | | 28,911 | | | 3,664 | 3,664 | – | | 28,911 |
| Government - operating | | 464,077 | 325,438 | | | 131,314 | 131,314 | – | | 325,438 |
| Government - capital | | | 185,150 | | | 69,786 | 69,786 | – | | 185,150 |
| Interest | | 19,448 | 5,220 | | | 3,903 | 3,903 | (0) | 0% | 5,220 |
| Dividends | | | – | | | | | – | | – |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | (1,381,694) | (1,380,394) | | | (493,930) | (493,930) | – | | (1,380,394) |
| Finance charges | | (66,141) | (61,899) | | | (12,877) | (12,877) | 0 | 0% | (61,899) |
| Transfers and Grants | | | | | | | | – | | |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **16,067** | **215,539** | – | – | **(26,593)** | **(26,593)** | **0** | **0%** | **215,539** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Proceeds on disposal of PPE | | (2,716) | 2,012 | | | – | | – | | 2,012 |
| Decrease (increase) in non-current debtors | | | – | | | – | | – | | – |
| Decrease (increase) other non-current receivables | | | – | | | – | | – | | – |
| Decrease (increase) in non-current investments | | | – | | | – | | – | | – |
| **Payments** | | | | | | | | | | |
| Capital assets | | (297,935) | (275,635) | | | (29,620) | (29,620) | – | | (275,635) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(300,651)** | **(273,623)** | – | – | **(29,620)** | **(29,620)** | **–** | | **(273,623)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | – | – | | | – | | – | | – |
| Borrowing long term/refinancing | | (11,362) | 90,517 | | | – | | – | | 90,517 |
| Increase (decrease) in consumer deposits | | – | 1,132 | | | – | | – | | 1,132 |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | (294) | (32,192) | | | (6,285) | (6,285) | – | | (32,192) |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **(11,656)** | **59,457** | – | – | **(6,285)** | **(6,285)** | **–** | | **59,457** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **(296,240)** | **1,372** | – | – | **(62,498)** | **(62,498)** | | | **1,372** |
| Cash/cash equivalents at beginning: | | 340,813 | 39,182 | | | 44,573 | 39,162 | | | 44,573 |
| Cash/cash equivalents at month/year end: | | 44,573 | 40,554 | – | | (17,925) | (23,316) | | | 45,945 |

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Q1 First Quarter

| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| | R thousands | | | |
| 1 | **Revenue By Source** | | | |
| | Service Charges- water | -11% | Water revenue is dependent on levels of consumption and therefore fluctuates every month. | To be rectified during adjustment budget |
| | Property rates | 12% | We have received more funds due to government organs pay once in a year, within the first quarter | To be rectified during adjustment budget |
| | Licences and permits | -8% | Revenue from this item is depended on community requests | To be rectified during adjustment budget |
| | Interest earned : external investments | -25% | Investments were withdrawn therefore resulting in a lower interest of investments | To be rectified during adjustment budget |
| | Interest earned : outstanding debtors | 80% | Due to an increase in our debtors book | To be rectified during adjustment budget |
| | Fines Recognised | -62% | We received more funds from fines payed by consumers | To be rectified during adjustment budget |
| | Other Revenue | -23% | Other Revenue is dependent on levels of consumption and therefore fluctuates every month. | To be rectified during adjustment budget |
| | | | | To be rectified during adjustment budget |
| 2 | **Expenditure By Type** | | | |
| | Depreciation and asset impairment | 37% | This variance is due to under-expenditure on capital projects. The lower the capital expenditure, the lower the depreciation | To be rectified during adjustment budget |
| | Finance Charges | -17% | Expenditure on finance charges was over spent due to the prorata calculation based on straightline projections. | To be rectified during adjustment budget |
| | Debt Impairment | -75% | | To be rectified during adjustment budget |
| | Bulk Purchases | 13% | Theres a misallocation of funds for uThukela Water, which will be rectified in the Adjustment Budget | To be rectified during adjustment budget |
| | Materials | -26% | Delays of spending due to cash flow | To be rectified during adjustment budget |
| | Contracted Services | 20% | Unauthorised expenditure on consultants resulted in the over expenidture in a short time frame, we have over-spent the quarter budget as projected by the pro-rata budget | To be rectified during adjustment budget |
| | Other Expenditure | -15% | Delays of spending due to cash flow | To be rectified during adjustment budget |
| | | | | To be rectified during adjustment budget |
| 3 | **Capital Expenditure** | | | |
| 4 | **Financial Position** | | | |
| 5 | **Cash Flow** | | | |
| 6 | **Measureable performance** | | The variances in both capital and operational budget performances resulted in the variance in the overall performance of the municipality | |
| 7 | **Municipal Entities** | | | |

## KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 First Quarter

| Description of financial indicator | Basis of calculation | Ref | 2015/16 | Budget Year 2016/17 | | | |
|---|---|---|---|---|---|---|---|
| | | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| **Borrowing Management** | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 3.0% | 20.0% | 0.0% | 2.5% | 3.5% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | | 25.7% | 32.8% | 0.0% | 1.9% | 1.9% |
| **Safety of Capital** | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 10.9% | 15.9% | 0.0% | 9.9% | 15.9% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 1714.4% | 1372.5% | 0.0% | 1679.2% | 1372.5% |
| **Liquidity** | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 185.8% | 330.8% | 0.0% | 219.6% | 330.8% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 10.1% | 21.9% | 0.0% | -4.9% | 21.9% |
| **Revenue Management** | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | | 45.8% | 32.6% | 0.0% | 160.3% | 32.9% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **Creditors Management** | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | |
| **Funding of Provisions** | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| **Other Indicators** | | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 2 | | | | | |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2 | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | | 29.2% | 27.9% | 0.0% | 22.5% | 26.8% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 0.0% | 6.3% | 0.0% | 1.5% | 2.6% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 31.0% | 22.9% | 0.0% | 2.6% | 4.3% |
| **IDP regulation financial viability indicators** | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | | | | | | |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | | | | | |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | | | | | |

*References*

*1. Consumer debtors > 12 months old are excluded from current assets.*

*2. Material variances to be explained.*

## KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

| Description | NT Code | Budget Year 2016/17 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 12,456 | 7,045 | 6,073 | 5,165 | 5,441 | 6,405 | 6,007 | 171,330 | 219,922 | 194,347 | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 29,344 | 2,812 | 1,308 | 976 | 551 | 748 | 393 | 8,159 | 44,290 | 10,826 | | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 17,302 | 5,743 | 10,167 | 4,673 | 14,013 | 4,202 | 4,099 | 102,790 | 162,989 | 129,776 | | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 6,277 | 4,416 | 4,365 | 4,180 | 3,894 | 3,889 | 4,058 | 134,405 | 165,484 | 150,426 | | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 4,194 | 2,231 | 2,044 | 1,893 | 1,858 | 1,841 | 1,844 | 62,045 | 77,950 | 69,480 | | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 258 | 119 | 123 | 96 | 77 | 74 | 66 | 1,368 | 2,181 | 1,681 | | |
| Interest on Arrear Debtor Accounts | 1810 | 932 | 933 | 855 | 829 | 708 | 756 | 895 | 40,991 | 46,898 | 44,178 | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | | | | | | | | | – | – | | |
| Other | 1900 | (15,932) | 7,412 | 2,247 | 2,573 | 5,282 | 2,020 | 1,914 | 200,452 | 205,968 | 212,241 | | |
| **Total By Income Source** | **2000** | **54,833** | **30,711** | **27,182** | **20,384** | **31,823** | **19,935** | **19,276** | **721,539** | **925,682** | **812,956** | – | – |
| **2015/16 - totals only** | | | | | | | | | | – | – | | |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | |
| Organs of State | 2200 | (6,955) | 876 | 3,191 | 639 | 9,068 | 156 | 140 | 10,350 | 17,464 | 20,352 | | |
| Commercial | 2300 | 21,715 | 3,001 | 4,369 | 2,046 | 2,630 | 1,634 | 1,579 | 46,699 | 83,673 | 54,588 | | |
| Households | 2400 | 39,374 | 21,244 | 18,962 | 16,679 | 16,311 | 17,385 | 17,093 | 644,853 | 791,901 | 712,322 | | |
| Other | 2500 | 699 | 5,590 | 661 | 1,020 | 3,814 | 761 | 464 | 19,638 | 32,645 | 25,695 | | |
| **Total By Customer Group** | **2600** | **54,833** | **30,711** | **27,182** | **20,384** | **31,823** | **19,935** | **19,276** | **721,539** | **925,682** | **812,956** | – | – |

## KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

| Description | NT Code | Budget Year 2016/17 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total |
| **Creditors Age Analysis By Customer Type** | | | | | | | | | | |
| Bulk Electricity | 0100 | 34,513 | | | | | | | | 34,513 |
| Bulk Water | 0200 | | | | | | | | | – |
| PAYE deductions | 0300 | 6,429 | | | | | | | | 6,429 |
| VAT (output less input) | 0400 | 4,832 | | | | | | | | 4,832 |
| Pensions / Retirement deductions | 0500 | | | | | | | | | – |
| Loan repayments | 0600 | | | | | | | | | – |
| Trade Creditors | 0700 | | | | | | | | | – |
| Auditor General | 0800 | | | | | | | | | – |
| Other | 0900 | 13,088 | | | | | | | | 13,088 |
| **Total By Customer Type** | 1000 | 58,862 | – | – | – | – | – | – | – | 58,862 |

## KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

| Investments by maturity<br>Name of institution & investment ID | Ref | Period of Investment | Type of Investment | Expiry date of investment | Accrued interest for the month | Yield for the month 1 (%) | Market value at beginning of the month | Change in market value | Market value at end of the month |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Yrs/Months | | | | | | | |
| Municipality | | | | | | | | | |
| Nedbank | | 12 months | Call Account | | – | | – | – | – |
| Standard Bank | | 12 months | Call Account | | 392 | | 44,259 | (16,608) | 27,650 |
| ABSA | | 12 months | Call Account | | 171 | | 9,991 | 10 | 10,001 |
| Sanlam | | 12 months | Call Account | | 2 | | 85 | 2 | 86 |
| Municipality sub-total | | | | | 564 | | 54,335 | (16,597) | 37,738 |
| Entities | | | | | | | | | |
| Entities sub-total | | | | | – | | – | – | – |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | 564 | | 54,335 | (16,597) | 37,738 |

## KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 307,059 | 311,750 | – | 1,625 | 130,314 | 130,314 | – | | 311,750 |
| Local Government Equitable Share | | 298,215 | 306,952 | | | 127,896 | 127,896 | – | | 306,952 |
| Water Services Operating Subsidy | | 3,000 | | | | | | | | |
| EPWP Incentive | | 3,286 | 3,173 | | – | 793 | 793 | | | 3,173 |
| Integrated National Electrification Programme | | | | | | | | | | |
| Finance Management | | 1,600 | 1,625 | | 1,625 | 1,625 | 1,625 | | | 1,625 |
| Municipal Systems Improvement | 3 | 930 | | | | | | – | | |
| Neighbourhood Development Partership | | 28 | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | – | 10,643 | – | – | – | – | – | | 10,643 |
| Recapitalisation of Community Libraries | | | 5,695 | | | | | – | | 5,695 |
| Accredited Municipalities | | | 4,077 | | | | | | | 4,077 |
| Museums Services | | | 334 | | | | | | | 334 |
| Community Library Services Grant | | | 537 | | | | | | | 537 |
| Sport and Recreation | | | | | | | | – | | |
| Health subsidy | 4 | | | | | | | – | | |
| | | | | | | | – | – | | |
| | | | | | | | – | – | | |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| *[insert description]* | | | | | | | | – | | |
| | | | | | | | | – | | |
| Other grant providers: | | – | – | – | – | – | – | – | | – |
| *[insert description]* | | | | | | | | – | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | – | | |
| Total Operating Transfers and Grants | 5 | 307,059 | 322,393 | – | 1,625 | 130,314 | 130,314 | – | | 322,393 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 162,530 | 185,150 | – | 1,000 | 70,786 | 70,786 | – | | 185,150 |
| Neighbourhood Development Partnership | | 22,000 | 28,323 | | | 14,602 | 14,602 | – | | 28,323 |
| Municipal Infrastructure Grant (MIG) | | 110,705 | 109,214 | | | 37,000 | 37,000 | | | 109,214 |
| Integrated National Electrification Programme | | 8,000 | 7,000 | | 1,000 | 7,000 | 7,000 | | | 7,000 |
| Energy efficiency & demand side management | | 7,000 | – | | | | | | | – |
| Municipal water infrastructure | | 14,825 | 40,613 | | | 12,184 | 12,184 | | | 40,613 |
| Accrediation | | | | | | | | – | | |
| | | | | | | | | – | | – |
| | | | | | | | | – | | |
| | | | | | | | – | – | | |
| | | | | | | | | – | | |
| Other capital transfers [insert description] | | | | | | | | | | |
| Provincial Government: | | 11,354 | – | – | – | – | – | – | | – |
| *Level 2 accreditation* | | 4,750 | | | | | | – | | |
| *Recapitalisation of Community Libraries* | | 5,627 | | | | | | | | |
| *Sport and Recreation* | | 150 | | | | | | | | |
| *Community Library* | | 510 | | | | | | | | |
| *Museum* | | 317 | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | – | | |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| *[insert description]* | | | | | | | | – | | |
| | | | | | | | | – | | |
| Other grant providers: | | – | – | – | – | – | – | – | | – |
| *[insert description]* | | | | | | | | – | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | – | | |
| Total Capital Transfers and Grants | 5 | 173,884 | 185,150 | – | 1,000 | 70,786 | 70,786 | – | | 185,150 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 480,943 | 507,543 | – | 2,625 | 201,100 | 201,100 | – | | 507,543 |

## KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | 307,059 | 311,750 | – | 899 | 128,795 | 128,795 | – | | 311,750 |
| National Government: | | 298,215 | 306,952 | | | 127,896 | 127,896 | – | | 306,952 |
| Local Government Equitable Share | | 3,000 | | | | | | – | | |
| Water Services Operating Subsidy | | 3,286 | 3,173 | | 793 | 793 | 793 | | | 3,173 |
| EPWP Incentive | | | | | | | | | | |
| Integrated National Electrification Programme | | 1,600 | 1,625 | | 106 | 106 | 106 | – | | 1,625 |
| Finance Management | | 930 | | | | | | – | | |
| Municipal Systems Improvement | | 28 | | | | | | – | | |
| Neighbourhood Development Partership | | | | | | | | – | | |
| | | | | | | | | – | | |
| Other transfers and grants [insert description] | | – | – | – | – | – | – | – | | – |
| Provincial Government: | | | | | | | – | – | | |
| Health subsidy | | | | | | | – | | | |
| IDP | | | | | | | – | | | |
| Sport and Recreation | | | | | | | – | | | |
| Level 2 accreditation | | | | | | | – | – | | |
| Community Library | | | | | | | – | – | | |
| Recapitalisation of Community Libraries | | | | | | | – | – | | |
| Corridor development | | | | | | | | – | | |
| Museum | | | | | | | | | | |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| [insert description] | | | | | | | | – | | |
| Other grant providers: | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| [insert description] | | | | | | | | – | | |
| Total operating expenditure of Transfers and Grants: | | 307,059 | 311,750 | – | 899 | 128,795 | 128,795 | – | | 311,750 |
| Capital expenditure of Transfers and Grants | | 162,530 | 185,150 | – | 10,234 | 28,812 | 28,812 | (0) | 0.0% | 185,150 |
| National Government: | | 22,000 | 28,323 | | 779 | 779 | 779 | (0) | 0.0% | 28,323 |
| Neighbourhood Development Partnership | | 110,705 | 109,214 | | 9,454 | 20,143 | 20,143 | – | | 109,214 |
| Municipal Infrastructure Grant (MIG) | | 8,000 | 7,000 | | – | 2,207 | 2,207 | – | | 7,000 |
| Integrated National Electrification Programme | | 7,000 | – | | | | | – | | – |
| Emergy efficiency & demand side management | | 14,825 | 40,613 | | – | 5,683 | 5,683 | – | | 40,613 |
| Municipal water infrastructure | | | | | | | | – | | |
| Accrediation | | 11,354 | 10,643 | – | 868 | 2,102 | 2,102 | – | | 10,643 |
| Provincial Government: | | 4,750 | 5,695 | | 572 | 1,365 | 1,365 | – | | 5,695 |
| Level 2 accreditation | | 5,627 | 4,077 | | 230 | 671 | 671 | | | 4,077 |
| Recapitalisation of Community Libraries | | 150 | 334 | | | | | | | 334 |
| Sport and Recreation | | 510 | 537 | | 66 | 66 | 66 | | | 537 |
| Community Library | | 317 | | | | | | – | | |
| Museum | | – | – | – | – | – | – | – | | – |
| District Municipality: | | | | | | | | – | | |
| | | | | | | | | – | | |
| Other grant providers: | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| Total capital expenditure of Transfers and Grants | | 173,884 | 195,793 | – | 11,102 | 30,915 | 30,915 | (0) | 0.0% | 195,79 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 480,943 | 507,543 | – | 12,001 | 159,710 | 159,710 | (0) | 0.0% | 507,54 |

## KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q1 First Quarter

| Description | Ref | Budget Year 2016/17 | | | | |
|---|---|---|---|---|---|---|
| | | Approved Rollover 2015/16 | Monthly actual | YearTD actual | YTD variance | YTD variance |
| R thousands | | | | | | % |
| **EXPENDITURE** | | | | | | |
| **Operating expenditure of Approved Roll-overs** | | | | | | |
| **National Government:** | | - | - | - | - | |
| Local Government Equitable Share | | | | | - | |
| Water Services Operating Subsidy | | | | | - | |
| EPWP Incentive | | | | | - | |
| Integrated National Electrification Programme | | | | | - | |
| Finance Management | | | | | - | |
| Municipal Systems Improvement | | | | | - | |
| Other transfers and grants [insert description] | | | | | - | |
| **Provincial Government:** | | - | - | - | - | |
| Recapitalisation of Community Libraries | | | | | - | |
| Sport and Recreation | | | | | - | |
| Health subsidy | | | | | - | |
| | | | | | - | |
| **District Municipality:** | | - | - | - | - | |
| | | | | | - | |
| *[insert description]* | | | | | - | |
| **Other grant providers:** | | - | - | - | - | |
| | | | | | - | |
| *[insert description]* | | | | | - | |
| **Total operating expenditure of Approved Roll-overs** | | - | - | - | - | |
| **Capital expenditure of Approved Roll-overs** | | | | | | |
| **National Government:** | | - | - | - | - | |
| Neighbourhood Development Partnership | | | | | - | |
| Accrediation | | | | | - | |
| Corridor Development | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Other capital transfers [insert description] | | | | | - | |
| **Provincial Government:** | | - | - | - | - | |
| | | | | | - | |
| **District Municipality:** | | - | - | - | - | |
| | | | | | - | |
| **Other grant providers:** | | - | - | - | - | |
| | | | | | - | |
| **Total capital expenditure of Approved Roll-overs** | | - | - | - | - | |
| **TOTAL EXPENDITURE OF APPROVED ROLL-OVERS** | | - | - | - | - | |

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

| Summary of Employee and Councillor remuneration | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | A | B | C | | | | | | D |
| **Councillors (Political Office Bearers plus Other)** | | | | | | | | | | |
| Basic Salaries and Wages | | 11,661 | 12,955 | | 1,329 | 4,095 | 3,239 | 857 | 26% | 16,381 |
| Pension and UIF Contributions | | 1,590 | 1,700 | | 183 | 214 | 425 | (211) | -50% | 857 |
| Medical Aid Contributions | | 265 | 283 | | 7 | 40 | 71 | (31) | -44% | 159 |
| Motor Vehicle Allowance | | 4,452 | 4,759 | | 666 | 861 | 1,190 | (329) | -28% | 3,443 |
| Cellphone Allowance | | - | - | | | - | - | - | | - |
| Housing Allowances | | 572 | 612 | | 15 | 80 | 153 | (73) | -48% | 320 |
| Other benefits and allowances | | 668 | 714 | | - | - | 178 | (178) | -100% | - |
| **Sub Total - Councillors** | | 19,206 | 21,023 | - | 2,200 | 5,290 | 5,256 | 34 | 1% | 21,159 |
| **% increase** | 4 | | 9.4% | | | | | | | 10.2% |
| **Senior Managers of the Municipality** | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 8,299 | 23,792 | | 463 | 919 | 5,948 | (5,029) | -85% | 3,675 |
| Pension and UIF Contributions | | | 547 | | 17 | 16 | 137 | (121) | -88% | 64 |
| Medical Aid Contributions | | | 160 | | 11 | 16 | 40 | (24) | -60% | 64 |
| Overtime | | | - | | | | - | - | | - |
| Performance Bonus | | | 249 | | | | 62 | (62) | -100% | - |
| Motor Vehicle Allowance | | | 825 | | 57 | 134 | 206 | (72) | -35% | 536 |
| Cellphone Allowance | | | - | | | | - | - | | - |
| Housing Allowances | | | 30 | | 2 | 4 | 8 | (4) | -47% | 16 |
| Other benefits and allowances | | 2,838 | 137 | | 20 | 116 | 34 | 82 | 239% | 466 |
| Payments in lieu of leave | | | | | | | - | - | | - |
| Long service awards | | | | | | | - | - | | - |
| Post-retirement benefit obligations | 2 | | | | | | - | - | | - |
| **Sub Total - Senior Managers of Municipality** | | 11,137 | 25,739 | - | 569 | 1,205 | 6,435 | (5,230) | -81% | 4,820 |
| **% increase** | 4 | | 131.1% | | | | | | | -56.7% |
| **Other Municipal Staff** | | | | | | | | | | |
| Basic Salaries and Wages | | 269,042 | 283,743 | | 22,004 | 85,059 | 70,936 | 14,123 | 20% | 340,235 |
| Pension and UIF Contributions | | 44,233 | 51,570 | | 4,397 | 6,471 | 12,892 | (6,421) | -50% | 25,884 |
| Medical Aid Contributions | | 19,377 | 18,714 | | 1,645 | 2,698 | 4,679 | (1,980) | -42% | 10,794 |
| Overtime | | 32,116 | 35,605 | | 3,662 | 5,833 | 8,901 | (3,068) | -34% | 23,333 |
| Performance Bonus | | | 27,223 | | | | 6,806 | (6,806) | -100% | - |
| Motor Vehicle Allowance | | 19,745 | 12,496 | | 1,704 | 3,112 | 3,124 | (12) | 0% | 12,449 |
| Cellphone Allowance | | 63 | 11 | | | 1 | 3 | (3) | -100% | - |
| Housing Allowances | | 9,062 | 8,910 | | 716 | 1,403 | 2,228 | (824) | -37% | 5,614 |
| Other benefits and allowances | | 16,508 | 12,619 | | 3,076 | 6,195 | 3,152 | 3,043 | 97% | 24,782 |
| Payments in lieu of leave | | 26,784 | - | | 439 | 1,721 | - | 1,721 | #DIV/0! | 6,885 |
| Long service awards | | 381 | - | | | | - | - | | - |
| Post-retirement benefit obligations | 2 | | | | | | - | - | | - |
| **Sub Total - Other Municipal Staff** | | 437,233 | 450,881 | - | 37,643 | 112,494 | 112,720 | (227) | 0% | 449,975 |
| **% increase** | 4 | | 3.1% | | | | | | | 2.9% |
| **Total Parent Municipality** | | 467,578 | 497,643 | - | 40,412 | 118,989 | 124,411 | (5,422) | -4% | 475,954 |
| | | | 6.4% | | | | | | | 1.6% |
| **Unpaid salary, allowances & benefits in arrears:** | | | | | | | | | | |
| **Board Members of Entities** | | | | | | | | | | |
| Basic Salaries and Wages | | | 466,296 | | | | | - | | |
| Pension and UIF Contributions | | | | | | | | - | | |
| Medical Aid Contributions | | | | | | | | - | | |
| Overtime | | | | | | | | - | | |
| Performance Bonus | | | | | | | | - | | |
| Motor Vehicle Allowance | | | | | | | | - | | |
| Cellphone Allowance | | | | | | | | - | | |
| Housing Allowances | | | | | | | | - | | |
| Other benefits and allowances | | | | | | | | - | | |
| Board Fees | | | | | | | | - | | |
| Payments in lieu of leave | | | | | | | | - | | |
| Long service awards | | | | | | | | - | | |
| Post-retirement benefit obligations | | | | | | | | - | | |
| **Sub Total - Board Members of Entities** | 2 | - | 466,296 | - | - | - | - | - | | - |
| **% increase** | 4 | | #DIV/0! | | | | | | | |
| **Senior Managers of Entities** | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | - | | |
| Pension and UIF Contributions | | | | | | | | - | | |
| Medical Aid Contributions | | | | | | | | - | | |
| Overtime | | | | | | | | - | | |
| Performance Bonus | | | | | | | | - | | |
| Motor Vehicle Allowance | | | | | | | | - | | |
| Cellphone Allowance | | | | | | | | - | | |
| Housing Allowances | | | | | | | | - | | |
| Other benefits and allowances | | | | | | | | - | | |
| Payments in lieu of leave | | | | | | | | - | | |
| Long service awards | | | | | | | | - | | |
| Post-retirement benefit obligations | 2 | | | | | | | - | | |
| **Sub Total - Senior Managers of Entities** | | - | - | - | - | - | - | - | | - |
| **% increase** | 4 | | | | | | | | | |
| **Other Staff of Entities** | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | - | | |
| Pension and UIF Contributions | | | | | | | | - | | |
| Medical Aid Contributions | | | | | | | | - | | |
| Overtime | | | | | | | | - | | |
| Performance Bonus | | | | | | | | - | | |
| Motor Vehicle Allowance | | | | | | | | - | | |
| Cellphone Allowance | | | | | | | | - | | |
| Housing Allowances | | | | | | | | - | | |
| Other benefits and allowances | | | | | | | | - | | |
| Payments in lieu of leave | | | | | | | | - | | |
| Long service awards | | | | | | | | - | | |
| Post-retirement benefit obligations | | | | | | | | - | | |
| **Sub Total - Other Staff of Entities** | | - | - | - | - | - | - | - | | - |
| **% increase** | 4 | | | | | | | | | |
| **Total Municipal Entities** | | - | 466,296 | - | - | - | - | - | | - |
| **TOTAL SALARY, ALLOWANCES & BENEFITS** | | 467,578 | 963,939 | - | 40,412 | 118,989 | 124,411 | (5,422) | -4% | 475,954 |
| **% increase** | 4 | | 106.2% | | | | | | | 1.6% |
| **TOTAL MANAGERS AND STAFF** | | 448,370 | 476,620 | - | 38,212 | 113,699 | 119,155 | (5,456) | -5% | 454,795 |

## KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

| Description | Ref | Budget Year 2016/17 | | | | | | | | | | | | 2016/17 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | July Outcome | August Outcome | Sept Outcome | October Budget | Nov Budget | Dec Budget | January Budget | Feb Budget | March Budget | April Budget | May Budget | June Budget | Budget Year 2016/17 | Budget Year +1 2017/18 | Budget Year +2 2018/19 |
| **Cash Receipts By Source** | | | | | | | | | | | | | | | | |
| Property rates | | 17,498 | 21,339 | 21,339 | 21,339 | 21,339 | 21,339 | 21,339 | 21,339 | 21,339 | 21,339 | 21,339 | 9,749 | 240,640 | 264,870 | 291,941 |
| Property rates - penalties & collection charges | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Service charges - electricity revenue | | 49,908 | 59,414 | 87,281 | 59,414 | 59,414 | 59,414 | 59,414 | 59,414 | 59,414 | 59,414 | 59,414 | (22,703) | 649,212 | 728,667 | 821,135 |
| Service charges - water revenue | | 12,623 | 15,394 | 14,345 | 15,394 | 15,394 | 15,394 | 15,394 | 15,394 | 15,394 | 15,394 | 15,394 | (1,708) | 163,809 | 168,209 | 179,984 |
| Service charges - sanitation revenue | | 7,030 | 8,573 | 8,459 | 8,573 | 8,573 | 8,573 | 8,573 | 8,573 | 8,573 | 8,573 | 8,573 | 2,949 | 95,592 | 102,283 | 109,443 |
| Service charges - refuse | | 5,700 | 6,952 | 6,886 | 6,952 | 6,952 | 6,952 | 6,952 | 6,952 | 6,952 | 6,952 | 6,952 | 3,698 | 78,850 | 84,370 | 90,276 |
| Service charges - other | | | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rental of facilities and equipment | | 500 | 611 | 577 | 611 | 611 | 611 | 611 | 611 | 611 | 611 | 611 | 555 | 7,126 | 7,839 | 8,623 |
| Interest earned - external investments | | 333 | 333 | 166 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 333 | 8,501 | 12,000 | 10,000 | 10,000 |
| Interest earned - outstanding debtors | | 102 | 508 | 843 | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 508 | 3,181 | 8,700 | 9,309 | 9,961 |
| Dividends received | | | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Fines | | 319 | 638 | 118 | 638 | 638 | 638 | 638 | 638 | 638 | 638 | 638 | (3,072) | 3,110 | 3,421 | 3,763 |
| Licences and permits | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 13 | 14 | 16 |
| Agency services | | | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfer receipts - operating | | 149,250 | | 14,158 | | 62,505 | | | 62,125 | | | | 19,021 | 307,059 | 307,983 | 313,564 |
| Other revenue | | 1,589 | 1,589 | 1,183 | 1,589 | 1,589 | 1,589 | 1,589 | 1,589 | 1,589 | 1,589 | 1,589 | (2,226) | 14,850 | 16,842 | 18,180 |
| **Cash Receipts by Source** | | 244,854 | 115,353 | 155,356 | 115,353 | 177,858 | 115,353 | 115,353 | 177,478 | 115,353 | 115,353 | 115,353 | 17,945 | 1,580,961 | 1,703,807 | 1,856,885 |
| **Other Cash Flows by Source** | | | | | | | | | | | | | – | | | |
| Transfer receipts - capital | | 65,400 | | 2,625 | | 39,500 | | | 70,250 | | | | (177,775) | | | |
| Contributions & Contributed assets | | | | | | | | | | | | | – | | | |
| Proceeds on disposal of PPE | | | | | | | | | 2,012 | | | | (2,012) | | | |
| Short term loans | | | | | | | | | | | | | – | | | |
| Borrowing long term/refinancing | | | | | | 90,517 | | | | | | | (90,517) | | | |
| Increase in consumer deposits | | 94 | | | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | (849) | | | |
| Receipt of non-current debtors | | | | | | | | | | | | | – | | | |
| Receipt of non-current receivables | | | | | | | | | | | | | – | | | |
| Change in non-current investments | | | | | | | | | | | | | – | | | |
| **Total Cash Receipts by Source** | | 310,348 | 115,353 | 157,981 | 115,447 | 307,969 | 115,447 | 115,447 | 249,834 | 115,447 | 115,447 | 115,447 | (253,208) | 1,580,961 | 1,703,807 | 1,856,885 |
| **Cash Payments by Type** | | | | | | | | | | | | | – | | | |
| Employee related costs | | 38,924 | 40,288 | 38,212 | 38,924 | 38,924 | 38,924 | 38,924 | 38,924 | 38,924 | 38,924 | 38,924 | 13,645 | 442,461 | 465,186 | 493,097 |
| Remuneration of councillors | | 1,752 | 1,143 | 2,200 | 1,752 | 1,752 | 1,752 | 1,752 | 1,752 | 1,752 | 1,752 | 1,752 | 98 | 19,208 | 20,361 | 21,582 |
| Interest paid | | 5,158 | 4,510 | 4,196 | 5,158 | 5,158 | 5,158 | 5,158 | 5,158 | 5,158 | 5,158 | 5,158 | (28,026) | 27,105 | 27,105 | 27,105 |
| Bulk purchases - Electricity | | 42,479 | 53,257 | 52,455 | 42,479 | 42,479 | 42,479 | 42,479 | 42,479 | 42,479 | 42,479 | 42,479 | (13,927) | 474,096 | 564,107 | 644,436 |
| Bulk purchases - Water & Sewer | | 5,685 | 5,685 | 5,685 | 5,685 | 5,685 | 5,685 | 5,685 | 5,685 | 5,685 | 5,685 | 5,685 | (62,539) | | | |
| Other materials | | 242 | 187 | 220 | 242 | 242 | 242 | 242 | 242 | 242 | 242 | 242 | 293 | 2,881 | 3,519 | 3,665 |
| Contracted services | | 4,374 | 6,738 | 4,365 | 4,374 | 4,374 | 4,374 | 4,374 | 4,374 | 4,374 | 4,374 | 4,374 | 140,182 | 190,653 | 202,878 | 210,772 |
| Grants and subsidies paid - other municipalities | | | | | | | | | | | | | 73,400 | 73,400 | 79,311 | 78,290 |
| Grants and subsidies paid - other | | | | 8,781 | | | | | | | | | (8,781) | | | |
| General expenses | | 21,576 | 21,511 | 29,630 | 21,806 | 21,806 | 21,806 | 21,806 | 21,806 | 21,806 | 21,806 | 21,806 | 7,463 | 254,625 | 273,368 | 288,558 |
| **Cash Payments by Type** | | 120,191 | 133,319 | 145,745 | 120,421 | 120,421 | 120,421 | 120,421 | 120,421 | 120,421 | 120,421 | 120,421 | 121,809 | 1,484,429 | 1,635,834 | 1,767,505 |
| **Other Cash Flows/Payments by Type** | | | | | | | | | | | | | – | | | |
| Capital assets | | 5,425 | 7,986 | 16,209 | 22,970 | 22,970 | 22,970 | 22,970 | 22,970 | 22,970 | 22,970 | 22,970 | (213,376) | | | |
| Repayment of borrowing | | | | – | | | – | | | – | | | – | | | |
| Other Cash Flows/Payments | | | | | | | | | | | | | – | | | |
| **Total Cash Payments by Type** | | 125,616 | 141,305 | 161,954 | 143,390 | 143,390 | 143,390 | 143,390 | 143,390 | 143,390 | 143,390 | 143,390 | (91,567) | 1,484,429 | 1,635,834 | 1,767,505 |
| **NET INCREASE/(DECREASE) IN CASH HELD** | | 184,732 | (25,952) | (3,973) | (27,943) | 164,579 | (27,943) | (27,943) | 106,444 | (27,943) | (27,943) | (27,943) | (161,641) | 96,532 | 67,973 | 89,380 |
| Cash/cash equivalents at the month/year beginning: | | 39,182 | 223,914 | 197,962 | 193,989 | 166,046 | 330,625 | 302,682 | 274,739 | 381,183 | 353,241 | 325,298 | 297,355 | 39,182 | 135,714 | 203,687 |
| Cash/cash equivalents at the month/year end: | | 223,914 | 197,962 | 193,989 | 166,046 | 330,625 | 302,682 | 274,739 | 381,183 | 353,241 | 325,298 | 297,355 | 135,714 | 135,714 | 203,687 | 293,067 |

## KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q1 First Quarter

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | 1 | | | | | | | | % | |
| **Revenue By Source** | | | | | | | | | | |
| Property rates | | 224,853 | 256,072 | | 22,000 | 71,766 | 64,018 | 7,748 | 12% | 287,063 |
| Property rates - penalties & collection charges | | | | | | | – | – | | – |
| Service charges - electricity revenue | | 914,751 | 712,968 | | 87,258 | 174,697 | 178,242 | (3,545) | -2% | 698,787 |
| Service charges - water revenue | | | 184,732 | | 14,345 | 40,950 | 46,183 | (5,233) | -11% | 163,801 |
| Service charges - sanitation revenue | | | 102,873 | | 8,459 | 25,327 | 25,718 | (391) | -2% | 101,309 |
| Service charges - refuse revenue | | | 83,421 | | 6,886 | 20,573 | 20,855 | (282) | -1% | 82,292 |
| Service charges - other | | | | | | | – | – | | – |
| Rental of facilities and equipment | | 7,918 | 7,326 | | 577 | 1,784 | 1,832 | (48) | -3% | 7,136 |
| Interest earned - external investments | | 12,292 | 4,000 | | 166 | 754 | 1,000 | (246) | -25% | 3,016 |
| Interest earned - outstanding debtors | | 7,156 | 6,099 | | 843 | 2,745 | 1,525 | 1,221 | 80% | 10,982 |
| Dividends received | | | | | | | – | – | | – |
| Fines | | 5,206 | 7,660 | | 118 | 729 | 1,915 | (1,187) | -62% | 2,914 |
| Licences and permits | | | 12 | | 1 | 3 | 3 | (0) | -8% | 11 |
| Agency services | | 5,262 | | | | | – | – | | – |
| Transfers recognised - operational | | 467,502 | 325,438 | | 15,638 | 161,940 | 161,940 | – | | 325,438 |
| Other revenue | | 11,260 | 19,072 | | 1,183 | 3,664 | 4,768 | (1,104) | -23% | 14,656 |
| Gains on disposal of PPE | | 770 | | | | | – | – | | – |
| **Total Revenue (excluding capital transfers and contributions)** | | **1,656,969** | **1,709,674** | **–** | **157,473** | **504,931** | **507,999** | **(3,067)** | **-1%** | **1,697,406** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 484,375 | 476,620 | | 38,212 | 113,699 | 119,155 | (5,456) | -5% | 454,795 |
| Remuneration of councillors | | 18,453 | 21,023 | | 2,200 | 5,290 | 5,256 | 34 | 1% | 21,159 |
| Debt impairment | | 230,355 | 61,007 | | 2,367 | 3,873 | 15,252 | (11,379) | -75% | 15,490 |
| Depreciation & asset impairment | | 448,127 | 330,121 | | 112,953 | 112,954 | 82,530 | 30,423 | 37% | 451,814 |
| Finance charges | | 66,141 | 61,899 | | 4,196 | 12,877 | 15,475 | (2,598) | -17% | 51,507 |
| Bulk purchases | | 513,530 | 577,973 | | 86,968 | 162,966 | 144,493 | 18,472 | 13% | 651,863 |
| Other materials | | 2,438 | 3,061 | | 220 | 567 | 765 | (198) | -26% | 2,269 |
| Contracted services | | 78,718 | 52,490 | | 4,365 | 15,773 | 13,123 | 2,650 | 20% | 63,091 |
| Transfers and grants | | 90,764 | 96,098 | | 8,781 | 26,051 | 24,025 | 2,026 | 8% | 104,204 |
| Other expenditure | | 277,364 | 275,438 | | 29,630 | 58,870 | 68,860 | (9,989) | -15% | 235,482 |
| Loss on disposal of PPE | | 3,472 | | | | | – | – | | – |
| **Total Expenditure** | | **2,213,737** | **1,955,731** | **–** | **289,892** | **512,919** | **488,933** | **23,986** | **5%** | **2,051,674** |
| **Surplus/(Deficit)** | | (556,768) | (246,057) | – | (132,419) | (7,987) | 19,066 | (27,053) | -142% | (354,269) |
| Transfers recognised - capital | | | | | | | | – | | |
| Contributions recognised - capital | | | | | | | | – | | |
| Contributed assets | | | | | | | | – | | |
| **Surplus/(Deficit) after capital transfers & contributions** | | (556,768) | (246,057) | – | (132,419) | (7,987) | 19,066 | (27,053) | -142% | (354,269) |
| Taxation | | | | | | | | – | | |
| **Surplus/(Deficit) after taxation** | | **(556,768)** | **(246,057)** | **–** | **(132,419)** | **(7,987)** | **19,066** | **(27,053)** | **-142%** | **(354,269)** |

**KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q1 First Quarter**

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| **Revenue By Municipal Entity** | | | | | | | | | | |
| *Service charges - sanitation revenue* | | | | | | | | – | | |
| Service charges - other | | | | | | | | – | | |
| Rental of facilities and equipment | | | | | | | | – | | |
| Interest earned - external investments | | | | | | | | – | | |
| Interest earned - outstanding debtors | | | | | | | | – | | |
| Agency services | | | | | | | | – | | |
| Transfers recognised - operational | | | | | | | | – | | 62,022 |
| Other revenue | | | | | | | | – | | |
| Gains on disposal of PPE | | | | | | | | – | | |
| **Total Operating Revenue** | 1 | – | – | – | – | – | – | – | | **62,022** |
| **Expenditure By Municipal Entity** | | | | | | | | | | |
| *Employee Related Cost* | | 7,362 | 10,223 | | 845 | 2,297 | 2,556 | (259) | -10% | 7,153 |
| Debt Impairment | | | | | | | | – | | |
| Collection Costs | | | | | | | | – | | |
| Depreciation | | – | 498 | | 41 | 124 | 124 | 0 | 0% | 470 |
| Finance Charges | | – | 105 | | – | – | 26 | (26) | -100% | 100 |
| Bulk Purchases | | 27,304 | 19,611 | | 1,634 | 4,903 | 4,903 | 0 | 0% | 18,336 |
| Other Material | | 6,661 | 6,946 | | 187 | 442 | 1,737 | (1,294) | -75% | 6,553 |
| Repairs & Maintenance | | 25,483 | 33,898 | | 1,914 | 6,134 | 8,475 | (2,341) | -28% | 30,919 |
| Other Expenditure | | 71 | 165 | | 16 | 52 | 41 | 10 | 25% | 77 |
| | | | | | | | | – | | |
| **Total Operating Expenditure** | 2 | **66,880** | **71,447** | – | **4,638** | **13,952** | **17,862** | **(3,910)** | **-22%** | **63,608** |
| **Surplus/ (Deficit) for the yr/period** | | (66,880) | (71,447) | – | (4,638) | (13,952) | (17,862) | (3,910) | 22% | (1,586) |
| **Capital Expenditure By Municipal Entity** | | | | | | | | | | |
| *Service charges - sanitation revenue* | | | | | | | | – | | |
| Service charges - other | | | | | | | | – | | |
| Rental of facilities and equipment | | | | | | | | – | | |
| Interest earned - external investments | | | | | | | | – | | |
| Interest earned - outstanding debtors | | | | | | | | – | | |
| Agency services | | | | | | | | – | | |
| Transfers recognised - operational | | | | | | | | – | | |
| Other revenue | | | | | | | | – | | |
| Gains on disposal of PPE | | | | | | | | – | | |
| **Total Capital Expenditure** | 3 | – | – | – | – | – | – | – | | – |

## KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

| Month | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | % spend of Original Budget |
| R thousands | | | | | | | | % | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 3,762 | 22,972 | | 5,425 | 5,425 | 22,972 | 17,547 | 76.4% | 2% |
| August | 12,575 | 22,972 | | 24,742 | 30,167 | 45,944 | 15,777 | 34.3% | 11% |
| September | 26,961 | 22,972 | | 9,997 | 40,164 | 68,916 | 28,752 | 41.7% | 15% |
| October | 25,500 | 22,972 | | | | 91,888 | – | | |
| November | 30,129 | 22,972 | | | | 114,860 | – | | |
| December | 45,724 | 22,972 | | | | 137,832 | – | | |
| January | 18,503 | 22,972 | | | | 160,804 | – | | |
| February | 15,855 | 22,972 | | | | 183,776 | – | | |
| March | 16,595 | 22,972 | | | | 206,748 | – | | |
| April | 25,071 | 22,972 | | | | 229,720 | – | | |
| May | 25,666 | 22,972 | | | | 252,692 | – | | |
| June | 46,954 | 22,972 | | | | 275,664 | – | | |
| Total Capital expenditure | 293,295 | 275,664 | – | 40,164 | | | | | |

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| **Capital expenditure on new assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | – | 90,646 | – | 8,395 | 38,562 | 22,662 | (15,900) | -70.2% | 153,954 |
| Infrastructure - Road transport | | – | 29,128 | – | 5,799 | 12,011 | 9,807 | (2,204) | -22.5% | 47,751 |
| *Roads, Pavements & Bridges* | | | 29,128 | | 5,393 | 11,605 | 9,807 | (1,798) | -18.3% | 46,125 |
| *Storm water* | | | | | 406 | 406 | – | (406) | #DIV/0! | 1,626 |
| Infrastructure - Electricity | | – | 26,630 | – | – | 11,203 | 4,133 | (7,070) | -171.1% | 44,811 |
| *Generation* | | | | | | | | – | | – |
| *Transmission & Reticulation* | | | 16,530 | | | 11,203 | 4,133 | (7,070) | -171.1% | 44,811 |
| *Street Lighting* | | | 10,100 | | | | | – | | – |
| Infrastructure - Water | | – | 8,580 | – | – | 8,903 | 2,145 | (6,758) | -315.0% | 35,610 |
| *Dams & Reservoirs* | | | | | | | | – | | – |
| *Water purification* | | | | | | | | – | | – |
| *Reticulation* | | | 8,580 | | – | 8,903 | 2,145 | (6,758) | -315.0% | 35,610 |
| Infrastructure - Sanitation | | – | 8,500 | – | 1,994 | 5,844 | 2,125 | (3,719) | -175.0% | 23,375 |
| *Reticulation* | | | | | | | | – | | – |
| *Sewerage purification* | | | 8,500 | | 1,994 | 5,844 | 2,125 | (3,719) | -175.0% | 23,375 |
| Infrastructure - Other | | – | 17,808 | – | 602 | 602 | 4,452 | 3,850 | 86.5% | 2,407 |
| *Waste Management* | | | | | | | | – | | – |
| *Transportation* | | | | | | | | – | | – |
| *Gas* | | | | | | | – | – | | – |
| *Other* | | | 17,808 | | 602 | 602 | 4,452 | 3,850 | 86.5% | 2,407 |
| **Community** | | – | 6,484 | – | 567 | 567 | 1,621 | 1,054 | 65.0% | 2,269 |
| Parks & gardens | | | 1,800 | | 372 | 372 | 450 | 78 | 17.3% | 1,489 |
| Sportsfields & stadia | | | 4,000 | | | | 1,000 | 1,000 | 100.0% | – |
| Swimming pools | | | | | | | – | – | | – |
| Community halls | | | | | | | – | – | | – |
| Libraries | | | | | | | – | – | | – |
| Recreational facilities | | | | | | | – | – | | – |
| Fire, safety & emergency | | | | | 48 | 48 | – | (48) | #DIV/0! | 192 |
| Security and policing | | | | | | | – | – | | – |
| Buses | | | | | | | – | – | | – |
| Clinics | | | | | | | – | – | | – |
| Museums & Art Galleries | | | 284 | | | | 71 | 71 | 100.0% | – |
| Cemeteries | | | | | | | – | – | | – |
| Social rental housing | | | | | | | – | – | | – |
| Other | | | 400 | | 147 | 147 | 100 | (47) | -47.0% | 588 |
| **Heritage assets** | | – | 70 | – | – | – | 18 | 18 | 100.0% | – |
| Buildings | | | | | | | | – | | – |
| Other | | | 70 | | | | 18 | 18 | 100.0% | – |
| **Investment properties** | | – | – | – | – | – | – | – | | – |
| Housing development | | | | | | | | – | | – |
| Other | | | | | | | | – | | – |
| **Other assets** | | – | 35,100 | – | 515 | 515 | 8,775 | 8,260 | 94.1% | 2,062 |
| General vehicles | | | 9,650 | | 154 | 154 | 2,413 | 2,258 | 93.6% | 617 |
| Specialised vehicles | | – | – | – | – | – | – | – | | – |
| Plant & equipment | | | 18,785 | | 358 | 358 | 4,696 | 4,338 | 92.4% | 1,432 |
| Computers - hardware/equipment | | | | | | | – | – | | – |
| Furniture and other office equipment | | | 2,665 | | 3 | 3 | 666 | 663 | 99.5% | 13 |
| Abattoirs | | | | | | | – | – | | – |
| Markets | | | 4,000 | | | | 1,000 | 1,000 | 100.0% | – |
| Civic Land and Buildings | | | | | | | – | – | | – |
| Other Buildings | | | | | – | | – | – | | – |
| Other Land | | | | | | – | – | – | | – |
| Surplus Assets - (Investment or Inventory) | | | | | | | – | – | | – |
| Other | | | | | | | | – | | – |
| **Agricultural assets** | | – | – | – | – | – | – | – | | – |
| *List sub-class* | | | | | | | | – | | – |
| | | | | | | | | – | | – |
| **Biological assets** | | – | – | – | – | – | – | – | | – |
| *List sub-class* | | | | | | | | – | | – |
| | | | | | | | | – | | – |
| **Intangibles** | | – | 1,424 | – | – | – | 356 | 356 | 100.0% | – |
| Computers - software & programming | | | 1,424 | | | | 356 | 356 | 100.0% | – |
| Other | | | | | | | | – | | – |
| **Total Capital Expenditure on new assets** | 1 | – | 133,724 | – | 9,478 | 39,645 | 33,431 | (6,213) | -18.6% | 158,284 |

**KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q1 First**

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | – | 117,229 | – | – | – | 29,307 | 29,307 | 100.0% | – |
| Infrastructure - Road transport | | – | 45,500 | – | – | – | 11,375 | 11,375 | 100.0% | – |
| *Roads, Pavements & Bridges* | | | 45,500 | | | – | 11,375 | 11,375 | 100.0% | – |
| *Storm water* | | | | | – | – | – | – | | – |
| Infrastructure - Electricity | | – | 6,000 | – | – | – | 1,500 | 1,500 | 100.0% | – |
| *Generation* | | | | | | | – | – | | – |
| *Transmission & Reticulation* | | | 6,000 | | | | 1,500 | 1,500 | 100.0% | – |
| *Street Lighting* | | | | | | | – | – | | – |
| Infrastructure - Water | | – | 36,829 | – | – | – | 9,207 | 9,207 | 100.0% | – |
| *Dams & Reservoirs* | | | | | | | – | – | | – |
| *Water purification* | | | | | | | – | – | | – |
| *Reticulation* | | | 36,829 | | | | 9,207 | 9,207 | 100.0% | – |
| Infrastructure - Sanitation | | – | 28,900 | – | – | – | 7,225 | 7,225 | 100.0% | – |
| *Reticulation* | | | | | | | – | – | | – |
| *Sewerage purification* | | | 28,900 | | | | 7,225 | 7,225 | 100.0% | – |
| Infrastructure - Other | | – | – | – | – | – | – | – | | – |
| *Waste Management* | | | | | | | | – | | – |
| *Transportation* | | | | | | | | – | | – |
| *Gas* | | | | | | | | – | | – |
| *Other* | | | | | | | | – | | – |
| Community | | – | 24,053 | – | 519 | 519 | 6,013 | 5,494 | 91.4% | 2,077 |
| Parks & gardens | | | 2,000 | | 372 | 372 | 500 | 128 | 25.6% | 1,489 |
| Sportsfields & stadia | | | 6,000 | | | | 1,500 | 1,500 | 100.0% | – |
| Swimming pools | | | 270 | | | | 68 | 68 | 100.0% | – |
| Community halls | | | 12,072 | | | | 3,018 | 3,018 | 100.0% | – |
| Libraries | | | 3,711 | | | | 928 | 928 | 100.0% | – |
| Recreational facilities | | | | | | | – | – | | – |
| Fire, safety & emergency | | | | | | | – | – | | – |
| Security and policing | | | | | | | – | – | | – |
| Buses | | | | | | | – | – | | – |
| Clinics | | | | | | | | – | | – |
| Museums & Art Galleries | | | | | | | | – | | – |
| Cemeteries | | | | | | | | – | | – |
| Social rental housing | | | | | | | | – | | – |
| Other | | | | | 147 | 147 | | (147) | #DIV/0! | 588 |
| Heritage assets | | – | – | – | – | – | – | – | | – |
| Buildings | | | | | | | | – | | – |
| Other | | | | | | | | – | | – |
| Investment properties | | – | – | – | – | – | – | – | | – |
| Housing development | | | | | | | | – | | – |
| Other | | | | | | | | – | | – |
| Other assets | | – | 660 | – | – | – | 165 | 165 | 100.0% | – |
| General vehicles | | | | | | | | – | | – |
| Specialised vehicles | | – | – | – | – | – | – | – | | – |
| Plant & equipment | | | 100 | | | | 25 | 25 | 100.0% | – |
| Computers - hardware/equipment | | | | | | | – | – | | – |
| Furniture and other office equipment | | | | | | | – | – | | – |
| Abattoirs | | | | | | | – | – | | – |
| Markets | | | | | | | – | – | | – |
| Civic Land and Buildings | | | | | | | – | – | | – |
| Other Buildings | | | 560 | | | | 140 | 140 | 100.0% | – |
| Other Land | | | | | | | – | – | | – |
| Surplus Assets - (Investment or Inventory) | | | | | | | – | – | | – |
| Other | | | | | | | – | – | | – |
| Agricultural assets | | – | – | – | – | – | – | – | | – |
| *List sub-class* | | | | | | | | – | | – |
| | | | | | | | | – | | – |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Biological assets** | | - | - | - | - | - | - | - | | - |
| *List sub-class* | | | | | | | | - | | - |
| | | | | | | | | - | | - |
| **Intangibles** | | 297,936 | - | - | - | - | - | - | | - |
| Computers - software & programming | | | | | | | | - | | - |
| Other | | 297,936 | | | | | | - | | - |
| **Total Capital Expenditure on renewal of existing assets** | 1 | 297,936 | 141,942 | - | 519 | 519 | 35,486 | 34,966 | 98.5% | 2,077 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Specialised vehicles** | | - | - | - | - | - | - | - | | - |
| Refuse | | | | | | | | - | | |
| Fire | | | | | | | | - | | |
| Conservancy | | | | | | | | - | | |
| Ambulances | | | | | | | | - | | |

*References*

*1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total capital expenditure in Table C5*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | *check balance* | - | 0 | - | 0 | 0 | 0 | -293,900 |

**KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter**

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | – | 54,069 | – | 7,079 | 11,140 | 13,517 | 2,377 | 17.6% | 44,559 |
| Infrastructure - Road transport | | – | 35,655 | – | 3,576 | 6,930 | 8,914 | 1,983 | 22.2% | 27,722 |
| *Roads, Pavements & Bridges* | | | 35,655 | | 3,576 | 6,930 | 8,914 | 1,983 | 22.2% | 27,722 |
| *Storm water* | | | | | | | – | – | | – |
| Infrastructure - Electricity | | – | 116 | – | 1,974 | 3,971 | 29 | (3,942) | -13627.7% | 15,884 |
| *Generation* | | | | | | | – | – | | – |
| *Transmission & Reticulation* | | | 116 | | 1,974 | 3,971 | 29 | (3,942) | -13627.7% | 15,884 |
| *Street Lighting* | | | | | | | – | – | | – |
| Infrastructure - Water | | – | 13,737 | – | – | (1,291) | 3,434 | 4,725 | 137.6% | (5,164) |
| *Dams & Reservoirs* | | | | | | | – | – | | – |
| *Water purification* | | | | | | | – | – | | – |
| *Reticulation* | | | 13,737 | | – | (1,291) | 3,434 | 4,725 | 137.6% | (5,164) |
| Infrastructure - Sanitation | | – | – | – | 1,495 | 1,495 | – | (1,495) | #DIV/0! | 5,980 |
| *Reticulation* | | | | | 1,495 | 1,495 | – | (1,495) | #DIV/0! | 5,980 |
| *Sewerage purification* | | | | | | | – | – | | – |
| Infrastructure - Other | | – | 4,561 | – | 34 | 34 | 1,140 | 1,106 | 97.0% | 137 |
| *Waste Management* | | | 184 | | | | 46 | 46 | 100.0% | – |
| *Transportation* | | | | | | | – | – | | – |
| *Gas* | | | | | | | – | – | | – |
| *Other* | | | 4,377 | | 34 | 34 | 1,094 | 1,060 | 96.9% | 137 |
| Community | | – | 5,050 | – | 529 | 529 | 1,263 | 734 | 58.1% | 2,115 |
| Parks & gardens | | | 43 | | 36 | 36 | 11 | (25) | -235.6% | 143 |
| Sportsfields & stadia | | | 809 | | 2 | 2 | 202 | 200 | 98.8% | 10 |
| Swimming pools | | | 97 | | 73 | 73 | 24 | (49) | -202.7% | 293 |
| Community halls | | | 373 | | 181 | 181 | 93 | (88) | -94.2% | 725 |
| Libraries | | | 918 | | 233 | 233 | 229 | (3) | -1.5% | 931 |
| Recreational facilities | | | 86 | | | | 21 | 21 | 100.0% | – |
| Fire, safety & emergency | | | | | | | – | – | | – |
| Security and policing | | | | | | | – | – | | – |
| Buses | | | | | | | – | – | | – |
| Clinics | | | | | | | – | – | | – |
| Museums & Art Galleries | | | | | | | – | – | | – |
| Cemeteries | | | 404 | | 1 | 1 | 101 | 100 | 98.9% | 5 |
| Social rental housing | | | | | | | – | – | | – |
| Other | | | 2,321 | | 2 | 2 | 580 | 578 | 99.6% | 8 |
| Heritage assets | | – | – | – | – | – | – | – | | – |
| Buildings | | | | | | | | – | | – |
| Other | | | | | | | | – | | – |
| Investment properties | | – | – | – | – | – | – | – | | – |
| Housing development | | | | | | | – | – | | – |
| Other | | | | | | | – | – | | – |
| Other assets | | – | 30,980 | – | 1,261 | 3,192 | 7,745 | 4,553 | 58.8% | 12,767 |
| General vehicles | | | | | 0 | 0 | – | (0) | #DIV/0! | 1 |
| Specialised vehicles | | – | – | – | – | – | – | – | | – |
| Plant & equipment | | | 20,945 | | 1,179 | 3,109 | 5,236 | 2,127 | 40.6% | 12,438 |
| Computers - hardware/equipment | | | | | | | – | – | | – |
| Furniture and other office equipment | | | 465 | | | | 116 | 116 | 100.0% | – |
| Abattoirs | | | | | | | – | – | | – |
| Markets | | | | | | | – | – | | – |
| Civic Land and Buildings | | | | | | | – | – | | – |
| Other Buildings | | | 9,569 | | 82 | 82 | 2,392 | 2,310 | 96.6% | 329 |
| Other Land | | | | | | | – | – | | – |
| Surplus Assets - (Investment or Inventory) | | | | | | | – | – | | – |
| Other | | | | | | | – | – | | – |
| Agricultural assets | | – | 1,954 | – | – | – | 488 | 488 | 100.0% | – |
| *List sub-class* | | | 1,954 | | | | 488 | 488 | 100.0% | – |
| | | | | | | | | – | | – |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Biological assets** | | – | – | – | – | – | – | – | | – |
| *List sub-class* | | | | | | | – | – | | – |
| | | | | | | | – | – | | – |
| **Intangibles** | | – | – | – | 100 | 298 | – | (298) | #DIV/0! | 1,791 |
| Computers - software & programming | | | | | 100 | 298 | – | (298) | #DIV/0! | 1,791 |
| Other | | | | | | | – | – | | – |
| **Total Repairs and Maintenance Expenditure** | | – | 92,053 | – | 8,969 | 15,159 | 23,013 | 7,855 | 34.1% | 61,231 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Specialised vehicles** | | – | – | – | – | – | – | – | | – |
| Refuse | | | | | | | | – | | |
| Fire | | | | | | | | – | | |
| Conservancy | | | | | | | | – | | |
| Ambulances | | | | | | | | – | | |

## KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter

| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| **Depreciation by Asset Class/Sub-class** | | | | | | | | | | |
| | | – | 312,262 | – | 100,892 | 100,892 | 78,065 | (22,827) | -29.2% | 403,569 |
| **Infrastructure** | | – | 289,726 | – | 44,430 | 44,430 | 72,432 | 28,002 | 38.7% | 177,720 |
| Infrastructure - Road transport | | | 289,726 | | 42,029 | 42,029 | 72,432 | 30,403 | 42.0% | 168,115 |
| *Roads, Pavements & Bridges* | | | | | 2,401 | 2,401 | – | (2,401) | #DIV/0! | 9,604 |
| *Storm water* | | – | 15,684 | – | 16,944 | 16,944 | 3,921 | (13,023) | -332.1% | 67,774 |
| Infrastructure - Electricity | | | | | | | – | – | | – |
| *Generation* | | | 15,684 | | 16,944 | 16,944 | 3,921 | (13,023) | -332.1% | 67,774 |
| *Transmission & Reticulation* | | | | | | | – | – | | – |
| *Street Lighting* | | – | – | – | 28,269 | 28,269 | – | (28,269) | #DIV/0! | 113,075 |
| Infrastructure - Water | | | | | | | – | – | | – |
| *Dams & Reservoirs* | | | | | 28,269 | 28,269 | – | (28,269) | #DIV/0! | 113,075 |
| *Water purification* | | | | | | | – | – | | – |
| *Reticulation* | | – | – | – | 10,893 | 10,893 | – | (10,893) | #DIV/0! | 43,571 |
| Infrastructure - Sanitation | | | | | 10,893 | 10,893 | – | (10,893) | #DIV/0! | 43,571 |
| *Reticulation* | | | | | | | – | – | | – |
| *Sewerage purification* | | – | 6,852 | – | 357 | 357 | 1,713 | 1,356 | 79.1% | 1,429 |
| Infrastructure - Other | | | 4,385 | | | | 1,096 | 1,096 | 100.0% | |
| *Waste Management* | | | | | | | – | – | | |
| *Transportation* | | | | | | | – | – | | |
| *Gas* | | | 2,467 | | 357 | 357 | 617 | 259 | 42.1% | 1,429 |
| *Other* | | – | 15,585 | – | 4,772 | 4,772 | 3,896 | (876) | -22.5% | 19,089 |
| **Community** | | | | | 55 | 55 | – | (55) | #DIV/0! | 219 |
| Parks & gardens | | | 1,412 | | | | 353 | 353 | 100.0% | – |
| Sportsfields & stadia | | | | | 897 | 897 | – | (897) | #DIV/0! | 3,589 |
| Swimming pools | | | | | 667 | 667 | – | (667) | #DIV/0! | 2,669 |
| Community halls | | | | | 418 | 418 | – | (418) | #DIV/0! | 1,672 |
| Libraries | | | | | 1,898 | 1,898 | – | (1,898) | #DIV/0! | 7,594 |
| Recreational facilities | | | | | 465 | 465 | – | (465) | #DIV/0! | 1,859 |
| Fire, safety & emergency | | | | | | | – | – | | – |
| Security and policing | | | | | | | – | – | | – |
| Buses | | | | | | | – | – | | – |
| Clinics | | | | | | | – | – | | – |
| Museums & Art Galleries | | | | | 290 | 290 | – | (290) | #DIV/0! | 1,159 |
| Cemeteries | | | | | | | 651 | 651 | 100.0% | – |
| Social rental housing | | | 2,606 | | | | | | | |
| Other | | | 11,567 | | 82 | 82 | 2,892 | 2,810 | 97.2% | 329 |
| | | – | – | – | – | – | – | – | | – |
| **Heritage assets** | | | | | | | | – | | |
| Buildings | | | | | | | | – | | |
| Other | | | | | | | | | | – |
| | | – | – | – | – | – | – | – | | |
| **Investment properties** | | | | | | | | – | | |
| Housing development | | | | | | | | – | | |
| Other | | | | | | | | | | |
| | | – | 2,274 | – | 6,659 | 6,659 | 568 | (6,091) | -1071.4% | 26,636 |
| **Other assets** | | | | | 1,998 | 1,998 | – | (1,998) | #DIV/0! | 7,993 |
| General vehicles | | | | | – | – | – | – | | – |
| Specialised vehicles | | – | – | – | 1,354 | 1,354 | – | (1,354) | #DIV/0! | 5,416 |
| Plant & equipment | | | | | 426 | 426 | – | (426) | #DIV/0! | 1,705 |
| Computers - hardware/equipment | | | | | 441 | 441 | – | (441) | #DIV/0! | 1,763 |
| Furniture and other office equipment | | | | | | | – | – | | – |
| Abattoirs | | | | | | | – | – | | – |
| Markets | | | | | | | – | – | | – |
| Civic Land and Buildings | | | | | 2,440 | 2,440 | – | (2,440) | #DIV/0! | 9,759 |
| Other Buildings | | | | | | | – | – | | – |
| Other Land | | | | | | | – | – | | – |
| Surplus Assets - (Investment or Inventory) | | | | | | | 568 | 568 | 100.0% | – |
| Other | | | 2,274 | | | | | | | |
| | | – | – | – | – | – | – | – | | – |
| **Agricultural assets** | | | | | | | | – | | |
| *List sub-class* | | | | | | | | – | | |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Biological assets** | | – | – | – | – | – | – | – | | – |
| *List sub-class* | | | | | | | | – | | |
| | | | | | | | | – | | |
| **Intangibles** | | – | – | – | 629 | 629 | – | (629) | #DIV/0! | 2,516 |
| Computers - software & programming | | | | | 629 | 629 | – | (629) | #DIV/0! | 2,516 |
| Other | | | | | | | | – | | |
| **Total Depreciation** | | – | 330,121 | – | 112,953 | 112,953 | 82,530 | (30,422) | -36.9% | 451,810 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Specialised vehicles** | | – | – | – | – | – | – | – | | – |
| Refuse | | | | | | | | – | | |
| Fire | | | | | | | | – | | |
| Conservancy | | | | | | | | – | | |
| Ambulances | | | | | | | | – | | |

## - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 Sep 2016

NEWCASTLE LOCAL MUNICIPALITY

| Description | 2015/16 | Current Year 2015/16 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Unaudited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue By Source** | | | | | | | | | |
| Service charges - water revenue | | | | | | | – | | |
| Service charges - sanitation revenue | | | | | | | – | | |
| Service charges - other | | | | | | | – | | |
| Rental of facilities and equipment | | | | | | | – | | |
| Interest earned - external investments | | | | | | | – | | |
| Interest earned - outstanding debtors | | | | | | | – | | |
| Agency services | | | | | | | – | | |
| Transfers recognised - operational | | | | | | | – | | – |
| Other revenue | | | | | | | | | |
| Gains on disposal of PPE | | | | | | | – | | |
| **Total Revenue (excluding capital transfers and contributions)** | – | – | – | – | – | – | – | | – |
| **Expenditure By Type** | | | | | | | | | |
| Employee related costs | 7,362 | 10,223 | | 845 | 2,297 | 2,556 | (259) | -10.1% | 10,223 |
| Remuneration of Directors | | | | – | – | – | – | | – |
| Debt impairment | – | – | | – | – | – | – | | – |
| Collection costs | – | – | | – | – | – | – | | – |
| Depreciation & asset impairment | – | 498 | | 41 | 124 | 124 | 0 | 0.0% | 498 |
| Finance charges | – | 105 | | – | – | 26 | (26) | -100.0% | 105 |
| Bulk purchases | 27,304 | 19,611 | | 1,634 | 4,903 | 4,903 | 0 | 0.0% | 19,611 |
| Other materials | 6,661 | 6,946 | | 187 | 442 | 1,737 | (1,294) | -74.5% | 6,946 |
| Contracted services | | – | | – | – | – | – | | – |
| Transfers and grants | | – | | – | – | – | – | | – |
| Repairs and maintenance | 25,483 | 33,898 | | 1,914 | 6,134 | 8,475 | (2,341) | -27.6% | 33,898 |
| Other expenditure | 71 | 165 | | 16 | 52 | 41 | 10 | 25.2% | 165 |
| Loss on disposal of PPE | | | | | | – | – | | – |
| **Total Expenditure** | **66,880** | **71,447** | **–** | **4,638** | **13,952** | **17,862** | **(3,910)** | **-21.9%** | **71,447** |
| **Surplus/(Deficit)** | **(66,880)** | **(71,447)** | **–** | **(4,638)** | **(13,952)** | **(17,862)** | **3,910** | **-21.9%** | **(71,447)** |
| Transfers recognised - capital | | | | | | | – | | |
| Contributions to staff leave reserve fund | 124 | 62 | | 5 | 15 | 15 | (0) | 0.0% | 62 |
| Contributions of PPE | | | | | | | – | | |
| **Recharge** | | | | | | | | | |
| Head Office Recharge | 26,419 | 24,361 | | 2,116 | 5,511 | 6,090 | (580) | -9.5% | 24,361 |
| **Surplus/(Deficit) for the year** | **(93,423)** | **(95,870)** | **–** | **(6,760)** | **(19,478)** | **(23,968)** | **4,489** | | **(95,870)** |

## - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 Sep 2016

| Description | uTHUKELA WATER (PTY) LTD | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2015/16 | Current Year 2015/16 | | | | | | | |
| R thousands | Unaudited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue By Source** | | | | | | | | | |
| Service charges - water revenue | 116,658 | 127,080 | – | 10,296 | 24,066 | 31,770 | (7,704) | -24.2% | 127,080 |
| Service charges - sanitation revenue | – | – | – | – | – | – | – | | – |
| Service charges - other | – | – | – | – | – | – | – | | – |
| Rental of facilities and equipment | 46 | – | – | 6 | 16 | – | 16 | #DIV/0! | 63 |
| Interest earned - external investments | 268 | 100 | – | 28 | 114 | 25 | 89 | 357.7% | 458 |
| Interest earned - outstanding debtors | – | – | – | – | – | – | – | | – |
| Agency services | – | – | – | – | – | – | – | | – |
| Transfers recognised - operational | – | – | – | – | – | – | – | | – |
| Other revenue | 391 | 0 | – | 56 | 70 | 0 | 70 | ######### | 278 |
| Gains on disposal of PPE | – | – | – | – | – | – | – | | – |
| **Total Revenue (excluding capital transfers and contributions)** | **117,363** | **127,180** | **–** | **10,387** | **24,266** | **31,795** | **(7,530)** | **-23.7%** | **127,879** |
| **Expenditure By Type** | | | | | | | | | |
| Employee related costs | 28,419 | 35,335 | – | 3,001 | 8,045 | 8,834 | (788) | -8.9% | 35,335 |
| Remuneration of Directors | – | – | – | – | – | – | – | | – |
| Debt impairment | – | – | – | – | – | – | – | | – |
| Collection costs | – | – | – | – | – | – | – | | – |
| Depreciation & asset impairment | 599 | 1,133 | – | 94 | 283 | 283 | 0 | 0.0% | 1,133 |
| Finance charges | 1,183 | 1,731 | – | 101 | 395 | 433 | (38) | -8.8% | 1,731 |
| Bulk purchases | 28,822 | 21,280 | – | 1,773 | 5,320 | 5,320 | (0) | 0.0% | 21,280 |
| Other materials | 7,785 | 9,415 | – | 254 | 528 | 2,354 | (1,826) | -77.6% | 9,415 |
| Contracted services | – | – | – | – | – | – | – | | – |
| Transfers and grants | – | – | – | – | – | – | – | | – |
| Repairs and maintenance | 41,463 | 54,397 | – | 3,273 | 10,155 | 13,599 | (3,444) | -25.3% | 54,397 |
| Other expenditure | 2,337 | 3,515 | – | 305 | 484 | 879 | (395) | -45.0% | 3,515 |
| Loss on disposal of PPE | – | – | – | – | – | – | – | | – |
| **Total Expenditure** | **110,610** | **126,807** | **–** | **8,802** | **25,210** | **31,702** | **(6,491)** | **-20.5%** | **126,807** |
| **Surplus/(Deficit)** | **6,753** | **373** | **–** | **1,585** | **(945)** | **93** | **(1,038)** | **-1114.1%** | **1,071** |
| Transfers recognised - capital | | | | | | | – | | |
| Contributions to staff leave reserve fund | 134 | 256 | – | 21 | 64 | 64 | 0 | 0.0% | 256 |
| Contributions of PPE | – | | | | | | – | | |
| **Surplus/(Deficit) for the year** | **6,619** | **117** | **–** | **1,563** | **(1,009)** | **29** | **(1,038)** | **-3548.0%** | **816** |

## - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 Sep 2016

| | HEAD OFFICE | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Description | 2015/16 | Current Year 2015/16 | | | | | | | |
| | Unaudited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | | | | | | | | % | |
| **Revenue By Source** | | | | | | | | | |
| Service charges - water revenue | 116,658 | 127,080 | | 10,296 | 24,066 | 31,770 | (7,704) | -24.2% | 127,080 |
| Service charges - sanitation revenue | | | | | | | | | |
| Service charges - other | | | | | | | | | |
| Rental of facilities and equipment | 46 | | | 6 | 16 | – | 16 | #DIV/0! | 63 |
| Interest earned - external investments | 268 | 100 | | 28 | 114 | 25 | 89 | 357.7% | 458 |
| Interest earned - outstanding debtors | | | | | | | | | – |
| Agency services | | | | | | | | | |
| Transfers recognised - operational | | | | – | – | – | – | | – |
| Other revenue | 391 | 0 | | 56 | 70 | 0 | 70 | 278235.9% | 278 |
| Gains on disposal of PPE | | | | | | | – | | |
| **Total Revenue (excluding capital transfers and contributions)** | **117,363** | **127,180** | | **10,387** | **24,266** | **31,795** | **(7,530)** | **-23.7%** | **127,879** |
| **Expenditure By Type** | | | | | | | | | |
| Employee related costs | 16,277 | 19,199 | | 1,728 | 4,603 | 4,800 | (196) | -4.1% | 19,199 |
| Remuneration of Directors | | | | – | | – | – | | – |
| Debt impairment | – | – | | – | – | – | – | | – |
| Collection costs | – | – | | – | – | – | – | | – |
| Depreciation & asset impairment | 365 | 387 | | 32 | 97 | 97 | (0) | 0.0% | 387 |
| Finance charges | 1,183 | 1,585 | | 101 | 395 | 396 | (2) | -0.4% | 1,585 |
| Bulk purchases | – | – | | – | – | – | – | | – |
| Other materials | 47 | 183 | | 1 | 21 | 46 | (25) | -54.3% | 183 |
| Contracted services | – | – | | – | – | – | – | | – |
| Transfers and grants | – | – | | – | – | – | – | | – |
| Repairs and maintenance | 7,707 | 8,448 | | 736 | 1,970 | 2,112 | (142) | -6.7% | 8,448 |
| Other expenditure | 2,189 | 3,233 | | 272 | 383 | 808 | (425) | -52.6% | 3,233 |
| Loss on disposal of PPE | | | | | | | – | | |
| **Total Expenditure** | **27,768** | **33,035** | | **2,870** | **7,469** | **8,259** | **(790)** | **-9.6%** | **33,035** |
| **Surplus/(Deficit)** | **89,595** | **94,145** | | **7,516** | **16,796** | **23,536** | **(6,740)** | **-28.6%** | **94,844** |
| Transfers recognised - capital | | | | | | | – | | |
| Contributions to staff leave reserve fund | 0 | 157 | | 13 | 39 | 39 | 0 | 0.0% | 157 |
| Contributions of PPE | | | | | | | – | | |
| **Recharge** | | | | | | | | | |
| Head Office Recharge | 27,822 | 33,192 | | (12,133) | (7,508) | 8,298 | (15,806) | -190.5% | 33,192 |
| **Surplus/(Deficit) for the year** | **61,773** | **60,795** | **–** | **19,636** | **24,266** | **15,199** | **9,067** | | **61,494** |




# NEWCASTLE MUNICIPALITY

## ANNUAL FINANCIAL STATEMENTS
## FOR THE YEAR ENDED JUNE 30, 2017

# Newcastle Municipality

Annual Financial Statements for the year ended June 30, 2017

## Statement of Financial Position as at June 30, 2017

| Figures in Rand | Note(s) | 2017 | 2016 |
|---|---|---|---|
| **Assets** | | | |
| Current Assets | | | |
| Inventories | | 12,713,048 | 13,380,566 |
| Other financial assets | | 7,410 | 7,922 |
| Receivables from exchange transactions | | 27,001,394 | 31,433,320 |
| Receivables from non-exchange transactions | | 11,381,092 | 11,139,662 |
| VAT receivable | | 20,818,561 | 9,038,729 |
| Consumer debtors | | 749,991,605 | 707,524,562 |
| Cash and cash equivalents | | 37,752,456 | 44,572,895 |
| | | **859,665,566** | **817,097,656** |
| Non-Current Assets | | | |
| Investment property | | 275,974,000 | 275,974,000 |
| Property, plant and equipment | | 7,598,316,068 | 7,670,835,715 |
| Intangible assets | | 4,086,304 | 4,497,043 |
| Heritage assets | | 5,970,483 | 5,970,483 |
| Investments in associates | | 346,156,138 | 346,156,138 |
| | | **8,230,502,993** | **8,303,433,379** |
| **Total Assets** | | **9,090,168,559** | **9,120,531,035** |
| **Liabilities** | | | |
| Current Liabilities | | | |
| Financial liabilities | | 27,600,494 | 29,375,168 |
| Finance lease obligation | | 48,945 | 65,694 |
| Payables from exchange transactions | | 244,068,160 | 359,370,933 |
| Consumer deposits | | 12,978,700 | 12,752,606 |
| Unspent conditional grants and receipts | | 75,717,847 | 32,408,992 |
| Defined Benefit Plan | | 5,775,189 | 5,775,189 |
| Bank overdraft | | 55,677,461 | - |
| | | **421,866,796** | **439,748,582** |
| Non-Current Liabilities | | | |
| Financial liabilities | | 454,008,904 | 458,502,484 |
| Finance lease obligation | | 25,920 | 25,920 |
| Defined Benefit Plan | | 120,075,542 | 120,075,542 |
| Provision for Rehabilitation of Landfill site | | 26,814,753 | 26,814,753 |
| | | **600,925,119** | **605,418,699** |
| **Total Liabilities** | | **1,022,791,915** | **1,045,167,281** |
| **Net Assets** | | **8,067,376,644** | **8,075,363,754** |
| Reserves | | | |
| Housing Development fund | | 26,355,214 | 26,037,234 |
| Self insurance reserve | | 682,978 | 708,555 |
| Accumulated surplus | | 8,040,338,452 | 8,048,617,965 |
| **Total Net Assets** | | **8,067,376,644** | **8,075,363,754** |

# Statement of Financial Performance

| Figures in Rand | Note(s) | 2017 | 2016 |
|---|---|---|---|
| **Revenue** | | | |
| Service charges | | 244,446,242 | 914,750,787 |
| Rental of facilities and equipment | | 1,787,917 | 7,918,136 |
| Proceeds on sale of Assets | | - | 769,797 |
| Other income | | 615,279 | 9,862,557 |
| Sundry sales | | 339,274 | 1,397,723 |
| Fee income | | 2,304,439 | 5,261,709 |
| Interest received | | 3,903,351 | 19,447,947 |
| Property Rates | | 67,455,797 | 224,853,431 |
| Government grants & subsidies | | 161,939,521 | 467,501,529 |
| Fines | | 728,522 | 5,205,647 |
| **Total revenue** | | **483,520,342** | **1,656,969,263** |
| **Expenditure** | | | |
| Employee costs | | 118,988,511 | 484,375,091 |
| Remuneration of councillors | | - | 18,453,108 |
| Depreciation and amortisation | | 112,953,541 | 445,536,951 |
| Impairment of assets | | - | 2,590,041 |
| Finance costs | | 12,876,693 | 66,141,054 |
| Lease rentals on operating lease | | 4,070,451 | 44,487,123 |
| Debt Impairment | | 3,872,505 | 230,354,860 |
| Collection costs | | 1,575,432 | 19,792,327 |
| Repairs and maintenance | | 15,158,641 | 87,086,132 |
| Bulk purchases | | 162,965,754 | 513,530,461 |
| Contracted services | | 15,772,799 | 78,718,438 |
| General Expenses | | 43,273,224 | 219,210,993 |
| Loss on Actuarial Valuation | | - | 3,472,031 |
| **Total expenditure** | | **491,507,551** | **2,213,748,610** |
| **Operating deficit** | | **(7,987,209)** | **(556,779,347)** |
| Share of surplus/deficit in investment in associates | | - | 39,077,446 |
| Fair value adjustments to investment property | | - | 68,746,810 |
| Impairment/Gain on investment in associates | | - | (78,052,893) |
| | | - | **29,771,363** |
| **Deficit for the year** | | **(7,987,209)** | **(527,007,984)** |

# Statement of Changes in Net Assets

| Figures in Rand | Housing Development Fund | Insurance reserve | Total reserves | Accumulated surplus | Total net assets |
|---|---|---|---|---|---|
| **Balance at July 1, 2015** | **22,413,837** | **7,471,767** | **29,885,604** | **8,563,576,553** | **8,593,462,157** |
| Changes in net assets | | | | | |
| Deficit for the year | - | - | - | (527,007,984) | (527,007,984) |
| Transfer of income surplus to trust capital | 3,623,397 | - | 3,623,397 | 5,307,684 | 8,931,081 |
| Transfer of capital surplus to trust capital | - | (6,763,212) | (6,763,212) | 6,741,712 | (21,500) |
| Total changes | 3,623,397 | (6,763,212) | (3,139,815) | (514,958,588) | (518,098,403) |
| **Restated Balance at July 1, 2015** | **26,037,234** | **708,555** | **26,745,789** | **8,048,618,064** | **8,075,363,853** |
| Deficit for the year | - | - | - | (7,987,209) | (7,987,209) |
| Transfer of income surplus to trust capital | 317,980 | - | 317,980 | (317,980) | - |
| Transfer of capital surplus to trust capital | - | (25,577) | (25,577) | 25,577 | - |
| Total changes | 317,980 | (25,577) | 292,403 | (8,279,612) | (7,987,209) |
| **Balance at June 30, 2017** | **26,355,214** | **682,978** | **27,038,192** | **8,040,338,452** | **8,067,376,644** |

## Cash Flow Statement

| Figures in Rand | Note(s) | 2017 | 2016 |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| **Receipts** | | | |
| Sale of goods and services | | 275,210,427 | 980,377,156 |
| Grants | | 201,100,000 | 464,077,142 |
| Interest income | | 3,903,351 | 19,447,947 |
| | | 480,213,778 | 1,463,902,245 |
| **Payments** | | | |
| Employee costs | | (118,988,511) | (502,788,081) |
| Suppliers | | (374,941,760) | (878,905,808) |
| Finance costs | | (12,876,693) | (66,141,054) |
| | | (506,806,964) | (1,447,834,943) |
| **Net cash flows from operating activities** | | **(26,593,186)** | **16,067,302** |
| **Cash flows from investing activities** | | | |
| Purchase of property, plant and equipment | | (29,619,711) | (297,935,367) |
| Proceeds from sale of property, plant and equipment | | - | 618,200 |
| Disposal of Investment property | | - | 300,000 |
| Purchase of other intangible assets | | - | (3,592,320) |
| Purchases of Heritage Assets | | - | (41,600) |
| **Net cash flows from investing activities** | | **(29,619,711)** | **(300,651,087)** |
| **Cash flows from financing activities** | | | |
| Net movements in long term loans | | (6,268,254) | (11,361,825) |
| Movement on finance lease | | (16,749) | (294,419) |
| **Net cash flows from financing activities** | | **(6,285,003)** | **(11,656,244)** |
| **Net increase/(decrease) in cash and cash equivalents** | | **(62,497,900)** | **(296,240,029)** |
| Cash and cash equivalents at the beginning of the year | | 44,572,895 | 340,812,924 |
| **Cash and cash equivalents at the end of the year** | | **(17,925,005)** | **44,572,895** |

