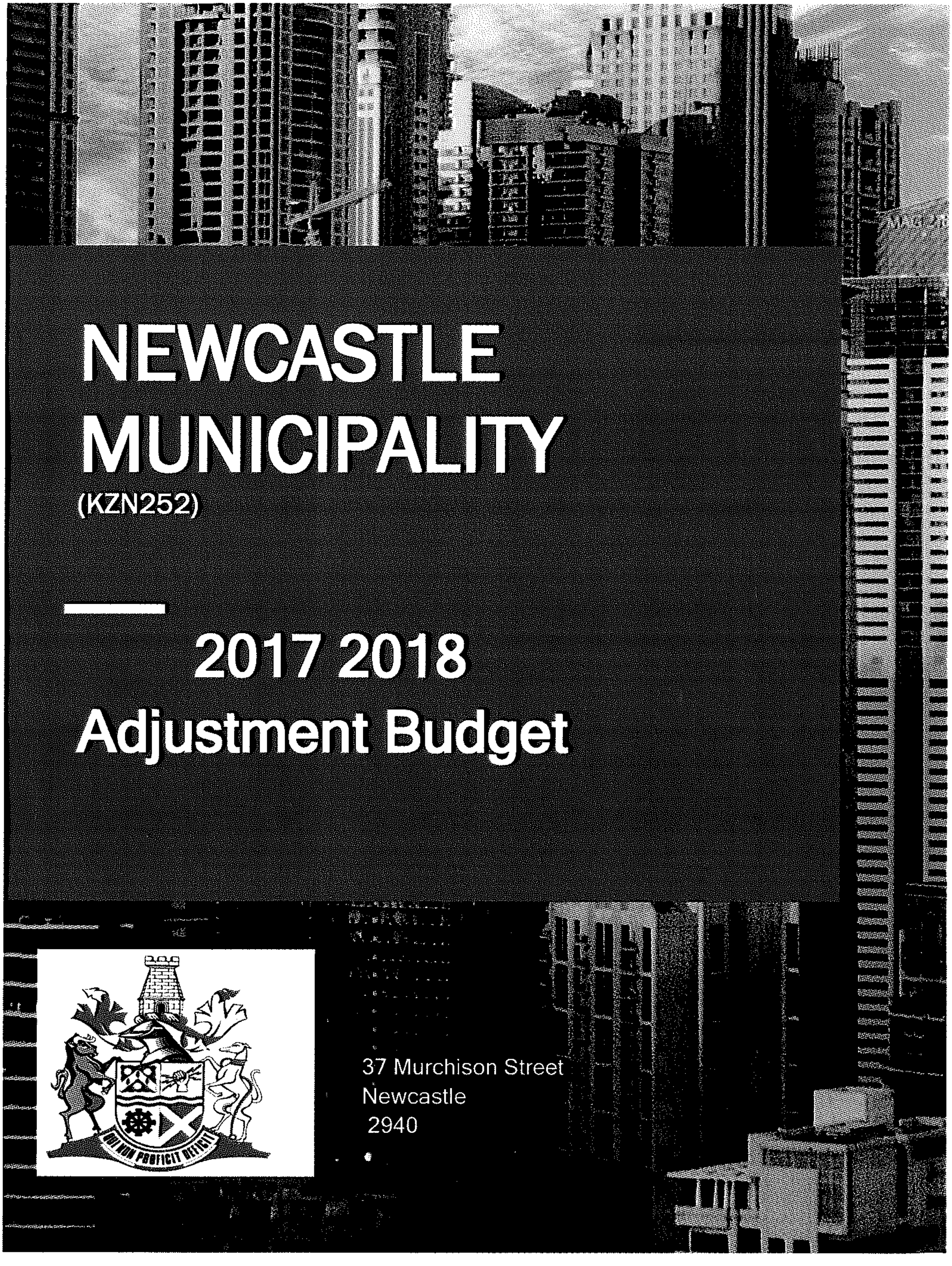

NEWCASTLE MUNICIPALITY

(KZN252)

2017 2018 Adjustment Budget

37 Murchison Street
Newcastle
2940

Contents

EXTRACT FROM THE MINUTES OF THE MEETING OF THE NEWCASTLE MUNICIPAL COUNCIL, HELD IN THE CONFERENCE ROOM, SHOW HALL, NEWCASTLE ON TUESDAY, 27 FEBRUARY 2018 AT 14:00

PRESENT

Councillor	J C N	Mkhwanazi	:	Speaker
Councillor	V V	Bam		
Councillor	L L	Bosman		
Councillor	M V	Buhali		
Councillor	S B	Buthelezi		
Councillor	E C J	Cronje		
Councillor	T J C	Danisa		
Councillor	X N M	Dladla		
Councillor	B S	Dlamini		
Councillor	V F	Hadebe		
Councillor	T S	Hlabisa		
Councillor	A	Khoza		
Councillor	B V	Khumalo		
Councillor	V D	Kubeka		
Councillor	N P	Kunene		
Councillor	C Y	Liu		
Councillor	N K	Majozi		
Councillor	F A	Malinga		
Councillor	A M	Mbuli		
Councillor	R N	Mdluli		
Councillor	A P	Meiring		
Councillor	S G	Miya		
Councillor	H N	Mkhwanazi		
Councillor	T P	Mkhwanazi		
Councillor	M S	Mlangeni		
Councillor	N G	Mnguni		
Councillor	M V	Molefe		
Councillor	R M	Molelekoa		
Councillor	M V	Mthembu		
Councillor	P B	Mwali		
Councillor	V P	Mzima		
Councillor	T M	Ndaba		
Councillor	R B	Ndima		
Councillor	S S	Ndlangamandla		
Councillor	M S	Ndlovu		
Councillor	B C	Ngema		
Councillor	D R	Ngema		
Councillor	D	Ngwenya		
Councillor	E M	Nkosi		
Councillor	S N	Nkosi		
Councillor	J B	Nkwanazi		
Councillor	T M	Nzuza		
Councillor	S E	Shabangu		
Councillor	M	Shunmugam		
Councillor	D P	Sibiya		
Councillor	L T	Sikhosane		
Councillor	S L	Stein		
Councillor	G M B	Thwala		
Councillor	L G	Thwala		
Councillor	S M	Thwala		
Councillor	M W	Twala		

Councillor Dr	J A	Vorster
Councillor	S A	Yende
Councillor	M F	Zikhali
Councillor	N S	Zulu
Councillor	S Z	Zulu
Councillor	T M	Zulu
Councillor	N A	Zwane

ABSENT WITH APOLOGY

Councillor	N Y	Mbatha	:	out of town
Councillor	P F	Ndlovu	:	out of town
Councillor	M E	Ngcobo	:	ill
Councillor	C L	Nhlapho	:	ill
Councillor	S J	Nhlapho	:	other commitments
Councillor	D M	Sibilwane	:	ill

ABSENT WITHOUT APOLOGY

Councillor	F P	Gama	
Councillor	D X	Dube	
Councillor	S J	Zulu	
Inkosi	C S	Kubheka	: Traditional Leader
Inkosi	B S	Radebe	: Traditional Leader

CM16 : 2017/18 OPERATIONAL AND CAPITAL ADJUSTMENT BUDGET : (BTO 6/1/1-2017/18)

RESOLVED

(a) That the operating and capital adjustment budgets for 2017/2018, be approved;

(b) that monthly and quarterly service delivery targets and performance indicators n the service delivery and budget implementation plan be aligned in-line with the adjustment budget;

(c) that the Accounting Officer be mandated to submit the adjustment budget to National and Provincial Treasuries as required by section 28(7) of the Municipal Finance Management Act N°. 56 of 2003;

(d) that the revised virement policy attached to the report, be approved in order to comply with the requirement of the Municipal Standard Chart of Accounts;

(e) that departmental budgetary requirements be dealt with administratively and be addressed in terms of the approved virement policy;

(f) that the feedback letter from the Provincial Treasury regarding mid-year budget and performance assessment, be noted;

(g) that it be noted that the Integrated Development Plan (IDP) has been amended in-line with the adjustments budget;

(h) that the amount of R837 248 removed from councillor salary budget be reinstated.

(The DA requested that their dissenting vote be recorded).

I, the undersigned, **BHEKANI ERROL MSWANE**, in my capacity as **MUNICIPAL MANAGER** to the Newcastle Municipal Council, hereby certify the above as a true extract from the minutes of the meeting held on 27 February 2018.

B.E. MSWANE
MUNICIPAL MANAGER

Newcastle

2017/18 OPERATIONAL AND CAPITAL ADJUSTMENT BUDGET: 28 FEBRUARY 2018: (T 6/1/1-2017/18): BUDGET AND TREASURY OFFICE: 26 FEBRUARY 2018

1. EXECUTIVE SUMMARY

Section 28(1)(2) of the Municipal Finance Management Act 56 of 2003 states that a municipality may revise an approved budget through an adjustment budget. An adjustment budget:

a. must adjust revenue and expenditure estimates downward if there is material under-collection of revenue during the current year;
b. may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
c. may, within the prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
d. may authorize utilization of savings in one vote towards spending under another vote;
e. may authorize spending of funds that were spent at the end of the past financial year where under-spending could not reasonably have been foreseen at the time to include roll-overs when the annual budget for the current year was approved by council;
f. may correct any errors in the annual budget; and
g. may provide for additional expenditure within a prescribed framework.

In line with the above provisions of the Act, the municipality has considered that it is necessary to perform an adjustments budget. The aim of this adjustment budget is to ensure that the municipality is operating within realistic revenue and expenditure and that very minimal variances between the actual outcomes and the budget are achieved at the end of the financial year. When tabled, an adjustment budget must provide explanations of how the original budget will be affected. Furthermore, motivation for any material adjustments in the adjustments budget must be provided. The adjustments budget should highlight differences and motivations for major variances between the approved budget and the adjustments budget. It is important to note that municipal tariffs may not be increased as a result of an adjustment budget process.

RECOMMENDED:

(a) that the operating and capital adjustments budgets for 2017/18 be approved;

(b) that monthly and quarterly service delivery targets and performance indicators in the service delivery and budget implementation plan be aligned in line with the adjustments budget

(c) that the Accounting Officer be mandated to submit the adjustments budget to National and Provincial Treasuries as required by section 28(7) of Municipal Finance Management Act No.56 of 2003;

(d) That the revised virement policy attached as Annexure C hereto be approved in order to comply with the requirement of the Municipal Standard Chart of Accounts;

(e) that departmental budgetary requirements be dealt with administratively and be addressed in terms of the approved virement policy;

(f) that the feedback letter from the Provincial Treasury regarding mid-year budget and performance assessment be noted.

(g) That it be noted that the Integrated Development Plan (IDP) has been amended in line with the adjustments budget

2. INTRODUCTION

The section 72 mid-year budget and performance assessment and the sections 71 reports for the past seven months reveal that there is a need to adjust operating revenue and expenditure in line with actual performance and the projected full-year forecasts. This is required in order to estimate realistic revenue collection and that expenditure is only committed to what the municipality will be able to collect during 2017/18 financial year. Other adjustments in the operating budget relate to additional grants received during the year and some of the projects moved from capital to operational budget.

Adjustments in capital budget emanate mainly from movements between capital and operational budget, adjusted capital grant allocations, movements between projects within the same funding sources, as well as approved or disapproved roll overs by National Treasury. Furthermore, there has been a necessity to move funds between departments with a view to achieve better project management and to accelerate implementation of such capital projects. Adjustments in both operational and capital budgets has resulted in amendments in the Statement of Cash Flow and Financial Position budgets. The following sections give a synopsis of adjustments made and reasons for major variances in both capital and operating budgets.

3. OPERATING BUDGET

The high level summary of the operating budget is attached as Annexure A. Operating budget is further presented in A Schedule as required by the Municipal Budget and Regulations. The following are the adjustments that have been made in the operating budget.

3.1 Operating revenue

Operating revenue budget has been further adjusted upwards by R47.4 million from the budget of R1.650 billion to the adjusted budget of R1.697 billion. The following items attributed to the downward adjustment of revenue.

3.1.1 Revenue from fines has been adjusted upwards by R369 192 from the original budget of R5.2 million to an adjusted budget of R5.5 million. Vigorous steps have been taken in the area of Newcastle to enforce law enforcement and to collect unpaid fines by traffic officers and wardens. Visits law offenders and road blocks have been under-taken. This has resulted in issuing and collection of fines more than anticipated in the budget.

3.1.2 Interest on external investments has been adjusted downwards by R208 185 from the original budget of R4.6 million to the adjusted budget of R4.3 million. The municipality has not been able make additional investments due to cash flow position. Until the municipality begins to adequately cover for its fixed costs, and to build up is internal reserves, it is necessary that this item is adjusted downwards.

3.1.3 Revenue from outstanding debtors has been adjusted downwards by R126 917 from the original budget of R12.5 million to the adjusted budget of R12.4 million. The adjustment is mainly due to some of the businesses who have settled their accounts earlier than expected due to new credit control strategies introduced.

3.1.4 Revenue for rental of facilities has been adjusted downwards by R218 333 from the original budget of R8.0 million to an adjusted budget of R7.8 million. This is due to a time lag loss of revenue from the time an old tenant vacates the property, and the time that the new tenant takes occupation of the same property. Strategies to manage these movements have however been introduced and this expected to eliminate loss of revenue for remainder of the financial year. Tenants vacating municipal dwellings due to poor maintenance on these properties

3.1.5 Revenue from property rates has been reduced by R9.1 million from the original budget of R266.1 million to the adjusted budget of R257.0 million. This amount is net of the cost of revenue foregone for rates rebates as well as the indigent benefit. The reduction in the actual property rates budget is attributable to delays if billing of new properties that were incorporated during the preparation of the budget. There has been an additional provision in the cost of free basic services, which was under budget for during the original budget. .

