SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ELEVEN: 31 MAY 2017: (T 6/1/1-2016/2017): BUDGET AND TREASURY OFFICE



REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

File Reference:

Author: M S Ndlovu

Report Number:

Designation: Director: Budget and Financial Reporting

FOR CONSIDERATION

1st Level:

PORTFOLIO COMMITTEE

2nd Level:

EXECUTIVE COMMITTEE

3rd Level:

COUNCIL

SUBJECT: MAY 2016/17 MONTHLY SECTION71 REPORT

PURPOSE

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the monthly financial performance of the municipality as required by Section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA) which states that; the accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget. This report is submitted to both the National and Provincial Treasuries through a series of MFMA returns that were designed for the purpose of uploading into the National Treasury database.

1 ANNEXURES

- 1.1 uThukela Water Financial Performance report
- 1.2 Financial Reports as at 31 May 2017
- 1.2.1 Monthly Financial Statements
- 1.2.2 Grant register
- 1.2.3 Investment register
- 1.2.4 Eskom bulk electricity purchases
- 1.2.5 VAT Reconciliation
- 1.2.6 Loan register
- 1.2.7 Bank Reconciliation
- 1.2.8 Bank Statements
- 1.3 Quality Certificate

2 ANALYSIS OF FINANCIAL RESULTS

The financial analysis comprise of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows. Major variances and those items with an impact in each of these categories will be discussed in the analysis below.

Table C1: Monthly budget statements summary

The table below provides a high-level summation of the municipality's operating and capital budget actuals to date, financial position and cash flow.

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M11 May

_	2015/16				Budget Year	2016/17			
Description	Audited	Original	Adjusted	Monthly	Year TD	YearTD	YTD	YTD	Full Year
	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands		<u> </u>					}	%	
Financial Performance		1							
Property rates	214,714	256,072	262,901	22,047	243,443	240,992	2,451	1%	265,57
Service charges	914,751	1,083,994	1,037,588	81,150	928,571	951,123	(22,551)	-2%	1,012,98
Investment revenue	12,517	4,000	4,001	186	2,341	3,667	(1,327)	-36%	2,55
Transfers recognised - operational	467,502	325,438	331,488	15,777	460,197	460,197	` _ '		331,48
Other own revenue	37,571	40,170	40,415	4,108		37,047	(3,961)	-11%	36,09
Total Revenue (excluding capital transfers	1,647,055	1,709,674	1,676,393	123,268			(25,388)	-1%	1,648,69
and contributions)			, ,		.,,	,,,,,,,,,	(==,,,,,,,		1,010,00
Employ ee costs	489,601	476,620	470,815	42,414	440,331	431,581	8,751	2%	480,36
Remuneration of Councillors	18,453	21,023	21,055	1,577	17,335	19,300	(1,965)	-10%	18,91
Depreciation & asset impairment	456,741	330,121	369,587	36,866	375,603	338,788	36,815	11%	409,749
Finance charges	66,141	61,899	50,312	4,330	46,614	46,119	494	1%	50,85
Materials and bulk purchases	515,969	581,035	556,705	77,359	502,782	510,313	(7,531)	-1%	548,489
Transfers and grants	90,764	96,098	100,964	12,904	96,681	92,550	4,131	4%	105,470
Other ex penditure	900,750	388,935	389,383	27,928	294,850	356,934	(62,084)	-17%	
Total Expenditure	2,538,418	1,955,731	1,958,821	203,378	1,774,196	1	}	i I	321,655
Surplus/(Deficit)	(891,364)	<u> </u>	(282,428)			1,795,586	(21,390)	-1%	1,935,487
Transfers recognised - capital	(051,304)	(240,031)	(202,420)	(80,111)	(106,558)	(102,560)	(3,998)	4%	(286,789
Contributions & Contributed assets	_	_	_	-	_	-	-		-
Surplus/(Deficit) after capital transfers &	/004 204	(046.057)	(000 400)						
contributions	(891,364)	(246,057)	(282,428)	(80,111)	(106,558)	(102,560)	(3,998)	4%	(286,789
,	İ]	1						
Share of surplus/ (deficit) of associate		l	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(891,364)	(246,057)	(282,428)	(80,111)	(106,558)	(102,560)	(3,998)	4%	(286,789
Capital expenditure & funds sources						<u> </u>			
Capital expenditure	297,936	275,667	263,990	18,373	156,601	241,991	(85,390)	-35%	170,838
Capital transfers recognised	132, 181	185,150	215,687	11,710	138,610	197,713	(59,103)	-30%	151,211
Public contributions & donations	_	_	_	,_	_		(00,.00)	00%	
Borrowing	76,535	90,517	_	_	_	_	_		_
internally generated funds	89,221	_	48,303	6,663	17,991	44,278	(26,287)	-59%	19,627
Total sources of capital funds	297,936	275,667	263,990	18,373	156,601	241,991	(85,390)	-35%	170,838
	,	210,001	200,000	10,070	100,001	241,331	(00,050)	-33/6	170,030
Financial position		İ							
Total current assets	817,098	611,816	464,814		581,777				464,814
Total non current assets	8,303,445	4,620,712	7,782,730		7,693,010				7,782,730
Total current liabilities	439,749	184,956	303,681		402,692		v e		303,681
Total non current liabilities	605,419	676,044	576,043		608,642				576,043
Community wealth/Equity	8,075,375	4,371,528	7,367,820		7,263,453				7,367,820
Cash flows									
Net cash from (used) operating	24,166	215,539	229,355	(8,080)	158,447	158,447	0	0%	220 255
Net cash from (used) investing	(308,750)	(273,623)	(217,100)	(16,902)	(156,628)			070	229,355
Net cash from (used) financing	(11,656)	59,457	(27,671)			(156,628)	-	1	(217,100
Cash/cash equivalents at the month/year end	44,573	40,554	29,156	*	(12,781) 33,610	1 1	-		(27,671
			***			33,610	0 181 Dys-	0%	29,156
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	1 Yr	Over 1Yr	Total
Debtors Age Analysis									
	42,277	28,039	24,437	21,070	21,373	19,235	114,282	701,351	972,064
otal By Income Source	72,211	20,000	47,101	,0.0	21,510	10,200	114,202	701,331 1	372,004
Otal By Income Source Creditors Age Analysis Total Creditors	42,211	20,000	£7,101	27,070	21,570	10,200	114,202	701,331	372,004

2.1 Operating budget performance - revenue

- 2.1.1 The municipality generated a total revenue of R1 667 639 000 of the adjusted budget of R1 676 393 000, representing 99 percent. The variance between the pro-rata revenue budget and the actual revenue accrued for the same period amounts to R25 388 000, representing an under-performance of 1 percent during the period under review. Although the aggregate performance on revenue generated shows under performance of 1, it is however necessary to explain reasons which attributed to such variance.
- 2.1.2 The municipality generated R22 551 000 (-2%) less revenue from service charges than a prorata budget of R951 123 000 for the period under review. When compared to previous month service charges had a variance of (-2%), the main service charge contributor to that variance was electricity having a variance of R17 936 000 for period under review, due to more conversions to prepaid electricity. Water, refuse and sewer have collectively under-performed by R4 615 000 (-2%). While there is still a need for management to improve on these service charges, however these variances are still considered to be within the acceptable level.
- 2.1.3 The municipality generated R1 327 000 (36%) less revenue from interest on investments than a pro-rata budget of R3 667 000 for the period under review. During the course of the year the municipality withdrew some investments to compensate for operational expenditure and grant funded capital expenditure.
- 2.1.4 The municipality generated R3 960 000 (11%) more revenue from sundry revenue than a prorata budget of R37 047 000 for the period under review. The attributors to this variance are prepayment tokens and insurance income where they under-performed by 214% and 143% respectively. Fines are still underperforming by (-35%), together with other sources of revenue which seem to be under-performing, it is advised that RIIT submits a report to council in this regard and further interventions be introduced.

2.2 Operating performance - expenditure

The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of May 2017, the municipality incurred the total expenditure of R1 774 196 000 of the adjustment budget of R1 958 821 000, which represents 91 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R21 390 000, representing underr-expenditure of 1 percent. The aggregate of 1 percent might seem satisfactory however it is important that each expenditure item is carefully analysed. Variances and reasons which attributed to over/under expenditure in each item, including non-cash items, are explained below:

2.2.1 The main attributors of the over-expenditure are non-cash items, being debt impairment and depreciation. These are accounting items, which are required to reflect on capital charges that compensate for doubtful debtors and assets which deteriorate in value. It is important that the municipality appropriately budget and contribute in reserves for these items for the future costs of unpaid debtors or replacement of assets. While is it acknowledged that it is impractical at this stage to fully provide for these items such that the budget is operating at a surplus, the municipality however

needs to strive to adequately provide for these items.

The municipality incurred R53 200- 000 (-66%) less than the pro rata budget of R80 901 000 on debt impairment during the period under review. Although this provision has been adjusted in the adjustment budget but the budget still appears to be over budgeted for, however this will be monitored closely as debt impairment is calculated annually. Furthermore the municipality spent R36 815 000 (11%) more on depreciation and asset impairment than a pro-rata budget of R338 788 000 during the period under review. During the adjustments budget, depreciation was increased from R330 121 000 to R369 587 000, however the performance still shows that depreciation is under-budgeted. An item has been prepared for submission to council to request more budget appropriation on depreciation, because although it is a non-cash item however it does contribute to un-authorised expenditure, which is not recommended in terms of the MFMA.

- 2.2.2 The municipality incurred R8 751 000 (2%) more on employee costs than a pro-rata budget of R431 581 000. Management is advised to closely monitor its overtime as it is the main attributor to this variance and ensure that they spent within their budget parameters.
- 2.2.3 The municipality incurred R1 965 000 (-10%) less on councillors remuneration than a pro-rata budget of R19 300 000. This variance is attributable to the provision of EXCO members which were budgeted as full time councillors.
- 2.2.4 The municipality incurred R494 000 (1%) more on the interest on loans than a pro-rata budget of R46 119 000. This is due to the monthly interest which has been accrued and which is paid on a quarterly basis. It is expected that which variance will be fully eliminated by the end of June 2017. Nevertheless, the variance of 1 percent is considered to be within the acceptable level.
- 2.2.5 The municipality spent R7 053 000 (1%) less on the bulk purchases than a pro-rata budget of R507 065 000. This is due to the fluctuating electricity consumption which will be studied closely for the remainder of the financial year. The invoice for Uthukela Water for the month of May 2017 was also not paid. Nevertheless, the variance of 1 percent is considered to be within the acceptable level.
- 2.2.6 The municipality spent R479 000 (-15%) less on materials that a pro-rata budget of R3 248 000. This is mainly due to the culture of cost containment which has been inculcated.
- 2.2.7 The municipality spent R2 634 000 (7%) more on contracted services than a pro-rata budget of R35 596 000. The contracts and payments for security services seem to far exceed the budget allocated. It is understood that the bidding process for the new service provider is underway with a view of managing the costs and the budget for 2017/18 financial year.
- 2.2.8 The indigent benefit was increased from R96 098 000 to R100 964 000 during the adjustment budget, however indigent seem to be over-performing by (4%) for period under review. This implies that more applications are still received however Budget and Treasury Office is still in the process of auditing and cleaning up the indigent register with the view to ensure that consumers who are sitting on our indigent register are rightful consumers, when this exercise is finalised it is expected that the number of indigents might decrease.

2.3 Capital budget performance

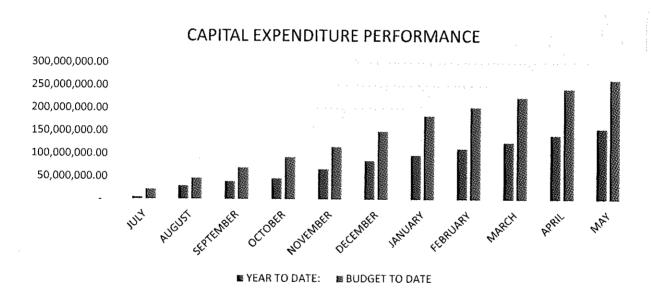
Table C5: Monthly budget statements - Capital Expenditure (municipal vote, standard classification and funding)

The table below reflects the municipality's capital programme in relation to capital expenditure by municipal vote, capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from National and Provincial departments:

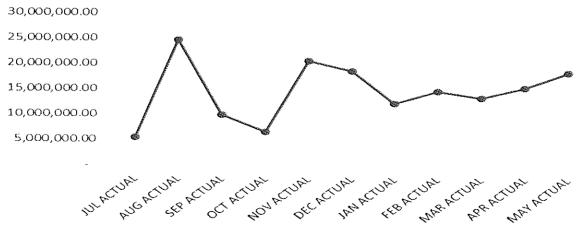
KZN252 Newcastle - Table C5 Monthly Budge	1	2015/16				Budget Year				
Vote Description	Ref	1	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
R thousands	Ι.	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
Multi-Year expenditure appropriation	1 2	<u> </u>					<u> </u>		%	
Vote 1 - CORPORATE SERVICES	-				_	_]	
Vote 2 - COMMUNITY SERVICES		I -		_	Ī	_	_	-		-
Vote 3 - BUDGET AND TREASURY			_ :		_	_				-
Vote 4 - MUNICIPAL MANAGER	1			_	_		_			
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SE	TTLE	l -	_	_	_		_	_		_
Vote 6 - TECHNICAL SERVICES	1	-	*-		_	_	_	_	i :	
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	ı				_	_	-	ļ _		_
Vote 8 - [NAME OF VOTE 8]		l - :			_	-	_	-	l	_
Vote 9 - [NAME OF VOTE 9]	1	-	-	_	_	_	_	_		
Vote 10 - [NAME OF VOTE 10]		-	-		_	-	_	_	i	
Vote 11 - {NAME OF VOTE 11}	1	-		-	-	_	-			_
Vote 12 - {NAME OF VOTE 12}	İ	-	-	-	_		_			_
Vote 13 - [NAME OF VOTE 13]		-	-	-	_	-	_	_		-
Vote 14 - [NAME OF VOTE 14]		- 1	-	-	-	-		-		-
Vote 15 - [NAME OF VOTE 15]				_	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	_	-		
Single Year expenditure appropriation Vote 1 - CORPORATE SERVICES	2	47,141	17,604		_	_	_	_		_
Vote 2 - COMMUNITY SERVICES		22,464	31,161	14,500	239	5,336	13,292	(7,956)	-60%	5,821
Vote 3 - BUDGET AND TREASURY		14,280	943	802	_	466	736	(270)	-37%	508
Vote 4 - MUNICIPAL MANAGER	i	-	2,824	2,824	-	32	2,589	(2,556)	-99%	35
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SE Vote 6 - TECHNICAL SERVICES	TTLE	121	32,772	57,549	4,615	30,460	52,754	(22,294)	-42%	33,229
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		182,646	175,427	177,602	11,755	112,371	162,802	(50,431)	-31%	122,587
Vote 8 - [NAME OF VOTE 8]		31,264	14,936	10,712	1,764	7,936	9,820	(1,884)	-19%	8,658
Vote 9 - [NAME OF VOTE 9]					_	-	_	-		-
Vote 10 - [NAME OF VOTE 10]		_	_		_	_	_	_		-
Vote 11 - [NAME OF VOTE 11]			_	_	Maga-	_	_	_		_
Vote 12 - [NAME OF VOTE 12]		- 1	-		_	~-	_	_		_
Vote 13 - [NAME OF VOTE 13]	li		-	-	_	_		-		_
Vote 14 - [NAME OF VOTE 14]			-	-		-	_	-		_
Vote 15 - [NAME OF VOTE 15]	1				-			-		-
Total Capital single-year expenditure Total Capital Expenditure	4	297,936	275,667	263,990	18,373	156,601	241,991	(85,390)	-35%	170,838
	╂	297,936	275,667	263,990	18,373	156,601	241,991	(85,390)	-35%	170,838
Capital Expenditure - Standard Classification				[
Governance and administration Executive and council		71,570	21,371	3,626		498	3,324	(2,826)	-85%	543
Budget and treasury office		47,141 21,067	17,604 943	802	48 92 9	466	700	- (070)		
Corporate services		3,362	2,824	2,824	VIII.	32	736 2,589	(270) (2,556)	-37% -99%	508 35
Community and public safety	i I	19,760	25,213	14,371	2,445	7,184	13,174	(5,989)	-45%	7,838
Community and social services		15,677	7,933	11,180	239	3,067	10,249	(7,182)	-70%	3,346
Sport and recreation		4,083	16,225	2,800		1,863	2,567	(704)	-27%	2,032
Public safety			827	162	- 10 A - 1	48	149	(101)	-68%	52
Housing	ll	1000	100	100	2,206	2,206	92	2,115	2307%	2,407
Health		3 423 3 4 4	129	129	\$3.552	1995	118	(118)	-100%	N. 14
Economic and environmental services		113,117	109,904	145,768	8,934	61,682	133,621	(51,939)	-39%	89,108
Planning and development Road transport		2,541	32,672	57,549	2,409	28,254	52,754	(24,500)	-46%	30,822
Environmental protection		110,576	77,231	88,219	6,525	53,428	80,867	(27,439)	-34%	58,285
Trading services	l	93,489	119,179	100,224	6,995		01 070	/24 626	276/	70.040
Electricity		31,284	14,936	10,712	1,764	67,237 7,936	91,872 9,820	(24,635) (1,884)	-27% -19%	73,349 8,658
Water		34,800	98,196	89,154	5,230	58,943	81,724	(22,782)	-28%	64,301
Waste water management		27,404	6,047	358		358	328	30	9%	391
Waste management		- MARI	- Validati	- V. (14.1)				-	•	
Other			1444	14.00 2.0	100/100	111111111111111111111111111111111111111	10.5 (10.2)			
Total Capital Expenditure - Standard Classification	3	297,936	275, 6 67	263,990	18,373	156,601	241,991	(85,390)	-35%	170,838
Funded by:		ļ		7	7			T		
National Government		132,181	185,150	178.286	8,282	120,423	163,428	(43,005)	-26%	131,371
Provincial Government				37,402	3,428	18, 187	34,285	(16,098)	-47%	19,840
District Municipality							- William - 1	-	- 1	N - 1
Other transfers and grants Transfers recognised - capital				045 115				-		1980.00
ransters recognised - capital Public contributions & donations	5	132,181	185,150	215,687	11,710	138,610	197,713	(59,103)	-30%	151,211
Borrowing	6	76,535	90,517			- VV/VVI		-	J	
Internally generated funds		89,221	97,911	48,303	6,663	17,991	44,278	(26,287)	-59%	19,627

Capital expenditure for the eleventh month of the financial year amounted to R156 601 000, which represents 59% of the adjusted capital budget of R263 990 000. Comparison between the pro rata budget of R241 991 000 and actual expenditure for the period reflects an under expenditure of (R85 390 000) which implies that the municipality spent 35 percent less than the budget for the same period. It must be noted that capital grants amounting to R215.6 million which was appropriated to fund capital programme has been received during the current year, however, only R138.6 million has been spent on capital projects, leaving the balance of R77.1 million capital grants unspent. As at 31 May 2017, the municipality closed with the investment portfolio of R32.6 million. This therefore implies that R98.4 million of capital grants were not cash-backed taking into account the Housing Development Fund of R25 million. While it is acknowledged that delays in the implementation of projects have had a negative impact on capital expenditure performance, however, lack of cash to back unspent conditional grants exacerbated the situation. Furthermore, internally funded projects indicate under-expenditure of R26.3 million when compared to the pro-rata budget of R44.3 million. The under-performance of internally funded projects is equally linked to non-availability of cash reserves.

As at the end of the eleventh month, the standard classification capital expenditure per standard classification in comparison to the budget was as follows:



C5: Monthly Capital Expenditure



2.4 Financial position

Table C6: Monthly budget statements - Financial Position

The table below reflects the performance to date in relation to the financial position of the municipality.

KZN252 Newcastle - Table C6 Monthly B	<u> </u>	2015/16	Budget Year 2016/17						
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year			
		Outcome	Budget	Budget	actual	Forecast			
R thousands	1		_	_					
ASSETS						· · · · · · · · · · · · · · · · · · ·			
Current assets									
Cash		44,573	2,072	2,072	966	2,07			
Call investment deposits			38,482	27,913	32,644	27,91			
Consumer debtors		707,525	489,883	367,848	484,189	367,84			
Other debtors		51,612	68,250	53,592	49,694	53,59			
Current portion of long-term receivables		8	11	8	6				
Inv entory		13,381	13,118	13,381	14,278	13,38			
Total current assets		817,098	611,816	464,814	581,777	464,81			
Non current assets									
Long-term receivables				#X####################################		14441			
inv estments									
Investment property		275,974	265,125	275,974	275,974	275,97			
Investments in Associate		346,156	421,324	346,321	342,383	346,32			
Property, plant and equipment		7,670,847	3,925,100	7,146,887	7,061,641	7,146,88			
Agricultural			Ninkia.						
Biological assets									
Intangible assets		4,497	6,138	7,221	6,685	7,22			
Other non-current assets		5,970	3,025	6,327	6,327	6,32			
Total non current assets		8,303,445	4,620,712	7,782,730	7,693,010	7,782,73			
TOTAL ASSETS		9,120,542	5,232,528	8,247,544	8,274,787	8,247,54			
LIABILITIES									
Current liabilities									
Bank overdraft		NAMANA.	YELLOW!	AMMEN					
Borrow ing		29,441	32,192	29,375	13,437	29,37			
Consumer deposits		12,753	13,389	13,214	13,973	13,21			
Trade and other pay ables		391,780	134,448	255,002	262,340	255,002			
Provisions		5,775	4,927	6,090	112,942	6,090			
Total current liabilities		439,749	184,956	303,681	402,692	303,681			
Non current liabilities									
Borrow ing		458,528	528,190	429, 127	461,751	429,127			
Provisions		146,890	147,855	146,916	146,890	146,916			
Fotal non current liabilities		605,419	676,044	576,043	608,642	576,043			
TOTAL LIABILITIES		1,045,167	861,000	879,724	1,011,334	879,724			
NET ASSETS	2	8,075,375	4,371,528	7,367,820	7,263,453	7,367,820			
COMMUNITY WEALTH/EQUITY			l		Ţ				
Accumulated Surplus/(Deficit)		8,048,629	4,333,046	7,339,907	7,237,905	7,339,907			
Reserves		26,746	38,482	27,913	25,548	27,913			
OTAL COMMUNITY WEALTH/EQUITY	2	8,075,375	4,371,528	7,367,820	7,263,453	7,367,820			

- 2.4.1 As at end the eleventh month of the financial year, the municipality seemed to be showing a favourable equity position, with a net effect of R7.3 billion. While this picture looks good, it is however important to point out major contributors to such a favourable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:
- 2.4.2 The municipality's consumer debtors as reflected in table SC3 has increased by R8 183 000 and by the end of the eleventh month, the total debtors amounted to R972 890 000. The bulk of this amount (R877 311 000) is debt owing for more than 90 days, while R773 208 000 of the total debt is owed by households. It must be noted that the total figure of debtors is inclusive of indigent. While it is appreciated the intervention which introduced the Revenue Income Task Team which is mandated to devise strategies of dealing with the escalating debt and there by address or improve cash inflows, it is also recommended that the council also intervenes in this regard as the project has been stalled.
- 2.4.3 Property Plant and Equipment (Assets) comprise of R7.0 billion of the total assets of R8.3 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.
- 2.4.4 As per AFS received from uThukela indicated that we now have a share of 34%. As represented on our AFS our investment in Associate has decreased from R346million to R342million. This also cannot be converted into cash instantly, however its represents the value of the interest of the municipality with the entity.
- 2.4.5 The municipality closed with a balance of cash and cash equivalent of R33.6 million as at the end of the eleventh month of the financial year. The balance comprise only of call investments of R32.6 million and the cash of R966 thousand. This amount of R33.6 million includes an amount R25 million for the Housing Development Fund, and the remainder of R8.6 million to fund unspent grants and other municipal operations. This situation shows cash decline compared to March 2017 due to withdrawal of investments.
- 2.4.6 The municipality had a total loan liability of R475 million as at the end of the eleventh month of the financial year, a capital portion of the loan amounting to R13.4 is payable in the current financial year.
- 2.4.7 As at the end of May 2017, the municipality had trade creditors amounting to R87.6 million. Important to note is the fact that cash and cash equivalents of R33.6 million as mentioned in 2.4.5 above was not adequate to honour these creditors, taking into consideration the Housing Development Fund of R25 million, unspent grants of R107m and trade creditors of R87.6 million. This therefore indicates that the municipality was operating at a cash deficit of R186 million. Although revenue billed for May was still due to be collected in June however the level of billing and the current payment factor will still generate far less cash than what is required. This situation clearly indicate serious cash flow challenges for the municipality.
- 2.4.8 As at the end of May 2017, the municipality had unspent conditional grants amounting to R107 million. It is important that expenditure on conditional grants is fast-tracked in line with their conditions so that the municipality does not loose such grants to National Treasury at the end of the financial

year. The balance of cash and cash equivalent indicates that unspent grants are under cash-backed by an amount of R98.4 million, taking it consideration the Housing Development Fund of R25 million as explained above.