## Newcastle Municipality Grant Register for September 2016

| Number | Vote number | Description | Opening balance | Receipts | Expenditure for SEP 2016 | Total Expenditure before Vat | VAT FOR THE MONTH | Total Vat Amount | Total Expenditure after Vat | Closing balance | GENERAL LEDGER BAL | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 030952000101 | Environmental Management Framework | (502,871.43) | | - | - | | - | - | (502,871.43) | (502,871.43) | A | - |
| 2 | 030952000701 | Cleanest town | (823,975.11) | | - | - | | - | - | (823,975.11) | (823,975.11) | B | - |
| 3 | 030952043801 | Electrification Grant | - | (7,000,000.00) | | 1,949,870.13 | | 256,635.72 | 2,206,505.85 | (4,793,494.15) | (4,793,494.15) | C | - |
| 4 | 030952001501 | Newcastle library internet project | (16,817.69) | | | 16,817.69 | | - | 16,817.69 | - | - | D | - |
| 5 | 030952001601 | Construct/Upgrade sport/Recreation | (0.00) | | | - | | - | - | (0.00) | (0.00) | E | - |
| 6 | 030952002001 | Expanded PWorks incentive | (0.00) | (793,000.00) | | 793,000.00 | | - | 793,000.00 | - | - | F | - |
| 7 | 030952002101 | Sport and recreation | - | | | - | | - | - | - | - | G | - |
| 8 | 030952004001 | Municipal Systems Improvement Grant | (677,386.82) | | | - | | - | - | (677,386.82) | (677,386.82) | H | - |
| 9 | 030952005001 | Financial Management Grant (FMG) | - | (1,625,000.00) | 106,112.25 | 106,112.25 | | - | 106,112.25 | (1,518,887.75) | (1,518,887.75) | I | - |
| 10 | 030952006501 | Grant Skill Development | (3,789,613.54) | | | - | | - | - | (3,789,613.54) | (3,789,613.54) | J | - |
| 11 | 030952006601 | MIG PMU Allocation | - | | | - | | - | - | - | - | K | - |
| 12 | 030952008001 | KwaMathkuza Housing Project | 0.00 | | | - | | - | - | 0.00 | 0.00 | L | - |
| 13 | 030952013901 | Madadeni library internet project | (23,811.18) | | | 23,811.18 | | - | 23,811.18 | - | - | M | - |
| 14 | 030952014101 | Madadeni/Osizweni upgrading of houses | - | | | - | | - | - | - | - | N | - |
| 15 | 030952021001 | Ingogo fresh produce | (1,102,917.20) | | 501,825.27 | 501,825.27 | 84,227.54 | 84,227.54 | 585,852.81 | (417,064.39) | (417,064.39) | O | - |
| 16 | 030952023901 | Osizweni library internet project | (25,287.68) | | | 25,287.68 | | - | 25,287.68 | 0.00 | - | P | 0.00 |
| 17 | 030952024401 | Repair construction storm damage HS | (1,218,040.83) | | | - | | - | - | (1,218,040.83) | (1,218,040.83) | Q | - |
| 18 | 030952001001 | MIG | 0.00 | (37,000,000.00) | 5,285,276.49 | 17,675,136.66 | 1,168,770.30 | 2,468,019.58 | 20,143,156.24 | (16,856,843.76) | (16,856,843.76) | R | - |
| 19 | 030952009201 | Osizweni Arts Centre | (36,920.00) | | - | - | | - | - | (36,920.00) | (36,920.00) | S | - |
| 20 | 030952009301 | Corridor Development | (135,244.37) | | - | - | | - | - | (135,244.37) | (135,244.37) | T | - |
| 21 | 030952010701 | JBC Housing Project | (1,954,887.00) | | - | - | | - | - | (1,954,887.00) | (1,954,887.00) | U | - |
| 22 | 030952010801 | PROVINCIALISATION-ALL LIBRARIES | (7,297,747.96) | | 230,454.35 | 671,110.07 | | - | 671,110.07 | (6,626,637.89) | (6,626,637.89) | V | - |
| 23 | 030952010901 | CARNEGIE ART GALLERY | (647,633.27) | | - | - | | - | - | (647,633.27) | (647,633.27) | W | - |
| 24 | 030952018701 | FORT AMIEL MUSEUM | (10,775.83) | | - | - | | - | - | (10,775.83) | (10,775.83) | X | -0.00 |
| 25 | 030983006701 | WCAWDM | - | | - | - | | - | - | - | - | Y | - |
| 26 | 030983006801 | Osizweni F phase 1 sewer | - | | - | - | | - | - | - | - | Z | - |
| 27 | 030952018901 | CAPACITY BUILDING HOUSING | (12,684,959.95) | | 571,627.00 | 1,276,006.23 | 380.70 | 87,420.77 | 1,365,427.00 | (11,319,542.95) | (11,319,542.95) | AA | - |
| 28 | 030952019001 | NEWCASTLE AIRPORT | (366,207.18) | - | 82,140.00 | 82,140.00 | 11,499.60 | 11,499.60 | 93,639.60 | (272,567.58) | (272,567.58) | AB | - |
| 29 | 030983024001 | Neighbouring Development Partnership Grant | - | (14,602,000.00) | | - | | - | - | (14,602,000.00) | (14,602,000.00) | AC | - |
| 30 | 030983024101 | SUS ACC. FUND DROUGHT RELIEF | - | - | | - | | - | - | - | - | AD | - |
| 31 | 030983024201 | WATER SUBSIDY | (0.00) | - | | - | | - | - | (0.00) | (0.00) | AE | - |
| 32 | 030983024501 | MASSIFICATION GRANT | - | - | | - | | - | - | - | - | AF | - |
| 33 | 030983024401 | VILJOEN PARK UPGRADE | - | - | | - | | - | - | - | - | AG | - |
| 34 | 030952020001 | LED PROJECT LANKESS | - | - | | - | | - | - | - | - | AH | - |
| 35 | 030983024601 | MUNICIPAL WATER INFRA GRANT | - | (12,194,000.00) | | 4,985,003.62 | | 697,900.50 | 5,682,904.12 | (6,501,095.88) | (6,501,095.88) | AI | - |
| 36 | 030952023601 | Hse osizweni section E | (1,093,884.98) | - | | - | | - | - | (1,093,884.98) | (3,012,366.08) | AJ | 1,918,481.10 |
| | | TOTAL | -32,408,992.20 | -73,204,000.00 | 9,877,235.36 | 28,207,922.88 | 1,264,878.14 | 3,605,703.71 | 31,813,626.59 | (73,799,365.61) | (75,717,846.61) | AK | 1,918,481.10 |

NB: VARIANCE IN HSE OSIZWENI SECTION E TO BE CORRECTED DURING THE MONTH. AN INVOICE RAISED WAS OUTDATED AS WELL AS THE WRONG VOTE WAS USED TO RAISE AN INVOICE. TOTAL = R 1 918 481.10

| PREPARED BY: | REVIEWED BY: | REVIEWED BY: | AUTHORIZED BY: |
|---|---|---|---|
| ..... | ..... | ..... | ..... |
| C HARIPARSAD | SP HLATSHWAYO | MS NDLOVU | SM. NKOSI |
| ACCOUNTANT: GEN ACCOUNT & ADMIN SERVICES | ACTING MANAGER: FINANCIAL REPORTING | DIRECTOR: BUDGET & FINANCIAL REFORMS | ACTING STRATEGIC EXECUTIVE DIRECTOR: BUDGET & TREASURY OFFICE |

SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR SEPTEMBER 2016

| Account Number | Opening balance | Investment made | Investment Matured | Withdrawals made | Interest Received | Interest Capitalized | Bank Charges & Vat | Balance |
|---|---|---|---|---|---|---|---|---|
| Standard Bank 068450354/015 | R 843,653.86 | | | | | R 14,542.73 | | R 858,196.59 |
| Standard Bank 068450354/016 | R 26,415,285.13 | R 17,000,000.00 | | R 17,000,000.00 | | R 376,969.59 | | R 26,792,254.72 |
| Absa: 9288456248 | R 9,367,139.28 | | | | R 160,549.52 | | R 60.00 | R 9,367,079.28 |
| Absa 9300506428 | R 623,941.12 | | | | | R 10,119.32 | | R 634,060.44 |
| Glacier/Sanlam: 001246107 | R 84,782.54 | | | | | R 1,577.28 | | R 86,359.82 |
| | | | | | | | | |
| Total as '2016/09/30 | R 37,334,801.93 | R 17,000,000.00 | R 0.00 | R 17,000,000.00 | R 160,549.52 | R 403,208.92 | R 60.00 | R 37,737,950.85 |
| | | | | | | | | R 37,737,950.85 |

C MOORE
CHIEF CLARK: FINANCIAL ACCOUNTING

SP HLATSHWAYO
ACTING MANAGER: FINANCIAL REPORTING

MS NDLOVU
DIRECTOR: BUDGET & FINANCIAL REFORMS

SM NKOSI
ACTING SED: BUDGET & TREASURY OFFICE

/BALANCE PER GENERAL LEDGER '2016/09/30 (030997010001)

| | | | | | |
|---|---|---|---|---|---|
| | | | | | 37,636,012.40 |
| Interest capitalised | 2016/10/06 | JV20457 | Glacier | 1246115 | 539.76 |
| Interest capitalised | 2016/10/06 | JV20423 | Standardba | 0684503540/016 | 93,330.97 |
| Interest capitalised | 2016/10/06 | JV20424 | Standardba | 0684503540/015 | 4,769.84 |
| Bank charges | 2016/10/11 | JV20458 | ABSA | 9288456248 | (20.00) |
| Interest capitalised | 2016/10/06 | JV20422 | ABSA | 9300506428 | 3,317.88 |
| | | | | | 37,737,950.85 |

BALANCE PER GENERAL LEDGER '2016/09/30 (020101000064)

| | | | | | |
|---|---|---|---|---|---|
| | | | | | 108,196.53 |
| Interest received | 2016/10/06 | JV20421 | ABSA | 9288456248 | 52,352.99 |
| | | | | | **160,549.52** |

BALANCE PER GENERAL LEDGER '2016/09/30(020101000075)

| | | | | | |
|---|---|---|---|---|---|
| | | | | | 301,250.47 |
| Interest Capitalised | 2016/10/10 | JV20457 | Glacier | 1246115 | 539.76 |
| Interest Capitalised | 2016/10/06 | JV20423 | Standard Bar | 068450351/016 | 93,330.97 |
| Interest Capitalised | 2016/10/06 | JV20424 | Standard Bar | 068450351/015 | 4,769.84 |
| Interest Capitalised | 2016/10/06 | JV20457 | ABSA | 9300506428 | 3,317.88 |
| | | | | | 403,208.92 |

Eskom

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

**CONTACT CENTRE:** (0860) 037566
**FAX NO:** (031) 204 5850
**E-MAIL:** customerservices@eskom.co.za
**WEB:** WWW.ESKOM.CO.ZA

Eskom

**TEL:** 08600 37566
**SMS:** 35328

**ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30**
**VAT REG NO 4740101508**

**CUSTOMER SELF SERVICE WEBSITE:**
https://csonline.eskom.co.za

**EASTERN REGION**
**PRIVATE BAG X16 WESTVILLE 3630**

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

| | |
|---|---|
| YOUR ACCOUNT NO | **5578885631** |
| SECURITY HELD | 1.11 |
| BILLING DATE | 2016-10-03 |
| TAX INVOICE NO | 557888374106 |
| ACCOUNT MONTH | SEPTEMBER 2016 |
| CURRENT DUE DATE | 2016-10-15 |
| VAT REG NO | 4000791824 |

| DIRECT DEPOSIT DETAIL | |
|---|---|
| BANK: | First National Bank |
| BRANCH CODE: | 223626 |
| BANK ACC NO: | 50850143295 |

# TAX INVOICE

E-MAIL: electric@newcastle.gov.za

## ACCOUNT TRANSACTION SUMMARY

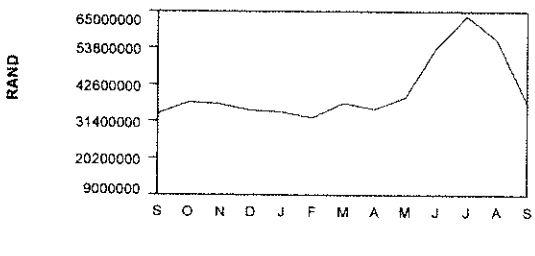
| | | | |
|---|---|---|---|
| ADMINISTRATION CHARGE | | R | 3,321.90 |
| TRANSMISSION NETWORK CAPACITY | | R | 1,091,250.00 |
| URBAN LOW VOLTAGE SUBSIDY | | R | 1,555,000.00 |
| ANCILLARY SERVICE (ALL) | | R | 160,909.59 |
| ENERGY CHARGE (PEAK) | 8,069,943.00 | R | 6,593,950.43 |
| ENERGY CHARGE (OFF) | 22,991,051.00 | R | 8,203,207.00 |
| ENERGY CHARGE (STD) | 20,845,327.00 | R | 11,723,411.90 |
| ELECTRIFICATION AND RURAL SUBS (ALL) | | R | 3,576,345.45 |
| SERVICE CHARGE | | R | 104,015.40 |
| **TOTAL CHARGES FOR BILLING PERIOD** | | **R** | **33,011,411.67** |