3.1.6 Revenue from water service charges has been adjusted upwards by R5.4 million from the original budget of R151.0 million, resulting to an adjusted budget of R156.4 million. This amount is net of the cost of free basic services that the municipality provides to indigent consumers. While the actual amount to be billed for water has increased due to wade campaign on sparing water usage and fixing of water meters, there has however been a huge reduction in provision for water indigents.

3.1.7 Revenue from electricity service charges has been adjusted upwards by R5.1 million from the original budget of R690.5 million, resulting to an adjusted budget of R695.6 million. This amount is net of the cost of free basic services that the municipality provides to indigent consumers. The adjustment is based on the actual performance and the projected full-year forecast. Electricity is a consumption and season based commodity. The first half of the financial year reveals that the municipality generated more revenue on electricity that expected based on winter consumption.

3.1.8 Revenue from refuse service charges has been adjusted downwards by R5.0 million from the original budget of R63.4 million, resulting to an adjusted budget of R58.4 million. This amount is net of the cost of free basic services that the municipality provides to indigent consumers. The adjustment is based on the actual performance and the projected full-year forecast and facts indicate that the municipality did not provide the budget for this item accurately during the original budget process.

3.1.9 Revenue from sanitation service charges has been adjusted upwards by R5.0 million from the original budget of R85.2 million, resulting to an adjusted budget of R90.2 million. This amount is net of the cost of free basic services that the municipality provides to indigent consumers. The adjustment is based on the actual performance and the projected full-year forecast and facts indicate that the municipality did not provide the budget for this item accurately during the original budget process.

3.1.10 Transfers recognised (grants) has been adjustment upwards by R33.2 from the budget of R345.7 million to the adjusted budget of 379.0 million. An additional appropriation was made for grants received during the financial year, which were not included in the original budget. Other grant projects funded which previously to include under capital budget have been moved to operational budget due to the fact that they will not result to the asset of the municipality on completion.

3.1.11 Other revenue has been adjusted upwards from by R12.9 million from the original budget of R17.7 million to the adjusted budget of R30.6 million. The increase is due to movement of internal funded which was previously funding capital budget to operational budget. A further increase of R11 million is in respect of funding for the sale of land which is current deposited in the trust fund of the municipal conveyancer. These proceeds are expected to be transferred to the municipality before the end of the financial year, pending finalisation of the registration process with the Deeds Office.

3.2 Operating expenditure

Operating expenditure has been adjustment upwards by R377.8 million from the budget of R1.732 billion to the adjusted budget of R2.109 billion. Cognisance should however be taken that this upward adjustment is as a result of non-cash items, being depreciation and debt impairment, which amount to R299.8 million. There has however been an in cash items of about R68 million, reasons for which will be explained below.

3.2.1 Bulk purchases has been adjusted downwards by R3.0 million from the original budget of R579.3 million to an adjusted budget of R576.3 million. The municipality is entered into an agreement with the Department of Water Affairs to pay the outstanding balance for the bulk water supply over a period of three year. The amount has been adjusted in line with such agreement.

3.2.2 Contracted services has been adjusted upwards by R18.8 million from the original budget of R22.2 million to an adjusted budget of R41.0 million. Additional provision was made in order to make up for an over-expenditure on security fees in order to avoid unauthorised expenditure at the end of the financial year. The over-expenditure was due to under-budgeting during the original budget process emanating from cash-flow challenges. The full year projection has been based on the current contracts the municipality has with service providers.

3.2.3 Employee related costs has been adjusted upwards by R1.7 million from the original budget of R514.7 million to R516.4 million. Additional pension fund due to the revision from the Fund as well as overtime were the main contributing factors for the additional budget.

3.2.4 No adjustment has been effected in respect of councillors remuneration. The municipality is still awaiting the application of the full-time status of the members of the Executive Committee. Any savings will be used to deal with the impact of this application if approved.

3.2.5 Materials has been adjusted downwards by R682 368 from the original budget of R3.9 million to an adjusted budget of R3.2 million. Funds were redirected to other votes when departments felt funds were to be prioritised. This was done within the requirement of the MFMA.

3.2.6 General expenditure has adjusted upwards by R27.3 million from the original budget of R146.7 million to an adjusted budget of R174.0 million. An amount of R2.4 million, which is grant funded and has been transfer from capital budget, R3.2 million for telephone, R2.0 million for insurance, R1.1 million for bank charges as well as R1.1 for machinery hire. A further amount of R18 million for electricity department charges payable to Eskom. This amount was grossly under-budgeted for during the original budget.

3.2.7 Repairs and maintenance has been adjusted upwards by R33.5 million from the original budget of R45.0 million to R78.5 million. Amount of R18.8 in respect of JBC toilets and which is grant funded, has been transferred from capital to operational budget. R3m has been added for maintenance of roads sidewalks, R9.4 million for rural electrification, R2 million has added for VIP toilets as well as R2.m for website maintenance.

3.2.8 Debt impairment has been increased by R52.8 million from the original budget of R101.8 million to an adjusted budget of R154.6 million. The rate at which the municipality's outstanding debtors is growing has necessitated additional provision for this item. The original budget only included provision for debtors more than 360 days. After engaging with the Office of the Auditor General during 2016/17 audit, additional provision is now required for provision for debtors below 360 days. Although this is a non-cash item, it is however an important indicator that the municipality is currently failing to collect its debtors

3.2.9 Depreciation has been adjusted upwards by R247.0 million from the original budget of R247.8 million to an adjusted budget of R494.8 million. The adjustment is attributable to under-budgeting on depreciation during the annual budget process based MFMA Circular 58, which stipulates that the municipality is not required to budget for depreciation which was been inherited due to the revaluation of its assets. This variance is precisely due the revaluation of infrastructure assets of the municipality over the past three years and which was not budgeted for. During budget engagement, Provincial Treasury has advised that while the contents of the said circular are noted, municipalities are however advised to budget for the full impact of the depreciation in order to avoid unauthorised expenditure at end of the financial year. Subsequent to such engagement, there is no doubt that the municipality needs to review the projection of depreciation upwards during the adjustment budget. It however remains a predicament as to how this depreciation will be funded as will result in the increased budget deficit.

3.2.10 Finance charges has been adjusted upwards R212 320 from the original budget of R47.1 million to an adjusted budget of R47.3 million. The adjustment is attributable to the provision for finance lease which was not budgeted for under finance charges but in other expenditure.

3.3 Net Operating results (surplus or deficit)

The operating deficit is expected increase by R330.3 million from the original budget of R81.7 to the adjusted budget of R412.0 million. This is mainly caused by the increase in depreciation and debt impairment by R247.0 million and 52.8 million respectively, as well as the increase in other expenditure items of about R27 million.

3.4 Cash Operating Budget

The operational budget is expected to be fully funded. When applying the current payment factor per service and the full-year projections for any revenue expected to be generated from arrear debtors, the municipality is expecting to generate cash receipts of R1.441 billion. This is cash receipt position will be adequate to cover cash payments projected by the municipality for the current financial year.

4. CAPITAL BUDGET

The high level summary of the adjustment capital budget is attached as **Annexure B** hereto. Overall, capita l budget has been reduced by R38.2 million from the budget of R271.1, which includes approved capital roll-overs, to an adjusted budget of R238.8 million. The following sections provides a summary of adjustments made.

4.1 Internally funded projects

Internally funded projects have been adjusted downward by R1.6 million from the R38.4 million to R36.7 million. The savings are due to projects that have been completed and budgeted adjusted accordingly.

4.2 Grant funded projects

The budget for grant funded projects have been adjusted downwards by R44.3 million to from the budget of R229.9 to R196.1 million. A reduction of R16 million has been made in respect of NDPG due to adjusted DORA allocations. MIG funded projects to the value of R18 million were transferred to operational budget. R11.9 million was added in respect of the Airport development project. A new grant for R889 000 was added for sports and recreation as gazetted in the revised DORA, R2.5 was reduced for MWIG and was moved to operational budget and R370 000 for modular library which was added as a new project. R9.4 million for rural electrification was also moved to operational budget. The Charlestown library has been reduced R8.7 million, which will be rolled over to the 2018/19 financial year.

5. SUPPORTING BUDGET SCHEDULES

The budget tables for the budget are attached hereto as follows:

Operating Budget

Annexure A	: High level operational budget
Annexure B	: Capital budget per department
Annexure C	: A Schedule budget tables
Annexure D	: Provincial treasury S72 Assessment Feedback
Annexure E	: Virement Policy

REPORT SEEN BY:

B E HLONGWE
STRATEGIC EXECUTIVE DIRECTOR
BUDGET AND TREASURY OFFICE

E M NKOSI
PROTFOLIO COUNCILLOR
BUDEGT AND TREASURY OFFICE

1. MAYOR'S REPORT

Speaker, it is my privilege and also as Mayor my obligation as per Section 28(4) of the Municipal Finance Management Act (MFMA) to submit this adjustments budget. This year it is an absolute pleasure to present an adjustment budget that is an improvement on previous years simply due to the fact that it seeks to address challenges of our 2016/17 and the current year budget.

Speaker, I indeed have some great news to share today:
When we look at the big picture, we can only come to one conclusion: We as Council, have indeed since 2008, succeeded in turning this gigantic Newcastle ship around from the history of qualified audit opinion to an unqualified audit opinion for two consecutive year in 2015/16. It cannot be emphasized our commitment to use the adjustment budget to achieve a funded budget and improvement of the 2017/18 audit results. Together with the administration led by the Municipal Manager, Speaker, we are working hard to ensure that a road to clean audit is cultivated and will be achieved in the year future.

Speaker, one cannot lose sight of the financial plight our municipality if currently facing. We will utilize this adjustment budget as the basis for reflecting a true financial situation we are currently facing. The adjustment budget will reflect challenges in revenue collection, while faced with committed expenditure with a view to reflect the true version of what the municipality can generate and spent. It will further be noted Speaker that expenditure has been confined only to necessary expenditure, but while at the same time ensuring provision of basic service delivery in most efficient way.

We are indeed delivering to our people and it is our target this year to spend at least over 80% of our capital budget as set out in our Service Delivery Budget Implementation Plan (SDBIP) and as set out in our Integrated Development Plan (IDP) for Newcastle Municipality. Although our target is 85% for the financial year, we are positive that we will improve on our actual capital budget expenditure of by a larger margin compared to the previous three financial year. Speaker, the Oxford dictionary defines a budget as "a plan for spending money wisely". We are certainly spending wisely and I would like to congratulate the Municipal Manager, his team and especially the CFO and his team, for fiscal discipline that led to an excellent adjustments budget for the 2017/2018 financial year. I wish to thank them for the long hours of extra work to ensure that we travel a safe fiscal road and in obtaining a clean audit opinion from the Auditor-General.

Speaker, It is good news to announce that Newcastle in the 2016/2017 financial year with an operating expenditure budget of the magnitude of R 1.972 billion, have spent R 2.092 billion (106%) of its budgeted expenditure. The over-expenditure of R 45 million is due to the bad debt impairment and depreciation in terms of the requirements of the South African Accounting Standards that was not budgeted for. This provision became a requirement after the Accountant-General, Auditor-General and the Accounting Standards Board. Taking this provision out of the equation it safe to say the municipality did not overspent its budget in the 2016/17 financial year however these provisions needed to be reflected in the financial statements. Speaker, the CFO led by the Municipal Manager has ensured that proper provision is made in 2017/18 adjustment budget in order to avoid any unauthorized expenditure in the current financial year.

Speaker, it is great news that the adjustments budget for 2017/2018 that I table today is funded with realistically anticipated revenue sources and it also takes all the requirements of the South African Accounting Standards into consideration. The main purpose of this adjustment budget is to correct the material under and over budgeted figures as well as to accommodate additional revenues received from government grants. Furthermore this adjustments budget will also address any possible unauthorized expenditure with regard to non-cash expenditure items that needs to be budgeted for to comply with the South African Accounting Standards Board. This adjustments budget will also form the basis on which our third zero based budget will be compiled for the 2018/2019 financial year. Historical incremental type budgeting led to the huge budget problems of the past which we inherited.

Speaker, the Municipal Manager and Chief Financial Officer, based on the mandate given to them, compiled the adjustments budget and discussed it in detail with the MANCO members and the Executive Committee. The Adjustments Budget Report was circulated to all councillors.The compiled adjustments budget can thus be summarized as follows. Operating revenue will decrease by R 38.0 million from R 1.650 billion to R 1.688 billion. Operating expenditure will increase by R 330.3 million from R 1.732 billion to R 2.100 billion. The increase in revenue is mainly caused by grants and other revenue which did which is additional grants received during the year and transferred from capital budget as well as additional revenue expected from sale of land.

Adjustments in the operating expenditure has been mainly on depreciation, debt impairment, other expenditure and repairs and maintenance. Depreciation has been increased by R247 million due in order to incorporate deprecation from the revaluation of assets. Debt impairment increased by R52 million in order to incorporate additional provision for debtors over 30 days. General expenses will increase by R27 million to provision for additional departmental charges (R18m), machinery hire for R1.1 million, R2.4 million for water awareness campaign, it must be mentioned that this water campaign is grant funded, R3.2 million for telephone, R2 million for insurance and R1.1 million for bank charges. Most of the items that increased general expenditure are municipal running costs which are essential for the municipality to operate. Repairs and maintenance will be increased by R24.1 million mainly due to funding transferred from capital to operational budget. The increased are mainly on R18.2 million for JBC toilets, R3 million for sidewalks, R2 million for VIP toilets, as well as R2 million for website maintenance which also are grant funded.