2.5 Cash flow analysis

Table C7: Monthly budget statements - Cash Flow

The municipality's cash flow position and cash/cash equivalent outcome is shown on the table below:

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M11 May

		2015/16				Budget Year 2	2016/17			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
	1	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES				****		******				
Receipts		•								
Property rates, penalties & collection charges		214,714	209,979	205,062	35,453	256,850	256,850	- :		205,062
Service charges		708,366	903,135	905,895	55,714	733,403	733,403	-		905,89
Other revienue		47,158	28,911	37,223	81	19,323	19,323	(0)	0%	37,22
Gov emment - operating		314,920	325,438	331,488	0	331,488	331,488			331,486
Government - capital		149,157	185,150	215,686		198,201	198,201	_		215,68
Interest		19,673	5,220	7,525	1,191	14,240	14,240	(0)	0%	7,52
Div idends								-		NĀ.
Payments							*******			
Suppliers and employees		(1,363,680)	(1,380,394)	(1,423,212)	(96, 191)	(1,348,444)	(1,348,444)	_		(1,423,212
Finance charges		(66, 141)	(61,899)	(50,312)	(4,328)	(46,614)	(46,614)	o	0%	(50,312
Transfers and Grants			Villi		Mikwi	NAM.		_		0.00
NET CASH FROM/(USED) OPERATING ACTIVITIES	11	24,166	215,539	229,355	(8,080)	158,447	158,447	0	0%	229,355
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	1	1,688	2,012	2,012	401,000	NAN21	19300	_		2,012
Decrease (increase) in non-current debtors						14/2/		_	l	
Decrease (increase) other non-current receiv ables								_		
Decrease (increase) in non-current investments	1 1									
Payments				3.33		54444 4 A.	NEW 1816 18 3			1-11-17-
Capital assets	11	(310,438)	(275,635)	(219,112)	(16,902)	(156,628)	(156,628)			(219,112
NET CASH FROM/(USED) INVESTING ACTIVITIES	1 1	(308,750)	(273,623)	(217,100)	(16,902)	(156,628)	(156,628)			(217,100
CASH FLOWS FROM FINANCING ACTIVITIES	T				(1.7.1.7)	(,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			(277,100
Receipts					ĺ		İ		-	
Short term loans		43.45 <u>2</u> 1.5	04777	W.H.20	14.000	VENANEH	NAME OF		ļ	255444
Borrowing long term/refinancing	1	(11,362)	90,517	(0)				- [
Increase (decrease) in consumer deposits		(11,002)	1,132	1,705				-	1	4 700
Payments			1,102	1,105	1994	19902	74.1711	-		1,705
Repay ment of borrowing		(294)	(32, 192)	(29, 375)	417434.5	(12,781)	(12,781)	Ī		/50 27E
NET CASH FROM/(USED) FINANCING ACTIVITIES	╁╌╂	(11,656)	59,457	(27,671)		(12,781)	(12,781)			(29,375
· · · · · · · · · · · · · · · · · · ·	++							-		<u> </u>
NET INCREASE/ (DECREASE) IN CASH HELD		(296,240)	1,372	(15,417)	(24,982)	(10,963)	(10,963)			(15,417
Cash/cash equivalents at beginning:		340,813	39,182	44,573		44,573	44,573			44,573
Cash/cash equivalents at month/year end:		44,573	40,554	29,156		33,610	33,610			29,156

- 2.5.1 The municipality opened with a cash and cash equivalent balance of R44.5 million at the beginning of the financial year and closed with a balance of R33.6 as at the end of May 2017, which represents a cash decrease of R10.9 million. These balances both include and amount of R27.4 million for the Housing Development Fund, which belong to the KZN Department of Human Settlements.
- 2.5.2 Cash flows from operating activities yielded a net cash inflow of R158.4 million as result of receipts from services charges, property rates, government grants as well as other sundry receipts.

This net cash inflows was after the municipality paid its suppliers for services rendered, remunerated its employees and paid the portion of the outstanding interest on loans.

- 2.5.3 Cash flows from investing activities had a cash outflow of R156.6 million. This was the actual cash used by the municipality to implement its capital budget over the past eleven months.
- 2.5.4 Cash flows from financing activities had a cash outflow of R12.8 million. This relates to the cash paid by the municipality to repay a portion of its long term loan.

CONCLUSION

The municipality approved the adjustment budget by end of February 2017 as required in terms of the Municipal Finance Management Act; Section 28. Cooperation within management and structures in council is required in order to curb expenditure on the budget. The issues that still reflect variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget.

Furthermore, the municipality will continue to explore and implement effective credit control measures through RIIT in order to strengthen its cash base, especially from individual consumers. Other revenue enhancement strategies over and above those currently yielding revenue will have to be explored with a view to widen the revenue and cash base as these seem to be the solution to turn the cash-flow situation around.

RECOMMENDED

- (a) that report be submitted before that end of June 2017 for expenditure items which appear to be over-spend and with a view to avoid unauthorised expenditure;
- (b) that all Strategic Executive Directors enforce strict budget control measure to ensure their votes are not overspent.
- (c) that council reconsider resuscitating water restrictor programme as a means to improve cash inflows

Report seen by:

NEWCASTLE MUNICIPALITY 2017 -06- 14 MAYOR'S OFFICE

ME NKOSI
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE

J Syr

SM NKOSI
ACTING STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

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KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M11 May

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
							%	
						:		
214,714	256,072	262,901	22,047	243,443	240,992	2,451	1%	265,578
914,751	1,083,994	1,037,588	81,150	928,571	951,123	(22,551)	-2%	1,012,987
12,517	4,000	4,001	186	2,341	3,667	(1,327)	-36%	2,553
467,502	325,438	331,488	15,777	460,197	460,197	_		331,488
37,571	40,170	40,415	4,108	33,087	37,047	(3,961)	-11%	36,095
1,647,055	1,709,674	1,676,393	123,268	1,667,639	1,693,026	(25,388)	-1%	1,648,698
489,601	476,620	470,815	42,414	440,331	431,581	8,751	2%	480,362
18,453	21,023	21,055	1,577	17,335	19,300	(1,965)	-10%	18,911
456,741	330,121	369,587	36,866	375,603	338,788	36,815	11%	409,749
66,141	61,899	50,312	4,330	46,614	46,119	494	1%	50,852
515,969	581,035	556,705	77,359	502,782		(7,531)	i .	548,489
90,764	96,098	100,964	12,904					105,470
900,750		-	1			-	1	321,655
2,538,418			1			,		1,935,487
(891,364)			-					(286,789
	_	·,,	-	(//////////////////////////////////////	(,,	(0,000)	170	(200,100
_		_	_	_	_	_		_
(891,364)	(246,057)	(282,428)	(80,111)	(106,558)	(102,560)	(3,998)	4%	(286,789
(904.264)	/246 057\	(202 420)	/00 4441	(400 EE8)	/400 ECO)	(2.000)	404	-
(691,304)	(240,031)	(202,420)	(00,111)	(100,000)	(102,300)	(3,990)	476	(286,789
	1							
		263,990	18,373	156,601	241,991	(85,390)	-35%	170,838
132,181	185,150	215,687	11,710	138,610	197,713	(59,103)	-30%	151,211
-	-	-		-	-			-
	90,517	-	-	-	-	-		_
89,221	-	48,303	6,663	17,991	44,278	(26,287)	-59%	19,627
297,936	275,667	263,990	18,373	156,601	241,991	(85,390)	-35%	170,838
817,098	611,816	464,814		581,777				464,814
8,303,445	4,620,712	7,782,730		7,693,010				7,782,730
439,749	184,956	303,681		402,692				303,681
605,419	676,044	576,043		608,642				576,043
8,075,375	4,371,528	7,367,820		7,263,453				7,367,820
								·• · · · · · · · · · · · · · · · · · ·
24.166	215.539	229.355	(8.080)	158 447	158 447	n	0%	229,355
1 ' 1				1			0,70	(217,100)
1 1	1							(27,671)
44,573	40,554	, ,	-	33,610	33,610	0	0%	29,156
0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys		Over 1Yr	Total
42,277	28,039	24,437	21,070	21,373	19,235	114,282	701,351	972,064
}	,	± 1, 107	4.,010	21,010	10,200	117,202	101,001	012,004
[į		į	
	Audited Outcome 214,714 914,751 12,517 467,502 37,571 1,647,055 489,601 18,453 456,741 66,141 515,969 90,764 900,750 2,538,418 (891,364)	Audited Outcome Budget 214,714	Audited Outcome Original Budget Adjusted Budget 214,714 256,072 262,901 914,751 1,083,994 1,037,588 12,517 4,000 4,001 467,502 325,438 331,488 37,571 40,170 40,415 1,647,055 1,709,674 1,676,393 489,601 476,620 470,815 18,453 21,023 21,055 456,741 330,121 369,587 66,141 61,899 50,312 515,969 581,035 556,705 90,764 96,098 100,964 900,750 388,935 389,383 2,538,418 1,955,731 1,958,821 (891,364) (246,057) (282,428) - - - (891,364) (246,057) (282,428) 297,936 275,667 263,990 132,181 185,150 215,687 - - - 76,535 90,517 -	Audited Outcome Original Budget Adjusted Budget Monthly actual 214,714 256,072 262,901 22,047 914,751 1,083,994 1,037,588 81,150 12,517 4,000 4,001 186 467,502 325,438 331,488 15,777 37,571 40,170 40,415 4,108 1,647,055 1,709,674 1,676,393 123,268 489,601 476,620 470,815 42,414 18,453 21,023 21,055 1,577 456,741 330,121 369,587 36,866 66,141 61,899 50,312 4,330 515,969 581,035 556,705 77,359 90,764 96,098 100,964 12,904 900,750 388,933 389,383 27,928 2,538,418 1,955,731 1,958,821 203,378 (891,364) (246,057) (282,428) (80,111) 297,936 275,667 263,990 18,373	Audited Outcome Original Budget Adjusted Budget Monthly actual YearTD actual 214,714 256,072 262,901 22,047 243,443 914,751 1,083,994 1,037,588 81,150 928,571 12,517 4,000 4,001 186 2,341 467,502 325,438 331,488 15,777 460,197 37,571 40,170 40,415 4,108 33,087 1,647,055 1,709,674 1,676,393 123,268 1,667,639 489,601 476,620 470,815 42,414 440,331 18,453 21,023 21,055 1,577 17,335 456,741 330,121 369,587 36,866 375,603 66,141 61,899 50,312 4,330 46,614 515,969 581,035 556,705 77,359 502,782 90,764 96,098 100,964 12,904 96,681 90,750 388,935 393,833 27,928 294,850 <td< td=""><td>Audited Outcome Original Budget Adjusted Budget Monthly actual YearTD actual budget YearTD budget 214,714 256,072 262,901 22,047 243,443 240,992 914,751 1,083,994 1,037,588 81,150 928,571 951,123 12,517 4,000 4,001 186 2,341 3,667 467,502 3254,383 331,488 15,777 460,197 460,197 37,571 40,170 40,415 4,108 33,087 37,047 1,687,055 1,769,674 1,676,393 123,268 1,687,639 1,683,026 489,601 476,620 470,815 42,414 440,331 431,581 18,453 21,023 21,055 1,577 17,335 19,300 456,741 330,121 369,587 36,866 375,503 338,788 66,141 61,899 50,312 4,330 46,614 46,119 90,764 96,98 100,964 12,904 96,881 92,550 <!--</td--><td>Audited Outcome Original Budget Adjusted Budget Monthly actual actual YearTD actual YearTD budget YTD variance 214,714 256,072 262,901 22,047 243,443 240,992 2,451 914,751 1,083,994 1,037,588 81,150 928,671 951,123 (22,551) 125,17 4,000 4,001 186 2,341 3,667 (1,327) 37,571 40,170 40,415 4,108 33,087 37,047 (3,981) 1,647,055 1,769,674 1,676,393 123,266 1,667,839 1,693,026 (25,388) 489,601 476,620 470,815 42,414 440,331 41,561 8,751 18,453 21,023 21,055 1,577 17,335 19,300 (1,965) 489,601 476,620 470,815 42,414 440,331 41,561 8,751 18,453 21,023 21,055 1,577 17,335 19,300 (1,965) 66,141 61,899 50,312</td></td></td<> <td>Audited Outcome Budget Adjusted Budget Sudget Actual VearTD actual Pudget Variance Variance Pudget Sudget S</td>	Audited Outcome Original Budget Adjusted Budget Monthly actual YearTD actual budget YearTD budget 214,714 256,072 262,901 22,047 243,443 240,992 914,751 1,083,994 1,037,588 81,150 928,571 951,123 12,517 4,000 4,001 186 2,341 3,667 467,502 3254,383 331,488 15,777 460,197 460,197 37,571 40,170 40,415 4,108 33,087 37,047 1,687,055 1,769,674 1,676,393 123,268 1,687,639 1,683,026 489,601 476,620 470,815 42,414 440,331 431,581 18,453 21,023 21,055 1,577 17,335 19,300 456,741 330,121 369,587 36,866 375,503 338,788 66,141 61,899 50,312 4,330 46,614 46,119 90,764 96,98 100,964 12,904 96,881 92,550 </td <td>Audited Outcome Original Budget Adjusted Budget Monthly actual actual YearTD actual YearTD budget YTD variance 214,714 256,072 262,901 22,047 243,443 240,992 2,451 914,751 1,083,994 1,037,588 81,150 928,671 951,123 (22,551) 125,17 4,000 4,001 186 2,341 3,667 (1,327) 37,571 40,170 40,415 4,108 33,087 37,047 (3,981) 1,647,055 1,769,674 1,676,393 123,266 1,667,839 1,693,026 (25,388) 489,601 476,620 470,815 42,414 440,331 41,561 8,751 18,453 21,023 21,055 1,577 17,335 19,300 (1,965) 489,601 476,620 470,815 42,414 440,331 41,561 8,751 18,453 21,023 21,055 1,577 17,335 19,300 (1,965) 66,141 61,899 50,312</td>	Audited Outcome Original Budget Adjusted Budget Monthly actual actual YearTD actual YearTD budget YTD variance 214,714 256,072 262,901 22,047 243,443 240,992 2,451 914,751 1,083,994 1,037,588 81,150 928,671 951,123 (22,551) 125,17 4,000 4,001 186 2,341 3,667 (1,327) 37,571 40,170 40,415 4,108 33,087 37,047 (3,981) 1,647,055 1,769,674 1,676,393 123,266 1,667,839 1,693,026 (25,388) 489,601 476,620 470,815 42,414 440,331 41,561 8,751 18,453 21,023 21,055 1,577 17,335 19,300 (1,965) 489,601 476,620 470,815 42,414 440,331 41,561 8,751 18,453 21,023 21,055 1,577 17,335 19,300 (1,965) 66,141 61,899 50,312	Audited Outcome Budget Adjusted Budget Sudget Actual VearTD actual Pudget Variance Variance Pudget Sudget S

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

		2015/16				Budget Year 20	16/17			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard			į							
Governance and administration		272,895	360,756	367,646	24,273	341,638	337,009	4,630	1%	372,69
Executive and council		16,258	13,210	7,445	650	7,813	6,824	988	14%	8,52
Budget and treasury office		201,988	291,002	304,335	23,599	279,699	278,973	725	0%	305,12
Corporate services		54,649	56,544	55,866	24	54,127	51,211	2,916	6%	59,04
Community and public safety		45,671	25,616	23,349	1,931	18,245	21,403	(3,158)	-15%	19,90
Community and social services		28,988	7,058	6,946	939	7,122	6,367	755	12%	7,77
Sport and recreation		1,125	417	646	18	485	592	(108)	-18%	529
Public safety		5,122	7,557	5,136	471	3,088	4,708	(1,620)	-34%	3,36
Housing		10,404	10,557	10,557	498	7,495	9,677	(2,182)	-23%	8,17
Health		33	28	63	5	55	58	(4)	-6%	60
Economic and environmental services		60,361	5,001	7,381	11,374	75,130	6,766	68,364	1010%	81,960
Planning and development		14,560	666	1,234	7,970	30,073	1,131	28,942	2558%	32,807
Road transport		45,801	4,336	6,147	3,404	45,057	5,634	39,422	700%	49,153
Environmental protection		_	_	_	_	_	· _	_		-
Trading services		1,267,999	1,318,136	1,277,882	85,681	1,232,502	1,327,724	(95,222)	-7%	1,174,003
Electricity		688,435	771,359	748,239	53,761	678,795	764,052	(85,257)	-11%	655,231
Water		294,234	247,149	229,146	16,605	272,023	249,134	22,889	9%	254,117
Waste water management		177,916	186,113	186,165	8,405	175,982	209,734	(33,753)	-16%	149,344
Waste management		107,414	113,515	114,332	6,910	105,702	104,804	898	1%	115,311
Other	4	130	164	136	10	124	125	(1)	-1%	135
Fotal Revenue - Standard	2	1,647,055	1,709,674	1,676,393	123,268	1,667,639	1,693,026	(25,388)	-1%	1,648,698
Expenditure - Standard										
Governance and administration		407 272	222 220	246 460	22.470	207.057	247 570	440 000	001	004 747
Executive and council		187,373	332,329	346,450	32,476	297,657	317,579	(19,922)	-6%	324,717
Budget and treasury office		(47,541)	90,786	89,999	10,489	80,674	82,499	(1,825)	-2%	88,008
Corporate services		168,462	161,526	191,490	18,108	163,642	175,532	(11,890)	-7%	178,518
Community and public safety		66,452	80,017	64,962	3,879	53,341	59,548	(6,207)	-10%	58,190
Community and social services		254,047 96,004	253,527	239,565	19,726	218,464	219,601	(1,137)	-1%	238,324
Sport and recreation		86,904	90,729	85,584	8,065	79,345	78,452	893	1%	86,558
Public safety		58,257	63,316	60,333	4,691	54,737	55,306	(569)	-1%	59,713
•		73,462	69,346	64,176	4,788	58,838	58,828	10	0%	64,186
Housing Health		31,257	26,104	25,426	1,798	21,792	23,307	(1,515)	-6%	23,773
Economic and environmental services		4,166	4,032	4,046	384	3,752	3,709	44	1%	4,093
		390,394	408,940	410,668	42,834	418,461	376,445	42,016	11%	456,503
Planning and development		31,279	31,183	23,289	1,816	21,139	21,349	(210)	-1%	23,061
Road transport		358,988	377,616	387,241	41,018	397,236	354,971	42,265	12%	433,348
Environmental protection		128	141	137	-	86	126	(40)	-32%	94
Trading services		1,705,618	960,137	961,333	108,337	839,517	881,222	(41,705)	-5%	915,837
Electricity		706,916	562,521	561,042	79,061	522,285	514,289	7,997	2%	569,766
Water		860,238	261,534	273,359	19,703	203,145	250,579	(47,434)	-19%	221,613
Waste water management		37,433	32,248	29,525	2,009	28,246	27,065	1,181	4%	30,814
Waste management		101,031	103,835	97,407	7,564	85,841	89,290	(3,448)	-4%	93,645
Other		986	799	805	5	97	738	(641)	-87%	106
otal Expenditure - Standard	3	2,538,418	1,955,731	1,958,821	203,378	1,774,196	1,795,586	(21,389)	-1%	1,935,487
urplus/ (Deficit) for the year		(891,363)	(246,057)	(282,428)	(80,111)	(106,558)	(102,559)	(3,998)	4%	(286,789