## ACCOUNT SUMMARY FOR SEPTEMBER 2016

| | | | |
|---|---|---|---|
| BALANCE BROUGHT FORWARD | (Due Date 2016-09-15) | R | 56,854,245.58 |
| PAYMENT(S) RECEIVED | Direct Deposit - 2016-09-16 | R | -26,781,134.17 |
| INTEREST ON OVERDUE ACCOUNT | | R | 153,249.28 |
| TOTAL CHARGES FOR BILLING PERIOD | | R | 33,011,411.67 |
| VAT RAISED ON ITEMS AT 14% | | R | 4,621,597.64 |

| ARREARS | | | | | | |
|---|---|---|---|---|---|---|
| >90 DAYS | 61-90 DAYS | 31-60 DAYS | 16-30 DAYS | CURRENT | | |
| 0.00 | 0.00 | 30,073,111.41 | 0.00 | 37,786,258.59 | **TOTAL DUE** | **R 67,859,370.00** |

**Account OVERDUE - Subject to Disconnection**




| | |
|---|---|
| PAGE RUN NO | EP 1 |
| BILL GROUP | |
| BILL PAGE | 1 OF 2 |

**ACCOUNT NO / REFERENCE NO**
**5578885631**

**NAME**
NEWCASTLE MUNICIPALITY

**FAX NUMBER**
0343129697

0934 5578885631

11341 5578885631 > 9207 0557 8885 6313 >>>>>>>

**TOTAL AMOUNT DUE**
**67,859,370.00**

**PAYMENT ARRANGEMENT**

**INSTALMENT**
0.00

**ARREARS** (Due Immediately)
30,073,111.41

**DUE DATE** (For Current Amount)
2016-10-15

**AMOUNT PAID**

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566
FAX NO: (031) 204 5850
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

| | |
|---|---|
| YOUR ACCOUNT NO | **5578885631** |
| BILLING DATE | 2016-10-03 |
| TAX INVOICE NO | 557888374106 |
| ACCOUNT MONTH | SEPTEMBER 2016 |
| CURRENT DUE DATE | 2016-10-15 |
| VAT REG NO | 4000791824 |
| NOTIFIED MAX DEMAND | 125,000.00 |
| UTILISED CAPACITY | 125,000.00 |

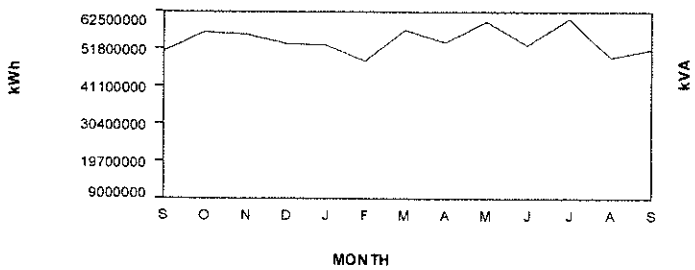
## CONSUMPTION DETAILS (2016-09-01 - 2016-09-30)

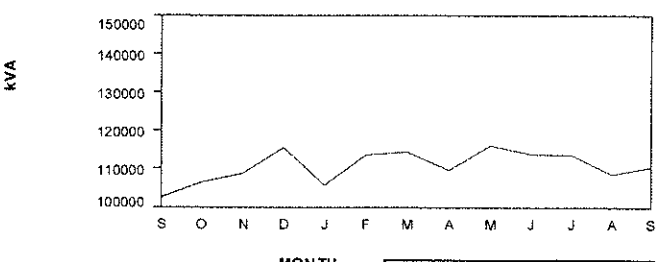
| | |
|---|---|
| ENERGY CONSUMPTION OFF PEAK kWH | 22,991,051.12 |
| ENERGY CONSUMPTION STD kWh | 20,845,326.68 |
| ENERGY CONSUMPTION PEAK kWh | 8,069,942.52 |
| ENERGY CONSUMPTION ALL kWh | 51,906,320.32 |
| DEMAND CONSUMPTION - OFF PEAK | 100,325.84 |
| DEMAND CONSUMPTION - STD | 110,712.56 |
| DEMAND CONSUMPTION - PEAK | 99,884.02 |
| DEMAND READING - KW/KVA | 110,712.56 |
| REACTIVE ENERGY - OFF PEAK | 7,059,380.66 |
| REACTIVE ENERGY - STD | 6,965,383.92 |
| REACTIVE ENERGY - PEAK | 2,741,573.78 |
| LOAD FACTOR | 68.00 |

**PREMISE ID NUMBER** 5578885383 **TARIFF NAME:** Megaflex

INST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY

| | | |
|---|---|---|
| Administration Charge @ R110.73 per day for 30 days | R | 3,321.90 |
| TX Network Capacity Charge 125,000 kVa @ R8.73 : = R8.73/kVA | R | 1,091,250.00 |
| Urban Low Voltage Subsidy 125,000 kVa @ R12.44 : = R12.44/kVA | R | 1,555,000.00 |
| Ancillary Service Charge 51,906,320 kWh @ R0.0031 /kWh | R | 160,909.59 |
| Low Season Peak Energy Charge 8,069,943 kWh @ R0.8171 /kWh | R | 6,593,950.43 |
| Low Season Off Peak Energy Charge 22,991,051 kWh @ R0.3568 /kWh | R | 8,203,207.00 |
| Low Season Standard Energy Charge 20,845,327 kWh @ R0.5624 /kWh | R | 11,723,411.90 |
| Electrification and Rural Subsidy 51,906,320 kWh @ R0.0689 /kWh | R | 3,576,345.45 |
| The energy rate includes the 3.5 c/kWh cost of the environmental levy | R | 0.00 |
| SERVICE CHARGE | R | 104,015.40 |
| **TOTAL CHARGES** | R | **33,011,411.67** |




| | |
|---|---|
| PAGE RUN NO | EP 2 |
| BILL GROUP | |
| BILL PAGE | 2 OF 2 |

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PRIVATE BAG X16 WESTVILLE 3630

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**CONTACT CENTRE:** (0860) 037566
**FAX NO:** (031) 204 5850
**E-MAIL:** customerservices@eskom.co.za
**WEB:** WWW.ESKOM.CO.ZA

**TEL:** 08600 37566
**SMS:** 35328

**CUSTOMER SELF SERVICE WEBSITE:**
https://csonline.eskom.co.za

**ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30**
**VAT REG NO 4740101508**

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

| | |
|---|---|
| YOUR ACCOUNT NO | **6238370809** |
| SECURITY HELD | 1.11 |
| BILLING DATE | 2016-10-03 |
| TAX INVOICE NO | 623834143522 |
| ACCOUNT MONTH | SEPTEMBER 2016 |
| CURRENT DUE DATE | 2016-10-15 |
| VAT REG NO | 4000791824 |

**EASTERN REGION**
**PRIVATE BAG X16 WESTVILLE 3630**

| DIRECT DEPOSIT DETAIL | |
|---|---|
| BANK: | First National Bank |
| BRANCH CODE: | 223626 |
| BANK ACC NO: | 50850143295 |

# TAX INVOICE

E-MAIL: electric@newcastle.gov.za

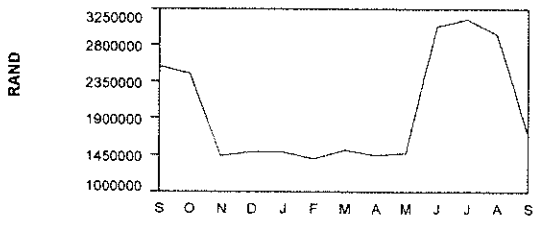
## ACCOUNT TRANSACTION SUMMARY

| | | | |
|---|---|---|---|
| ADMINISTRATION CHARGE | | R | 3,321.90 |
| ENERGY CHARGE (OFF) | 544,304.00 | R | 192,139.31 |
| ENERGY CHARGE (PEAK) | 652,962.00 | R | 527,854.48 |
| ENERGY CHARGE (STD) | 1,398,986.00 | R | 778,395.81 |
| **TOTAL CHARGES FOR BILLING PERIOD** | | R | **1,501,711.50** |

## ACCOUNT SUMMARY FOR SEPTEMBER 2016

| | | | |
|---|---|---|---|
| BALANCE BROUGHT FORWARD | (Due Date 2016-09-15) | R | 2,944,071.59 |
| PAYMENT(S) RECEIVED | Direct Deposit - 2016-09-16 | R | -2,944,071.59 |
| TOTAL CHARGES FOR BILLING PERIOD | | R | 1,501,711.50 |
| VAT RAISED ON ITEMS AT 14% | | R | 210,239.61 |

| ARREARS | | | | | | |
|---|---|---|---|---|---|---|
| >90 DAYS | 61-90 DAYS | 31-60 DAYS | 16-30 DAYS | CURRENT | TOTAL DUE | R 1,711,951.11 |
| 0.00 | 0.00 | 0.00 | 0.00 | 1,711,951.11 | | |




**ACCOUNT NO / REFERENCE NO**
**6238370809**

**NAME**
NEWCASTLE MUNICIPALITY

**FAX NUMBER**
0343129697

**0934 6238370809**

11341 6238370809 >>>>>>>>> 9207 0623 8370 8097

## TOTAL AMOUNT DUE

**1,711,951.10**

**PAYMENT ARRANGEMENT**

**INSTALMENT**
0.00

**ARREARS**
0.00

**DUE DATE**
2016-10-15

**AMOUNT PAID**

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

| | |
|---|---|
| PAGE RUN NO | EP 3 |
| BILL GROUP | |
| BILL PAGE | 1 OF 2 |

Eskom

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566
FAX NO: (031) 204 5850
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

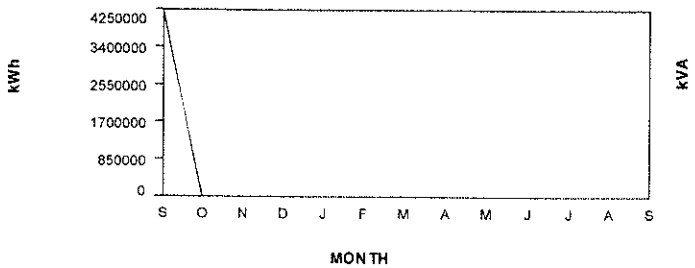
| | |
|---|---|
| YOUR ACCOUNT NO | **6238370809** |
| BILLING DATE | 2016-10-03 |
| TAX INVOICE NO | 623834143522 |
| ACCOUNT MONTH | SEPTEMBER 2016 |
| CURRENT DUE DATE | 2016-10-15 |
| VAT REG NO | 4000791824 |
| NOTIFIED MAX DEMAND | 0.00 |
| UTILISED CAPACITY | |

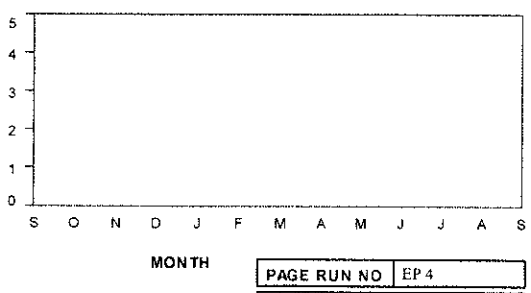
## CONSUMPTION DETAILS (2016-09-01 - 2016-09-30)

**PREMISE ID NUMBER** 9565479344 **TARIFF NAME:** Generation Purchase Munic

NON ESKOM GENERATION PURCHASE SHORT TERM PPA

| | | |
|---|---|---|
| Administration Charge @ R110.73 per day for 30 days | R | 3,321.90 |
| Low Season Off Peak Energy Purchases Adjustment 544,304 kWh @ R0.353 /kWh | R | 192,139.31 |
| Low Season Peak Energy Purchases Adjustment 652,962 kWh @ R0.8084 /kWh | R | 527,854.48 |
| Low Season Standard Energy Purchases Adjustment 1,398,986 kWh @ R0.5564 /kWh | R | 778,395.81 |
| **TOTAL CHARGES** | R | **1,501,711.50** |




| | |
|---|---|
| PAGE RUN NO | EP 4 |
| BILL GROUP | |
| BILL PAGE | 2 OF 2 |

**NEWCASTLE MUNICIPALITY**
**FINANCIAL REPORTING**
**SEPTEMBER 2016**

**Monthly Bank Reconciliation as at 2016/09/30**

| | |
|---|---|
| **Cashbook balance as at 2016/09/30** | **-49,034,809.72** |
| **ADD** | |
| Cheque and EFT payments not cashed by 2016/09/30 | 74,205,822.60 |
| Bank deposits not receipted by 2016/09/30 | 3,259,418.18 |
| Bank deposits receipted after 2016/09/30 | 2,046,372.36 |
| Income journal not done by 2016/09/30 | 505.35 |
| Correction of JV s | 6,491,638.38 |
| | **86,003,756.87** |
| **LESS** | |
| Cashier receipts banked after 2016/09/30 | -1,011,817.29 |
| Bank charges done after 2016/09/30 | -107,849.64 |
| Dishonoured cheques not journalised by 2016/09/30 | -82,261.27 |
| EFT payments not captured on Phonix system by 2016/09/30 | -30,538,578.35 |
| Cashiers under banked | -11,875.67 |
| **Subtotal** | **-31,752,382.22** |
| **Total** | **5,216,564.93** |
| **Bank statement balance as at 2016/09/30 cheque account** | 2,488,816.32 |
| **Bank statement balance as at 2016/09/30 collection account** | 2,727,748.11 |
| | **5,216,564.43** |
| | 0.50 |

**Prepared by: C MOORE**
**Chief Clerk**
**Date : 2016/09/08**

**Reviewed by: S P HLATSHWAYO**
**Acting Manager: Financial reporting**

**M S NDLOVU**
**Director:**
**Budget and Financial Reforms**

**S M NKOSI**
**Acting Strategic Executive Director:**
**Budget & Treasury Office**