Speaker, it only a pleaser to report that this adjustments budget is fully funded and the municipality is expecting to break even between expected cash receipts and cash payments. Although this is very tight Speaker and is mainly adequate to cover operational expenses such that the municipality will be able to provide minimum level of basic services. I have tasked the Municipal Manager Speaker, to ensure that credit control and debt collection measure are effected. I can confidently report that the programme of water restrictors in the Eskom licensed areas have commenced and positive response it noted. This, Speaker, will not ensure that this municipality achieves a better cash surplus at the end of the year, but also to ensure that a culture of payment and reserves of the municipality are built over the period of time.

Speaker some more good news: Capital expenditure will decrease with R 37.9 million to R 233.3 mainly due to certain projects transferred to operational budget and some to be rolled-over to 2018/19 financial year. One of the most important functions of political leadership and strategic management is to obtain additional funds through proactive planning of projects and submitting business plans to provincial and national government departments. Under the leadership of the Mayor and Municipal Manager this has been a priority in this financial year, resulting in these much needed additional funding. The administration is positive that they will be able to spend the capital budget on the very much needed capital projects to improve the quality of life of our citizens.

One of the main contributing factors to adjust the capital budget is the fact that we managed to secure grant funding of R 22 million from Arts and Culture to be used for the upgrade of Newcastle Library and the construction Charlestown Library. We also obtained approval from funding provincial departments to some of the grants that were unspent in 2016/17 financial year, particularly the electrification grant. Speaker, we remain committed that these grants will be 100% spent by the end of 2017/18 financial as we fully understand the impact of failure to spend these grants, expect for R8.7 million relating to the construction of Charlestown library, which will be rolled-over to the 2018/19 financial year. It does not only deprive our communities of the service delivery that they deserve, but it also means losing limited resources back to national fiscas through National Treasury Revenue Fund.

The good news and importance of this is that this ANC led Council cares about the wishes and demands of our communities and listens to our citizens. We have taken note of what our communities wants and we have ensured that all the important capital projects have been identified and prioritized for implementation this year.

Speaker, I can carry on listing good news and achievements, but would rather act in modesty and thank all members of this Council, including all representatives of all political parties and all members of the administration for their contributions made in this adjustment process. I would also like to thank all members of the public who assisted and took part in putting Newcastle on the winning path. Every input, suggestion and all active participation is valued. Newcastle is a shining example of what can be achieved with a partnership of an active and participating community and a responding local government. Speaker, we dare never forget that this is the purpose of local government and that we are mere servants placed here to serve our community. I would also like to thank all sectors of all communities, who still need upgrading of facilities and assistance, and who have been working patiently with us to achieve this.

Speaker, I am humbled by the huge task entrusted to me as leader of this Council, and the opportunity to table this Adjustment Budget to better serve our people. It is of note that this Adjustments Budget amounting to R 2.333 billion (operating and capital expenditure wise). My team and I would like to ensure every citizen of Newcastle that we shall work tirelessly and leave no stone unturned to create a city of excellence for all with the limited funds entrusted to us.

Speaker, in the item serving before Council the recommendations are set out as recommended in the Adjustments Budget item. I herewith formally submit recommendations to Council for consideration and approval of the 2017/2018 adjustments budget.

By E M Nkosi
Mayor: Newcastle Municipality

ANNEXURE A

B SCHEDULE

KZN252 Newcastle - Table B1 Adjustments Budget Summary -

Description	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	266 182	–	(1 857)	–	–	–	(7 284)	(9 141)	257 042	272 978	289 903
Service charges	990 210	–	2 457	–	–	–	8 160	10 617	1 000 827	1 062 878	1 128 777
Investment revenue	4 601	–	3	–	–	–	(208)	(205)	4 396	4 668	4 958
Transfers recognised - operational	345 790	–	–	–	–	33 216	–	33 216	379 006	402 505	427 460
Other own revenue	43 583	–	359	–	–	–	12 617	12 976	56 559	47 323	50 257
Total Revenue (excluding capital transfers and contributions)	**1 650 366**	**–**	**962**	**–**	**–**	**33 216**	**13 285**	**47 464**	**1 697 829**	**1 790 352**	**1 901 354**
Employee costs	514 737	–	–	–	–	–	1 733	1 733	516 471	548 492	582 499
Remuneration of councillors	23 219	–	–	–	–	–	–	–	23 219	24 659	26 188
Depreciation & asset impairment	247 895	–	–	–	–	–	247 000	247 000	494 895	525 578	558 164
Finance charges	47 135	–	84	–	–	–	128	212	47 348	50 283	53 401
Materials and bulk purchases	583 298	–	(135)	–	–	–	(3 548)	(3 682)	579 615	615 552	653 716
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	315 797	–	(3 983)	0	–	33 216	103 330	132 564	448 361	456 611	484 921
Total Expenditure	**1 732 082**	**–**	**(4 033)**	**0**	**–**	**33 216**	**348 644**	**377 827**	**2 109 909**	**2 221 175**	**2 358 888**
Surplus/(Deficit)	(81 716)	–	4 996	(0)	–	–	(335 359)	(330 364)	(412 079)	(430 823)	(457 534)
Transfers recognised - capital	229 854	–	2 861	–	–	(18 402)	–	(15 541)	214 313	227 600	241 711
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**148 138**	**–**	**7 857**	**(0)**	**–**	**(18 402)**	**(335 359)**	**(345 905)**	**(197 767)**	**(203 223)**	**(215 823)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**148 138**	**–**	**7 857**	**(0)**	**–**	**(18 402)**	**(335 359)**	**(345 905)**	**(197 767)**	**(203 223)**	**(215 823)**
Capital expenditure & funds sources											
Capital expenditure	253 778	–	15 900	–	–	(37 604)	789	(20 915)	232 863	247 301	262 633
Transfers recognised - capital	229 854	–	2 861	–	–	(36 557)	–	(33 696)	196 158	208 320	221 236
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	23 924	–	14 467	–	–	–	(1 687)	12 781	36 705	38 981	41 398
Total sources of capital funds	**253 778**	**–**	**17 329**	**–**	**–**	**(36 557)**	**(1 687)**	**(20 915)**	**232 863**	**247 301**	**262 633**
Financial position											
Total current assets	317 136	–	–	–	–	–	49 623	49 623	366 759	274 701	176 935
Total non current assets	7 646 580	–	–	–	–	–	(52 253)	(52 253)	7 594 327	7 798 746	7 914 321
Total current liabilities	212 037	–	–	–	–	–	77 762	77 762	289 798	220 641	144 053
Total non current liabilities	534 708	–	–	–	–	–	21 802	21 802	556 511	591 014	627 657
Community wealth/Equity	**7 216 971**	**–**	**–**	**–**	**–**	**–**	**(102 194)**	**(102 194)**	**7 114 776**	**7 261 792**	**7 319 545**
Cash flows											
Net cash from (used) operating	290 793	–	–	–	–	(4 968)	(75 179)	(80 147)	210 646	226 788	240 849
Net cash from (used) investing	(251 778)	–	(17 329)	–	–	36 557	1 687	20 915	(230 863)	(245 177)	(260 378)
Net cash from (used) financing	(31 738)	–	–	–	–	–	1 620	1 620	(30 118)	(31 986)	(33 969)
Cash/cash equivalents at the year end	**47 288**	**–**	**(17 329)**	**–**	**–**	**31 590**	**(61 376)**	**(47 116)**	**172**	**3 265**	**3 467**
Cash backing/surplus reconciliation											
Cash and investments available	47 288	–	–	–	–	–	(47 115)	(47 115)	172	183	194
Application of cash and investments	(6 355)	–	–	–	–	–	(2 697)	(2 697)	(9 052)	(8 555)	(7 539)
Balance - surplus (shortfall)	**53 643**	**–**	**–**	**–**	**–**	**–**	**(44 419)**	**(44 419)**	**9 224**	**8 738**	**7 733**
Asset Management											
Asset register summary (WDV)	7 005 862	–	–	–	–	–	(92 163)	(92 163)	6 913 699	7 075 921	7 146 680
Depreciation & asset impairment	247 895	–	–	–	–	–	247 000	247 000	494 895	525 578	558 164
Renewal of Existing Assets	14 624	–	118 639	–	–	–	(74 896)	43 743	58 368	61 987	65 830
Repairs and Maintenance	45 165	–	(574)	–	–	–	34 000	33 426	78 591	83 464	88 639
Free services											
Cost of Free Basic Services provided	75 517	–	–	–	–	–	–	–	75 517	80 199	85 172
Revenue cost of free services provided	17 028	–	–	–	–	–	–	–	17 028	18 084	19 205
Households below minimum service level											
Water:	12	–	–	–	–	–	–	–	12	13	14
Sanitation/sewerage:	39	–	–	–	–	–	–	–	39	41	44
Energy:	42	–	–	–	–	–	–	–	42	44	47
Refuse:	0	–	–	–	–	–	–	–	0	0	0

KZN252 Newcastle - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**375 191**	**–**	**(1 857)**	**–**	**–**	**2 000**	**3 151**	**3 294**	**378 485**	**401 952**	**426 873**
Executive and council		8 151	–	–	–	–	–	3 912	3 912	12 063	12 811	13 606
Finance and administration		367 040	–	(1 857)	–	–	2 000	(761)	(618)	366 422	389 140	413 267
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**23 116**	**–**	**7 404**	**–**	**–**	**1 259**	**(95)**	**8 568**	**31 684**	**33 648**	**35 735**
Community and social services		4 297	–	4 863	–	–	370	337	5 570	9 867	10 479	11 128
Sport and recreation		652	–	(13)	–	–	889	127	1 003	1 655	1 758	1 867
Public safety		5 136	–	2 553	–	–	–	(250)	2 303	7 439	7 900	8 390
Housing		12 968	–	–	–	–	–	(302)	(302)	12 665	13 451	14 284
Health		63	–	–	–	–	–	(6)	(6)	57	61	65
Economic and environmental services		**249 523**	**–**	**(4 180)**	**–**	**–**	**(396)**	**2 344**	**(2 233)**	**247 290**	**262 622**	**278 904**
Planning and development		1 236	–	56 400	–	–	(4 896)	154	51 657	52 894	56 173	59 656
Road transport		248 286	–	(60 580)	–	–	4 500	2 190	(53 890)	194 396	206 449	219 249
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**1 232 242**	**–**	**2 457**	**–**	**–**	**11 951**	**7 903**	**22 311**	**1 254 553**	**1 319 593**	**1 401 408**
Energy sources		750 879	–	(266)	–	–	9 451	11 281	20 466	771 345	806 426	856 424
Water management		215 506	–	690	–	–	2 500	(1 120)	2 070	217 576	231 066	245 392
Waste water management		171 271	–	2 593	–	–	–	2 208	4 801	176 072	186 989	198 582
Waste management		94 586	–	(560)	–	–	–	(4 466)	(5 026)	89 560	95 113	101 010
Other		**147**	**–**	**–**	**–**	**–**	**–**	**(18)**	**(18)**	**129**	**137**	**146**
Total Revenue - Functional	2	**1 880 220**	**–**	**3 824**	**–**	**–**	**14 814**	**13 284**	**31 922**	**1 912 142**	**2 017 952**	**2 143 065**
Expenditure - Functional												
Governance and administration		**300 787**	**–**	**16 842**	**–**	**–**	**2 000**	**114 180**	**133 022**	**433 810**	**460 706**	**489 270**
Executive and council		76 446	–	1 281	–	–	–	2 767	4 048	80 494	85 485	90 785
Finance and administration		224 341	–	15 561	–	–	2 000	111 413	128 975	353 316	375 221	398 485
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**213 542**	**–**	**3 465**	**–**	**–**	**–**	**(44 347)**	**(40 882)**	**172 660**	**183 365**	**194 733**
Community and social services		63 712	–	(443)	–	–	–	(36 387)	(36 830)	26 882	28 548	30 318
Sport and recreation		59 424	–	3 455	–	–	–	301	3 756	63 180	67 097	71 257
Public safety		63 377	–	(3 160)	–	–	–	(3 632)	(6 792)	56 584	60 092	63 818
Housing		23 144	–	(236)	–	–	–	(821)	(1 056)	22 088	23 457	24 911
Health		3 886	–	3 850	–	–	–	(3 809)	41	3 927	4 170	4 429
Economic and environmental services		**334 193**	**–**	**(20 310)**	**–**	**–**	**19 265**	**(76 897)**	**(77 943)**	**256 250**	**272 138**	**289 010**
Planning and development		26 057	–	(1 450)	–	–	–	996	(453)	25 603	27 191	28 876
Road transport		308 009	–	(18 861)	–	–	19 265	(77 766)	(77 362)	230 647	244 947	260 134
Environmental protection		127	–	–	–	–	–	(127)	(127)	–	–	–
Trading services		**883 240**	**–**	**(4 031)**	**–**	**–**	**11 951**	**355 709**	**363 630**	**1 246 869**	**1 304 627**	**1 385 514**
Energy sources		531 397	–	17 475	–	–	9 451	79 923	106 850	638 247	677 818	719 844
Water management		277 556	–	(17 375)	–	–	2 500	217 291	202 416	479 972	490 182	520 572
Waste water management		4 289	–	562	–	–	–	56 432	56 994	61 283	65 082	69 118
Waste management		69 997	–	(4 693)	–	–	–	2 063	(2 630)	67 368	71 544	75 980
Other		**320**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**320**	**340**	**361**
Total Expenditure - Functional	3	**1 732 082**	**–**	**(4 033)**	**–**	**–**	**33 216**	**348 645**	**377 827**	**2 109 909**	**2 221 175**	**2 358 888**
Surplus/ (Deficit) for the year		**148 138**	**–**	**7 857**	**–**	**–**	**(18 402)**	**(335 360)**	**(345 906)**	**(197 767)**	**(203 223)**	**(215 823)**