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

Description	Ref	2015/16 Audited	Original	Adinatad	1	oudget 10	ear 2016/17	:		F V
ьерыцыки	AGI	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	367,646	24,273	341,638	337,009	4,630	1%	372,696
Executive and council		16,258	13,210	7,445	650	7,813	6,824	988	0	8,523
Mayor and Council		16,258	13,210	7,445	650	7,813	6,824	988	0	8,523
Municipal Manager		(Mada al)			1999	16362		-		
Budget and treasury office		201,988	291,002	304,335	23,599	279,699	278,973	725	0	305,126
Corporate services		54,649	56,544	55,866	24	54,127	51,211	2,916	0	59,048
Human Resources		665	2,500	2,500	0.00(4)	5 (A) (+)	2,292	(2,292)	(0)	
Information Technology		251			(A) (A) (A)	VY (A)		_		
Property Services		53,733	54,044	53,366	24	54,127	48,919	5,208	0	59,048
Other Admin		O SAMANA	77.17.4		146121	VALVASE Y	14.55			Val.
Community and public safety		45,671	25,616	23,349	1,931	18,245	21,403	(3,158)	(0)	19,904
Community and social services		28,988	7,058	6,946	939	7,122	6,367	755	0	7,770
Libraries and Archives		4,316	4,710	4,696	784	5,183	4,305	878	0	
Museums & Art Galleries etc		467	1. "我们的 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	100		3,103				5,654
Community halls and Facilities		1	220	220		(V. 1977)	201	(201)	(0)	
•		22,738	451	451	27	536	413	123	0	585
Cemeteries & Crematoriums		1,467	1,678	1,579	129	1,403	1,448	(44)	(0)	1,531
Child Care	l i	A 3 3 7 1	\\\\ \		\$\$\$\$\$\ \ 7.			-		- 100 h
Aged Care			113.A. -	-3848. - 1.				-		-
Other Community		- AN (A - 1	- ANA - 1		189 V (V ± 1	- 1		_		-
Other Social		V:VVV.	- 1	3 14 24 13 13 15 15 15 15 15 15 15 15 15 15 15 15 15	\\\\\ <u>-</u> 1	N (N L 4)	35.02	_	1	
Sport and recreation		1,125	417	646	18	485	592	(108)	(0)	529
Public safety	i t	5,122	7,557	5,136	471	3,088	4,708	(1,620)	(0)	3,369
Police		assast	SHEWAY.	- x 8 <u>-</u>		upit ny A	4446			100
Fire		25	34	5	0	343,434		<i>(</i> 0)	401	
Civil Defence	5							(0)	(0)	•
Street Lighting						<u> </u>	V\$\\\\\\	-		
					VANA 177	13.03.07	₩\ =	-		: \ \ =
Other	1 -	5,097	7,523	5,131	471	3,084	4,703	(1,619)	(0)	3,364
Housing	1	10,404	10,557	10,557	498	7,495	9,677	(2,182)	(0)	8,177
Health		33	28	63	5	55	58	(4)	(0)	60
Clinics			- 4	- 1	AVAN-E(1	V:W-1	- () () - [-		- 1
Ambulance		- (A) (A) - (- 4889 - 1		100 A		\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	-		4.44
Other		33	28	63	5	55	58	(4)	(0)	60
Economic and environmental services		60,361	5,001	7,381	11,374	75,130	6,766	68,364	0	81,960
Planning and development		14,560	666	1,234	7,970	30,073	1,131	28,942	0	32,807
Economic Development/Planning	li	3,667	1000		3,468	17,062	veri'i	17,062	#DIV/0!	18,613
Town Planning/Building enforcement			- Market					11,002	#DIVIG	10,013
,		10,865	633	1,201	4,500	12,984	1,101	11,883	0	14,165
Licensing & Regulation		28	33	33	3	26	30	(4)	(0)	29
Road transport		45,801	4,336	6,147	3,404	45,057	5,634	39,422	0	49,153
Roads	l l	44,309	3,173	3,173	3,377	44,177	2,909	41,268	0	48,193
Public Buses		77,503		0,110	3,311	7711	2,503	41,200	٥	40,193
Parking Garages		4 204	740	0.00	7.			- 4045		-
- ·		1,301	743	2,553	27	088	2,341	(1,461)	(0)	960
Vehicle Licensing and Testing					- A\\\ T s	\\\\ \	- Ani\			- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
Other	ļĻ	191	420	420			385	(385)	(0)	_
Environmental protection						-	-	-		-
Pollution Control						- 33443		-		
Biodiversity & Landscape	1							- [
Other			14.4	1111111	14.44.W.21	NAME OF THE PARTY	35.134.2	-		1,1,1,1,1,1
Trading services		1,267,999	1,318,136	1,277,882	85,681	1,232,502	1,327,724	(95,222)	(0)	1,174,003
Electricity		688,435	771,359	748,239	53,761	678,795	764,052	(85,257)	(0)	655,231
Electricity Distribution		688,435	771,359	748,239	53,761	678,795	764,052	(85,257)	(0)	655,231
Electricity Generation		MIME	0.00000			1000	74,112	(30,207)	(-7	
Water	<u> </u> -	294,234	247,149	229,146	16,605	272,023	249,134	22 990		254 447
Water Distribution		294,234	247,149			· · · · · · · · · · · · · · · · · · ·	. 1	22,889	0	254,117
Water Storage		207,204	471,140	229,146	16,605	272,023	249,134	22,889	U	254,117
-	-		400 440	100 100				- 400 700		
Waste water management		177,916	186,113	186,165	8,405	175,982	209,734	(33,753)	(0)	149,344
Sewerage		177,916	186,113	186,165	8,405	175,982	209,734	(33,753)	(0)	149,344
Storm Water Management				- XX (1 .)			\\. <u>-</u>	~		- 100 - 1
Public Toilets	L	78 & \$ 1.7			V 27, 4 + 23		-	-		
Waste management		107,414	113,515	114,332	6,918	105,702	104,804	898	0	115,311
Solid Waste		107,414	113,515	114,332	6,910	105,702	104,804	898	0	115,311
Other		130	164	136	10	124	125	(1)	(0)	135
Air Transport		130	164	136	10	124	125	(1)	(0)	135
Abattoirs									(-)	
Tourism				- acach						

Forestry Markets		- WHAT	HVAA	1111	414	WAY!	VA WA	_		
tal Revenue - Standard	2	1,647,055	1,709,674	1,676,393	123,268	1,667,639	1,693,026	(25,388)	(0)	1,648,69
penditure - Standard										
Municipal governance and administration		187,373	332,329	346,450	32,476	297,657	317,579	(19,922)	(0)	324,71
Executive and council		(47,541)	90,786	89,999	10,489	80,674	82,499	(1,825)	(0)	88,00
Mayor and Council		(99,256)	43,398	48,153	6,454	40,317	44,141	(3,824)	(0)	43,98
Municipal Manager		51,714	47,387	41,846	4,035	40,357	38,359	1,999	0	44,02
Budget and treasury office	į_	168,462	161,526	191,490	18,108	163,642	175,532	(11,890)	(0)	178,51
Corporate services		66,452	80,017	64,962	3,879	53,341	59,548	(6,207)	(0)	58,19
Human Resources		18,063	25,942	21,441	1,246	16,443	19,654	(3,211)	(0)	17,93
Information Technology		16,893	16,636	17,964	804	16,282	16,467	(186)	(0)	17,76
Property Services		14,423	11,740	9,149	803	7,522	8,387	(865)	(0)	8,20
Other Admin		17,073	25,699	16,407	1,027	13,095	15,040	(1,945)	(0)	14.20
Community and public safety		254,047	253,527	239,565	19,726	218,464	219,601	(1,137)	(0)	238,3
Community and social services	-	86,904	90,729	85,584	8,065	79,345	78,452	893	0	86,5
Libraries and Archives		14,470	22,250	18,728	368	12,850	17,167	(4,317)	(0)	14,0
Museums & Art Galleries etc		2,004	2,560	2,440	1,163	2,771	2,237	534	0	3,0
Community halls and Facilities		4,712	4,767	5,414	321	4,306	4,963	(657)	(0)	4,6
Cemeteries & Crematoriums		2,799	3,306	3,729	373	3,565	3,418	147	6	3,8
Child Care		7.1		~~ <u>~</u>		7,00		-"	-	- 1 N
Aged Care							HEAR	_		
Other Community			E7 OAE	EE 272	5 040	EE 0C2	50,667	5,186	0	60,9
Other Social		62,918	57,845	55,273	5,840	55,853	20,007	1	١	9,00
		70.0			4 004	F, 400	EF 200	(660)	(0)	
Sport and recreation	-	58,257	63,316	60,333	4,691	54,737	55,306	(569)	(0)	59,7
Public safety		73,462	69,346	64,176	4,788	58,838	58,828	10	0	64,1
Police				***			- 14 A 1 + 1	-		
Fire		30,406	31,512	29,487	2,463	26,465	27,030	(565)	(0)	28,8
Civil Defence		924	862	810	(\ \ ₹ \	1,180	743	437	0	1,2
Street Lighting		24,596	9,288	9,080	100	8,600	8,324	476	0	9,6
Other		17,536	27,684	24,798	2,225	22,393	22,731	(338)	(0)	24,4
Housing		31,257	26,104	25,426	1,798	21,792	23,307	(1,515)	(0)	23,7
Health		4,166	4,032	4,046	384	3,752	3,709	44	0	4,0
Clinics		948	801	881	85	861	808	54	0	9
Ambulance					3334	4.004	1000	-	ł	
Other		3,218	3,231	3,165	298	2,891	2,901	(10)	(0)	3.1
Economic and environmental services		390,394	408,940	410,668	42,834	418,461	376,445	42,016	0	456,5
Planning and development		31,279	31,183	23,289	1,816	21,139	21,349	(210)	(0)	23,0
Economic Development/Planning		14,044	9,778	7,477	516	6,605	6,854	(249)	(0)	7,2
Town Planning/Building enforcement		14,044	3,770			,,,,,		(240)	10)	
		16,435	20,331	14,738	1,232	13,818	13,509	309	0	15,0
Licensing & Regulation		800	1,074	1,074	68	716	985	(269)	(0)	7
Road transport		358,988	377,616	387,241	41,018	397,236	354,971	42,265	0	433,3
Roads		357,578	375,812	385,505	41,009	395,821	353,380	42,441	0	431,8
Public Buses								-		
Parking Garages		356	393	366	9	231	335	(104)	(0)	2
Vehicle Licensing and Testing								\	(")	- 1115
Other		1,053	1,410	1,370		1,184	1,256	(72)	(0)	1,2
	-	128	141	137		86	126			
Environmental protection Pollution Control		120	141	131	24224		120	(40)	(0)	1.55
							V 53 3 3 3 4 1	-		- 11/4
Biodiversity & Landscape		128	141	137	- 334377	86	126	(40)	(0)	
Other	_									
Trading services	ļ ļ_	1,705,618	960,137	961,333	108,337	839,517	881,222	(41,705)	(0)	915,8
Electricity		706,916	562,521	561,042	79,061	522,285	514,289	7,997	0	569,7
Electricity Distribution		706,916	562,521	561,042	79,061	522,285	514,289	7,997	0	569,7
Electricity Generation				1447414 14	Mada as	1010 1010 1010				
Water		860,238	261,534	273,359	19,703	203,145	250,579	(47,434)	(0)	221,6
Water Distribution		860,238	261,534	273,359	19,703	203,145	250,579	(47,434)	(0)	221,6
Water Storage		100	5,554.3		131111	3 (3 () () () () ()	-	-		7.73 + 5
Waste water management		37,433	32,248	29,525	2,009	28,246	27,065	1,181	0	30,8
Sewerage		35,319	29,863	27,262	1,810	26,095	24,990	1,104	0	28,4
Storm Water Management						1888	\\\.	-		1.17
Public Toilets		2,114	2,384	2,263	200	2,151	2,074	77	0	2,
Waste management	-	101,031	103,835	97,407	7,564	85,841	89,290	(3,448)	(0)	93,0
Solid Waste		101,031	103,835	97,407	7,564	85,841	89,290	(3,448)	(0)	93,6
Other	H	986	799	805	5	97	738	(641)	(0)	53,0
			4 4 5				!			
Air Transport		986	799	805	5	97	738	(641)	(0)	1
Abattoirs								-	1	
Tourism	: 1	1111111111111	The state of the s	A 1 A 22 A 3 A 4		24.4 3.73 1	15 5 5 5 1 1	- !	I .	5.55%

Markets	i				*****	***	1	-		*
Total Expenditure - Standard	3	2,538,418	1,955,731	1,958,821	203,378	1,774,196	1,795,586	(21,389)	(0)	1,935,487
Surplus/ (Deficit) for the year		(891,363)	(246,057)	(282,428)	(80,111)	(106,558)	(102,559)	(3,998)	0	(286,789)

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

check oprev balance	1,647,055,136	-	-	-			•	
check opexp balance	-	-	-	-	-	-	-	-

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	1	2015/16	·	******		Budget Year 20	16/17			
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands			İ						%	
Revenue by Vote	1				,					
Vote 1 - CORPORATE SERVICES		70,656	69,754	63,311	674	61,940	58,035	3,904	6.7%	67,570
Vote 2 - COMMUNITY SERVICES		143,982	129,317	129,677	8,370	117,332	118,871	(1,539)	-1.3%	127,998
Vote 3 - BUDGET AND TREASURY		201,988	291,002	304,335	23,599	279,699	278,973	725	0.3%	305,126
Vote 4 - MUNICIPAL MANAGER		-	-	- 1	-		_	~		_
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTL	EMEN	25,094	11,387	11,927	8,477	37,692	10,934	26,759	244.7%	41,119
Vote 6 - TECHNICAL SERVICES	1	516,649	436,856	418,904	28,387	492,182	462,162	30,020	6.5%	451,653
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		688,686	771,359	748,239	53,761	678,795	764,052	(85,257)	-11.2%	655,231
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]	1 1	₩.	-	-	-	-	-	~		-
Vote 13 - [NAME OF VOTE 13]	1 1	-	-	-	-	-	-	-		_
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	_		
Vote 15 - [NAME OF VOTE 15]	ļ	-	-	-	-			-		
Total Revenue by Vote	2	1,647,055	1,709,674	1,676,393	123,268	1,667,639	1,693,026	(25,388)	-1.5%	1,648,698
ั <u>nditure by Vote</u>	1									
ute 1 - CORPORATE SERVICES		730,586	86,215	71,709	4,373	57,557	65,733	(8,176)	-12.4%	62,789
Vote 2 - COMMUNITY SERVICES		309,225	326,605	305,603	25,600	276,380	280,136	(3,756)	-1.3%	301,506
Vote 3 - BUDGET AND TREASURY		168,462	161,526	191,491	18,108	163,642	175,533	(11,891)	-6.8%	178,518
Vote 4 - MUNICIPAL MANAGER		84,830	72,511	74,787	9,568	70,125	68,555	1,570	2.3%	76,500
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTL	EMEN	63,522	58,086	49,700	3,619	43,028	45,559	(2,530)	-5.6%	46,940
Vote 6 - TECHNICAL SERVICES	1	625,444	678,979	695,409	62,950	632,379	637,459	(5,080)	-0.8%	689,868
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		556,350	571,809	570,122	79,161	531,085	522,612	8,473	1.6%	579,366
Vote 8 - [NAME OF VOTE 8]		-	- 1	-	-	-	-	_		_
Vote 9 - [NAME OF VOTE 9]		- 1	-	-	-	-	_	-		_
Vote 10 - [NAME OF VOTE 10]		- 1	-	-	-	-	-	-		
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]	1					-	_	_		
Total Expenditure by Vote	2	2,538,418	1,955,731	1,958,821	203,378	1,774,196	1,795,586	(21,390)	ļ	1,935,487
Surplus/ (Deficit) for the year	2	(891,363)	(246,057)	(282,428)	(80,111)	(106,558)	(102,560)	(3,998)	3.9%	(286,789

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M11 May

Vote Description	tef 2015/16				Budget Ye	sar 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 Vote 1 - CORPORATE SERVICES 1.1-Administration 1.2-Human Resources	70,656 69,991 665	69,754 67,254 2,500	63,311 60,811 2,500	674	61,940 61,940	58,035 55,744 2,292	3,904 6,196 (2,292) - -	7% 11% -100%	67,57 67,57
Vote 2 - COMMUNITY SERVICES 2.1-Culture and Amenities 2.2-Community Services	143,982 13,236 130,747	129,317 7,475 121,842	129,677 7,592 122,084	8,370 957 7,413	117,332 7,421 109,910	118,871 6,960 111,911	- - - (1,539) 462 (2,000) - -	-1% 7% -2%	127,99 8,09 119,90
Vote 3 - BUDGET AND TREASURY 3.1 - Financial Services 3.2 - Data Processing 3.3 - Supply Chain Unit	201,988 201,988	291,002 291,002	304,335 -304,335	23,599 23,599	279,699 279,699	278,973 278,973 	725 725 725	0% 0%	305,12 305,12
Vote 4 - MUNICIPAL MANAGER 4.1 - Municipal Manager 4.2 - Internal Audit Unit 4.3 - Interprated Development Planning 4.4 - Legal Services 4.5 - Mayoral Office 4.6 - Public Relations Office 4.7 - Governance 4.8 - Perfomance Management 4.9 - Information Technology 4.10 - Risk Management							* ()		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SI 5.1 - Economic Development 5.2 - Housing and Land 5.3 - Town Planning	25,094 3,825 10,404 10,885	11,387 197 10,557 633	11,927 169 10,557 1,201	8,477 3,480 498 4,500	37,692 17,213 7,495 12,984	10,934 155 9,677 1,101	26,759 17,058 (2,182) 11,883 	245% 10997% -23% 1079%	41,11 18,77 8,17 14,16
Vote 5 - TECHNICAL SERVICES 6.1 - Civil Services 6.2 - Water and Sanitation Services	516,649 44,533 47,2116	436,856 3,593 433,263	418,904 3,583 415,331	28,387 3,377 25,010	492,182 44,177 448,005	462,162 3,294 458,888	30,020 40,883 (10,863) - - -	6% 1241% -2%	451,65 48,19 403,46
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES 7.1 - Electrical Services	688,686 688,686	771,35 9 771,359	748,239 748,239	53,761 53,761	678,795 678,795	764,052 764,052	- (85,257) (85,257)	-11% -11%	655,23 655,23

							- - - - - -			
otal Revenue by Vote 2 xpenditure by Vote 1 Vote 1 - CORPORATE SERVICES 1.1-Administration 1.2-Human Resources	1,647,055 730,586 (91,657) 822,243	1,709,674 86,215 60,273 25,942	1,676,393 71,709 50,288 21,441	123,268 4,373 3,128 1,246	1,667,639 57,557 41,114 16,443	65,733 46,079 19,654	(25,388) - (8,176) (4,965) (3,211) - - - -	-1% -12% -11% -16%	1,648,698 62,789 44,852 17,938	
Vote 2 - COMMUNITY SERVICES 2.1-Culture and Amenities 2.2-Community Services	309,225 82,243 226,962	326,605 .96,199 .230,406	305,603 90,844 214,959	25,600 6,916 18,884	276,380 78,229 198,152	280,136 83,091 197,046	- - (3,756) (4,862) 1,106 - - -	-1% -6% 1%	301,506 85,341 216,165	
Vote 3 - BUDGET AND TREASURY 3.1 - Financial Services 3.2 - Data Processing 3.3 - Supply Chain Unit	166,462 166,272 608 (418)	161,526 160,429 673 424	191,491 184,158 546 6,786	18,108 16,728 36 1,344	163,642 156,626 437 6,579	175,533 168,812 500 8,221	(11,891) (12,186) (64) 359	-7% -7% -13% 6%	178,518 170,884 476 7,178	
Vote 4 - MUNICIPAL MANAGER 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 - Governance 4.8 - Performance Management 4.9 - Information Technology 4.10 - Risk Management Vote 5 - DEVEL OPMENT PLANNING AND HUMAN SETT 5.1 - Economic Development 5.2 - Housing and Land 5.3 - Town Planning	84,830 15,968 6,906 3,126 7,341 16,222 3,262 11,392 3,628 16,893 71 63,522 15,830 31,257 16,435	72,511 18,328 7,413 3,295 4,986 8,489 1,693 8,090 3,225 16,636 357 58,086 11,651 26,104 20,331	74,787 12,990 7,195 2,210 4,411 14,977 5,202 5,899 3,675 17,984 264 49,700 39,537 25,426 14,738	9,568 1,287 725 134 265 4,729 1,015 252 356 804 3,619 589 1,798 1,232	70,125 14,226 6,554 1,722 4,042 13,486 4,601 5,428 3,601 16,282 184 43,028 7,418 21,792	66,555 11,908 6,595 2,026 4,043 13,729 4,769 5,407 3,369 16,467 242 45,559 8,742 23,307 13,509	- 1,570 2,318 (41) (304) (22) (243) (168) 21 233 (166) (57) (2,530) (1,324) (1,515) 309	2% 19% -19% -15% 0% -2% -4% 0% 7% -1% -24% -6% -5% -6% 2%	76,500 15,519 7,149 1,879 4,409 14,712 5,019 5,921 3,929 17,762 201 46,940 8,092 23,773 15,075	
Vote 6 - TECHNICAL SERVICES 6.1 - Civil Services 6.2 - Water and Sanitation Services	625,444 365,964 259,480	578,979 387,582 291,397	695,409 394,768 300,621	62,950 41,437 21,513	632,379 403,139 229,240	637,459 361,899 275,570	(5,080) 41,250 (46,330) 	-1% 11% -17%	689,858 439,768 250,080	

Vote 7 - ELECTRICAL AND MECHANICAL SERVICES 7 .1 - Electrical Services	556,350 556,350	571,809 571,809	576,122 570,122	79,161 79,161	531,085 531,085	522,612 522,612	8,473	2% 2%	579,366 579,366
	N.A.						-		
Total Expenditure by Vote 2	2,538,418	1,955,731	1,958,821	203,378	1,774,196	1,795,586	(21,390)	(0)	1,935,487
Surplus/ (Deficit) for the year	(891,363)	(246,057)	(282,428)	(80,111)	(106,558)	(102,560)	(3,998)	0	(286,789

Surplust (Detect) for the year 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 Newcastie - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

	T	2015/16				Budget Year 20	16/17			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source	1					 			76	
Property rates		204.6.744	056 020	200.004	70.047	2042 442	04A 000	0.454	+67	OCE CTO
• •		214,714	256,072	262,901	22,047	243,443	240,992	2,451	1%	265,575
Property rates - penalties & collection charges		620 724	712.000	689,824	E2 004	614 402	620 220	(47.026)	26/	670.067
Service charges - electricity revenue		638,731	712,968	212.7	53,094	614,403	632,339	(17,936)	-3%	670,257
Service charges - water revenue Service charges - sanitation revenue		144,962	184,732	161,470	12,779	145,830	148,014	(2,185)	-1%	159,087
Service charges - refuse revenue		76,454 54,603	102,873	102,873	8,370	92,738	94,300	(1,562)	-2%	101,169
Service charges - other		54,003	83,421	83,421	6,907	75,601	76,469	(868)	-1%	82,474
Rental of facilities and equipment		7,918	7,326	7,326	613	6,690	6,716	(26)	0%	7,298
Interest earned - external investments		12,517	4,000	4,001	186	2,341	3,667	(1,327)	-36%	2,553
Interest earned - outstanding debtors		7,156	6,099	11,750	832	10,153	10,771	(619)	-6%	11,076
Dividends received		7,150	0,033	\11,730	002	10,133	10,71	(013)	-070	11,010
Fines	1	5,206	7,660	5,203	469	3,105	4,770	(1,665)	-35%	3,387
Licences and permits			1,000	12	703	11	11	(1,003)		3,307 11
Agency services						AAAAA		- (1)	-070	
Transfers recognised - operational		467,502	325,438	331,488	15,777	460,197	460,197	_		331,488
Other revenue		16,522	19,072	16,123	2,192	13,129	14,780	(1,651)	-11%	14,323
Gains on disposal of PPE		770	13,012	10,120	2,132	10,123	14,700	(1,001)	-11/0	14,020
	<u> </u>	1,647,055	1,709,674	1,676,393	123,268	1,667,639	1,693,026	(25,388)	-1%	1,648,698
া Revenue (excluding capital transfers and contributions)							er kan ana kka wenden ken kendaman dender			. 1 - 2 - 12 - 12 - 12 - 12 - 12 - 12 -
Expenditure By Type										
Employee related costs		489,601	476,620	470,815	42,414	440,331	431,581	8,751	2%	480,362
Remuneration of councillors		18,453	21,023	21,055	1,577	17,335	19,300	(1,965)	-10%	18,911
Debt impairment		542,783	61,007	88,256	4,752	27,701	80,901	(53,200)	-66%	30,220
Depreciation & asset impairment		456,741	330,121	369,587	36,866	375,603	338,788	36,815	11%	409,749
Finance charges		66,141	61,899	50,312	4,330	46,614	46,119	494	1%	50,852
Bulk purchases		513,530	577,973	553,162	77,107	500,013	507,065	1	-1%	
•				100			114	(7,053)		545,468
Other materials		2,438	3,061	3,543	252	2,769	3,248	(479)	-15%	3,021
Contracted services		84,691	52,490	38,832	3,368	38,230	35,596	2,634	7%	41,705
Transfers and grants		90,764	96,098	100,964	12,904	96,681	92,550	4,131	4%	105,470
Other expenditure	1	269,804	275,438	262,295	19,808	228,919	240,437	(11,518)	-5%	249,730
Loss on disposal of PPE		3,472	AND SANAS	11/14/14/11	SAN BER	Mathematic		-		48.74
Total Expenditure		2,538,418	1,955,731	1,958,821	203,378	1,774,196	1,795,586	(21,390)	-1%	1,935,487
Surplus/(Deficit)		(891,364)	(246,057)	(282,428)	(80,111)	(106,558)	(102,560)	(3,998)	0	(286,789
Transfers recognised - capital		1998						-		
Contributions recognised - capital								_		
Contributed assets		ANA S	NAME:	- VENEZA M		2443334		_		WAN
Surplus/(Deficit) after capital transfers & contributions	F	(891,364)	(246,057)	(282,428)	(80,111)	(106,558)	(102,560)			(286,789
Taxation		100054554NB	MAYAVAN	4004400	NAMES NAMES	KR 11 KW	WAR MANAGEMENT			FANA DAN J
	 					ļ		_		
rplus/(Deficit) after taxation		(891,364)	(246,057)	(282,428)	(80,111)	(106,558)	(102,560)			(286,789)
Attributable to minorities				4000000	114 3 3 4 4 3 4 1	446646				
Surplus/(Deficit) attributable to municipality		(891,364)	(246,057)	(282,428)	(80,111)	(106,558)	(102,560)			(286,789)
Share of surplus/ (deficit) of associate		STATE OF THE STATE	Assessing (A	(V) VIIIV	1476696	94044.044	And a factor of			477474
Surplus/ (Deficit) for the year	1	(891,364)	(246,057)	(282,428)	(80,111)	(106,558)	(102,560)			(286,789)