KZN252 Newcastle - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - CORPORATE SERVICES		63 305	–	–	–	–	–	4 034	4 034	67 339	71 514	75 948
Vote 2 - COMMUNITY SERVICES		107 288	–	4 291	–	–	1 259	(5 518)	31	107 320	113 974	121 040
Vote 3 - BUDGET AND TREASURY		311 886	–	(1 857)	–	–	–	2 532	675	312 561	331 940	352 520
Vote 4 - MUNICIPAL MANAGER		–	–	–	–	–	2 000	–	2 000	2 000	2 124	2 256
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEME		14 351	–	56 400	–	–	(4 896)	4 730	56 233	70 584	74 961	79 608
Vote 6 - TECHNICAL SERVICES		632 510	–	(54 744)	–	–	7 000	5 626	(42 118)	590 392	701 802	785 290
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		750 879	–	(266)	–	–	9 451	1 882	11 067	761 946	721 638	726 402
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 880 220**	**–**	**3 824**	**–**	**–**	**14 814**	**13 285**	**31 923**	**1 912 142**	**2 017 952**	**2 143 065**
Expenditure by Vote	1											
Vote 1 - CORPORATE SERVICES		69 300	–	(727)	–	–	–	73 042	72 315	141 615	150 395	159 719
Vote 2 - COMMUNITY SERVICES		260 559	–	(12 145)	–	–	–	17 611	5 465	266 024	282 518	300 034
Vote 3 - BUDGET AND TREASURY		164 891	–	(9 458)	–	–	–	14 355	4 897	169 788	180 315	191 495
Vote 4 - MUNICIPAL MANAGER		60 251	–	(4 600)	–	–	2 000	8 181	5 581	65 833	69 914	74 249
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEME		49 521	–	4 010	–	–	–	1 358	5 369	54 889	58 293	61 907
Vote 6 - TECHNICAL SERVICES		593 483	–	(11 729)	–	–	21 765	167 780	177 816	771 299	799 572	849 145
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		534 077	–	30 616	–	–	9 451	66 317	106 384	640 461	680 169	722 339
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 732 082**	**–**	**(4 033)**	**–**	**–**	**33 216**	**348 645**	**377 828**	**2 109 909**	**2 221 175**	**2 358 888**
Surplus/ (Deficit) for the year	2	**148 138**	**–**	**7 857**	**–**	**–**	**(18 402)**	**(335 360)**	**(345 905)**	**(197 767)**	**(203 223)**	**(215 823)**

KZN252 Newcastle - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	266 182	–	(1 857)	–	–	–	(7 284)	(9 141)	257 042	272 978	289 903
Service charges - electricity revenue	2	690 521	–	(266)	–	–	–	5 441	5 175	695 697	738 830	784 637
Service charges - water revenue	2	151 001	–	690	–	–	–	4 797	5 488	156 489	166 191	176 495
Service charges - sanitation revenue	2	85 212	–	2 593	–	–	–	2 416	5 009	90 221	95 815	101 755
Service charges - refuse revenue	2	63 475	–	(560)	–	–	–	(4 494)	(5 054)	58 421	62 043	65 890
Service charges - other		–		–				–	–	–	–	–
Rental of facilities and equipment		8 059		16				(218)	(203)	7 856	8 343	8 861
Interest earned - external investments		4 601		3				(208)	(205)	4 396	4 668	4 958
Interest earned - outstanding debtors		12 573		–				(127)	(127)	12 446	13 218	14 037
Dividends received		–		–				–	–	–	–	–
Fines, penalties and forfeits		5 203		–				369	369	5 572	5 918	6 285
Licences and permits		12		–				(0)	(0)	12	12	13
Agency services		–		–				–	–	–	–	–
Transfers and subsidies		345 790		–			33 216	–	33 216	379 006	402 505	427 460
Other revenue	2	17 735	–	344	–	–	–	12 594	12 937	30 672	19 832	21 061
Gains on disposal of PPE		–							–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**1 650 366**	**–**	**962**	**–**	**–**	**33 216**	**13 285**	**47 464**	**1 697 829**	**1 790 352**	**1 901 354**
Expenditure By Type												
Employee related costs		514 737	–	–	–	–	–	1 733	1 733	516 471	548 492	582 499
Remuneration of councillors		23 219							–	23 219	24 659	26 188
Debt impairment		101 807						52 859	52 859	154 666	164 255	174 439
Depreciation & asset impairment		247 895	–	–	–	–	–	247 000	247 000	494 895	525 578	558 164
Finance charges		47 135		84				128	212	47 348	50 283	53 401
Bulk purchases		579 385	–	–	–	–	–	(3 000)	(3 000)	576 385	612 121	650 072
Other materials		3 913		(135)				(548)	(682)	3 230	3 431	3 643
Contracted services		22 203	–	(100)	–	–	2 000	16 919	18 819	41 022	43 565	46 266
Transfers and subsidies									–	–	–	–
Other expenditure		191 787	–	(3 883)	0	–	31 216	33 553	60 886	252 673	248 791	264 216
Loss on disposal of PPE		–							–	–	–	–
Total Expenditure		**1 732 082**	**–**	**(4 033)**	**0**	**–**	**33 216**	**348 644**	**377 827**	**2 109 909**	**2 221 175**	**2 358 888**
Surplus/(Deficit)		**(81 716)**	**–**	**4 996**	**(0)**	**–**	**–**	**(335 359)**	**(330 364)**	**(412 079)**	**(430 823)**	**(457 534)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		229 854		2 861			(18 402)		(15 541)	214 313	227 600	241 711
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)									–	–		
Transfers and subsidies - capital (in-kind - all)									–	–		
Surplus/(Deficit) before taxation		**148 138**	**–**	**7 857**	**(0)**	**–**	**(18 402)**	**(335 359)**	**(345 905)**	**(197 767)**	**(203 223)**	**(215 823)**
Taxation									–	–		
Surplus/(Deficit) after taxation		**148 138**	**–**	**7 857**	**(0)**	**–**	**(18 402)**	**(335 359)**	**(345 905)**	**(197 767)**	**(203 223)**	**(215 823)**
Attributable to minorities									–	–		
Surplus/(Deficit) attributable to municipality		**148 138**	**–**	**7 857**	**(0)**	**–**	**(18 402)**	**(335 359)**	**(345 905)**	**(197 767)**	**(203 223)**	**(215 823)**
Share of surplus/ (deficit) of associate									–	–		
Surplus/ (Deficit) for the year		**148 138**	**–**	**7 857**	**(0)**	**–**	**(18 402)**	**(335 359)**	**(345 905)**	**(197 767)**	**(203 223)**	**(215 823)**

KZN252 Newcastle - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure ***to be adjusted***	2											
Vote 1 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - COMMUNITY SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - BUDGET AND TREASURY		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - TECHNICAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure ***to be adjusted***	2											
Vote 1 - CORPORATE SERVICES		–	–	3 700	–	–	–	(1 540)	2 160	2 160	2 294	2 436
Vote 2 - COMMUNITY SERVICES		17 705	–	(381)	–	–	(8 704)	7 354	(1 730)	15 975	16 965	18 017
Vote 3 - BUDGET AND TREASURY		1 000	–	(1 000)	–	–	–	–	(1 000)	–	–	–
Vote 4 - MUNICIPAL MANAGER		2 700	–	(2 700)	–	–	–	–	(2 700)	–	–	–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		55 795	–	2 294	–	–	(4 896)	0	(2 603)	53 193	56 491	59 993
Vote 6 - TECHNICAL SERVICES		167 578	–	13 370	–	–	(14 765)	(5 025)	(6 420)	161 158	171 150	181 761
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		9 000	–	617	–	–	(9 239)	–	(8 622)	378	401	426
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**253 778**	**–**	**15 900**	**–**	**–**	**(37 604)**	**789**	**(20 915)**	**232 863**	**247 301**	**262 633**
Total Capital Expenditure - Vote		**253 778**	**–**	**15 900**	**–**	**–**	**(37 604)**	**789**	**(20 915)**	**232 863**	**247 301**	**262 633**
Capital Expenditure - Functional												
Governance and administration		**3 700**	**–**	**1 429**	**–**	**–**	**–**	**(2 969)**	**(1 540)**	**2 160**	**2 294**	**2 436**
Executive and council		–							–	–	–	–
Finance and administration		–		5 129				(2 969)	2 160	2 160	2 294	2 436
Internal audit		3 700	–	(3 700)				–	(3 700)	–	–	–
Community and public safety		**17 705**	**–**	**1 163**	**–**	**–**	**(7 445)**	**6 095**	**(187)**	**17 518**	**18 604**	**19 758**
Community and social services		17 705		(779)			(8 334)	6 379	(2 733)	14 972	15 900	16 886
Sport and recreation		–		284			889	(284)	889	889	944	1 003
Public safety		–		114				–	114	114	121	129
Housing		–		1 544				–	1 544	1 544	1 639	1 741
Health		–		–				–	–	–	–	–
Economic and environmental services		**108 784**	**–**	**(1 280)**	**–**	**–**	**(23 611)**	**(5 025)**	**(29 916)**	**78 868**	**83 758**	**88 951**
Planning and development		55 795		(5 650)			(16 796)	–	(22 446)	33 349	35 417	37 612
Road transport		52 989		4 370			(6 815)	(5 025)	(7 470)	45 519	48 342	51 339
Environmental protection		–						–	–	–	–	–
Trading services		**123 589**	**–**	**9 617**	**–**	**–**	**(17 401)**	**212**	**(7 572)**	**116 017**	**123 210**	**130 849**
Energy sources		9 000		617			(9 451)	212	(8 622)	378	401	426
Water management		112 489		11 100			(7 950)	–	3 150	115 639	122 809	130 423
Waste water management		2 100		(2 100)					(2 100)	–	–	–
Waste management		–							–	–	–	–
Other		–		6 400			11 900		18 300	18 300	19 435	20 640
Total Capital Expenditure - Functional	3	**253 778**	**–**	**17 329**	**–**	**–**	**(36 557)**	**(1 687)**	**(20 915)**	**232 863**	**247 301**	**262 633**
Funded by:												
National Government		212 204		145			(47 013)	–	(46 867)	165 337	175 588	186 474
Provincial Government		11 250		2 716			(1 445)		1 271	12 521	13 298	14 122
District Municipality		–	–					–	–	–	–	–
Other transfers and grants		6 400					11 900	–	11 900	18 300	19 435	20 640
Transfers recognised - capital	4	**229 854**	**–**	**2 861**	**–**	**–**	**(36 557)**	**–**	**(33 696)**	**196 158**	**208 320**	**221 236**
Public contributions & donations									–	–	–	–
Borrowing		–						–	–	–	–	–
Internally generated funds		23 924		14 467				(1 687)	12 781	36 705	38 981	41 398
Total Capital Funding		**253 778**	**–**	**17 329**	**–**	**–**	**(36 557)**	**(1 687)**	**(20 915)**	**232 863**	**247 301**	**262 633**

KZN252 Newcastle - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		15 187						(15 187)	(15 187)	–	–	–
Call investment deposits	1	32 101	–	–	–	–	–	(31 928)	(31 928)	172	183	194
Consumer debtors	1	225 034	–	–	–	–	–	95 720	95 720	320 755	225 845	125 050
Other debtors		31 166							–	31 166	33 098	35 150
Current portion of long-term receivables		–							–	–	(0)	
Inventory		13 648						1 018	1 018	14 666	15 575	16 541
Total current assets		317 136	–	–	–	–	–	49 623	49 623	366 759	274 701	176 935
Non current assets												
Long-term receivables		–							–	–	–	–
Investments		–							–	–	–	–
Investment property		281 493						83 774	83 774	365 267	387 914	411 965
Investment in Associate		346 321						(45 158)	(45 158)	301 164	319 836	339 666
Property, plant and equipment	1	7 005 862	–	–	–	–	–	(92 162)	(92 162)	6 913 700	7 075 921	7 146 680
Agricultural		–							–	–	–	–
Biological		–							–	–	–	–
Intangible		6 877						327	327	7 204	7 650	8 125
Other non-current assets		6 025						966	966	6 992	7 425	7 885
Total non current assets		7 646 580	–	–	–	–	–	(52 253)	(52 253)	7 594 327	7 798 746	7 914 321
TOTAL ASSETS		7 963 716	–	–	–	–	–	(2 631)	(2 631)	7 961 085	8 073 447	8 091 256
LIABILITIES												
Current liabilities												
Bank overdraft		–							–	–	–	–
Borrowing		32 002	–	–	–	–	–	–	–	32 002	33 987	36 094
Consumer deposits		13 478						2 740	2 740	16 218	17 224	18 292
Trade and other payables		160 101	–	–	–	–	–	75 176	75 176	235 277	162 740	82 562
Provisions		6 455						(155)	(155)	6 300	6 691	7 106
Total current liabilities		212 037	–	–	–	–	–	77 762	77 762	289 798	220 641	144 053
Non current liabilities												
Borrowing	1	397 125	–	–	–	–	–	–	–	397 125	421 747	447 895
Provisions	1	137 583	–	–	–	–	–	21 802	21 802	159 386	169 268	179 762
Total non current liabilities		534 708	–	–	–	–	–	21 802	21 802	556 511	591 014	627 657
TOTAL LIABILITIES		746 745	–	–	–	–	–	99 564	99 564	846 309	811 655	771 711
NET ASSETS	2	7 216 971	–	–	–	–	–	(102 194)	(102 194)	7 114 776	7 261 792	7 319 545
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		7 188 422	–	–	–	–	–	(99 740)	(99 740)	7 088 682	7 234 079	7 290 115
Reserves		28 549	–	–	–	–	–	(2 454)	(2 454)	26 094	27 712	29 430
Minorities' interests									–	–		
TOTAL COMMUNITY WEALTH/EQUITY		7 216 971	–	–	–	–	–	(102 194)	(102 194)	7 114 776	7 261 792	7 319 545

KZN252 Newcastle - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		212 408						(2 822)	(2 822)	209 586	223 209	237 048
Service charges		845 575						(27 869)	(27 869)	817 706	870 857	924 850
Other revenue		27 367						13 390	13 390	40 757	43 284	45 968
Government - operating	1	339 640					39 366		39 366	379 006	402 505	427 460
Government - capital	1	240 492					(44 334)		(44 334)	196 158	208 320	221 236
Interest		8 373						1 001	1 001	9 374	9 955	10 572
Dividends		–							–	–	–	–
Payments												
Suppliers and employees		(1 335 927)						(58 667)	(58 667)	(1 394 594)	(1 481 059)	(1 572 884)
Finance charges		(47 135)						(212)	(212)	(47 348)	(50 283)	(53 401)
Transfers and Grants	1	–							–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		290 793	–	–	–	–	(4 968)	(75 179)	(80 147)	210 646	226 788	240 849
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		2 000						–	–	2 000	2 124	2 256
Decrease (Increase) in non-current debtors		–						–	–	–	–	–
Decrease (increase) other non-current receivables		–						–	–	–	–	–
Decrease (increase) in non-current investments		–						–	–	–	–	–
Payments												
Capital assets		(253 778)		(17 329)			36 557	1 687	20 915	(232 863)	(247 301)	(262 633)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(251 778)	–	(17 329)	–	–	36 557	1 687	20 915	(230 863)	(245 177)	(260 378)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–						–	–	–	–	–
Borrowing long term/refinancing		–						–	–	–	–	–
Increase (decrease) in consumer deposits		264						1 620	1 620	1 884	2 001	2 125
Payments												
Repayment of borrowing		(32 002)							–	(32 002)	(33 987)	(36 094)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(31 738)	–	–	–	–	–	1 620	1 620	(30 118)	(31 986)	(33 969)
NET INCREASE/ (DECREASE) IN CASH HELD		7 276	–	(17 329)	–	–	31 590	(71 872)	(57 611)	(50 336)	(50 375)	(53 498)
Cash/cash equivalents at the year begin:	2	40 012						10 496	10 496	50 508	53 639	56 965
Cash/cash equivalents at the year end:	2	47 288	–	(17 329)	–	–	31 590	(61 376)	(47 116)	172	3 265	3 467

KZN252 Newcastle - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	47 288	–	(17 329)	–	–	31 590	(61 376)	(47 116)	172	3 265	3 467
Other current investments > 90 days		(0)	–	17 329	–	–	(31 590)	14 261	0	0	(3 082)	(3 273)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**47 288**	**–**	**–**	**–**	**–**	**–**	**(47 115)**	**(47 115)**	**172**	**183**	**194**
Applications of cash and investments												
Unspent conditional transfers		10 000	–	–	–	–	–	(10 000)	(10 000)	–	–	–
Unspent borrowing									–	–	–	–
Statutory requirements									–	–	–	–
Other working capital requirements	2	(63 801)	–					13 122	13 122	(50 679)	(50 182)	(49 166)
Other provisions									–	–	–	–
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		47 446	–					(5 819)	(5 819)	41 627	41 627	41 627
Total Application of cash and investments:		**(6 355)**	**–**	**–**	**–**	**–**	**–**	**(2 697)**	**(2 697)**	**(9 052)**	**(8 555)**	**(7 539)**
Surplus(shortfall)		**53 643**	**–**	**–**	**–**	**–**	**–**	**(44 419)**	**(44 419)**	**9 224**	**8 738**	**7 733**

KZN252 Newcastle - Table B9 Asset Management -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets ***to be adjusted***	1	**239 154**	**–**	**(101 311)**	**–**	**–**	**–**	**(2 095)**	**(103 405)**	**135 749**	**144 165**	**153 103**
Roads Infrastructure		98 873	–	(16 223)	–	–	–	(26 372)	(42 595)	56 277	59 767	63 472
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		9 000	–	617	–	–	–	(9 239)	(8 622)	378	401	426
Water Supply Infrastructure		116 963	–	(105 863)	–	–	–	30 115	(75 748)	41 215	43 770	46 484
Sanitation Infrastructure		–	–	2 561	–	–	–	7 439	10 000	10 000	10 620	11 278
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		224 836	–	(118 908)	–	–	–	1 942	(116 966)	107 870	114 558	121 660
Community Facilities		10 368	–	8 284	–	–	–	(12 713)	(4 429)	5 939	6 308	6 699
Sport and Recreation Facilities		–	–	284	–	–	–	(284)	–	–	–	–
Community Assets		10 368	–	8 569	–	–	–	(12 997)	(4 429)	5 939	6 308	6 699
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	6 400	–	–	–	11 900	18 300	18 300	19 435	20 640
Housing		–	–	1 000	–	–	–	–	1 000	1 000	1 062	1 128
Other Assets	6	–	–	7 400	–	–	–	11 900	19 300	19 300	20 497	21 767
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	1 429	–	–	–	(1 429)	–	–	–	–
Intangible Assets		–	–	1 429	–	–	–	(1 429)	–	–	–	–
Computer Equipment		2 700	–	(2 700)	–	–	–	–	(2 700)	–	–	–
Furniture and Office Equipment		1 250	–	2 900	–	–	–	(1 511)	1 389	2 639	2 803	2 977
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets ***to be adjusted***	2	**14 624**	**–**	**118 639**	**–**	**–**	**–**	**(74 896)**	**43 743**	**58 368**	**61 987**	**65 830**
Roads Infrastructure		2 374	–	9 626	–	–	–	–	9 626	12 000	12 744	13 534
Storm water Infrastructure		–	–	–	–	–	–	1 861	1 861	1 861	1 976	2 099
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	112 489	–	–	–	(69 989)	42 500	42 500	45 135	47 933
Sanitation Infrastructure		–	–	572	–	–	–	1 435	2 007	2 007	2 131	2 263
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		2 374	–	122 687	–	–	–	(66 693)	55 994	58 368	61 987	65 830
Community Facilities		5 705	–	(114)	–	–	–	(5 591)	(5 705)	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		5 705	–	(114)	–	–	–	(5 591)	(5 705)	–	–	–
Heritage Assets		–	–	280	–	–	–	(280)	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	1 038	–	–	–	(1 038)	–	–	–	–
Housing		6 545	–	(5 252)	–	–	–	(1 294)	(6 545)	–	–	–
Other Assets	6	6 545	–	(4 214)	–	–	–	(2 332)	(6 545)	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets ***to be adjusted***	2a	**–**	**–**	**–**	**–**	**–**	**–**	**38 747**	**38 747**	**38 747**	**41 149**	**43 700**
Roads Infrastructure		–	–	–	–	–	–	119	119	119	127	135
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	24 489	24 489	24 489	26 007	27 620
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–

Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	24 608	24 608	24 608	26 134	27 754
Community Facilities		–	–	–	–	–	–	11 956	11 956	11 956	12 697	13 484
Sport and Recreation Facilities		–	–	–	–	–	–	889	889	889	944	1 003
Community Assets		–	–	–	–	–	–	12 845	12 845	12 845	13 641	14 487
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	1 294	1 294	1 294	1 374	1 459
Other Assets	6	–	–	–	–	–	–	1 294	1 294	1 294	1 374	1 459
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure ***to be adjusted***	4											
Roads Infrastructure		101 247	–	(6 597)	–	–	–	(26 253)	(32 850)	68 397	72 637	77 141
Storm water Infrastructure		–	–	–	–	–	–	1 861	1 861	1 861	1 976	2 099
Electrical Infrastructure		9 000	–	617	–	–	–	(9 239)	(8 622)	378	401	426
Water Supply Infrastructure		116 963	–	6 626	–	–	–	(15 385)	(8 759)	108 204	114 913	122 037
Sanitation Infrastructure		–	–	3 133	–	–	–	8 874	12 007	12 007	12 751	13 542
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		227 210	–	3 779	–	–	–	(40 142)	(36 363)	190 846	202 679	215 245
Community Facilities		16 073	–	8 171	–	–	–	(6 349)	1 822	17 895	19 004	20 183
Sport and Recreation Facilities		–	–	284	–	–	–	605	889	889	944	1 003
Community Assets		16 073	–	8 455	–	–	–	(5 744)	2 711	18 784	19 949	21 185
Heritage Assets		–	–	280	–	–	–	(280)	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	7 438	–	–	–	10 862	18 300	18 300	19 435	20 640
Housing		6 545	–	(4 252)	–	–	–	–	(4 252)	2 294	2 436	2 587
Other Assets		6 545	–	3 186	–	–	–	10 862	14 048	20 594	21 870	23 226
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	1 429	–	–	–	(1 429)	–	–	–	–
Intangible Assets		–	–	1 429	–	–	–	(1 429)	–	–	–	–
Computer Equipment		2 700	–	(2 700)	–	–	–	–	(2 700)	–	–	–
Furniture and Office Equipment		1 250	–	2 900	–	–	–	(1 511)	1 389	2 639	2 803	2 977
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE ***to be adjusted***	4	**253 778**	**–**	**17 329**	**–**	**–**	**–**	**(38 244)**	**(20 915)**	**232 863**	**247 301**	**262 633**
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		4 246 439						(92 163)	(92 163)	4 154 276	4 288 903	4 331 792
Storm water Infrastructure		82 840							–	82 840	83 668	84 505
Electrical Infrastructure		316 783							–	316 783	319 951	323 150
Water Supply Infrastructure		288 422							–	288 422	291 306	294 219
Sanitation Infrastructure		624 340							–	624 340	630 583	636 889
Solid Waste Infrastructure		–							–	–	–	–
Rail Infrastructure		–							–	–	–	–
Coastal Infrastructure		–							–	–	–	–
Information and Communication Infrastructure		–							–	–	–	–
Infrastructure		5 558 824	–	–	–	–	–	(92 163)	(92 163)	5 466 661	5 614 412	5 670 556
Community Facilities		167 388							–	167 388	169 062	170 752
Sport and Recreation Facilities		–							–	–	–	–
Community Assets		167 388	–	–	–	–	–	–	–	167 388	169 062	170 752
Heritage Assets		–							–	–	–	–
Revenue Generating		4 471							–	4 471	4 516	4 561
Non-revenue Generating		–							–	–	–	–
Investment properties		4 471	–	–	–	–	–	–	–	4 471	4 516	4 561
Operational Buildings		991 577							–	991 577	1 001 493	1 011 508
Housing		276 021							–	276 021	278 781	281 569
Other Assets		1 267 598	–	–	–	–	–	–	–	1 267 598	1 280 274	1 293 077
Biological or Cultivated Assets		–							–	–	–	–
Servitudes		–							–	–	–	–
Licences and Rights		–							–	–	–	–

Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		7 582							–	7 582	7 658	7 734
Furniture and Office Equipment		–							–	–	–	–
Machinery and Equipment		–							–	–	–	–
Transport Assets		–							–	–	–	–
Libraries		–							–	–	–	–
Zoo's, Marine and Non-biological Animals		–							–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**7 005 862**	–	–	–	–	–	**(92 163)**	**(92 163)**	**6 913 699**	**7 075 921**	**7 146 680**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		247 895	–	–	–	–	–	247 000	247 000	494 895	525 578	558 164
Repairs and Maintenance by asset class	3	**45 165**	–	**(574)**	–	–	–	**34 000**	**33 426**	**78 591**	**83 464**	**88 639**
Roads Infrastructure		550	–	8 746	–	–	–	12 451	21 197	21 747	23 096	24 528
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 146	–	(1 561)	–	–	–	–	(1 561)	3 586	3 808	4 044
Water Supply Infrastructure		6 900	–	1 175	–	–	–	–	1 175	8 075	8 576	9 107
Sanitation Infrastructure		1 700	–	(1 700)	–	–	–	–	(1 700)	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		14 296	–	6 661	–	–	–	12 451	19 112	33 408	35 479	37 679
Community Facilities		2 810	–	10 724	–	–	–	20 243	30 968	33 778	35 872	38 096
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		2 810	–	10 724	–	–	–	20 243	30 968	33 778	35 872	38 096
Heritage Assets		120	–	(118)	–	–	–	–	(118)	2	2	2
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		18 210	–	(15 641)	–	–	–	(853)	(16 494)	1 715	1 822	1 935
Housing		–	–	1 871	–	–	–	76	1 947	1 947	2 068	2 196
Other Assets		18 210	–	(13 771)	–	–	–	(777)	(14 547)	3 662	3 889	4 131
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		2 600	–	–	–	–	–	2 038	2 038	4 638	4 925	5 231
Intangible Assets		2 600	–	–	–	–	–	2 038	2 038	4 638	4 925	5 231
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	366	–	–	–	(150)	216	216	230	244
Machinery and Equipment		7 130	–	(4 437)	–	–	–	194	(4 243)	2 887	3 066	3 256
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**293 060**	–	**(574)**	–	–	–	**281 000**	**280 426**	**573 486**	**609 042**	**646 803**
Renewal and upgrading of Existing Assets as % of total capex		*5,8%*	*0,0%*							*41,7%*	*41,7%*	*41,7%*
Renewal and upgrading of Existing Assets as % of deprecn"		*5,9%*	*0,0%*							*19,6%*	*19,6%*	*19,6%*
R&M as a % of PPE		*0,6%*	*0,0%*							*1,1%*	*1,2%*	*1,2%*
Renewal and upgrading and R&M as a % of PPE		*0,9%*	*0,0%*							*2,5%*	*2,6%*	*2,8%*