KZN252 Newcastle - Table C5 Monthly Budget St	atem	ent - Capital 2015/16	expenditure ((municipal v	ote, standar	d classification Budget Year 2		ng) - M11	мау	
Vote Description	Ref	Audited	Original	Adjusted	Monthly	l <u>-</u>	YearTD	YTD	YTD	Full Year
·		Outcome	Budget	Budget	actual	YearTD actual	budget	variance	variance	Forecast
R thousands	1		!						%	
Multi-Year expenditure appropriation	2		Ì							
Vote 1 - CORPORATE SERVICES		-	-	_	-	-	-	-		_
Vote 2 - COMMUNITY SERVICES Vote 3 - BUDGET AND TREASURY		_	_	_	_]	_	_		_
Vote 4 - MUNICIPAL MANAGER				_	_	_ [_	_		_
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE	MENTS	_	_	_	_	_	-	_		_
Vote 6 - TECHNICAL SERVICES		-	-	_	_	-	-	_		-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	_	-	-	_		
Vote 8 - (NAME OF VOTE 8)		-	-	-	_	-	-	_		-
Vote 9 - [NAME OF VOTE 9]		- 1	-	_	_	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	_		-
Vote 11 - [NAME OF VOTE 11]	4	-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		- 1	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]	Ì	-	- [-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]	1	- 1	-			- i		-		
Total Capital Multi-year expenditure	4,7	-	- [-	-	-	-	-		-
Single Year expenditure appropriation	2									ı
Vote 1 - CORPORATE SERVICES	ĺ	47,141	17,604	-	-	-				-
Vote 2 - COMMUNITY SERVICES		22,464	31,161	14,500	239	5,336	13,292 736	(7,958)	: :	5,821 508
Vote 3 - BUDGET AND TREASURY		14,280	943 2,824	802 2,824	-	466 32	2,589	(270) (2,556)	1 :	35
Vote 4 - MUNICIPAL MANAGER Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE	 NAENITS	121	32,772	57,549	4,615	30,460	52,754	(22,294)	!	33,229
Vote 6 - TECHNICAL SERVICES		182,646	175,427	177,602	11,755	112,371	162,802	(50,431)	1	122,587
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	Î	31,284	14,936	10,712	1,764	7,936	9,820	(1,884)	1 :	8,658
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]	1	-	-	-	-	-	_	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]	İ	-	-	_	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		_
Vote 13 - [NAME OF VOTE 13]		-	-	_	_	<u> </u>	_	_		
Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15]			_	_	_		_	_		_
Total Capital single-year expenditure	4	297,936	275,667	263,990	18,373	156,601	241,991	(85,390)	-35%	170,838
Total Capital Expenditure	1	297,936	275,667	263,990	18,373	156,601	241,991	(85,390)	-35%	170,838
Capital Expenditure - Standard Classification										
Governance and administration		71,570	21,371	3,626	_	498	3,324	(2,826)	-85%	543
Executive and council		47,141	17,604	10 -				-		1 1 1 1
Budget and treasury office		21,087	943	802	- \\\	466	736	(270)	-37%	508
Corporate services		3,382	2,824	2,824	1444,2	32	2,589	(2,556)	1	35
Community and public safety		19,760	25,213	14,371	2,445	7,184	13,174	(5,989)	1	7,638
Community and social services		15,877	7,933	11,180	239	3,067	10,249	(7,182)	!	3,346
Sport and recreation		4,083	16,225 827	2,800 162		1,863 48	2,567 149	(704) (101)	1	2,032 52
Public safety Housing			100	102	2,206	2,206	92	2,115	2307%	2,407
Health		Maid	129	129	2,200	2,200	118	(118)		
Economic and environmental services		113,117	109,904	145,768	8,934	81,682	133,621	(51,939)	1	89,108
Planning and development	1	2,541	32,672	57,549	2,409	28,254	52,754	(24,500)	•	30,822
Road transport		110,576	77,231	68,219	6,525	53,428	80,867	(27,439)	-34%	58,285
Environmental protection		1444	12/11/14	1982	1431 <u>2</u> 1	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	-	-	-	-
Trading services		93,489	119,179	100,224	6,995	67,237	91,872	(24,635)	í	73,349
Electricity		31,284	14,936	10,712	1,764	7,936	9,820	(1,884)		8,658
Water		34,800	98,198	89,154	5,230	58,943	81,724	(22,782)	-28% 9%	64,301 391
Waste water management Waste management		27,404	6,047	358	- (M T)	358	328	30	J 70	- 11 A 3
Other		l VAA	NORTH N	무진	1434	[Walkel		-		
Total Capital Expenditure - Standard Classification	3	297,936	275,667	263,990	18,373	156,601	241,991	(85,390)	-35%	170,838
Funded by:	Τ									
National Government		132,181	165,150	178,286	8,282	120,423	163,428	(43,005)	-26%	131,371
Provincial Government				37,402	3,428	18,187	34,285	(16,098)	1	19,840
District Municipality							- 1833 - 1	-		\-
Other transfers and grants				14 1 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	*******	1,7,3,7,7	<u>-</u>		ļ	ļ
Fransfers recognised - capital	1	132,181	185,150	215,687	11,710	138,610	197,713	(59,103)	-30%	151,211
Public contributions & donations	5		-					-	İ	<u> </u>
					and the second	. 1		-		-
Borrowing	6	76,535	90,517	40 500		47.004	4.13	1	.600	1
Borrowing internally generated funds Total Capital Funding	6	89,221 297,936	275,667	48,303 263,990	6,663 18,373	17,991 156,601	44,278 241,991	(26,287) (85,390)	·	19,627 170,838

- 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 - M11 May

Vote Description	Ref	2015/16				Budget Ye	ar 2016/17			
R thousand	-	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
apital expenditure - Municipal Vote xpenditue of single-year capital appropriation Vote 1 - CORPORATE SERVICES 1.1 Administration 1.2 - Human Resources	1	47,141 47,141	17,604 17,604	-					*	
Vote 2 - COMMUNITY SERVICES 2.1 Cuture and Amenities 2.2 - Community Services		22,464 8,787 15,877	31,161 19,286 11,874	14,500 13,880 620	239 230	5,336 4,456 880	13,292 12,724 588	(7,956) (8,267) 311 - - -	-60% -65% 55%	5,8 4,8 9
Vote 3 - BUDGET AND TREASURY 3.1 - Financial Services 3.2 - Data Processing 3.3 - Supply Chain Unit		14,280 14,280	943 924 18	802	7.4.7.4 7.7.4.4 7.4.4 7.	466 460	736 736	(270) (270) 		
Vote 4 - MUNICIPAL MANAGER 4.1 - Municipal manager 4.2 - Internal Audit 4.3 - Intergrated Development Planning			2,624	2,624		32	2,589	(2,558)	-99%	
4.5 - Mayoral Office 4.6 - Public Relations Office 4.7 - Governance 4.8 - Performance Management 4.9 - Information Technology 4.10 - Risk Management			2,824	2,824			2,589	(2,556)		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SE 5.1 - Economic Development 5.2 - Housing and Land 5.3 - Town Planning	TTLE	121 121 121 121 121 121 121 121 121 121	32,772 1,798 100 30,874	57,549 28,086 29,464	4,615 1,841 2,200 468	30,460 15,153 2,206 13,101	52,754 25,745 27,008	(22,294) (10,592) 2,206 (13,908)	-41% #DIV/0!	33, 16, 2,
Vote 6 - TECHNICAL SERVICES 6.1 - Civil Services 6.2 - Water and Sanitation Services		182,646 101,576 81,070	175,427 73,731 101,696	177,602 88,448 89,154	6,525	112,371 53,428 58,943		(50,431) (27,649) (22,782)	-34%	122, 58, 84,
								4 994	400/	1
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES 7.1 - Electrical Services		31,284 31,284	14,936 14,936	10,712 10,712		7,936 7,936		(1,884) (1,884)		

References
1. Insert Vote'; e.g. Depa

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M11 May

KZN252 Newcastle - Table C6 Monthly Bu		2015/16			ear 2016/17	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets				41 N C 1 1 1		711 L
Cash		44,573	2,072	2,072	966	2,072
Call investment deposits			38,482	27,913	32,644	27,913
Consumer debtors		707,525	489,883	367,848	484,189	367,848
Other debtors		51,612	68,250	53,592	49,694	53,592
Current portion of long-term receivables		8	11/1/11	8	6	8
Inventory	,	13,381	13,118	13,381	14,278	13,381
Total current assets		817,098	611,816	464,814	581,777	464,814
Non current assets				. 4		on none on a second
Long-term receivables						-
Investments					X8333	
Investment property		275,974	265,125	275,974	275,974	275,974
Investments in Associate		346,156	421,324	346,321	342,383	346,321
Property, plant and equipment		7,670,847	3,925,100	7,146,887	7,061,641	7,146,887
Agricultural						
Biological assets				- \#\#\#\#\	(\$\\\)\$\\\	
Intangible assets		4,497	6,138	7,221	6,685	7,221
Other non-current assets		5,970	3,025	6,327	6,327	6,327
Total non current assets		8,303,445	4,620,712	7,782,730	7,693,010	7,782,730
TOTAL ASSETS		9,120,542	5,232,528	8,247,544	8,274,787	8,247,544
LIABILITIES						
Current liabilities						Steel Steel
Bank overdraft					1	
Borrowing		29,441	32,192	29,375	13,437	29,375
Consumer deposits		12,753	13,389	13,214	13,973	13,214
Trade and other payables		391,780	134,448	255,002	262,340	255,002
Provisions		5,775	4,927	6,090	112,942	6,090
Total current liabilities		439,749	184,956	303,681	402,692	303,681
Non current liabilities						
Borrowing		458,528	528,190	429,127	461,751	429,127
Provisions		146,890	147,855	146,916	146,890	146,916
Total non current liabilities		605,419	676,044	576,043	608,642	576,043
TOTAL LIABILITIES		1,045,167	861,000	879,724	1,011,334	879,724
NET ASSETS	2	8,075,375	4,371,528	7,367,820	7,263,453	7,367,820
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		8,048,629	4,333,046	7,339,907	7,237,905	7,339,907
Reserves		26,746	38,482	27,913	25,548	27,913
TOTAL COMMUNITY WEALTH/EQUITY	2	8,075,375	4,371,528	7,367,820	7,263,453	7,367,820

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M11 May

KZN252 Newcastle - Table C7 Monthly Budget		2015/16				Budget Year 20	16/17	,.,	,	
Description	Ref	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										005.000
Property rates, penalties & collection charges		214,714	209,979	205,062	35,453	2 56,850	256,850	_	ĺ	205,062
Service charges	1 1	708,366	903,135	905,895	55,714	733,403	733,403			905,895
Other revenue		47,158	28,911	37,223	81	19,323	19,323	(0)	0%	37,223
Government - operating		314,920	325,438	331,488	0	331,488	331,488	-		331,488
Government - capital		149,157	185,150	215,686	100	198,201	198,201	-		215,686
Interest		19,673	5,220	7,525	1,191	14,240	14,240	(0)	0%	7,525
Dividends		AA WAARA	4 A A A A		100 N. N. H.	034.774	MARKA.	-		i vidini e
Payments						1			1	
Suppliers and employees		(1,363,680)	(1,380,394)	(1,423,212)	(96,191)		(1,348,444)	1		(1,423,212
Finance charges		(66,141)	(61,899)	(50,312)	(4,328)	(45,614)	(46,614)	0	0%	(50,312
Transfers and Grants		714 N.A. 1VA 33	164441414		14041/100	11:14:14:14	3	<u> </u>	ļ	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		24,166	215,539	229,355	(8,080)	158,447	158,447	0	0%	229,35
CASH FLOWS FROM INVESTING ACTIVITIES			Ì							
Receipts										
Proceeds on disposal of PPE		1,688	2,012	2,012				-		2,012
ecrease (Increase) in non-current debtors			- N.S. S.	- 1				-		
Decrease (increase) other non-current receivables			-	- V. (-)				-		\\\\.\
Decrease (increase) in non-current investments		MANAGE	14 34 A 4	ivide:		NAME OF	Veloci	-		101111
Payments						1 1				
Capital assets		(310,438)	(275,635)	(219,112)	(16,902)	(156,628)	(156,628)	4	ļ	(219,11)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(308,750)	(273,623)	(217,100)	(16,902	(156,628)	(156,628)	-	<u> </u>	(217,10
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										4 4 7 4 1 4 7 4
Short term loans		18/08/4/1			Y	i ayaa t a		-		
Borrowing long term/refinancing		(11,362)	90,517	(0)				-		
Increase (decrease) in consumer deposits	1	1995	1,132	1,705	QUIVE.	1/2/2/	ANNIN	-		1,70
Payments							V 5.2			: \roc +=
Repayment of borrowing		(294)	(32,192)	(29,375)	4,4400	(12,701)	(12,781			(29,37
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11,656)	59,457	(27,671)	-	(12,781)	(12,781) -		(27,67
NET INCREASE/ (DECREASE) IN CASH HELD		(296,240)	1,372	(15,417)	(24,982		(10,963			(15,41
Cash/cash equivalents at beginning:		340,813	39,182	44,573		44,573	44,573			44,57
Cash/cash equivalents at month/year end:		44,573	40,554	29,156		33,610	33,610			29,15

•

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue By Source			
	Interest earned : external investments	-36%	Investments withdrawn earlier then planned	
	Fines Recognised	-35%	We received less funds from fines payed by consumers	
	Other Revenue	-11%		
2	Expenditure By Type Debt Impairment	-66%	Debt impairment is accounted for once at the end of the year.	
	Depreciation	11%	Still in the process of calculating depreciation in line with the finalised revaluation of assets	
3	Materials <u>Capital Expenditure</u>	-15%	Deleys of spending due to cash flow	
4	Financial Position		Taran da Araki Kalanda da Aran da Garaga da Araki da Araki da da Araki Araki Araki Araki Araki Araki Araki Ara Araki Araki Araki Araki Araki da Araki Araki Araki Araki Araki Araki Araki Araki Araki Araki Araki Araki Araki	en en en en trapatorio Alexa e a especial e a esta en esta en esta en esta en en en en en en en en en en en en En en en en en en en en en en en en en en
		Valid		
5	Cash Flow	AA MAN		la carles establicas establicas establicas establicas establicas establicas establicas establicas establicas e
6	Messureable performance		The variances in both capital and operational budget performances resulted in the variance in	
			the overall performance of the municipality	
7	Municipal Entities	RESEAL.		
	• 30 30 30 30 30 30 30 30 30 30 30 30 30			
	CARAGE SANCTON			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

			2015/16		Budget Y	ear 2016/17	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management					· ·		
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.6%	20.0%	21.4%	2.6%	3.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		25.7%	32.8%	0.0%	0.0%	0.0%
Safety of Capital			÷				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.9%	15.9%	9.7%	10.2%	9.7%
Gearing	Long Term Borrowing/ Funds & Reserves		1714.4%	1372.5%	1537.3%	1807.4%	1537.3%
Liquidity							
Current Ratio	Current assets/current liabilities	1	185.8%	330.8%	153.1%	144.5%	153.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.1%	21.9%	9.9%	8.3%	9.9%
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		46.1%	32.6%	25.1%	32.0%	25.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
litors 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					Ž.	
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		29.7%	27.9%	28.1%	26.4%	29.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		31.7%	22.9%	25.0%	2.8%	4.2%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
i. 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						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

							4YC	V 204.07					
Description						J	Broder	Budget Year 2010/17					
	Code	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	Actual Bad Debts Impairment - Bad Written Off Debts i.t.o against Debtors Council Policy
R thousands													
Debtors Age Analysis By Income Source		-,											
Trade and Other Receivables from Exchange Transactions - Water	1200	9,704	7,521	6,327	6,228	6,420	5,632	31,603	163,680	237,114	213,563		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23,768	1,556	839	663	-28	428	3,901	6,919	38,635	12,471		
Receivables from Non-exchange Transactions - Property Rates	1400	16,999	6,802	7,536	5,104	5,497	4,578	27,693	108,216	182,425	151,088		
Receivables from Exchange Transactions - Waste Water Management	1500	6,112	4,400	4,355	4,048	4,016	3,946	23,070	132,943	182,890	168,023		
Receivables from Exchange Transactions - Waste Management	1600	3,737	2,093	1,913	1,834	1,793	1,772	10,246	58,798	82,186	74,443		
Receivables from Exchange Transactions - Property Rental Debtors	1700	324	146	13	98	88	2	490	1,320	2,641	2,059		
Interest on Arrear Debtor Accounts	1810	697	1,521	975	\$	28	8	4,990	39,774	50,942	47,549		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									ı	ı		
Other	1900	(19,263)	3,999	2,380	2,172	2,060	1,892	12,289	189,702	195,230	208,115		
Total By Income Source	2000	42,277	28,039	24,437	21,070	21,373	19,235	114,282	701,351	972,064	877,311	'	1
2015/16 - totals only									· ·	ŧ	'		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(4,761)	2,536	906	675	1,391	652	7,066	22,658		32,443		
Commercial	2300	16,210	4,076	4,432	2,322	1,896	1,774	8,690	48,500	87,901	63,181	\\\ \\\	
Households	2400	30,837	21,117	18,882	17,889	17,914	16,643	97,591	623,171	844,045	773,208		
Other	2500	(10)	310	217	33	171	167	935	7,023	8,996	8,479		
Total By Customer Group	2600	42,277	28,039	24,437	21,070	21,373	19,235	114,282	701,351	972,064	877,311	1	_

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

- 14-2					-Ba	Budget Year 2016/17	47			
Description	- P	-0	ж Э	9.	91.	121 -	151 -	181 Days -	Over 1	Total
R thousands	300	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	38,663				\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \			*********	38,663
Bulk Water	0200	4,685								4,685
PAYE deductions	0300	6,914								6,914
VAT (output less input)	0400	1,396								1,396
Pensions / Retirement deductions	0200	13,841								13,841
Loan repayments	090									t
Trade Creditors	0200	16,968	3,081	705	321	2		1,044		22,121
Auditor General	0800	*								14
Other	0060									ı
Total By Customer Type	1000	82,481	3,081	705	321	2	I	1,044	i	87,634

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment		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		- 10 A		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	18.43	
Standard Bank		12 months	Call Account		1,837		170,550	(147,678)	22,872
ABSA		12 months	Call Account		653		22,610	(12,932)	9,677
Sanlarn		12 months	Call Account		12		85	10	95
Municipality sub-total					2,502		193,244	(160,601)	32,644
<u>Entitles</u>									
Entities sub-total					·		-	_	_
TOTAL INVESTMENTS AND INTEREST	2				2,502		193,244	(160,601)	32,644

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	2015/16				Budget Year 2)	γ	1	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands				· ·				14/10/100	%	1 0160001
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		307,059	311,750	311,750	-	311,750	311,750	_	İ	311,756
Local Government Equitable Share		298,215	306,952	306,952	VALVEV	306,952	306,952	_		306,952
Water Services Operating Subsidy		3,000					WWW.			
EPWP Incentive	M	3,286	3,173	3,173		3,173	3,173			3,173
Integrated National Electrification Programme		NAME.								
Finance Management		1,600	1,625	1,625		1,625	1,625			1,62
Municipal Systems Improvement Neighbourhood Development Partership	3	930						-		
**Cognocandou Destrophical Falcisalp		28						-		
								-		
								-		
Other transfers and grants [insert description]						I WANNY		-		
Provincial Government:		11,354	10,643	10,643		21,991	21,991	<u>-</u>		40.045
Recapitalisation of Community Libraries		4,750	5,695	5,695	450,540	21,001	21,331		<u> </u>	10,643 5,695
Accredited Municipalities		5,627	4,077	4,077		21,120	21,120	_		4,077
Museums Services		150	334	334		334	334	_		334
Community Library Services Grant	4	510	537	537		537	537	-		537
Sport and Recreation		317						-		
Health subsidy			Markey	THE STATE		MAAAA	Partie S	-	•	2000
District Municipality:		-	-	_	_	-	-	-		-
[insert description]						NAME OF THE PARTY.		-		
Other grant providers:		interestáis	40.000,000,000	1224 24 24 24	70 5 5 70 5 0 70	24 / 24/24 2/5	100000000000000000000000000000000000000	-		439,4395
[insert description]		-			-	-	-			
				VALUE OF		YMANN		-	ĺ	
				NO.						
								ì		
	1 1					NAME OF THE PROPERTY OF THE PR		ĺ		
						YA WAXA				
		AND A THE			NIEWĘ.	WAYA	MANN	- !		
otal Operating Transfers and Grants	5	318,413	322,393	322,393	-	333,741	333,741	-		322,393
Capital Transfers and Grants		ŀ								
National Government:		162,530	185,150	185,150	-	186,150	186,150	(0)	0.0%	185,150
Neighbourhood Development Partnership		22,000	28,323	28,323	V. A. A. A. A. A. A. A. A. A. A. A. A. A.	28,323	28,323	(0)	0.0%	28,323
Municipal Infrastructure Grant (MIG)	1 1	110,705	109,214	109,214		109,214	109,214			109,214
Integrated National Electrification Programme	1 1	8,000	7,000	7,000		8,000	8,000		- 1	7,000
Emergy efficiency & demand side management Municipal water infrastructure		7,000								
Accrediation		14,825	40,613	40,613		40,613	40,613			40,613
	1 1							-		
								- [İ	
								-		
Other capital transfers [insert description]	1 1	Veika		BAVANYS!		AVYANIA		_		
Provincial Government:		11,354	-	15,425		9,798	9,798			15,425
Level 2 accreditation		4,750	V 14/11/4	44444	1,501.64	CHARA	1444444			13,423
Recapitalisation of Community Libraries	1	5,627							Ì	
Sport and Recreation		150								
Community Library Service		510		15,425	- YMANA					15,425
Museum	1 1	317								
pridor Development				1 1 1 1 1 1 1 1 1 1	MARK MAR	9,798	9,798	-		MARKET !
District Municipality: [Insert description]	 	-	-	-		-	-	-		-
(Invert description)								-		
Other grant providers:	-	-		25,572	-	_		-		25,572
European Union		NAM	THANK	25,572	HAAR	BASA	NINAN			25,572
							Wilder.		ĺ	,0,2
		AMAM					YMAN			
								:		
tal Capital Transfers and Grants	5	472 004	405.45	200 445	11/1/11	N. N. 11 N.	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	_		NESS ASSAU
· · · · · · · · · · · · · · · · · · ·	L	173,884	185,150	226,147	-	195,948	195,948	(0)	0.0%	226,147
TAL RECEIPTS OF TRANSFERS & GRANTS	5	492,297	507,543	548,540	-	529,689	529,689	(0)	0.0%	548,540