KZN252 Newcastle - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling		211							–	211	224	238
Piped water inside yard (but not in dwelling)		155							–	155	164	175
Using public tap (at least min.service level)	2	45							–	45	48	51
Other water supply (at least min.service level)		3							–	3	3	3
Minimum Service Level and Above sub-total		413	–	–	–	–	–	–	–	413	439	466
Using public tap (< min.service level)	3	–							–	–	–	–
Other water supply (< min.service level)	3,4	12							–	12	13	14
No water supply		–							–	–	–	–
Below Minimum Servic Level sub-total		12	–	–	–	–	–	–	–	12	13	14
Total number of households	5	**425**	–	–	–	–	–	–	–	**425**	**452**	**480**
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		267							–	266 940	283	301
Flush toilet (with septic tank)		9							–	8 520	9	10
Chemical toilet		–							–	–	–	–
Pit toilet (ventilated)		61							–	61 305	65	69
Other toilet provisions (> min.service level)		20							–	19 905	21	22
Minimum Service Level and Above sub-total		356 670	–	–	–	–	–	–	–	356 670	378 784	402 268
Bucket toilet		–							–	–	–	0
Other toilet provisions (< min.service level)		39							–	38 805	41	44
No toilet provisions		–							–	–	–	–
Below Minimum Servic Level sub-total		38 805	–	–	–	–	–	–	–	38 805	41 211	43 766
Total number of households	5	**395 475**	–	–	–	–	–	–	–	**395 475**	**419 994**	**446 034**
Energy:												
Electricity (at least min. service level)		79							–	79 284	84	89
Electricity - prepaid (> min.service level)		4							–	4 466	5	5
Minimum Service Level and Above sub-total		83 750	–	–	–	–	–	–	–	83 750	88 943	94 457
Electricity (< min.service level)		40							–	39 642	42	45
Electricity - prepaid (< min. service level)		2							–	2 233	2	3
Other energy sources		–							–	–	–	–
Below Minimum Servic Level sub-total		41 875	–	–	–	–	–	–	–	41 875	44 471	47 228
Total number of households	5	125 625	–	–	–	–	–	–	–	125 625	133 414	141 685
Refuse:												
Removed at least once a week (min.service)		187							–	186 956	199	211
Minimum Service Level and Above sub-total		186 956	–	–	–	–	–	–	–	186 956	198 547	210 857
Removed less frequently than once a week		–							–	–	–	–
Using communal refuse dump		–							–	–	–	–
Using own refuse dump		0							–	2	0	0
Other rubbish disposal		0							–	4	0	0
No rubbish disposal		0							–	2	0	0
Below Minimum Servic Level sub-total		8	–	–	–	–	–	–	–	8	8	9
Total number of households	5	**186 964**	–	–	–	–	–	–	–	**186 964**	**198 556**	**210 866**
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		41							–	41 000	44	46
Sanitation (free minimum level service)		12							–	11 500	12	13
Electricity/other energy (50kwh per household per month)		3							–	2 500	3	3
Refuse (removed at least once a week)		21							–	20 500	22	23
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		21 772							–	21 772	23 122	24 556
Sanitation (free sanitation service)		24 862							–	24 862	26 403	28 040
Electricity/other energy (50kwh per household per month)		3 098							–	3 098	3 290	3 494
Refuse (removed once a week)		25 785							–	25 785	27 384	29 082
Total cost of FBS provided (minimum social package)		75 517	–	–	–	–	–	–	–	75 517	80 199	85 172
Highest level of free service provided												
Property rates (R'000 value threshold)		0							–	–	0	0
Water (kilolitres per household per month)		0							–	–	0	0
Sanitation (kilolitres per household per month)		0							–	–	0	0
Sanitation (Rand per household per month)		0							–	–	0	0
Electricity (kw per household per month)		0							–	–	0	0
Refuse (average litres per week)		0							–	–	0	0
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		17 028							–	17 028	18 084	19 205
Property rates (other exemptions, reductions and rebates)		–							–	–	–	–
Water		–							–	–	–	–
Sanitation		–							–	–	–	–
Electricity/other energy		–							–	–	–	–
Refuse		–							–	–	–	–
Municipal Housing - rental rebates		–							–	–	–	–
Housing - top structure subsidies	6	–							–	–	–	–
Other		–							–	–	–	–
Total revenue cost of free services provided (total social pa		**17 028**	–	–	–	–	–	–	–	**17 028**	**18 084**	**19 205**

KZN252 Newcastle - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS												
Property rates												
Total Property Rates		283 210						3 894	3 894	287 104	304 904	323 808
less Revenue Foregone		17 028		1 857				11 177	13 034	30 062	31 926	33 906
Net Property Rates		266 182	–	(1 857)	–	–	–	(7 284)	(9 141)	257 042	272 978	289 903
Service charges - electricity revenue												
Total Service charges - electricity revenue		693 620						5 429	5 429	699 048	742 389	788 417
less Revenue Foregone		3 098		266				(12)	253	3 352	3 559	3 780
Net Service charges - electricity revenue		690 521	–	(266)	–	–	–	5 441	5 175	695 697	738 830	784 637
Service charges - water revenue												
Total Service charges - water revenue		172 773						4 797	4 797	177 570	188 580	200 272
less Revenue Foregone		21 772		(690)					(690)	21 082	22 389	23 777
Net Service charges - water revenue		151 001	–	690	–	–	–	4 797	5 488	156 489	166 191	176 495
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		110 074						2 416	2 416	112 490	119 465	126 871
less Revenue Foregone		24 862		(2 593)					(2 593)	22 269	23 650	25 116
Net Service charges - sanitation revenue		85 212	–	2 593	–	–	–	2 416	5 009	90 221	95 815	101 755
Service charges - refuse revenue												
Total refuse removal revenue		89 260						(4 494)	(4 494)	84 766	90 022	95 603
Total landfill revenue		–							–	–	–	–
less Revenue Foregone		25 785		560					560	26 345	27 979	29 713
Net Service charges - refuse revenue		63 475	–	(560)	–	–	–	(4 494)	(5 054)	58 421	62 043	65 890
Other Revenue By Source												
Cemetery		1 091		–				317	317	1 408	1 495	1 588
Lost Books		6		–				(0)	(0)	5	6	6
Tender Fees				344				209	553	553	587	624
Burial Plots		501		–				–	–	501	532	565
Swimming Tickets		212		–				69	69	281	298	317
Other Service Connection		4 834		–				(1 781)	(1 781)	3 053	5 133	5 451
Other Income		6 487		–				3 338	3 338	9 825	6 889	7 316
Sundry Sales		2 606		–				10 441	10 441	13 047	2 767	2 939
Land fill site provision		–		–				–	–	–	–	–
Doubtful debts		–		–				–	–	–	–	–
Proceeds from sale of asset		2 000		–				–	–	2 000	2 124	2 256
Re-connectionn				–				–	–	–	–	–
Total 'Other' Revenue	1	17 735	–	344	–	–	–	12 594	12 937	30 672	19 832	21 061
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		332 462							–	332 462	353 075	374 966
Pension and UIF Contributions		58 919						1 733	1 733	60 653	64 413	68 407
Medical Aid Contributions		25 025							–	25 025	26 576	28 224
Overtime		30 425							–	30 425	32 312	34 315
Performance Bonus		–							–	–	–	–
Motor Vehicle Allowance		18 284							–	18 284	19 417	20 621
Cellphone Allowance		–							–	–	–	–
Housing Allowances		8 741							–	8 741	9 283	9 859
Other benefits and allowances		16 008							–	16 008	17 001	18 055
Payments in lieu of leave		24 872							–	24 872	26 414	28 052
Long service awards		–							–	–	–	–
Post-retirement benefit obligations	4	–							–	–	–	–
sub-total		514 737	–	–	–	–	–	1 733	1 733	516 471	548 492	582 499
Less: Employees costs capitalised to PPE									–	–		
Total Employee related costs	1	514 737	–	–	–	–	–	1 733	1 733	516 471	548 492	582 499
Contributions recognised - capital												
List contributions by contract									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		247 895						247 000	247 000	494 895	525 578	558 164
Lease amortisation		–							–	–	–	–
Capital asset impairment		–							–	–	–	–
Depreciation resulting from revaluation of PPE		–							–	–	–	–
Total Depreciation & asset impairment	1	247 895	–	–	–	–	–	247 000	247 000	494 895	525 578	558 164
Bulk purchases												
Electricity Bulk Purchases		494 592							–	494 592	525 257	557 823
Water Bulk Purchases		84 793						(3 000)	(3 000)	81 793	86 864	92 250
Total bulk purchases	1	579 385	–	–	–	–	–	(3 000)	(3 000)	576 385	612 121	650 072
Transfers and grants												
Cash transfers and grants									–	–		
Non-cash transfers and grants									–	–		
Total transfers and grants		–	–	–	–	–	–	–	–	–	–	–
Contracted services												
Security services		5 000						14 899	14 899	19 899	21 133	22 443
Consultant Fees		17 203		(100)			2 000	2 020	3 920	21 123	22 432	23 823
									–	–		
									–	–		
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									–	–		
									–	–		
sub-total	1	22 203	–	(100)	–	–	2 000	16 919	18 819	41 022	43 565	46 266
Allocations to organs of state:												
Electricity									–	–		
Water									–	–		
Sanitation									–	–		
Other									–	–		
Total contracted services??		22 203	–	(100)	–	–	2 000	16 919	18 819	41 022	43 565	46 266
Other Expenditure By Type												
Collection costs		5 700						(2 000)	(2 000)	3 700	3 929	4 173
Contributions to 'other' provisions		–						4 214	4 214	4 214	4 475	4 753
Consultant fees		–						–	–	–	–	–
Audit fees		3 710						–	–	3 710	3 940	4 184
General expenses	3,5	93 693					1 000	6 252	7 252	100 945	107 203	113 850
A.B.E.T		70						–	–	70	74	79
REPAIRS AND MAINTENANCE		45 575		(984)			30 216	3 784	33 016	78 591	83 464	88 639
ADVERTISEMENT		1 056		6				(4)	2	1 058	1 124	1 193
BANK CHARGES		3 100		–				1 142	1 142	4 242	4 505	4 784
BULK WATER PURCHASE - CHARLESTOWN		–						–	–	–	–	–
BURSARY SCHEME		1 650		–				–	–	1 650	1 752	1 861
COMMISSION ELECTRICITY VENDING		–		–	0			–	0	0	0	0
COMMISSION/PREPAID METERS		924		–				–	–	924	981	1 042
CUSTOMER CARE		520		–				(170)	(170)	350	372	395
DEPARTMENTAL CHARGES		12 800		–				595	595	13 395	14 225	15 107
DePARTMENTAL RATE		–		–				18 407	18 407	18 407		
ELECTRICITY PURCHASES - WATER DEPT		–		–					–	–	–	–
EMERGENCY SERVICES		400		–				320	320	720	765	812
EMPLOYEE ASSISTANCE PROGRAMME		150		–				–	–	150	159	169
ENTERTAINMENT		295		–				–	–	295	313	333
PRINTING & STATIONERY		3 301		–				–	–	3 301	3 506	3 723
REFERENCE BOOKS & PERIODICALS		306		–				2	2	307	327	347
PROTECTIVE CLOTHING		4 961		(400)				106	(294)	4 668	4 957	5 264
POSTAGE & STAMPS		4 006		(5)				(900)	(905)	3 101	3 293	3 498
PETROL, OIL & GREASE		684		600				(299)	301	985	1 046	1 111
INSURANCE		3 100		(100)				2 094	1 994	5 094	5 410	5 745
RENTAL		5 660		(3 000)				–	(3 000)	2 660	2 825	3 000
PROMOTIONS		126						10	10	136	144	153
Total Other Expenditure	1	191 787	–	(3 883)	0	–	31 216	33 553	60 886	252 673	248 791	264 216
by Expenditure Item	14											
Employee related costs									–	–		
Other materials									–	–		
Contracted Services									–	–		
Other Expenditure									–	–		
Total Repairs and Maintenance Expenditure	15	–	–	–	–	–	–	–	–	–	–	–