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

KZN252 Newcastle - Supporting Table SC7(1) Mont		2015/16				Budget Year 2	016/17			
Description	Ref	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										
National Government:		307,059	311,750	311,750	213	311,063	311,350	(287)	-0.1%	311,750
Local Government Equitable Share		298,215	306,952	306,952	MANG	306,952	306,952			306,952
Water Services Operating Subsidy		3,000		Name of the second				_		
EPWP Incentive		3,286	3,173	3,173	172	2,720	2,909	(189)	-6.5%	3,173
Integrated National Electrification Programme								-		
Finance Management		1,600	1,625	1,625	40	1,392	1,490	(98)	-6.6%	1,62
Municipal Systems Improvement		930				NAVAYA		-		
Neighbourhood Development Partership		28				NAMA.				
Other transfers and grants [insert description]		4500	10.000	NAME OF THE PARTY	AND AND	NAMES	HAMARA.	-		1000
Provincial Government:		11,354	10,643	10,643	561	8,365	10,141	(306)	-3.0%	10,643
Level 2 accreditation		4,750	5,695	5,695	163	3,751	5,220	(1,469)	-28.1%	5,69
Recapitalisation of Community Libraries		5,627	4,077	4,077	370	4,077	4,077	-		4,077
Sport and Recreation		150	334	334			306	(306)	-100.0%	334
Community Library		510	537	537	27	537	537	_		537
Museum		317				NAME OF THE PERSON OF THE PERS		-		
		NEWNOR	MARKA	14731.73	141447274	3 7 7 7 7 7 7	File Control	-		1437114
istrict Municipality:		-		-	-	-	-	_		-
		18.0						-		
[insert description]			NA IN 1974	1141111	7/2/3/3/3	74 14 14 14	174.143.14	_		Name of the second
Other grant providers:		-	-	-	-	-	-	_		-
			A SHEET SHEET			ANNAN.	NAME OF THE PERSON OF THE PERS	-		
[insert description]		4424242442	SA A A A A A A A	MAGNIN TO	\$ 15 \$ \$ \$ \$ \$	A constitution of the	1414144	***		5035035050
Total operating expenditure of Transfers and Grants:		318,413	322,393	322,393	773	319,429	321,491	(593)	-0.2%	322,393
Capital expenditure of Transfers and Grants									1	
National Government:		162,530	185,150	185,150	6,794	123,197	169,721	(46,524)	-27.4%	185,150
Neighbourhood Development Partnership		22,000	28,323	28,323	504	11,954	25,963	(14,009)	-54.0%	28,323
Municipal Infrastructure Grant (MIG)		110,705	109,214	109,214	2,511	75,296	100,113	(24,817)	-24.8%	109,214
Integrated National Electrification Programme		8,000	7,000	7,000	1,119	6,012	6,417	(404)	-6.3%	7,000
Emergy efficiency & demand side management		7,000					-	_		
Municipal water infrastructure		14,825	40,613	40,613	2,659	29,934	37,229	(7,294)	-19.6%	40,613
Accrediation		a a sa	VANAVA	14/2014 A	National	NEW FALL	MEMAN	-	Ī	MAN
Provincial Government:		-	-	15,425	-	295	14,140	(13,844)	-97.9%	15,425
Level 2 accreditation			A WAR		14414444		1114	-		11/1/1
Recapitalisation of Community Libraries					NAME	BEANNER				
Sport and Recreation									l	
Community Library				15,425		295	14,140	(7,294)	-19.6%	15,425
Museum						NAM.		-	ļ	
District Municipality:		44.45.54.83.44.19	******			V-1-V-1-1-1-1	TA HAVE DA			*****
ever er mentelpinty.						- NAVA-44		-		
Other grant providers:		******	140 4 40 414 4 1	25,572		9,934	23,441	- (13,507)	-57.6%	25,572
European Union		933333	500000	25,572	A vasas	9,934	23,441	(13,507)	-57.6%	25,572
war wpwatt Gillon				20,012		3,534	Z3,441	(13,307)	-01.070	20,012
Total capital expenditure of Transfers and Grants		162,530	185,150	226,147	6,794	133,426	207,301	(73,876)	-35.6%	226,147
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	***************************************	480,943	507,543	548,540	7,567	452,854	528,792	(74,469)	-14.1%	548,540

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KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May

	l			Budget Year 2016/17	,	
Description						
νεουτημιση	Ref	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:		22-22	************			
		6,825	163	3,817	3,008	44.1%
Recapitalisation of Community Libraries Museums Services		1,797			1,797	100.0%
		695			695	100.0%
Community Library Services Grant		66		66		
Sport and Recreation					- [
Health subsidy						
Human Settlement		4,267	163	3,751	515	12.1%
District Municipality:		-	**	-	_	
					- 1	
[insert description]		11447111144		VERNE CANADAN	_	
Other grant providers:		-	-	-		
Constitution of Contract					- "]	
[insert description] Total operating expenditure of Approved Roll-overs		4 14 4 14 14 14 14 14 14 14 14 14 14 14	14 14 14 14 14 14 14 14 14 14 14 14 14 1	193000 0000		
		6,825	163	3,817	3,008	44.1%
Capital expenditure of Approved Roll-overs						
National Government:					_	
Neighbourhood Development Partnership					-	
Accrediation					-	
					-	
6 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1					-	
Other capital transfers [insert description]		74-41 2 F/A 2 E A 2 E	244 000 000 000 000 000	ARTINIA SERVICIA	-	
Provincial Government:		6,970	370	5,841	1,128	16.2%
Recapitalisation of Community Libraries		5,501	370	4,372	1,128	20.5%
Corridor Development		1,469	NA PARAMENT	1,469		· A
District Municipality:		-	-	-	_ [
					•••	
Other great providers		7 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4	***************************************	**************************************	-	
Other grant providers:		_				
					_	
otal capital expenditure of Approved Roll-overs		6.070	270	7-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		AC 80/
		6,970	370	5,841	1,128	16.2%
OTAL EXPENDITURE OF APPROVED ROLL-OVERS		13,795	533	9,659	4,136	30.0%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	Ref	2015/16 Audited	Original	Adjusted	Monthly	Budget Year 2 YearTD actual	YearTD	YTD	YTD	Full Year
R thousands		Outcome	Budget	Budget	actual	, rar dutudi	budget	variance	variance %	Forecast
Councillors (Political Office Bearers plus Other)	1	A	В	С				†		D
Basic Salaries and Wages		11,661	12,955	12,967	866	14,241	11,905	2,336	20%	15,536
Pension and UIF Contributions	1	1,590	1,700	1,700	116	565	1,558	1		610
Medical Aid Contributions Motor Vehicle Allowance		265	283	283	1 1 1 1 1 1 1 1 1	62	260	(197)	3	68
Celliphone Allowance	1	4,452	4,759	4,759	527	2,303	4,363	(2,060)	-47%	2,512
Housing Allowances	1	572	512	612	61	164	- 561	(396)	-71%	179
Other benefits and allowances	ļ	668	714	714	30.57		654	(654)	-100%	1 11/1
Sub Total - Councillors % increase	4	19,208	21,023 9.4%	21,055 9.6%	1,577	17,335	19,300	(1,965)	-10%	18,911
Senior Managers of the Municipality	3									-1.5%
Basic Salaries and Wages	ľ	8,299	23,792	29,702	310	2,154	27,226	(25,072)	-92%	2,350
Pension and UIF Contributions			547	547	1	33	501	(469)	-94%	35
Medical Aid Contributions Overtime		385	160	160	9	25	146	(122)	-83%	27
Performance Bonus			249	249	1 1/17		-		400=	
Motor Vehicle Allowance		- (NY)	825	825	21	155	228 756	(228)	-100% -79%	- 169
Celiphone Allowance							-	(551)	-10%	-
Housing Allowances	1 1		30	30	-	4	28	(24)	-85%	4
Other benefits and allowances Payments in lieu of leave		2,838	137	137	62	305	126	179	142%	332
Long service awards					106		- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	_	İ	1885
Post-retirement benefit obligations	2	1773474	William	VMAR	VERNE	1479		_		- NA 2
Sub Total - Senior Managers of Municipality		11,137	25,739	31,649	525	2,675	29,012	(26,337)	-91%	2,919
% increase	4		131,1%	184.2%		İ				-73.8%
Other Municipal Staff										
Basic Salaries and Wages Pension and UIF Contributions	ll	269,042 44,233	283,743	272,028	23,927	357,359	249,359	108,000	43%	389,846
Medical Aid Contributions	ll	19,377	51,570 18,714	51,570 18,714	4,327 1,920	19,644 8,284	47,272 17,155	(27,629)	-58%	21,430
Overtime		32,116	35,605	35,605	5,903	17,721	32,638	(8,871) (14,917)	-52% -46%	9,037 19,332
Performance Bonus	li		27,223	27,223	1 A (A 4)		24,954	(24,954)	-100%	0,002
Motor Vehicle Allowance Cellphone Allowance		19,745	12,496	12,496	1,794	11,592	11,454	137	1%	12,645
Housing Allowances		63 9,062	8,910	9010	-	0.501	10	(10)	-100%	
Other benefits and allowances	1 1	16,508	12,610	8,910 12,610	697 2,865	3,527 16,831	8,169 11,559	(4,641) 5,272	-57% 46%	3,848
Payments in lieu of leave		26,704	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		457	2,700	11,000	2,700	#DIV/0!	18,361 2,945
Long service awards		381	- 1					-		
Post-retirement benefil obligations Sub Total - Other Municipal Staff	2	427.000	450.004		1 - 1 - 1 - 1					1445
% Increase	4	437,233	450,881 3.1%	439,166 0.4%	41,886	437,656	402,569	35,087	9%	477,443 9.2%
Total Parent Municipality		487,578	497,643	491,870	40.004					
Inpaid salary, allowances & benefits in arrears:		401,010	437,043	491,07U	43,991	457,666	450,881	6,785	2%	499,273
Soard Members of Entities										
Basic Salaries and Wages		200	43,732	143444	12070	1,120	4564.554	j		4194
Pension and UIF Contributions					AAAA			-	İ	- WWA
Medical Aid Contributions					4444			-		
Overtime Performance Bonus								-		
Motor Vehicle Altowance								-		
Celliphone Allowance										
Housing Allowances							41.31	-		
Other benefits and allowances Board Fees		- VVAV		- YAAA				-		
Payments in fieu of leave							VWV)	-	ĺ	
Long service awards								-		
Post-retirement benefit obligations		33214	HARANA'N		1909	16.4.4.3.4		_		MAN
ub Total - Board Members of Entities % increase	2	-1	-]	-	-	-	-	- 1		-
	4		ĺ	İ	İ			ĺ		
entor Managers of Entities Basic Salaries and Wages			44 44 4 4	15.44						
Pension and UIF Contributions	ı							-		
Medical Aid Contributions										
Overtime								-		
Performance Bonus	l							-		
Motor Vehicle Allowance Cellphone Allowance			AV.		MAR.			-	-	
				ANH				-		
Housing Allowances	- 1							_		
	ł		4.5 (4.5 (4.4)					_	ļ	
Housing Allowances Other benefits and allowances Payments in lieu of leave				200,000		5 5 4 4 4	・ ・・・・ 強	1	ì	
Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards								- 1		1,3,3,5,6,0
Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations	2						NA			
Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations	2	11111 111111 111111		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	- NA 		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	-		
Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations b Total - Senior Managers of Entitles % Increase				\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		-	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	-		14 14 V
Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations b Total - Senior Managers of Entitles % Increase							\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	-		74 WY - - -
Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations b Total - Senior Managers of Entities % increase her Staff of Entities Basic Salaries and Wages Pension and UIF Contributions										
Housing Allowances Other benefits and allowances Payments in lieu of leave Long service awards Post-retirement benefit obligations b Total - Sentor Managers of Entities % increase her Staff of Entities Basic Salaries and Wages								-		

TOTAL MANAGERS AND STAFF		448,370	476,620	470,815	42,414	440,332	431,581	8,751	2%	480,362
% increase	4		6.4%	5.2%			**************************************		2000	6.8%
TOTAL SALARY, ALLOWANCES & BENEFITS		467,578	497,643	491,870	43,591	457,666	450,881	6,785	2%	499,273
Total Municipal Entities		-	-	- T	- 1	~]	-	-		_
% increase	4	444								
Sub Total - Other Staff of Entities		- 1	-	-	-	-	-	-		-
Post-retirement benefit obligations		1 144	*****	173.33		13.13	Transaction	-		1474114
Long service awards	- 1	3.11	NAME.					-		
Payments in lieu of leave					100			-		
Other benefits and allowances								-	1	
Housing Allowances	i	A A A S						-		- YAH
Celiphone Allowance					433			_		
Motor Vehicle Allowance								_		
Performance Bonus	i	1 AAA4	100 N G N	15555	137-14	0.0344	1823318	1 _		4,740.0

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Description thousands		_					Budget Year 2016/17	ar 2016/17						11/01/7	Canida Menicul I en la contra del la contra del la contra del la contra del la contra del la contra de la contra del la	seine s
thousands	2													Exp	Expenditure Framework	FOR
	-	July	August	Sept	October	Nov	Dec	January	Feb	March	April	Hay	June	Budget Year 2016/17	Budget Year	Budget Year
ash Receipts By Source																
Property rates		22,926	18,706	72,234	18,706	19,517	18,704	14,995	41,957	15,124	12,179	22,278	(22,265)	205,063	219,417	234 776
Frygery rates - pertaines a confection charges Service charges - electricity revenue		776 88	50.662	, 85 24	1 24	. ar	78.787	30 (08	27 063	728 457	737.53	72 000	128 953	- 434.630	600 254	776 506
Service charges - water revenue		12,623			14,577	11,480	15,394	6,793	5,967	6.601	6.261	12,779	3.731	125.947	134.763	144 196
Service charges - sanitation revenue		7,030		8,459	8,530	8,463	8,573	3,070	2,891	3,276	2.878	8,370	10,129	80,241	85.858	94 868
Service charges - refuse		5,700	6,952	988'9	6,769	6,875	6,952	3.112	3,133	3,244	3.094	6,907	5,445	65,068	69,623	74 497
Service charges - other				1			•	:::: V:V	W.				1			
Rental of facilities and equipment		8		15	749	488	519	88	263	642		612	825	7,326	8,059	8,865
Interest earned - external investments		333	<u>.</u>	166	212	(25)	æ	515	238	150	218	2,271	(2,224)	4,001	10,337	11,370
Interest earned - outstanding debtors		102	808	\$ 8	1,154	86	88	386	756	879	1,045	832	(4,491)	3,525	6,897	7,587
Dividends received							1					• • • • • •)	1		
Fines		<u>\$</u>	318	#	172	72	\$78	353	510	2	13	469	(1,481)	1,561	6,226	6,849
Licences and permits				\ \ \ \	•	Ī	Ţ.		- - - - - - - - - - - - - - - - - - -		0	7	_	12	13	5
Agency services				N.			V.						ı	J.		
Transfer receipts - operating		17,204	₹	**	15,446	4,632	102,713	7,580	10,863	134,042			0	331,488	314,600	321,688
Other revenue		299			1,295	3,187	1,589	2,024	636	2,024	976	2,024	13,364	28,321	20,944	23,003
ssh Receipts by Source		105,822	128,723	121,594	112,192	114,041	182,352	69,637	95,801	204,311	91,197	129,634	131,888	1,487,191	1,559,288	1,651,310
ther Cash Flows by Source													ı			
Fransfer receipts - capital		24,000	41,161	4.625	,	13.360	75.837	39.218					17 485	215 686	184 662	222 540
Contributions & Contributed assets		. '			\\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\	1		1	*				Î	2000	100	1
Proceeds on disposal of PPE		\$						1					2.012	2012	300	J. Com
Short term loans							*						i 1	!		3
Borrowing long termitefinancing							•						ı			
Increase in consumer deposits								•					1 705	1705	670	, Are
Receipt of non-current debtors					74.452	*		•					(74.452)	3	3	ş
Receipt of non-current receivables				1	1	•	•	1					1			
Change in non-current investments			•				*	•					ı			
rtal Cash Receipts by Source		129,822	169,884	126,219	186,643	127,401	258,189	108,855	95,801	204,311	91,197	129,634	78,638	1,706,594	1,746,620	1,876,308
sh Payments by Type						¢. m**	141.411.61						ı			
Employee related costs		28,666		38,212	38,261	36,283	57,899	41,114	40,999	39,861	41,594	46,103	32,413	470,815	466,484	499,225
Remuneration of councillors		1,603	1,131	2,304	1,586	1,584	1,608	187	1,580	1,60	3,849	1,695	2,324	21,055	22,076	23,458
Interest paid		4,932	3,742		4,320	4,182	4,202	4,299	3,802	4,696	3,901	4,326	3,705	50,312	56,347	53,785
Bulk purchases - Electricity			58,328	94,945	39,345	42,870	64,985	47,867	25,953	35,486	42,799	38,447	(6,088)	484,938	589,715	633,450
Bulk purchases - Water & Sewer		5,685	5,685	5,685	5,685	5,685	5,685	5,685	5,685	2,685	5,685	5,685	5,685	68,224		
Other materials		475	828	ន្ត	689	785	8 8	1,273	83	232	22	88	(204)	3,543	3,745	3,932
Contracted services		9,433	150	4,365	3,209	2,137	3,724	3,145	2,147	5,910	642	3,368	602	38,832	53,355	55,313
Grants and subsidies paid - other municipalities													1		84,422	
Grants and subsidies paid - other													1			
General expenses		58,433			13,103	8,800	61,202	45,611	20,720	16,795	19,226	23,716	(15,165)	335,804	322,720	333,292
sh Payments by Type		108,927	153,157	178,824	106,198	101,826	199,690	149,183	100,986	110,270	117,768	123,721	22,972	1,473,524	1,598,863	1,602,455
her Cash Flows/Payments by Type			-				•									
Capital assets		5,425	24,742	9,997	6,589	20,254	18,619	9,352	8,750	21,723	14,276	16,875	62,510	219,112	184,662	222,540
Repayment of borrowing		1 2					30,543	(4,291)					3,123	29,375	37,206	41,351
Collection Toward and Toward Collection		444 989	477 000	466 654	440.707	000 007	240 050	100	200	100 101		****	1 000			
the ceast regulation of the		700'41			14,70	144,000	760,042	17.00	109,736	151,834	152,044	140,597	88,505	1,722,011	1,820,731	1,866,345
IT INCREASE((DECREASE) IN CASH HELD		15,470			73,857	5,321	9,337	(45,389)	(13,935)	72,317	(40,847)	(10,963)	(9,967)	(15,417)	(74,112)	9,962
Cash/cash equivalents at the month/year beginning:		44,573			(10,574)	63,282	68,603	77,940	32,551	18,616	90,933	20,086	39,123	44,573	29,156	(44,956)
Cash/cash equivalents at the month/year end:		60,043	52,027	(10,574)	63,282	68,603	77,940	32,551	18,616	90,933	20,086	39,123	29,156	29,156	(44,956)	(34,994)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M11 May

		2015/16				Budget Year 20	16/17	p	<i></i>	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Rthousands	1		.,.,						%	
Revenue By Source	1									
Property rates		214,714	256,072	262,901	22,047	243,443	240,992	2,451	1%	265,575
Property rates - penalties & collection charges	{	- ((A) (B+)	V-00-		- 10 Maria	\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		-		NAV 📆
Service charges - electricity revenue		638,731	712,968	689,824	53,094	614,403	632,339	(17,936)	-3%	670,810
Service charges - water revenue		144,962	184,732	161,470	12,779	145,830	148,014	(2,185)	-1%	159,087
Service charges - sanitation revenue		76,454	102,873	102,873	8,370	92,738	94,300	(1,562)	-2%	101,169
Service charges - refuse revenue		54,603	83,421	83,421	6,907	75,601	76,469	(868)	-1%	82,474
Service charges - other		44.5	- A A A		-)	\\\ 	-		(A \ \ = -
Rental of facilities and equipment		7,918	7,326	7,326	613	6,690	6,716	(26)	0%	7,282
Interest earned - external investments		12,517	4,000	4,001	186	2,341	3,667	(1,327)	-36%	2,553
Interest earned - outstanding debtors		7,156	6,099	11,750	832	10,153	10,771	(619)	-6%	11,076
Dividends received			<u> </u>		- 1			-		
Fines		5,206	7,660	5,203	469	3,105	4,770	(1,665)	-35%	3,387
Licences and permits			12	12	2	11	11	(1)	-6%	\ 11
Agency services								-		A A ÷
Transfers recognised - operational		467,502	325,438	331,488	15,777	460,197	460,197	-		331,488
Other revenue	1 1	16,522	19,072	16,123	2,192	13,129	14,780	(1,651)	-11%	13,785
Sains on disposal of PPE		770	VVXXV		T WANT		NAME:	-		1444424
la! Revenue (excluding capital transfers and contributions)		1,647,055	1,709,674	1,676,393	123,268	1,667,639	1,693,026	(25,388)	-1%	1,648,698
• • •										
Expenditure By Type		489,601	476,620	470,815	42,414	440,331	431,581	8,751	2%	485,111
Employee related costs		18,453	21,023	21,055	1,577	17,335	19,300	(1,965)		14,107
Remuneration of councillors		1	61,023	88,256	4,752	27,701	80,901	(53,200)		30,220
Debt impairment		542,783			36,866	375,603	338,788	36,815	11%	409,749
Depreciation & asset impairment		456,741	330,121	369,587	2.24.447	46,614	46,119	494	1%	50,852
Finance charges		66,141	61,899	50,312	4,330	500,013	507,065	(7,053)	<u> </u>	545,468
Bulk purchases		513,530	577,973	553,162	77,107	1 1	3,248	(479)	-15%	3,021
Other materials		2,438	3,061	3,543	252	2,769	4.54.4	2,634	7%	41,705
Contracted services		84,691	52,490	38,832	3,368	38,230	35,596	1		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Transfers and grants		90,764	96,098	100,964	12,904	96,681	92,550	4,131	4%	87,513
Other expenditure		269,804	275,438	262,295	19,808	228,919	240,437	(11,518)	-5%	267,741
Loss on disposal of PPE		3,472	141,14,41	14411144	**************************************		4	-	1 400	4 005 407
Total Expenditure	 	2,538,418	1,955,731	1,958,821	203,378	1,774,196	1,795,586	(21,390)	-1%	1,935,487
Surplus/(Deficit)		(891,364)	(246,057)	(282,428)	(80,111	(106,558)	(102,560)	(3,998)	4%	(286,789)
Transfers recognised - capital								-		
Contributions recognised - capital			N. W.					-		
Contributed assets		WWW.	125/10/201	Alekkirik		(6655) (60)		ļ <u>-</u>	<u> </u>	14(12.5)
rplus/(Deficit) after capital transfers & contributions		(891,364)	(246,057)	(282,428)	(80,111	(106,558)	(102,560)	(3,998)	4%	(286,789
Taxation		lystavi.		199444	19919	4 0.535.4	1445.4A);			V 0/V 1V 44
Surplus/(Deficit) after taxation	1	(891,364)	(246,057)	(282,428)	(80,111	(106,558)	(102,560)	(3,998	4%	(286,789

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M11 May

KZN252 Newcastle - NOT REQUIRED - municipalit		2015/16				Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	ı
Revenue By Municipal Entity										
Service charges - sanitation revenue		NAVAN						-		
Service charges - other										
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors							MANA	-	1	
Agency services				1888		MAM		-		
Transfers recognised - operational			68,224	64,224	6,089	52,368	52,368	0	0%	64,224
Other revenue	1							-		
Gains on disposal of PPE				WARM.				-		
	11	Militarity in the	in HARA	View Park	1900 and a	AMINON N	Thirthing;	-		<u> Navitalii</u>
Total Operating Revenue	1	-	68,224	64,224	6,089	52,368	52,368	0	0%	64,224
Expenditure By Municipal Entity										
Employee Related Cost		7,362	10,223	10,223	778	8,756	9,371	(615)	-7%	10,223
Debt Impairment								`-	.	
Collection Costs	1							_		
Pepreciation			498	498	41	456	456	0	0%	498
ance Charges			105	105			97	(97)	-100%	105
Bulk Purchases		27,304	19,611	19,611	1,634	17,977	17,977	Ò	0%	19,611
Other Material		6,661	6,946	5,946	174	3,890	5,451	(1,561)	-29%	6,946
Repairs & Maintenance		25,483	33,898	30,898	1,859	20,823	28,323	(7,501)	-26%	33,898
Other Expenditure		71	165	165	23	212	152	60	40%	165
THE VIEW OF THE PROPERTY OF THE PARTY OF THE		NV HVA	ANNIN .	VARAMA.	14.500	Väyy	MANA			Market
Total Operating Expenditure	2	66,880	71,447	67,447	4,509	52,113	61,826	(9,713)	-16%	71,447
Surplus/ (Deficit) for the yr/period		(66,880)	(3,223)	(3,223)	1,580	255	(9,459)	(9,713)	103%	(7,223)
Capital Expenditure By Municipal Entity										
Service charges - sanitation revenue						W.W.		-	1	
Service charges - other									į	
Rental of facilities and equipment								-		
Interest earned - external investments			MANAN					-		
Interest earned - outstanding debtors								-		
Agency services								-		
Transfers recognised - operational				W. W.				-		
Other revenue	1 1			N. WANT				-		
Gains on disposal of PPE			MANA	MARKA	WHAT	NAME	- Valan	-		7/1/7

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

	2015/16				Budget Year 2	016/17			
Month	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	22,972	5,425	5,425	22,972	17,547	76.4%	2%
August	12,575	22,972	22,972	24,742	30,167	45,944	15,777	34.3%	11%
September	26,961	22,972	22,972	9,997	40,164	68,916	28,752	41.7%	15%
October	25,500	22,972	22,972	6,589	46,752	91,888	45,136	49.1%	17%
November	30,129	2 2,972	22,972	20,254	67,006	114,860	47,854	41.7%	24%
December	45,724	22,972	20,818	18,619	85,625	135,678	50,053	36.9%	31%
January	18,503	22,972	20,818	11,502	97,127	156,496	59,369	37.9%	35%
February	15,855	22,972	20,818	12,094	109,221	177,314	68,093	38.4%	40%
March	16,595	22,972	21,669	7,186	116,408	198,983	82,575	41.5%	42%
April	25,071	22,972	21,669	9,042	125,450	220,652	95,202	43.1%	0
Мау	25,666	22,972	21,669	31,151	156,601	242,321	85,720	35.4%	0
June	46,954	22,972	21,669	77/27/		263,990	-		
Total Capital expenditure	293,295	275,664	263,990	156,601					

Description		2015/16		1	I	Budget Year 2		т	7	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1						Dougot	Turiumoc	%	1 OI ECASE
Capital expenditure on new assets by Asset Class/Sub-cla	<u>ss</u>							Ī		
Infrastructure		-	151,808	130,219	9,679	90,802	119,367	28,566	23.9%	99,05
Infrastructure - Road transport		-	74,156	45,092	9,679	78,813	41,334	(37,479)	-90.7%	85,97
Roads, Pavements & Bridges			74,156	45,092	9,679	78,813	41,334	(37,479)	-90.7%	85,97
Storm water		NAVIII	And VEVE	NA HE	-	-	\ \	-		19 A <u>-</u>
Infrastructure - Electricity			32,865	14,467		1,059	13,261	12,202	92.0%	1,15
Generation			5,665					-		, · · · · ·
Transmission & Reticulation Street Lighting			22,200	9,467		1,059	8,678	7,619	87.8%	1,15
Infrastructure - Water			5,000	5,000	111111	00	4,583	4,583	100.0%	*****
Dams & Reservoirs		1943.41	26,475	52,192		93	47,842	47,749	99.8%	10
Water purification								-		
Reticulation		VALL	26,475	52,192		93	47,842	47,749	99.8%	10
Infrastructure - Sanitation	1	_]	17,312	17,000	_	10,235	15,583	5,348	34.3%	11,16
Reticulation	1	ANTAN	9,112	17,000	ANNA.	10,235	15,583	5,348	34.3%	11,16
Sewerage purification			8,200				.5,550	-		
Infrastructure - Other		-	1,000	1,469	_	602	1,347	745	55.3%	65
Waste Management	ll	47 1/47	4,444		- VANAA	40.VV	14.0		-	4344
Transportation								_ !		
Gas								-		
Other		Marka Nila	1,000	1,469		602	1,347	745	55.3%	65
Community		_	750	6,115	633	1,411	5,605	4,194	74.8%	4 54
Parks & gardens		4 4 4 4 5		1,800	394	767	1,650	883	53.5%	1,54 83
Sportsfields & stadia			750	1,000	239	597	917	320	34.9%	65
Swimming pools				3.42				320	04.070	00
Community halls				3,153			2,890	2,890	100.0%	
Libraries						NAME OF THE PARTY		-		Y S
Recreational facilities								_		
Fire, safety & emergency					- \\\\ <u>-</u>			_		
Security and policing				162		48	149	101	67.7%	5
Buses							- 1	_		
Clinics				- ()	- Vivina V			_	1	
Museums & Art Galleries									į	
Cemeteries				\\\\ -				~	Ì	
Social rental housing							- 1	-		
Other		A SANTEN	HALAYA	10.00	- XX = 1	\.\.\ <u>-</u>	14.5	-		
leritage assets							-	-		_
Buildings				11/4		MARA	- 1	-	T	-
Other		MARK	A.M.	1000	14/1/14/14	PARTIA I		-		1112
nvestment properties		_	-	<u> </u>	_	-	_	_		_
Housing development		A 14 14 14 14 14 14 14 14 14 14 14 14 14		A SANA SA	33033	10.000		_		16464
Other		146 444 144	NAME OF THE PARTY	ANNEL		A AAAA		_		
Other assets		-	33,165	36,445	113	1,074	33,407	32,333	96.8%	1,172
General vehicles		1416	43,334	19 (1)	NA 400 10-17	602	7 () () -	(602)	#DIV/0!	656
Specialised vehicles		-	-	_	-	- [-	-		_
Plant & equipment			8,115	1,510		358	1,384	1,026	74.1%	391
Computers - hardware/equipment								-	ļ	
Furniture and other office equipment			600	1,087	113	115	996	882	88.5%	125
Abattoirs	1							-		
Markets				- Na + 1			- N. H.	-		
Civic Land and Buildings		ANNAN	22,000	31,662			29,024	29,024	100.0%	
Other Buildings			TATE OF	1,045			958	958	100.0%	
Other Land			2,450	1,141	WAXA.		1,046	1,046	100.0%	
Surplus Assets - (Investment or Inventory) Other				- \\\ - 1					E .	-
		13 3 4 4 4	4.11471944	-		* * * * * * *		-		_
gricultural assets	L	_	-			_	-	-		_
List sub-class		MANA	N. S. S. S. S. S. S. S. S. S. S. S. S. S.					-		(AA)
ological assets			-		-	-	_	_		
List sub-class								-		W.
<u>itangibles</u>		_	2,400	3,024	_	32	2,772	2,740	98.8%	35
Computers - software & programming	-	133.0	2,400	3,024		32	2,772	2,740	98.8%	35
Other								-	30.070	30
otal Capital Expenditure on new assets	1	-	188,123	175,802	10,426	93,320	161,152	67,833	42.1%	101,803

Description	Ref	2015/16 Audited	Oriela-t	A	Mande	Budget Year 2			,	P. U.
Beauthrou	I Nei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	. Ultrast
apital expenditure on renewal of existing assets by Asset		/Sub-class				ļ				L
nfrastructure			85,544	70,022	7,202	62,079	£1 407	2.400	3.3%	67 7
Infrastructure - Road transport			41,129				64,187	2,108	22.1%	67,7
Roads, Pavements & Bridges	İ	3.573	41,129	46,563	1,531	33,235	42,683	9,448	!	36,2
Storm water			41,123	46,563	1,531	33,235	42,683	9,448	22.1%	36,2
Infrastructure - Electricity			22.550	4 240	940	2 447	4.440	- (0.070)	400.28/	
Generation		47474	22,550	1,246	246	3,417	1,142	(2,276)	-199.3%	3,7
Transmission & Reticulation			22,550	4 246	240	2 447	4 442	/2.2701	400 91/	0.70
Street Lighting			22,550	1,246	246	3,417	1,142	(2,276)	-199.3%	3,7
Infrastructure - Water	ĺ		2,865	7.000	600	E 075	0.440	- (0.000)	407 60/	
Dams & Reservoirs		13173	2,000	2,668	629	5,075	2,446	(2,630)	-107.5%	5,5
Water purification				- 1				_		
Reticulation	l i		0.005	0.000	000	- 075	0.440	-	407 50/	1111
Infrastructure - Sanitation			2,865	2,668	629	5,075	2,446	(2,630)	-107.5%	5,5
		255 5.53	19,000	19,545	4,796	20,351	17,916	(2,435)	-13.6%	22,2
Reticulation	1			3,180			2,915	2,915	100.0%	
Sewerage purification		11/4/4/4	19,000	16,365	4,796	20,351	15,001	(5,350)	-35.7%	22,2
Infrastructure - Other								- 1		- -
Waste Management								-		
Transportation	Į Į						- V. (45)	-		
Gas		NAME N					- (- () - () - ()	-		
Other		1754 275 (1	1444 (1.15.).4		NAME.	427.47	MARKET	~	i	
ommunity		_	2,000	17,666	745	1,203	16,194	14,991	92.6%	1,31
Parks & gardens		45117	1000	620	7 TO 1	1,200	568	568	100.0%	ندرا - ا
Sportsfields & stadia							- W	- 1	. 55.576	NAM.
Swimming pools	li			- ANN (51)				İ		
Community halls			A A Y			ANDEN		-		
Libraries			2,000	16 106	745	4 202	45.050	42.055	02.00/	
Recreational facilities	i I	WHA	2,000	16,426	745	1,203	15,058	13,855	92.0%	1,31
		HANN.		3005		1984	16.55	-	1	
Fire, safety & emergency				- ASS - 5 /	NAVA N	YMM	- V: V: 5	-	İ	•
Security and policing			7377				100	-		
Buses	ll			1000			13.43.	~		
Clinics			ANNA!	- Navigal				-		- 10 m
Museums & Art Galleries		141/41		\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			- 1	-		- 1110-
Cemeteries		(17.)47		150		100		-		
Social rental housing	l l	1000		- 1			- \ \ -	-	1	
Other		May 7	45,000,000	620	No to Mana	25.25.25	568	568	100.0%	
eritage assets	l	~	- [500	-	-	458	458	100.0%	_
Buildings	l	ARRA	ARAM	500	The same	19 10 10 10	458	458	100.0%	7.14 (N) -
Other		1.434.64	CAYN.	PARTA MAR	NAMA.	10/4/49		- [ľ	
vestment properties				1			-			
Housing development										
								-	1	
Other		3 }	1				* * * * * * * * * * * * * * * * * * * *	-		43.5
Concret vehicles		-	-		-	-	-	-	<u> </u>	
General vehicles		1711		NAAM!	A 25 A A 4 E E E E	14.4.1.1.1	111111111	-	İ	2.54
Specialised vehicles		I		-		-	- 1	-		
Plant & equipment							4/45	-		- 1
Computers - hardware/equipment								-		
Furniture and other office equipment								-		- \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
Abattoirs								-		
Markets							- 1	-	ļ	-
Civic Land and Buildings										-
Other Buildings								-		
Other Land	I						- 1	-		- (4.44)
Surplus Assets - (Investment or Inventory)	- 1							- "	+	-
Other		4444	AAAAA	- VANA		WENNER .		-		
ricultural accate					İ			İ		
ricultural assets										
List sub-class								-	j	48
		17444244	5 4 4 5 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	711111	1947	47.74	24.54	-	1	35,775
plogical assets	- 1	_	_	_	_	_ 1	_	_		_
List sub-class	-	- 33.4	777 (200)	13,3,3,4		71 V 2007				
	- 1	į	1			1		-		
angibles		297,936	-	-	-			-		
Computers - software & programming	Γ		34.44.4		HAN		- .	-	1	4547
Other		297,936	二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十	一五五 经私间集	1.1414.1	23.25.11		_	1	100

Total Capital Expenditure on renewal of existing assets	1	297,936	87,544	88,188	7,947	63,282	80,839	17,557	21.7%	69,035
Specialised vehicles	ТТ	- (- 1	-						
Refuse		A NA	SHARW.	NAMES I	1888		BIAN!	_	j	4.543.3
Fire								_		
Conservancy								_		
Ambulances	1 1			54300				_		

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

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KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

Description	Ref	2015/16 Audited	Original	Adiostad	Monthly	Budget Year 2		V7D	VTD	Euft V
·	, vei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands Repairs and maintenance expenditure by Asset Class/S	ish elses					ļļ			%	·····
	up-ciass									
Infrastructure	-	-	54,069	28,020	667	28,293	25,685	(2,608)	-10.2%	30,86
Infrastructure - Road transport			35,655	881	<u></u> 	639	808	169	20.9%	69
Roads, Pavements & Bridges			35,655	881		639	808	169	20.9%	69
Storm water		MANAG	Teles a diffe	3 11 14 14 14	MANA A	24333	15 FFE =	~		
Infrastructure - Electricity			116	2,320	244	10,356	2,127	(8,229)	-387.0%	11,29
Generation		Name of the last o				(4)(A)A) () , , , ,	***		
Transmission & Reticulation		N. N.	116	2,320	244	10,356	2,127	(8,229)	-387.0%	11,29
Street Lighting		1114	131,713,113	3.644.14.2	11 11 11 11	14.4-14.4	*	-		10000
Infrastructure - Water		.:	13,737	11,019	422	10,146	10,101	(45)	-0.4%	11,0
Dams & Reservoirs						H AAAA		-	ĺ	
Water purification				7.214		484		-		
Reticulation		11/0/11	13,737	11,019	422	10,146	10,101	(45)	-0.4%	11,0
Infrastructure - Sanitation		4.4.23,3.2		12,890		6,867	11,815	4,948	41.9%	7,4
Reticulation				12,855		6,867	11,784	4,917	41.7%	7,4
Sewerage purification			3	34	77944421	A 111 A A A A A	31	31	100.0%	Trefely.
Infrastructure - Other		23.3.2.3	4,561	910	1	285	834	549	65.8%	3
Waste Management	-		184	67		NAT-	62	62	100.0%	1 (14)
Transportation				- \$\delta\si\\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\		127	-	(127)	#DIV/0!	1
Gas								-		
Other	- 1	75.54.17.2	4,377	843	34143A	158	772	614	79.5%	13.1
Community		-	5,050	15,459	196	2,115	14,171	12,056	85.1%	2,3
Parks & gardens		44444	43	1,218	118	218	1,117	899	80.5%	2
Sportsfields & stadia			809	771	39	344	707	363	51.3%	3
Swimming pools	li	NEW Y	97	553	0	476	507	30	6.0%	5
Community halls			373	415	22	405	381	(24)	-6.4%	4
Libraries			918	529	10	401	485	84	17.4%	4
Recreational facilities	-		86	2,354	4	234	2,158	1,924	89.1%	2:
Fire, safety & emergency	1	- AMM		- \ \ - \		\45.73d		_		
Security and policing	1 1		NAME OF THE PROPERTY OF THE PR	- 1992				_		
Buses						4444		_ [
Clinics				1000		N.W.		_		
Museums & Art Galleries		NAME:				AMMAN		_		
Cemeteries	-	MAN	404	9,580	2	33	8,782	8,749	99.6%	
Social rental housing			AA W.Y.;	VV.(2)	- Visit (441414	\\\\\	0,140		
Other		N. 1	2,321	38		3	34	32	91.5%	VAR
feritage assets		_ [16	27		(27)	#DIV/0!	_
Buildings		44.144	NAMA EN	1545444	16	27		(27)	#DIV/0!	11 111
Other		1000	NAME OF THE PARTY					(21)	TIDITIO.	
	1 1		1	!				_		
nvestment properties					-	-	-	*		
Housing development						MAAN.		- [·	18
Other			717.11	344 374	100000000000000000000000000000000000000			-	1	1445.3
other assets			30,980	18,680	768	17,595	17,108	(487)	-2.8%	19,19
General vehicles		1990		- Main	18	387	****	(387)	#DIV/0!	42
Specialised vehicles	1 1	-		-			-	-		-
Plant & equipment	1 1	- Additi	20,945	8,847	386	10,100	8,110	(1,991)	-24.5%	11,01
Computers - hardware/equipment				- \ -				-		
Furniture and other office equipment			465	465			426	426	100.0%	
Abattoirs								-		
Markets				- 1			- 1	-		- 11 (1 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Civic Land and Buildings				-				-		
Other Buildings			9,569	9,188	364	7,108	8,422	1,315	15.6%	7,7
Other Land								-		- 141
Surplus Assets - (Investment or Inventory)				- 1				-		
Other		NAV (A)		180	NA NEE	THE PARTY	150	150	100.0%	
gricultural assets		_ [_	43]	1			100.0%	
Alabaran et a de de de de de de de de de de de de de						-	39	39	100.0%	-
化二氯甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基	\1 I	4.5	- A 424 A 242 B		1 1 1 1	1,535.4	-	-	1	- 1 1 1 1 -

Biological assets List sub-class	4.44.V 3.44.V	- 41414	-			-			
Intangibles Computers - software & programming Other	<u>-</u>	1,954 1,954	2,541 2,541	76 76	2,537 2,537	2,329 2,329	(207) (207)	- 8.9 % -8.9%	2,767 2,767
Total Repairs and Maintenance Expenditure	<u> </u>	92,053	64,743	1,723	50,567	59,333	8,766	14.8%	55,134
Specialised vehicles Refuse Fire						7	-		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
Conservancy Ambulances							-		

6		2015/16				Budget Year 20)16/17	,	·	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
t thousands	!								%	
Depreciation by Asset Class/Sub-class										
<u>nfrastructure</u>		-	312,262	351,729	-	351,880	322,418	(29,462)	·9.1%	383,86
Infrastructure - Road transport			289,726	329,193	_	162,747	301,760	139,013	46.1%	177,54
Roads, Pavements & Bridges			289,726	329,193		162,747	301,760	139,013	46.1%	177,54
Storm water		1111112	12 (12.4) (2.4)	11111111	\$ \$44 W. 111.	TAN MARI		_		Mile.
Infrastructure - Electricity			15,684	15,684	_	56,022	14,377	(41,645)	-289.7%	61,11
Generation				13.5			8043	-		
Transmission & Reticulation			15,684	15,684		56,022	14,377	(41,645)	-289.7%	61,11
Street Lighting		5 4 5 4 6	10.4 (10.14)		1999	NAME OF		_		
Infrastructure - Water			-	-]	_	94,442	- 1	(94,442)	#DIV/0I	103,02
Dams & Reservoirs							-	_		
Water purification						94,442	_	(94,442)	#DIV/01	103,02
Reticulation		1994	SECTION AND ADDRESS.					-		
Infrastructure - Sanitation		-	- i	-	_	37,501	_	(37,501)	#DIV/01	40,91
Reticulation			486	V. N. V. N.		37,501	10 A	(37,501)	#DIV/01	40,91
Sewerage purification				- MAN		MARKY	1.7.1	_	ĺ	
Infrastructure - Other			6,852	6,852		1,168	6,281	5,113	81.4%	1,27
Waste Management		ENAM!	4,385	4,385	NAME:	V4(4)V4	4,020	4,020	100.0%	
Transportation	1 1					ANNA		-		N. P
Gas			A VAV	NAME.		18000		_		113.4
Other			2,467	2,467		1,168	2,261	1,093	48.3%	1,27
h				1				1,000	1	1,21
Community	1		15,585	15,585		2,980	14,286	11,307	79.1%	3,25
Parks & gardens						1,021		(1,021)	#DIV/0!	1,11
Sportsfields & stadia			1,412	1,412		191	1,294	1,103	85.2%	20
Swimming pools		48.5				296	- 111-	(296)	#DIV/0!	32
Community halls			ALC: NO.			96	-	(96)	#DIV/0!	10
Libraries						150	- 1	(150)	#D/V/0!	16
Recreational facilities		N. S. S.				533	- i -	(533)	#DIV/0!	58
Fire, safety & emergency			1000	YEAR STATE		154	-	(154)	#DIV/0!	16
Security and policing		NAME OF THE PERSON OF THE PERS	3.6					-		(A)
Buses		NAM!					- 1	_		A 1 1 4
Clinics	1 1	A.V. M				30.0	3.4.4	-	ŀ	
Museums & Art Galleries			ALVA VI	11111		WEAR.	N. S. N. (4)	-		- NA 44
Cemeteries						462	400	(462)	#DIV/0!	50
Social rental housing		- V (1.5.4)	2,606	2,606			2,389	2,389	100.0%	
Other		14.4.4.1	11,567	11,567	- Markey	77	10,603	10,526	99.3%	84
eritage assets		-	_ [-	_	_]		_ !		_
Buildings		23, 15, 1	MA HEL	445.54	75.4.7.3	V.), V. (1)	WARAGA.			12.5 A 1-1
Other		- MANA	1000	- A A A	- ANNEN	N. S. S. S.	- NAME	_		
readment averaging										-
vestment properties	-			-						
Housing development	-		3000	A VAN				-		: i :=
Other				****	100	******		- [ľ	-
ther assets			2,274	2,274	-	18,863	2,084	(16,778)	-805.0%	20,577
General vehicles		1	4 2 2 2 3 3 4 4 4 4	14147	414 1145	8,138	-	(8,138)	#DIV/0!	8,878
Specialised vehicles		-	-	-	-	-	-	-		_
Plant & equipment						5,760		(5,760)	#DIV/0!	6,283
Computers - hardware/equipment						1,774	-	(1,774)	#DIV/0!	1,93
Furniture and other office equipment	11			44.54		1,656	- 1	(1,656)	#DIV/0!	1,80
Abattoirs			i Nasal	(1)			-	-		\ \\ _
Markets								-		**************************************
Civic Land and Buildings						1,535	- VV- <u>-</u> 1	(1,535)	#DIV/0!	1,67
Other Buildings							1	-		
Other Land								-		- 144 <u>-</u>
Surplus Assets - (Investment or Inventory)						ANTEN		_		
Other			2,274	2,274	NAM	CAN A FIN	2,084	2,084	100.0%	_ \\ <u>\</u>
ricultural assets		ĺ		1	1	[1	_
List sub-class							-			
was sulf-tilled	- 1 I		4.3 (1.4)	二、五、十二五十二萬		1	114 14	_ i	1	 ************************************