KZN252 Newcastle - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Call investment deposits												
Call deposits		32 101						(31 928)	(31 928)	172	183	194
Other current investments									–	–	–	–
Total Call investment deposits	1	32 101	–	–	–	–	–	(31 928)	(31 928)	172	183	194
Consumer debtors												
Consumer debtors		969 891						148 579	148 579	1 118 470	1 187 815	1 261 460
Less: provision for debt impairment		744 856	–	–	–	–	–	52 859	52 859	797 715	961 970	1 136 409
Total Consumer debtors	1	225 034	–	–	–	–	–	95 720	95 720	320 755	225 845	125 050
Debt impairment provision												
Balance at the beginning of the year		643 049							–	643 049	797 715	961 970
Contributions to the provision		101 807						52 859	52 859	154 666	164 255	174 439
Bad debts written off									–	–		
Balance at end of year		744 856	–	–	–	–	–	52 859	52 859	797 715	961 970	1 136 409
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		7 005 862						(92 162)	(92 162)	6 913 700	7 075 921	7 146 680
Leases recognised as PPE	2	–							–	–	–	–
Less: Accumulated depreciation		–							–	–	–	–
Total Property, plant & equipment	1	7 005 862	–	–	–	–	–	(92 162)	(92 162)	6 913 700	7 075 921	7 146 680
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		–							–	–	–	–
Current portion of long-term liabilities		32 002							–	32 002	33 987	36 094
Total Current liabilities - Borrowing		32 002	–	–	–	–	–	–	–	32 002	33 987	36 094
Trade and other payables												
Creditors		150 101						85 176	85 176	235 277	162 740	82 562
Unspent conditional grants and receipts		10 000						(10 000)	(10 000)	–	–	–
VAT									–	–		
Total Trade and other payables	1	160 101	–	–	–	–	–	75 176	75 176	235 277	162 740	82 562
Non current liabilities - Borrowing												
Borrowing	3	397 125						–	–	397 125	421 747	447 895
Finance leases (including PPP asset element)									–	–	–	–
Total Non current liabilities - Borrowing		397 125	–	–	–	–	–	–	–	397 125	421 747	447 895
Provisions - non current												
Retirement benefits		109 160						19 009	19 009	128 169	136 115	144 554
List other major items		–						–	–	–	–	–
Refuse landfill site rehabilitation		28 424						2 794	2 794	31 217	33 153	35 208
Other		–							–	–	–	–
Total Provisions - non current		137 583	–	–	–	–	–	21 802	21 802	159 386	169 268	179 762
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		7 338 588						(281 911)	(281 911)	7 056 677	7 088 682	7 234 079
Appropriations to Reserves		148 138						(560 218)	(560 218)	(412 079)	(419 141)	(445 128)
Transfers from Reserves		–							–	–	–	–
Depreciation offsets		–							–	–	–	–
Other adjustments		(298 304)						742 388	742 388	444 084	564 539	501 163
Accumulated Surplus/(Deficit)	1	7 188 422	–	–	–	–	–	(99 740)	(99 740)	7 088 682	7 234 079	7 290 115
Reserves												
Housing Development Fund		27 492						(1 861)	(1 861)	25 631	27 220	28 908
Capital replacement		–							–	–	–	–
Self-insurance		1 056						(593)	(593)	463	492	522
Other reserves *(list)*		–							–	–	–	–
Revaluation		–							–	–	–	–
Total Reserves	2	28 549	–	–	–	–	–	(2 454)	(2 454)	26 094	27 712	29 430
TOTAL COMMUNITY WEALTH/EQUITY	2	7 216 971	–	–	–	–	–	(102 194)	(102 194)	7 114 776	7 261 792	7 319 545
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services									–	–		
2010 World Cup									–	–		

KZN252 Newcastle - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Vote 1 - GOVERNANCE AND ADMINISTRATION											–	–
Function 1 - Executive and Council								12 063		12 063	12 063	12 063
Function 2 - Finance and administration								366 422		366 422	366 422	366 422
Function 3 - Internal Audit										–	–	–
									–	–	–	–
Vote 2 - COMMUNITY AND PUBLIC SAFETY										–	–	–
Function 1 - Community and social services								9 867		9 867	9 867	9 867
Function 2 - Sport and recreation								1 655		1 655	1 655	1 655
Function 3 - Public safety								7 439		7 439	7 439	7 439
Function 4 - Housing								12 665		12 665	12 665	12 665
Function 5 - Health								57		57	57	57
										–	–	–
Vote 3 - ECONOMIC AND ENVIRONMENTAL SERVICES										–	–	–
Function 1 - Planning and development								52 894		52 894	52 894	52 894
Function 2 - Road transport								194 396		194 396	194 396	194 396
Function 3 - Environmental protection										–	–	–
										–		
Vote 4 - TRADING SERVICES										–		
Function 1 - Energy sources								771 345		771 345	771 345	771 345
Function 2 - Water management								217 576		217 576	217 576	217 576
Function 3 - Waste water management								176 072		176 072	176 072	176 072
Function 4 - Waste management								89 560		89 560	89 560	89 560
										–		
Vote 4 - OTHER										–		
Function 1 - Other								129		129	129	129
Vote 1 - GOVERNANCE AND ADMINISTRATION												
Function 1 - Executive and Council								80 494		80 494		
Function 2 - Finance and administration								366 422		366 422		
Function 3 - Internal Audit										–		
									–	–	–	–
Vote 2 - COMMUNITY AND PUBLIC SAFETY										–		
Function 1 - Community and social services								26 882		26 882		
Function 2 - Sport and recreation								63 180		63 180		
Function 3 - Public safety								56 584		56 584		
Function 4 - Housing								22 088		22 088		
Function 5 - Health								3 927		3 927		
										–		
Vote 3 - ECONOMIC AND ENVIRONMENTAL SERVICES										–		
Function 1 - Planning and development								25 603		25 603	25 603	25 603
Function 2 - Road transport								230 647		230 647	230 647	230 647
Function 3 - Environmental protection										–	–	–
										–		
Vote 4 - TRADING SERVICES										–		
Function 1 - Energy sources								638 247		638 247	638 247	638 247
Function 2 - Water management								479 972		479 972	479 972	479 972
Function 3 - Waste water management								61 283		61 283	61 283	61 283
Function 4 - Waste management								67 368		67 368	67 368	67 368
										–		
Vote 4 - OTHER										–		
Function 1 - Other								320		320	320	320
And so on for the rest of the Votes									–	–	–	–

KZN252 Newcastle - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Budget Year 2017/18			Budget Year +1 2018/19	Budget Year +2 2019/20
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	2,6%							
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3,2%	3,9%	4,8%	4,6%	0,0%	3,8%	3,8%	3,8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	95,9%	95,9%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	100,0%	100,0%	100,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	1579,1%	1475,8%	1372,5%	1391,1%	0,0%	1521,9%	1521,9%	1521,9%
Liquidity									
Current Ratio	Current assets/current liabilities	302,5%	316,7%	330,8%	149,6%	0,0%	126,6%	124,5%	122,8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	88,4%	91,2%	94,0%	149,6%	0,0%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities	25,8%	19,2%	21,9%	0,2	0,0	0,0	0,0	0,0
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	88,0%	86,4%	92,0%					
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		55,0%	57,0%	64,0%					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue			32,6%	15,5%	0,0%	20,7%	14,5%	8,4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					338,6%	0,0%	136716,6%	4984,9%	2381,3%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	39 032	24 587	53 476					
	Total Cost of Losses (Rand '000)	21 874	14 507	29 240					
	% Volume (units purchased and generated less units sold)/units purchased and generated	5,7%	3,5%	7,8%					
Water Distribution Losses (2)	Total Volume Losses (kℓ)	14 007	12 500	15 514					
	Total Cost of Losses (Rand '000)	35 858	31 999	39 716					
	% Volume (units purchased and generated less units sold)/units purchased and generated	46,3%	44,2%	48,4%					
Employee costs	Employee costs/(Total Revenue - capital revenue)	24,3%	28,9%	27,9%	31,2%	0,0%	30,4%	30,6%	30,6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	51,3%	62,0%	64,3%					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6,4%	5,7%	5,4%	2,7%	0,0%	4,6%	4,7%	4,7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	22,7%	23,7%	22,9%	17,9%	0,0%	31,9%	32,2%	32,2%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	2696,7%	3279,0%	1479,6%	1548,1%	0,0%	1565,0%	1550,8%	1646,9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	77,9%	41,6%	28,7%	13,6%	0,0%	18,9%	12,6%	6,6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	446,2%	35,8%	0,0%	0,0	0,0	0,0	0,0	0,0

References

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

KZN252 Newcastle - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2014/15	2015/16	2016/17	Budget Year 2017/18	2017/18 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						398 832	398 832	398 832	398 832	398 832		
Females aged 5 - 14						39 108	39 108	39 108	39 108	39 108		
Males aged 5 - 14						38 930	38 930	38 930	38 930	38 930		
Females aged 15 - 34						80 832	80 832	80 832	80 832	80 832		
Males aged 15 - 34						76 821	76 821	76 821	76 821	76 821		
Unemployment						20 426	20 426	20 426	20 426	20 426		
Monthly Household income (no. of households)	1, 12											
None						8 524	8 524	8 524	8 524	8 524		
R1 - R1 600						4 494	4 494	4 494	4 494	4 494		
R1 601 - R3 200						7 474	7 474	7 474	7 474	7 474		
R3 201 - R6 400						18 709	18 709	18 709	18 709	18 709		
R6 401 - R12 800						17 534	17 534	17 534	17 534	17 534		
R12 801 - R25 600						9 675	9 675	9 675	9 675	9 675		
R25 601 - R51 200						7 648	7 648	7 648	7 648	7 648		
R52 201 - R102 400						7 861	7 861	7 861	7 861	7 861		
R102 401 - R204 800						4 742	4 742	4 742	4 742	4 742		
R204 801 - R409 600						1 306	1 306	1 306	1 306	1 306		
R409 601 - R819 200						347	347	347	347	347		
> R819 200						307	307	307	307	307		
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area						390	390	390	390	390		
Number of poor people in municipal area						24	24	24	24	24		
Number of households in municipal area						89	89	89	89	89		
Number of poor households in municipal area						40	40	40	40	40		
Definition of poor household (R per month)												
Housing statistics	3											
Formal						24 145	24 145	24 145	24 145	24 145		
Informal						1 100	1 100	1 100	1 100	1 100		
Total number of households		-	-	-	-	25 245	25 245	25 245	25 245	25 245		
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings		-	-	-	-	-	-	-	-	-		
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges					%	%	%	%	%	%		
Rental of facilities & equipment					%	%	%	%	%	%		
Interest - external investments					%	%	%	%	%	%		
Interest - debtors					%	%	%	%	%	%		

Revenue from agency services					%	%	%	%	%	%

Detail on the provision of municipal services for B10

Total municipal services	Ref.	2014/15 Outcome	2015/16 Outcome	2016/17 Outcome	Budget Year 2017/18 Original Budget	Budget Year 2017/18 Adjusted Budget	Budget Year 2017/18 Full Year Forecast	2017/18 Medium Term Revenue & Expenditure Framework Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Household service targets (000)										
Water:										
Piped water inside dwelling		126 381	126 381	126 381	126 381		126 381	126 381	126 381	126 381
Piped water inside yard (but not in dwelling)		95 724	95 724	95 724	95 724		95 724	95 724	95 724	95 724
Using public tap (at least min.service level)	8	25 626	25 626	25 626	25 626		25 626	25 626	25 626	25 626
Other water supply (at least min.service level)	10	1 725	1 725	1 725	1 725		1 725	1 725	1 725	1 725
Minimum Service Level and Above sub-total		249 456	249 456	249 456	249 456	–	249 456	249 456	249 456	249 456
Using public tap (< min.service level)	9	–	–	–	–					
Other water supply (< min.service level)	10	7 313	7 313	7 313	7 314		7 314	7 314	7 314	7 314
No water supply		–	–	–	–					
Below Minimum Service Level sub-total		7 313	7 313	7 313	7 314	–	7 314	7 314	7 314	7 314
Total number of households		256 769	256 769	256 769	256 770	–	256 770	256 770	256 770	256 770
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		160 164	160 164	160 164	160 164		160 164	160 164	160 164	160 164
Flush toilet (with septic tank)		5 112	5 112	5 112	5 112		5 112	5 112	5 112	5 112
Chemical toilet		–	–	–	–		–	–	–	–
Pit toilet (ventilated)		36 783	36 783	36 783	36 783		36 783	36 783	36 783	36 783
Other toilet provisions (> min.service level)		11 943	11 943	11 943	11 943		11 943	11 943	11 943	11 943
Minimum Service Level and Above sub-total		214 002	214 002	214 002	214 002	–	214 002	214 002	214 002	214 002
Bucket toilet										
Other toilet provisions (< min.service level)		25 869	25 869	25 869	25 870		25 870	25 870	25 870	25 870
No toilet provisions										
Below Minimum Service Level sub-total		25 869	25 869	25 869	25 870	–	25 870	25 870	25 870	25 870
Total number of households		239 871	239 871	239 871	239 872	–	239 872	239 872	239 872	239 872
Energy:										
Electricity (at least min.service level)		39 642	39 642	39 642	39 642		39 642	39 642	39 642	39 642
Electricity - prepaid (min.service level)		2 233	2 233	2 233	2 233		2 233	2 233	2 233	2 233
Minimum Service Level and Above sub-total		41 875	41 875	41 875	41 875	–	41 875	41 875	41 875	41 875
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households		41 875	41 875	41 875	41 875	–	41 875	41 875	41 875	41 875
Refuse:										
Removed at least once a week		188 616	188 616	188 616						
Minimum Service Level and Above sub-total		188 616	188 616	188 616	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–						
Using communal refuse dump		3	3	3	–		–	–	–	–
Using own refuse dump		6	6	6	1		1	1	1	1
Other rubbish disposal		3	3	3	2		2	2	2	2
No rubbish disposal		3	3	3	1		1	1	1	1
Below Minimum Service Level sub-total		15	15	15	4	–	4	4	4	4
Total number of households		188 631	188 631	188 631	4	–	4	4	4	4

Municipal in-house services	Ref.	2014/15 Outcome	2015/16 Outcome	2016/17 Outcome	Budget Year 2017/18 Original Budget	Budget Year 2017/18 Adjusted Budget	Budget Year 2017/18 Full Year Forecast	2017/18 Medium Term Revenue & Expenditure Framework Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Household service targets (000)										
Water:										
Piped water inside dwelling		126 381	126 381	126 381	42 127		42 127	42 127	42 127	42 127
Piped water inside yard (but not in dwelling)		88 524	88 524	88 524	29 508		29 508	29 508	29 508	29 508
Using public tap (at least min.service level)	8	28 863	28 863	28 863	9 621		9 621	9 621	9 621	9 621
Other water supply (at least min.service level)	10	1 725	1 725	1 725	575		575	575	575	575