Biological assets List sub-class	<u>-</u>	- *******		-		- VAN 8-8-8-8-8-8-8-8-8-8-8-8-8-8-8-8-8-8-8-	-		<u>-</u>
		*******	14 4 4 4 4 4 4 4	MAN	15/44/22/11	2,847.77	-		44.44
Intangibles		-	-	-	1,881	-	(1,881)	#DIV/01	2,05
Computers - software & programming Other			ANN.		1,881	√\\	(1,881) -	#DIV/0!	2,05
Total Depreciation		330,121	369,587	-	375,603	338,788	(36,815)	-10.9%	409,74
pecialised vehicles	-	-	- 1	- 1	-	- 1			
Refuse							-		1000
Fire							_		
Conservancy							_		
Ambulances		10.45574	Nie W	- NATE:		14.13	_		1994

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May 2017

			ALCHERY	HE	AD OFFICE	E			*** *** ** 12 ;
	2015/16		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		Current '	Year 2016/	17		.,
Description	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea Foreças
R thousands								%	
Revenue By Source					ļ				
Service charges - water revenue	116,658	101,864	97,864	7,533	87,177	89,709	(2,532)	-2.8%	101,864
Service charges - sanitation revenue] (-,,		
Service charges - other									
Rental of facilities and equipment	46			7	68		68	#DIV/0!	74
Interest earned - external investments	268	100	100	136	863	92	772	841.7%	942
Interest earned - outstanding debtors					Mili		''-	J	
Agency services									
Transfers recognised - operational							_		
Other revenue	391	0	0	30	301	0	301	328265.6%	328
Gains on disposal of PPE		Will	VWX		NAME			02.02.00.076	JZO
Total Revenue (excluding capital transfers and			L	·			_		
contributions)	117,363	101,964	97,964	7,705	88,409	89,800	(1,391)	-1.5%	103,208
Expenditure By Type									
Employee related costs	16,277	19,199	19,199	1,477	17,069	17,599	(530)	-3.0%	19,199
Remuneration of Directors	NAME OF THE PROPERTY OF THE PR				- Wii				
Debt impairment				\	\\		_		
Collection costs	NAVAE:	\ <u>\</u>				- (A) <u>-</u> 1	_		
Depreciation & asset impairment	365	387	387	32	354	354	(0)	0.0%	387
Finance charges	1,183	1,585	1,585	113	1,248	1,453	(205)	-14.1%	1,585
Bulk purchases			444			1	` _ '		
Other materials	47	183	183	5	61	168	(107)	-63.5%	183
Contracted services		\\\ <u>-</u>							N <u>i</u>
Transfers and grants			\ 				-		
Repairs and maintenance	7,707	8,448	8,448	590	7,373	7,744	(371)	-4.8%	8,448
Other expenditure	2,189	3,233	3,233	111	1,702	2,963	(1,261)	-42.6%	3,233
Loss on disposal of PPE		AVANA			NAV				
Total Expenditure	27,768	33,035	33,035	2,329	27,808	30,282	(2,474)	-8.2%	33,035
Surplus/(Deficit)	89,595	68,929		5,376	60,601	59,518	1,083	1.8%	70,173
Transfers recognised - capital	MANAMA	(),(1,4)	rh/ Vit	7,77	1,01,11	13.1.1	-,,,,,,		70,170
Contributions to staff leave reserve fund	0	157	157	13	144	144	0	0.0%	157
Contributions of PPE		va stije			ASS		-	4.474	(iVi)
Recharge		3	1						
Head Office Recharge	27,822	33,192	33,192	(2,364)	(27,952)	30,426	(58,379)	-191.9%	33,192
Surplus/(Deficit) for the year	61,773	35,579	(33,350)	7,727	88,409	28,948	59,462		36,824

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May 2017

	47,3434		NE	WCASTL	E LOCAL N	MUNICIPAL	ITY		inigate.
	2015/16				Current	Year 2016/1	7		
Description	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea
R thousands								%	
Revenue By Source			†	İ			 	ļ	<u> </u>
Service charges - water revenue		NAV.	14//14		1 1444		 	<u> </u>	
Service charges - sanitation revenue							_		
Service charges - other							_		
Rental of facilities and equipment					i Vivi		_		
Interest earned - external investments							_		
Interest earned - outstanding debtors							_		
Agency services		NAM:					_		
Transfers recognised - operational		A Nava							V (
Other revenue							_		
Gains on disposal of PPE		AVA		ANN.	VINE.				
Total Revenue (excluding capital transfers and contributions)	_	-	<u>-</u>	-	-	-	-		_
Expenditure By Type									
Employee related costs	7,362	10,223	10,223	778	8,756	9,371	(615)	-6.6%	10,22
Remuneration of Directors				-	332		`-		_
Debt impairment	14823	- 888 <u>-</u> j		- 444 <u>-</u> 1			_		
Collection costs		A = 3				1 () ()	_		_
Depreciation & asset impairment	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	498	498	41	456	456	0	0.0%	498
Finance charges		105	105			97	(97)	-100.0%	105
Bulk purchases	27,304	19,611	19,611	1,634	17,977	17,977	`o'	0.0%	19,611
Other materials	6,661	6,946	5,946	174	3,890	5,451	(1,561)	-28.6%	5,946
Contracted services		_				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
Transfers and grants		- 10 <u>-</u> 1					_	j	
Repairs and maintenance	25,483	33,898	30,898	1,859	20,823	28,323	(7,501)	-26.5%	30,898
Other expenditure	71	165	165	23	212	152	60	39.6%	165
Loss on disposal of PPE		(3)34	11111		4,643	Park.	_		- M
otal Expenditure	66,880	71,447	67,447	4,509	52,113	61,826	(9,713)	-15.7%	67,447
urplus/(Deficit)	(66,880)	(71,447)	(67,447)	(4,509)	(52,113)	(61,826)	9,713	-15.7%	(67,447
Transfers recognised - capital	33533	AAAA	Į A.A.			(- 1,020)			(01,441
Contributions to staff leave reserve fund	124	62	62	5	57	57	(0)	0.0%	62
Contributions of PPE	(AVVIII)	(3).55	YWW						
echarge									
Head Office Recharge	26,419	24,361	24,361	1,735	20,515	22,331	(1,816)	-8.1%	24,361
urplus/(Deficit) for the year	(93,423)	(95,870)	(91,870)	(6,250)	(72,685)	(84,214)	11,529	V. 1 /0	(91,870)

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May 2017

	Congress of		v Paraday jada	uTHUKE	LA WATER (PTY)	LTD		NAMES A	eren allahar
	2015/16				Current Year	2016/17			
Description	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source	***************************************			······	 			70	·
Service charges - water revenue	116,658	101,864	97,864	7,533	87,177	89,709	(2,532)	-2.8%	101,864
Service charges - sanitation revenue	AV.			1,000		09,109	(2,002)	-2.070	101,004
Service charges - other							_		
Rental of facilities and equipment	46		- N. (1) <u>- N. (1) - </u>	\ \ \ \ 7	68	7.	- 68		74
Interest eamed - external investments	268	100	100	136	863	92	772	841.7%	
Interest earned - outstanding debtors			100	100	603	32		Q41.170	942
Agency services		NAME V					-		
Transfers recognised - operational							_		
Other revenue	391	0	0	- 30	301	0	- 301		000
Gains on disposal of PPE		MANAMA.		- \ \\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	301	ĺ	328
Total Revenue (excluding capital transfers and							-		
contributions)	117,363	101,964	97,964	7,705	88,409	89,800	(1,391)	-1.5%	103,208
Expenditure By Type									
Employee related costs	28,419	35,335	35,335	2,660	30,300	32,391	(2,091)	-6.5%	35,335
Remuneration of Directors							(=,001)	0.070	- 00,000
Debt impairment				\.\ <u>.</u> .			_	l	
Collection costs				- V. (1)			_]		
Depreciation & asset impairment	599	1,133	1,133	94	1,039	1,039	0	0.0%	1,133
Finance charges	1,183	1,731	1,731	113	1,248	1,586	(338)	-21.3%	1,731
Bulk purchases	28,822	21,280	21,280	1,773	19,507	19,507	(0)	0.0%	21,280
Other materials	7,785	9,415	8,415	180	4,738	7,714	(2,976)	-38.6%	8,415
Contracted services	4334						\2,010)	00.070	0,413
Transfers and grants							_ [
Repairs and maintenance	41,463	54,397	51,397	3,581	35,007	47,114	(12,107)	-25.7%	51,397
Other expenditure	2,337	3,515	3,515	143	2,061	3,222	(1,162)	-36.1%	3,515
Loss on disposal of PPE	9/39977	(1) 37 37 7	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\				(1,1,2,1)		
Total Expenditure	110,610	126,807	122,807	8,545	93,900	112,573	(18,674)	-16.6%	122,807
Surplus/(Deficit)	6,753	(24,843)	(24,843)	(840)	(5,490)	(22,773)	17,283	-75.9%	(19,599)
Transfers recognised - capital	ATAKTAN	ANNAM	YEARY	.454.444	VANA		-		(10,000)
Contributions to staff leave reserve fund	134	256	256	21	234	234	0	0.0%	256
Contributions of PPE				VIII S	WONE.		_	3.2 /2	200
Surplus/(Deficit) for the year	6,619	(25,099)	(24,588)	(861)	(5,725)	(23,007)	17,283	·75.1%	(19,855)

Annual Financial Statements uThukela Water (Pty) Ltd

For the year ended 30 June 2016

Province: Kwazulu Natal

AFS rounding: SA Rand only, no cents.

Contact Information

Acting Managing Director: Luiz Lionel Cunha

Acting Chief Financial Officer: Luiz Lionel Cunha

Telephone Number: 034 328 5000

Email Address: luiz.cunha@uthukelawater.co.za

Chairman of the Board: Poovalingum Subramoney Naidoo

Telephone Number: 031 719 7454

Email Address: dan.naidoo@umgeniwater.co.za

Auditor General Contact: Lungisile Khumalo (CA) SA

Telephone: 033 264 7400

Email Address: lungisilekh@agsa.co.za

General Information

Legal form of business

uThukela Water (Pty) Ltd is a Water Service Provider appointed by the Shareholding municipalities of Newcastle, Umzinyathi and Amajuba Districts, in terms of section 78 of the Municipal Systems Act 32/2000, to provide Bulk water services to these municipalities. The Provincial Cabinet, in a decision dated 6 June 2012, resolved that the entity continue as a Bulk water services provider to the municipalities concerned, until such time that the National Minister for water affairs has determined a way forward with regard to the future provision of bulk water services in the area, and or regions.

The entity operates solely as a Bulk water services provider to its controlling Shareholders, and performs no other functions outside the scope of the draft agreement between the parties.

The entity is governed by the provisions of the Companies Act 71/2008, Municipal Finance Management Act 56/2003, Municipal Systems Act 32/2000, Water services Act 108/1997 and the Public Audit Service Act 25/2004.

Members of the Board

Mr. PS Naidoo (Chairman of the Board)

Mrs. HB Krishnan (COGTA representative), replaced by Mr. B. Ndlovu, the CFO of COGTA with effect from 15 December 2015.

Mr. A Evetts (COGTA representative)

Mr. M Msiwa (Independent non-executive Director)

Mrs. A Masefield (Department of Water and Sanitation representative)

Three Municipal Managers of the Shareholders.

Auditors: Auditor General

Bankers: Standard Bank of South Africa

Registered Office: 79 Harding Street, Newcastle

Physical Address: 79 Harding Street, Newcastle

Postal Address: P O Box 729, Newcastle 2940

Telephone Number: 034 3285000

Fax Number: 034 3263388

Email Address: luiz.cunha@uthukelawater.co.za

DIRECTORS REPORT

In terms of the Companies Act, 71/2008, as amended, and, read with the Municipal Systems Act 32/2000, as amended, the Board of uThukela Water (Pty) Ltd is the accounting authority and the Directors have pleasure in presenting their report for the year ended 30 June 2016.

Nature of business

uThukela Water (Pty) Ltd, is a multijurisdictional water entity, originally established in 2003 to provide the whole spectrum of water and sanitation services, and then subsequently with effect from the 2013 financial year was re-constituted to supply only potable bulk water to its parent municipalities. The activities of uThukela Water are in line with the provisions of the Water Act, Act 108/1997.

The primary activities in terms of section 29 of the Act are:

- (a) To treat raw water and to distribute the treated water via its infrastructure to its Shareholder municipalities.
- (b) To provide Bulk water quality assurance to its Shareholders via its Laboratory analyses and measurement in terms of National Water Standards.

In terms of section 30 of the Act, uThukela Water (Pty) Ltd also engages in other services that complement bulk water services such as laboratory services, water quality monitoring and environmental management within the water reticulation systems of the Shareholders, and also acts as an implementing agent for any sphere of government for projects related to water service delivery.

The services are provided on behalf of the following parent municipalities who are also the Water Service Authorities for their respective jurisdictions:

Amajuba District Municipality Newcastle Municipality Umzinyathi District Municipality

Compliance with legislation

The annual financial statements are prepared in accordance with the South African Statements of Generally Accepted Accounting Practice (GAAP) including any interpretations of such accounts issued by the Accounting Practices Board, with the effective standards of Generally Recognized Accounting Practices (GRAP) issued by the Accounting Standards Board replacing the equivalent GAAP statements as indicated in the accounting policies of the Board. The requirements of the following relevant statutes were also taken into account when preparing the annual financial statements:

- (a) Water Services Act 108/1997,
- (b) Municipal Finance Management Act 56/2003,

- (c) Municipal Systems Act 32/2000,
- (d) Companies Act 71/2008 and
- (e) Public Audit Service Act 25/2004.

These acts require preparation of the financial information to be in compliance with the Companies Act 71/2008, as amended.

Corporate governance and risk management

The Board supports the principles of the code of Corporate Practices and Conduct as set out in the King III report. The organizations policies, procedures and processes are continuously reviewed to align with King III and the Board provides the required oversight and is pleased with the commitment that prevails at all spheres of the organization in as far as compliance with King III is concerned.

The Board is responsible for monitoring the risk management process.

Share capital and Director's interests

The share capital of the Company has been issued in one hundred (100) ordinary shares, and is valued at R100.

The authorized number of ordinary shares is 10 000, with a par value of R 1 per share.

The parent municipalities (Water Service Authorities) are the sole shareholders of the Company, and their individual shareholding is as follows;

Amajuba District Municipality; 33% Newcastle Municipality; 34% Umzinyathi District Municipality; 33%

The details of the shares, and share certificates, are recorded in the Register of Shareholders of the Company, in terms of the provisions of the Companies Act 71/2008, as amended.

The MEC responsible for Co-operative Governance and Traditional Affairs, The Honourable N Dube, on the 18 June 2012, released a decision of the Provincial Executive Committee taken at a Cabinet meeting held on the 25 April 2012, wherein it was resolved that;

(a) The section 139 (1) (b) of the Constitution of the RSA, Act 108/1996, intervention institute by the Provincial Executive was terminated with immediate effect, and that the Water Service Authorities would immediately resume and be accountable for water service functions previously assumed by the Provincial Executive of the Province of KZN together with the rights and obligations pertaining to uThukela Water (Pty) Ltd.



NEWCASTLE MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS FOR THE 11 MONTHS ENDED MAY 31, 2017

Statement of Financial Position as at May 31, 2017

Figures in Rand	Note(s)	31 M ay 2017	30 June 2016
Assets			
Current Assets			
Inventories		14,277,573	13,380,566
Other financial assets		5,978	7,922
Receivables from exchange transactions		37,058,641	31,698,628
Receivables from non-exchange transactions		12,329,065	11,139,662
VAT receivable		306,384	10,753,011
Consumer debtors from exchange transactions		484,189,392	395,096,860
Consumer debtors from non-exchange transactions		-	-
Cash and cash equivalents		33,610,057	44,572,895
		581,777,090	506,649,544
Non-Current Assets			
Investment property		275,974,000	275,974,000
Property, plant and equipment		7,061,640,732	7,275,444,252
Intangible assets		6,684,832	8,539,564
Heritage assets		6,326,820	6,326,820
Investments in associates		342,383,219	342,383,219
		7,693,009,603	7,908,667,855
Non-Current Assets		7,693,009,603	7,908,667,855
Current Assets		581,777,090	506,649,544
Total Assets		8,274,786,693	8,415,317,399
Liabilities			
Current Liabilities			
Financial liabilities		13,431,508	29,375,168
Finance lease obligation		5,253	65,694
Payables from exchange transactions		262,339,687	359,510,386
Consumer deposits		13,973,147	12,752,606
Unspent conditional grants and receipts		107,167,243	32,408,992
Defined benefits costs		5,775,189	5,775,189
		402,692,027	439,888,035
Non-Current Liabilities			
Financial liabilities		461,725,386	458,502,484
Finance lease obligation		25,920	25,920
Defined benefit costs		120,075,542	120,075,542
Provision for rehabilitation costs of landfil site		26,814,753	26,814,753
		608,641,601	605,418,699
Non-Current Liabilities		608,641,601	605,418,699
Current Liabilities		402,692,027	439,888,035
Total Liabilities		1,011,333,628	1,045,306,734
Assets		8,274,786,693	8,415,317,399
Liabilities		(1,011,333,628)	(1,045,306,734)
Net Assets		7,263,453,065	7,370,010,665

Statement of Financial Position as at May 31, 2017

Figures in Rand	Note(s)	31 May 2017	30 June 2016
Reserves			
Housing Development fund		25,022,463	26,037,234
Self insurance reserve		525,860	708,555
Accumulated surplus		7,237,904,740	7,343,264,876
Total Net Assets		7,263,453,063	7,370,010,665

Statement of Financial Performance

		11 months ended 31 May	12 months ended 30 June
Figures in Rand	Vote(s)	2017	2016
Revenue			
Service charges		864,864,284	914,750,787
Rental of facilities and equipment		6,689,947	7,918,136
Profit on sale of Assets		-	769,797
Sundry revenue		2,927,188	9,862,557
Other income		1,227,201	1,397,723
Fee income		7,238,328	5,261,709
Interest received		14,240,048	19,673,326
Property Rates		212,615,850	214,713,798
Government grants & subsidies		460,196,503	467,501,529
Fines		3,104,694	5,205,647
Total revenue		1,573,104,043	1,647,055,009
Expenditure			
Employee costs		457,666,303	489,601,018
Remuneration of councillors		-	18,453,108
Depreciation and amortisation		375,603,794	456,740,714
Impairment of assets		327,157	2,590,041
Finance costs		46,613,936	66,141,054
Debt Impairment		27,701,313	542,782,561
Collection costs		8,802,170	19,792,327
Repairs and maintenance		50,566,804	112,986,512
Bulk purchases		500,012,672	513,530,461
Contracted services		38,229,883	84,691,042
General Expenses		174,137,611	257,574,117
Loss on Actuarial valuations			3,472,031
Total expenditure		1,679,661,643	2,568,354,986
~		-	4 0 47 055 000
Total revenue		1,573,104,043	1,647,055,009
Total expenditure		(1,679,661,643)	(2,568,354,986)
Operating deficit		(106,557,600)	(921,299,977)
Share of deficit in investment in associates		-	(38,810,359)
Fair value adjustments to investment property			68,746,810
		-	29,936,451
Operating surplus/deficit			29,936,451
Deficit before taxation		(106,557,600)	(891,363,526)
Taxation Deficit for the 11 months		(106,557,600)	(891,363,526)

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 Changes in net assets	22,413,837	7,471,767	29,885,604	8,220,512,442	8,250,398,046
Deficit for the year Adjustment on Investment in associate	-	-	-	(891,363,526) (3,938,111)	(891,363,526) (3,938,111)
Transfer to housing development fund	3,623,397	-	3,623,397	5,307,684	8,931,081
Transfer from self insurance reserves	-	(6,763,212)	(6,763,212)	6,741,712	(21,500)
Movement in the current year	-	-	-	6,004,675	6,004,675
Total changes	3,623,397	(6,763,212)	(3,139,815)	(877,247,566)	(880,387,381)
Restated Balance at July 1, 2016	26,037,234	708,555	26,745,789	7,343,264,874	7,370,010,663
Deficit for the year Transfer to housing development fund	(1,014,771)	• •	(1,014,771)	(106,557,600) 1,014,771	(106,557,600)
Transfer from self insurance reserves	-	(182,695)	(182,695)	182,695	-
Total changes	(1,014,771)	(182,695)	(1,197,466)	(105,360,134)	(106,557,600)
Balance at May 31, 2017	25,022,463	525,860	25,548,323	7,237,904,740	7,263,453,063

Cash Flow Statement

Figures in Pand	Noto(s)	11 months ended 31 May 2017	12 months ended 30 June 2016
Figures in Rand	Note(s)	2017	2010
Cash flows from operating activities			
Receipts			
Sale of goods and services		1,009,574,961	970,237,523
Grants		529,689,485	464,077,142
Interest income		14,240,048	19,673,326
		1,553,504,494	1,453,987,991
Payments			
Employee costs		(457,666,303)	(508,054,126)
Suppliers		(890,777,901)	(855,626,270)
Finance costs		(46,613,936)	(66,141,054)
		(1,395,058,140)	(1,429,821,450)
Total receipts		1,553,504,494	1,453,987,991
Total payments		(1,395,058,140)	(1,429,821,450)
Net cash flows from operating activities		158,446,354	24,166,541
Cash flows from investing activities			
Purchase of property, plant and equipment		(156,601,403)	(306,804,404)
Proceeds from sale of property, plant and equipment		-	1,117,822
Proceeds from sale of Investment property		-	570,176
Purchase of other intangible assets		(26,590)	(3,592,320)
Purchases of Heritage Assets		-	(41,600)
Net cash flows from investing activities		(156,627,993)	(308,750,326)
Cash flows from financing activities			
Net movements in long term loans		(12,720,758)	(11,361,825)
Movement on finance lease		(60,441)	(294,419)
Net cash flows from financing activities		(12,781,199)	(11,656,244)
Net increase/(decrease) in cash and cash equivalents		(10,962,838)	(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		33,610,057	44,572,895

- Charles]	4	В	U	٥	ш	L	O	r	<u></u>	Ţ-		-	2 2	-				3	2	S	-	-	-:	>	<u>.</u>	7
		Closing Dalance	(502,871.43)	(823,975.11)	(1,987,528.79)		(453,445.64)	613.18	(231,333,14)	(3,789.813.54)		111 259 201	(7 754 68)	ina.	122 046 220 041	10.200,000	(nn'oya'ar)			[87.285,040,492]	(692,383.27)	(300,025.83)	(8,779,909.86)	(272,567.58)		(16,368,868.34)	(10,676,00)	(4,266,812.79)
	Total Eventual House after Vest	Coras Experimente asser vat	-	•	6,012,471,21	195,817.69	2,719,554.38		1,393,666.88		202,811,18	1.091.563.81	196.533.30		75 205 687 00		80 027 5500	000000000000000000000000000000000000000	T. 220 CTC 8	4.374,333.17			3,905,080.09	93,639,60		10.104.131.00	20'00'0' TO BOOK 10'0'	•
	Total Vat Amount	-	•		724,034.97]		1,946.00			134,051,70	•	,	9 558 420 37		1 221 882 72		283 704 63	2021,01:00	1		153,659.57	11,499.60	1 540 400 88	000004,240,1	2100000	
	VAT FOR THE MONTH				65,284.84										308.406.44				11 868 78						84 038 04	40.000 CBA		
	Total Expenditure before			,	5,288,436.24	195,817.69	2,719,554,36		1,391,720.86		202,811.18	857,512.11	196,533.30		65,737,247,62	٠	8.712.048.36		4 109 853 B4				76.00#,167,8	82,140.00	10 411 701 00	24.335.076.58	,	20 40 400
	Adjustments							678,000.00						1,218,040.83				1,954,887,00									(3 172 927 83)	670 000 00
	Expenditure for MAY 2017				466,177.37		172,204.36		40,410.10		10,733,58		16.553.53		2,202,903,17				358 507 27			482 040 694	104, 618,00		442.406.72	2 366 887 40		
	Receipts			1000000	(40,000,000,000)	(179,000.00)	(3,173,000.00)		(1,625,000.00)		(179,000.00)		(179,000.00)		(109,214,000.00)		(9,708,484.71)		(21,120,000.00)	(44.750.00)	(286 250 on)				(28,323,000,00)	(40.613.000.00)		-7 ASA TOT DEE.
_	Opening balance	(502.871.43)	(823 075 141)	1000 000		[16,817.69]	(00:0)	(677,386.82)		(3,789,613.54)	(23,811.18)	(1,102,017,20)	(25,287.88)	{1,218,040.83}	0.00	(36,920.00)	(135,244.37)	(1,954,687.00)	(7,297,747.96)	(647.633.27)	(10,775.83)	(10 ASA DAG GK)	107 200 0007	(306,707,18)	•	,	(1,093,884,06)	00 000 BOP CE.
	Description	Environmental Management Framework	Cleanest town	Flectriconton Grant		Mawasing and any memor project	Expanded Hyvorks incantive	Munkapal ayatems improvement Grant	Financial Management Grant (+MG)	Stant Skill Development	Madageni Rorary internat project	Ingogo tresh produce	Osizweni library internet project	Repair construction storm damage HS	MIG	Osizwani Arts Centre	Corridor Development	JBC Housing Project	PROVINCIALISATION-ALL LIBRARIES	CARNEGIE ART GALLERY	FORT AMIEL MUSEUM	CAPACITY BUILDING HOUSING	NEWCASTI & ARPORT	The state of the s	Neighbouring Development Partnership Grant	MUNICIPAL WATER INFRA GRANT	Hse oslzweni section E	TOTAL
	Vote number	030852000101	030852000701	I	Т	Т		П		Т	Т	Т	Т	1	- 1	030952009201	- 1	П	030952010801	030852010901		030852018901	030952010001	Т	030983024001	030963024601	030952023601	
	Number		2	3						•		01	1,1	12	13	14	15	16	17	18	19	20	21		22	23	24	

REVIEWED BY:

PREPARED BY:

C HARIPARSAD

ACCOUNTANT: GENERAL ACCOUNT & ADMIN SERVICES

SP HLATSHWAYO

ACTING MANAGER: FINANCIAL REPORTING

MS NDLOVU

REVIEWED BY:

DIRECTOR: BUDGET & FINANCIAL REFORMS

SM. NKOSI

AUTHORIZED BY:

ACTING STRATEGIC EXECUTIVE DIRECTOR: BUDGET & TREASURY OFFICE

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Account Number	Opening balance	Investment made	investment Matured	Withdrawals made	Interest Received	Interest Capitalized	Bank Charges Vat & Other	Balance
Standard Bank 068450354/015	R 843,653.86					R 54,380.36		R 898,034.22
Standard Bank 068450354/016	R 26,415,285.13	R 79,000,000.00		R 91,515,253.39		R 1,423,186.82		R 15,323,218.56
Standard Bank 068450354/035	R 0.00	R 5,519,601.46		00.0 A		R 174,231.84		R 5,693,833.30
Standard Bank 068450354/036	R 0.00	R 58,771,247.95		R 58,000,000.00		R 185,403.14		R 956,651.09
Absa: 9288456248	R 9,367,139.28				R 584,602.17		R 340.00	R 9,366,799.28
Absa 9300506428	R 623,941.12	R 12,618,619.21		R 13,000,000.00		R 67,957.68		R 310,518.01
Glacier/Sanlam: 001246107	R 84,782.54					R 11,739.76	R 1,812.23	R 94,710.07
Total as '2017/05/31	R 37,334,801.93	R 155,909,468.62	R 0.00	R 162,515,253.39	R 584,602.17	R 1,916,899.60	R 2,152.23	R 32,643,764.53

R 32,643,764.53

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	IBALANCE PER GENERAL LEDGER '2017/05/31 (030997010001)	97010001)		32,471,110.78
Interest capitalised	2017/06/06	JV21816	Glacier 1246115	1,894.24
Interest capitalised	2017/06/06	JV21823	Standardb: 0684503540/015	4,861.06
Interest capitalised	2017/06/06	JV21820	Standardb: 0684503540/016	128,245.61
Interest capitalised	2017/06/06	JV21819	Standardb: 0684503540/035	30,820.75
Interest capitalised	2017/06/06	JV21818	Standardb: 0684503540/036	5,178.36
Bank charges	2017/06/06	JV21825	ABSA 9288456248	(25.00)
Interest capitalised	2017/06/06	JV21817	ABSA 9300506428	1,678.73
				32,643,764.53

530,505.69 54,096.48 584,602.17

9288456248

ABSA

2017/06/06 3V21824

BALANCE PER GENERAL LEDGER '2017/05/31 (020101000064)

Interest received

	Glacier 1246115	Standard Bai 068450351/015	Standard Ba: 068450351/016	Standard Bai 068450351/035	Standard Bar 068450351/036	ABSA 9300506428
1000075)	JV21816	JV21823	JV21820	JV21819	JV21818	JV21817
JALANCE PER GENERAL LEDGER '2017/05/31(020101000075)	2017/06/06	2017/06/06	2017/06/06	2017/06/06	2017/06/06	2017/06/06
BALANCE PER GENERAL	Interest Capitalised	Interest Capitalised	Interest Capitalised	Interest Capitalised	Interest Capitalised	Interest Capitalised

1,744,220.85	4,861.06	128,245.61	30,820.75	5,178.36	1,678.73	1,916,899.60



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

NEWCASTLE MUNICIPALITY PRIVATE BAG X6621 NEWCASTLE 2940

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE

ANCILLARY SERVICE (ALL)

ENERGY CHARGE (PEAK)

ENERGY CHARGE (OFF)

ENERGY CHARGE (STD)

PAYMENT(S) RECEIVED

PAYMENT(S) RECEIVED

>90 DAYS

0.00

SERVICE CHARGE

TRANSMISSION NETWORK CAPACITY

ELECTRIFICATION AND RURAL SUBS (ALL)

TOTAL CHARGES FOR BILLING PERIOD **ACCOUNT SUMMARY FOR MAY 2017**

URBAN LOW VOLTAGE SUBSIDY

BALANCE BROUGHT FORWARD

INTEREST ON OVERDUE ACCOUNT

VAT RAISED ON ITEMS AT 14%

TOTAL CHARGES FOR BILLING PERIOD

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE:

(0860) 037566 0862 437 566

FAX NO: E-MAIL:

9,649,415.00

27,237,349.00

24,659,262.00

customerservices@eskom.co.za

WFR:

WWW ESKOM CO.ZA

YOUR ACCOUNT NO	557 <u>8885</u> 631
SECURITY HELD	1.16
BILLING DATE	2017-06-02
TAX INVOICE NO	557888082146
ACCOUNT MONTH	MAY 2017
CURRENT DUE DATE	2017-06-15
VAT REG NO	4000791824

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3,432.63

1,091,250.00

1,555,000.00

190,792.68

7,884,537.00

9,718,286.12

13.868.368.95

4,240,521.12

38,659,671.08

38,485,490.88

-30,000,000.00

-8,488,548.64

38,659,671.08

5,412,353.95

44,105,001.35

36,034.28

107,482.58

35328

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

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

DANK. First National Bank BRANCH CODE: 223626

BANK ACC NO: 50850143295

TAX INVOICE

(Due Date 2017-05-15)

Direct Deposit - 2017-05-16

Direct Deposit - 2017-05-31

CURRENT

44,105,001.35 TOTAL DUE R

16-30 DAYS

0.00

E-MAIL: eletric@newcastle.gov.za

ACCOUNT NO / REFERENCE NO	
5578885631	
NAME	
NEWCASTLE MUNICIPALITY	
FAX NUMBER	
0343129697	

47 0934 5578885631

11341 33/0003031	>>>>>> 9207 0557 8885 6313	
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0.00

0.00

TOTAL AMOUNT DUE

PAYMENT ARRANGEMENT

INSTALMENT

ARREARS

DUE DATE 2017-06-15 AMOUNT PAID 44,105,001.35

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ARREARS

0.00

61-90 DAYS

31-60 DAYS

0.00

PAGE RUN NO	EP I
BILL GROUP	
BILL PAGE	1 OF 2

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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NEWCASTLE MUNICIPALITY PRIVATE BAG X6621 NEWCASTLE 2940

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566 0862 437 566

FAX NO: E-MAIL:

customerservices@eskorn.co.za

WEB:

WWW,ESKOM.CO.ZA

YOUR ACCOUNT NO	5578885631
BILLING DATE	2017-06-02
TAX INVOICE NO	557888082146
ACCOUNT MONTH	MAY 2017
CURRENT DUE DATE	2017-06-15
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UNLISED CAPACITY	125,000.00

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

CONSUMPTION DETAILS (201 ENERGY CONSUMPTION OFF PEAK KWH ENERGY CONSUMPTION STD KWN					
CHERRY CONCUMPTION STOLES	· ·				27,237,349.00
ENERGY CONSUME HOW SID KAM					24,659,261.60
ENERGY CONSUMPTION PEAK KWh					9,649,414.80
ENERGY CONSUMPTION ALL KWh					61,546,025.40
DEMAND CONSUMPTION - OFF PEAK					112,346.75
DEMAND CONSUMPTION - STD					120,632.36 110,747.08
DEMAND CONSUMPTION - PEAK					120,632.36
DEMAND READING - KW/KVA REACTIVE ENERGY - OFF PEAK					9,301,129.68
REACTIVE ENERGY - OFF PEAK REACTIVE ENERGY - STD					8,341,475.50
REACTIVE ENERGY - PEAK					3,301,583.78
LOAD FACTOR					73.00
PREMISE ID NUMBER	5578885363	TARIFF NAME	Megafiex		
INST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC C	CENTRE 37 MURCHISON BULK SUPPLY	TO NEWCASTLE MUNICIPALIT	Y		
Administration Charge @ R110.73 per	day for 31 days	6.A		R	3,432.83
TX Network Capacity Charge 125,000 i				R	1,091,250.00
Urban Low Voltage Subsidy 125,000 k		~~~		R	1,555,000.00
Ancillary Service Charge 61,546,025 kV		w.Ž		R	190,792.68
Low Season Peak Energy Charge 9,64				R	7,884,537.00
Low Season Off Peak Energy Charge 2		h		R	9,718,286.12
Low Season Oil Feak Energy Charge 2 Low Season Standard Energy Charge 2				R	13,868,368.95
Low Season Standard Energy Charge a Electrification and Rural Subsidy 61,546		••		R	4,240,521.12
SERVICE CHARGE			Å	R	107,482.58
TOTAL CHARGES				R	38,659,671.08
62500000		160	0000		
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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30 VAT REG NO 4740101508

NEWCASTLE MUNICIPALITY PRIVATE BAG X6621 NEWCASTLE

2940

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566

FAX NO:

0862 437 566

E-MAIL: WEB:

customerservices@eskom.co.za WWW.ESKOM.CO.ZA

6238370809	YOUR ACCOUNT NO
1.16	SECURITY HELD
2017-06-02	BILLING DATE
623838278008	TAX INVOICE NO
MAY 2017	ACCOUNT MONTH
2017-06-15	CURRENT DUE DATE
4000791824	VAT REG NO



SMS:

CUSTOMER SELF SERVICE WEBSITE:

EASTERN REGION PRIVATE BAG X18 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

BANK:

First National Bank

BRANCH CODE:

223626

BANK ACC NO:

50850143295

TAX INVOICE

E-MAIL: eletric@newcastlc.gov.za

R	8.00
R	3,058.04
R	32.46
R	0.00
R	0.00
	R R R

ACCOUNT NO / REFERENCE NO 6238370809 NAME NEWCASTLE MUNICIPALITY FAX NUMBER 0343129697

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CURRENT

32.46 TOTAL DUE R

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TOTAL AMOUNT DUE

3,090.50

1	
	3250000
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RANI	1950000
	1300000 -
	650000 -

ARREARS 61-90 DAYS 31-60 DAYS

3,058.04

0.00

Account OVERDUE - Subject to Disconnection

>90 DAYS

0.00

16-30 DAYS

0.00

MJJASONDJ MONTH

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

3,090.50

PAYMENT	ARRANGEMENT

INSTALMENT 0.00 ARREARS 3,058.04 DUE DATE (For Current Amount) 2017-06-15 AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



NEWCASTLE MUNICIPALITY PRIVATE BAG X6621 NEWCASTLE 2940 EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566

0862 437 566

FAX NO: E-MAIL:

customerservices@eskorn.co.za

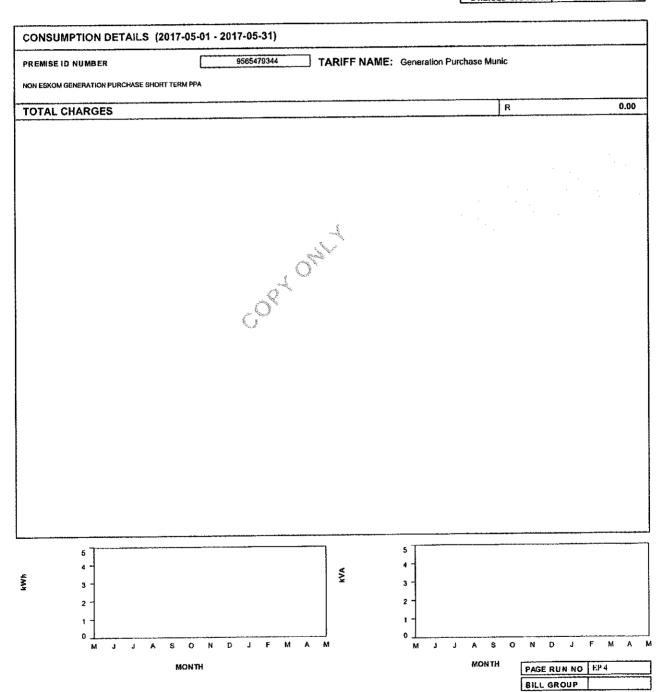
2 OF 2

BILL PAGE

WEB:

WWW.ESKOM.CO.ZA

YOUR ACCOUNT NO	6238370809
BILLING DATE	2017-06-02
TAX INVOICE NO	623838278008
ACCOUNT MONTH	MAY 2017
CURRENT DUE DATE	2017-06-15
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	0,00
UTILISED CAPACITY	



Newcastle Municipality Financial Reporting

VAT Reconciliation - May 2017

Opening Balance as at 1 July 2016			10,753,010.66
	VAT 201	Receipts/Payments	
Dec-15		(6,590,740.63)	4,162,270.03
July 2016		4,163,305.81	8,325,575.84
August 2016	3,176,100.35	(3,039,001.05)	8,462,675.14
September 2016	10,683,983.38	(9,251,699.24)	9,894,959.28
October 2016	370,009.47	(370,009.50)	9,894,959.25
November 2016	(5,922,131.71)	5,922,131.71	9,894,959.25
December 2016	(5,334,249.29)	5,334,249.29	9,894,959.25
January 2015	13,181,103.19	(13,048,431.69)	10,027,630.75
Febuary 2016	(1,559,743.92)	1,559,743.92	10,027,630.75
March 2016	(1,616,666.04)	1,616,666.04	10,027,630.75
Jun-15		(8,325,574.75)	1,702,056.00
April 2016	4,293,044.41	(4,293,044.46)	1,702,055.95
May 2016	1,070,831.87	(1,070,831.83)	1,702,055.99
June 2016	(1,395,674.54)		306,381.45
General Ledger (030992001301) as at 31 May 2017		Γ.	306,381.45
Balance as per SARS Statement as at 31 May 2017			1,395,674.54

Difference

Assessment: 201607 Assessment: 201608

Journal processed by SARS: 201608 Journal processed by SARS: 201608

Assessment: 201612

TOTAL Rounding Off

Authorized by: S.M Nkosi

1,702,055.99

137,099.35 53,384.64 1,345,974.72

32,924.77 132,671.45

1,702,054.93

1.06

-
Preparer:
C Hariparsad
Reviewer: S.P Hlatshwayo
Reviewer:
M.S Ndlovu

SUMMARY OF LOAN REGISTER FOR MAY 2017

Account number	interest Rate	LOAN AMOUNT	Opening balance as at 01.07.2016	Opening balance as at 01.05.2017	Total Capital Payments	Disbursment	Interest Capitalised to Date	Interest Capitalised for the month	Interest Paid as per Repayment Advice	Balance
Loan Account: 61000536	9.37%	24,285,550.00	12,491,841.08	11,843,171.04	1.003.792.42	000	1 036 598 19	01 A22 BA	500 059 07	44 004 500 00
Loan Account: 61000654	9.10%	25,993,166.00	16,430,985,25	14,262,430,68	1,909,926,97	000	1 270 552 57	100 412 BE	4 440 727 69	11,854,093.08
Loan Account: 61000824	11.64%	3,200,000,00	330.574.86	000	321 251 80	000	00 404 0	20.314,601	1,419,101.36	14,071,045.33
Loan Account: 61000825	11 45%	2 750 000 00	1 004 004 00	24.0.40	00.104,120	200	9,423.20	0.00	18,748.08	
A			20.130,400,1	16:562,290	02.1c0,80c	0.00	88,352.21	6,187.47	104,875,29	648,441.04
LOAN ACCOUNT; 6100066	11.29%		7,250,553.45	6,471,024.85	640,525.03	00.0	701.176.07	61 478 67	78 700 97	6 530 503 E2
Loan Account: 61000827	11.25%	1,975,000.00	1,718,356,93	1,620,183.43	66,135,85	00.0	169 551 74	15 338 70	186 250 60	4 605 500 40
Loan Account: 61000918	9.72%	00'000'096	194 945 08	25 189 46	179 198 13	800	44 050 00	27.000/51	20,2530,03	1,035,526.13
Loan Account: 61000919	40 00%	00 000 008	TH 903 900	200 400	2,12,12	30.0	97'600'11	(54:543)	9,552.20	24,926.03
Local Account: 6400000	20000	ľ	361,531,57	336,486.08	25,909.67	00.0	33,061.10	2,790.45	19,406,47	339.276.53
Loan Account 5 1000 920	10.69%		5,945,576.54	6,003,920.59	145,896,47	00'0	577.299.90	52 656 33	320 403 05	A 058 578 00
Loan Account: 61000921	10.83%	1,850,000.00	1,331,648.51	1.362,739,74	15.838.06	000	131 733 RR	19 109 09	20 704 44	26.010,000,0
Loan Account: 61000385	2.00%	11,980,174.80	9 151 068 98	8 915 031 DR	380 463 97	200	440 557 46	02,012	10,70	374,642.07
Loan Account: 61007238	7020	00 000 616 17	24 542 000 62	20,762,504,40	13.000,100	00.0	412,321,40	37,245.03	230,657.08	8,952,276.09
Apr. 6000.004			24,040,000.00	74,106,201,02	4,441,790.34	0.00	2,052,096.57	169,442.19	1,221,283.25	20,932,023,61
LOAN ACCOUNT. 6100/ 193	10.40%		113,559,100.74	115,096,076.37	2,298,910.97	00:00	10,739,885.67	982.747.55	5 921 251 52	116 078 823 92
Loan Account 3042598105	11.44%	284,839,959.00	293,514,447.43	283,448,942.75	4,199,018.35	00:00	28,932,091,44	2,826,302.19	31,972,275.58	286.275.244.94
Totals			487,877,652.17	470,790,031.04	16,020,642.62	0.00	46,165,811.12	4,366,863.57	42,865,926.11	475.156.894.61

BALANCE PER STATEMENT

BALANCE PER GENERAL LEGDER

DIFF - STATEMENT VS GEN LED ROUNDING OFF

A posed PREPARED BY:

C HARIPARSAD

ACCOUNTANT: GEN ACCOUNT & ADMIN SERVICES

SP HLATHSWAYO

ACTING MANAGER: FINANCIAL REPORTING

SM NKOS! ACTING STRATEGIC EXECUTIVE DIRECTOR: BUDGET & TREASURY OFFICE

(0.34)

475,156,894.95

475,156,894.61 475,156,894.61

DIRECTOR: BUDGET & FINANCIAL REFORMS

NEWCASTLE MUNICIPALITY FINANCIAL REPORTING MAY 2017

Monthly Bank Reconciliation as at 2017/05/31

Cashbook balance as at 2017/05/31	951,606.53
<u>ADD</u>	
Cheque and EFT payments not cashed by 2017/05/31	647,464.85
Bank deposits not receipted by 2017/05/31	7,425,223.20
Bank deposits receipted after 2017/05/31	3,936,845.69
Correction of JV s	64,321.26
Income journal not done by 2017/05/31	1,568.70
Subtotal	12,075,423.70
<u>LESS</u>	
Cashier receipts banked after 2017/05/31	-694,954.31
Bank charges done after 2017/05/31	-908,544.75
Dishonoured cheques not journalised by 2017/05/31	-40,986.32
Debit orders not journalised by 2017/05/31	-257,920.11
ACB income journal overstated	-1,212.61
Cashiers under banked as at 2017/05/31	-5,218.35
Receipts to be cancelled	-47.37
Subtotal	-1,908,883.82
Total	11,118,146.41
Bank statement balance as at 2017/05/31 cheque account	7,902,834.10
Bank statement balance as at 2017/05/31 collection account	3,215,312.31
	11,118,146.41
	0.00

Prepared by: C MOORE

Chief Clerk
Date: 2017/06/05

Reviewed by: S P HLATSHWAYO Acting Manager: Financial reporting

 $\mathbf{M} \; \mathbf{S} \; \mathbf{NDLOVU}$

Director:

Budget and Financial Reforms

S M NKOSI

Acting Strategic Executive Director:

Budget & Treasury Office