Ref.	Description	2014/15 Outcome	2015/16 Outcome	2016/17 Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	Minimum Service Level and Above sub-total	245 493	245 493	245 493	81 831	–	81 831	81 831	81 831	81 831
9	Using public tap (< min.service level)	–	–	–						
10	Other water supply (< min.service level)	7 314	7 314	7 314	2 438		2 438	2 438	2 438	2 438
	No water supply	–	–	–						
	Below Minimum Service Level sub-total	7 314	7 314	7 314	2 438	–	2 438	2 438	2 438	2 438
	Total number of households	**252 807**	**252 807**	**252 807**	**84 269**	–	**84 269**	**84 269**	**84 269**	**84 269**
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)	160 164	160 164	160 164	53 388		53 388	53 388	53 388	53 388
	Flush toilet (with septic tank)	5 112	5 112	5 112	1 704		1 704	1 704	1 704	1 704
	Chemical toilet	–	–	–	–		–	–	–	–
	Pit toilet (ventilated)	36 783	36 783	36 783	12 261		12 261	12 261	12 261	12 261
	Other toilet provisions (> min.service level)	11 943	11 943	11 943	3 981		3 981	3 981	3 981	3 981
	Minimum Service Level and Above sub-total	214 002	214 002	214 002	71 334	–	71 334	71 334	71 334	71 334
	Bucket toilet	–	–	–						
	Other toilet provisions (< min.service level)	25 870	25 870	25 870						
	No toilet provisions	–	–	–						
	Below Minimum Service Level sub-total	25 870	25 870	25 870	–	–	–	–	–	–
	Total number of households	**239 872**	**239 872**	**239 872**	**71 334**	–	**71 334**	**71 334**	**71 334**	**71 334**
	Energy:									
	Electricity (at least min.service level)	39 642	39 642	39 642	39 642		39 642	39 642	39 642	39 642
	Electricity - prepaid (min.service level)	2 233	2 233	2 233	2 233		2 233	2 233	2 233	2 233
	Minimum Service Level and Above sub-total	41 875	41 875	41 875	41 875	–	41 875	41 875	41 875	41 875
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)									
	Other energy sources									
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	**41 875**	**41 875**	**41 875**	**41 875**	–	**41 875**	**41 875**	**41 875**	**41 875**
	Refuse:									
	Removed at least once a week	188 616	188 616	188 616	62 872		62 872	62 872	62 872	62 872
	Minimum Service Level and Above sub-total	188 616	188 616	188 616	62 872	–	62 872	62 872	62 872	62 872
	Removed less frequently than once a week	–	–	–	–		–	–	–	–
	Using communal refuse dump	3	3	3	–		–	–	–	–
	Using own refuse dump	6	6	6	1		1	1	1	1
	Other rubbish disposal	3	3	3	2		2	2	2	2
	No rubbish disposal	3	3	3	1		1	1	1	1
	Below Minimum Service Level sub-total	15	15	15	4	–	4	4	4	4
	Total number of households	**188 631**	**188 631**	**188 631**	**62 876**	–	**62 876**	**62 876**	**62 876**	**62 876**

Municipal entity services	Ref.		2014/15	2015/16	2016/17	Budget Year 2017/18			2017/18 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Household service targets (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling	42 127	42 127	42 127	42 127		42 127	42 127	42 127	42 127
		Piped water inside yard (but not in dwelling)	29 508	29 508	29 508	29 508		29 508	29 508	29 508	29 508
	8	Using public tap (at least min.service level)	9 621	9 621	9 621	9 621		9 621	9 621	9 621	9 621
	10	Other water supply (at least min.service level)	575	575	575	575		575	575	575	575
		Minimum Service Level and Above sub-total	81 831	81 831	81 831	81 831	–	81 831	81 831	81 831	81 831
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)	2 438	2 438	2 438	2 438		2 438	2 438	2 438	2 438
		No water supply									
		Below Minimum Service Level sub-total	2 438	2 438	2 438	2 438	–	2 438	2 438	2 438	2 438
		Total number of households	**84 269**	**84 269**	**84 269**	**84 269**	–	**84 269**	**84 269**	**84 269**	**84 269**
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	53 388	53 388	53 388	53 388		53 388	53 388	53 388	53 388
		Flush toilet (with septic tank)	1 704	1 704	1 704	1 704		1 704	1 704	1 704	1 704
		Chemical toilet	–	–	–	–		–	–	–	–
		Pit toilet (ventilated)	12 261	12 261	12 261	12 261		12 261	12 261	12 261	12 261
		Other toilet provisions (> min.service level)	3 981	3 981	3 981	3 981		3 981	3 981	3 981	3 981
		Minimum Service Level and Above sub-total	71 334	71 334	71 334	71 334	–	71 334	71 334	71 334	71 334
		Bucket toilet									

		Other toilet provisions (< min.service level)	12 932	12 933	12 934	12 935		12 935	12 935	12 935	12 935
		No toilet provisions									
		Below Minimum Service Level sub-total	12 932	12 933	12 934	12 935	–	12 935	12 935	12 935	12 935
		Total number of households	**84 266**	**84 267**	**84 268**	**84 269**	–	**84 269**	**84 269**	**84 269**	**84 269**
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	39 642	39 642	39 642	39 642		39 642	39 642	39 642	39 642
		Electricity - prepaid (< min. service level)	2 233	2 233	2 233	2 233		2 233	2 233	2 233	2 233
		Other energy sources									
		Below Minimum Service Level sub-total	41 875	41 875	41 875	41 875	–	41 875	41 875	41 875	41 875
		Total number of households	**41 875**	**41 875**	**41 875**	**41 875**	–	**41 875**	**41 875**	**41 875**	**41 875**
Name of municipal entity		***Refuse:***									
		Removed at least once a week	62 872	62 872	62 872	62 872		62 872	62 872	62 872	62 872
		Minimum Service Level and Above sub-total	62 872	62 872	62 872	62 872	–	62 872	62 872	62 872	62 872
		Removed less frequently than once a week									
		Using communal refuse dump	–	–	–	–		–	–	–	–
		Using own refuse dump	1	1	1	1		1	1	1	1
		Other rubbish disposal	2	2	2	2		2	2	2	2
		No rubbish disposal	1	1	1	1		1	1	1	1
		Below Minimum Service Level sub-total	4	4	4	4	–	4	4	4	4
		Total number of households	**62 876**	**62 876**	**62 876**	**62 876**	–	**62 876**	**62 876**	**62 876**	**62 876**

Services provided by 'external mechanisms'	Ref.		2014/15	2015/16	2016/17	Budget Year 2017/18			2017/18 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Names of service providers		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling	42 127	42 127	42 127	42 127		42 127	42 127	42 127	42 127
		Piped water inside yard (but not in dwelling)	29 508	29 508	29 508	29 508		29 508	29 508	29 508	29 508
	8	Using public tap (at least min.service level)	9 621	9 621	9 621	9 621		9 621	9 621	9 621	9 621
	10	Other water supply (at least min.service level)	575	575	575	575		575	575	575	575
		Minimum Service Level and Above sub-total	81 831	81 831	81 831	81 831	–	81 831	81 831	81 831	81 831
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)	2 438	2 438	2 438	2 438		2 438	2 438	2 438	2 438
		No water supply									
		Below Minimum Service Level sub-total	2 438	2 438	2 438	2 438	–	2 438	2 438	2 438	2 438
		Total number of households	**84 269**	**84 269**	**84 269**	**84 269**	–	**84 269**	**84 269**	**84 269**	**84 269**
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	53 388	53 388	53 388	53 388		53 388	53 388	53 388	53 388
		Flush toilet (with septic tank)	1 704	1 704	1 704	1 704		1 704	1 704	1 704	1 704
		Chemical toilet	–	–	–	–		–	–	–	–
		Pit toilet (ventilated)	12 261	12 261	12 261	12 261		12 261	12 261	12 261	12 261
		Other toilet provisions (> min.service level)	3 981	3 981	3 981	3 981		3 981	3 981	3 981	3 981
		Minimum Service Level and Above sub-total	71 334	71 334	71 334	71 334	–	71 334	71 334	71 334	71 334
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**71 334**	**71 334**	**71 334**	**71 334**	–	**71 334**	**71 334**	**71 334**	**71 334**
Names of service providers		***Energy:***									
		Electricity (at least min.service level)	39 642	39 642	39 642	39 642		39 642	39 642	39 642	39 642
		Electricity - prepaid (min.service level)	2 233	2 233	2 233	2 233		2 233	2 233	2 233	2 233
		Minimum Service Level and Above sub-total	41 875	41 875	41 875	41 875	–	41 875	41 875	41 875	41 875
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**41 875**	**41 875**	**41 875**	**41 875**	–	**41 875**	**41 875**	**41 875**	**41 875**
Names of service providers		***Refuse:***									

Removed at least once a week	62 872	62 872	62 872	62 872		62 872	62 872	62 872	62 872
Minimum Service Level and Above sub-total	62 872	62 872	62 872	62 872	–	62 872	62 872	62 872	62 872
Removed less frequently than once a week	–	–	–	–		–	–	–	–
Using communal refuse dump	–	–	–	–		–	–	–	–
Using own refuse dump	1	1	1	1		1	1	1	1
Other rubbish disposal	2	2	2	2		2	2	2	2
No rubbish disposal	1	1	1	1		1	1	1	1
Below Minimum Service Level sub-total	4	4	4	4	–	4	4	4	4
Total number of households	**62 876**	**62 876**	**62 876**	**62 876**	–	**62 876**	**62 876**	**62 876**	**62 876**

KZN252 Newcastle - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2014/15	2015/16	2016/17	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	340 813	39 182	40 554	47 288	–	172	3 265	3 467
Cash + investments at the yr end less applications - R'000	2	18(1)b	411 904	272 136	302 229	53 643	–	9 224	8 738	7 733
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	163 948	(349 869)	(246 057)	148 138	–	(197 767)	(203 223)	(215 823)
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	4,98%	-6,0%	0,0%	0,0%	0,0%	0,0%	0,2%	0,2%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	83,5%	0,0%	81,3%	82,2%	82,2%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	-4,9%	8,7%	82,7%	8,1%	0,0%	12,2%	12,2%	12,2%
Capital payments % of capital expenditure	8	18(1)c;19	87,4%	84,3%	4,5%	100,0%	0,0%	100,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	95,9%	0,0%	100,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	0,0%	0,0%	100,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	11	18(1)a	37,4%	0,0%	0,0%				-26,4%	-38,1%
Long term receivables % change - incr(decr)	12	18(1)a	0,0%	0,0%	0,0%				0,0%	0,0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	2,5%	2,4%	2,3%	0,6%	0,0%	1,1%	1,2%	1,2%
Asset renewal % of capital budget	14	20(1)(vi)	87,1%	0,0%	31,9%	5,8%	0,0%	25,1%	25,1%	25,1%

KZN252 Newcastle - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2017/18							Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted 7	Multi-year capital 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		324 042	–	–	29 765	451	30 216	354 258	376 222	399 548
Local Government Equitable Share		318 176					–	318 176	337 903	358 853
Water Services Operating Subsidy	3	–					–	–	–	–
EPWP Incentive		4 166					–	4 166	4 424	4 699
Integrated National Electrification Programme		–					–	–	–	–
Finance Management		1 700					–	1 700	1 805	1 917
Municipal Systems Improvement		–					–	–	–	–
Water Services Infrastructure Grant (WSIG)					2 500		2 500	2 500	2 655	2 820
Municipal Infrastructure Grant (MIG)					18 265		18 265	18 265	19 397	20 600
Energy Efficience and Demand side Management Grant		–			9 000	451	9 451	9 451	10 037	10 660
Provincial Government:		15 598	–	–	–	–	–	15 598	16 565	17 592
Health subsidy							–	–	–	–
Accredited Municipalities		8 761					–	8 761	9 304	9 881
Museums Services	4	350					–	350	372	395
Community Library Services Grant		564					–	564	599	636
Sport and Recreation		–					–	–	–	–
Provincialisation of Libraries		5 923					–	5 923	6 290	6 680
	5	–					–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	3 000	–	3 000	3 000	–	–
COGTA Grant					1 000		1 000	1 000		
Tirelo Bosha Grant					2 000		2 000	2 000		
Total Operating Transfers and Grants	6	339 640	–	–	32 765	451	33 216	372 856	392 787	417 140
Capital Transfers and Grants										
National Government:		218 604	–	–	(46 416)	–	(46 416)	172 188	182 864	194 201
Neighbourhood Development Partnership		50 000			(16 651)		(16 651)	33 349	35 417	37 612
Municipal Infrastructure Grant (MIG)		114 604			(18 265)		(18 265)	96 339	102 312	108 655
Intergrated National Electrification (Municipal)		9 000			(9 000)		(9 000)	–	–	–
Energy Efficience and Demand side Management Grant		–					–	–	–	–
MWIG		–					–	–	–	–
Water Services Infrastructure Grant (WSIG)		45 000			(2 500)		(2 500)	42 500	45 135	47 933
Provincial Government:		11 000	–	–	(7 815)	–	(7 815)	3 186	2 439	2 590
Community Library Services		11 000			(8 704)		(8 704)	2 297	2 439	2 590
Sport and Recreation					889		889	889		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		10 888	–	–	–	–	–	10 888	11 563	12 280
European Union		10 888					–	10 888	11 563	12 280
							–	–		
Total Capital Transfers and Grants	6	240 492	–	–	(54 231)	–	(54 231)	186 262	196 866	209 071
TOTAL RECEIPTS OF TRANSFERS & GRANTS		580 132	–	–	(21 466)	451	(21 014)	559 118	589 653	626 211

KZN252 Newcastle - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2017/18							Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		324 042	–	–	29 765	451	30 216	354 258	376 222	399 548
Local Government Equitable Share		318 176					–	318 176	337 903	358 853
Water Services Operating Subsidy		–					–	–	–	–
EPWP Incentive		4 166					–	4 166	4 424	4 699
Integrated National Electrification Programme		–					–	–	–	–
Finance Management		1 700					–	1 700	1 805	1 917
Municipal Systems Improvement		–					–	–	–	–
Water Services Infrastructure Grant (WSIG)					2 500		2 500	2 500	2 655	2 820
Municipal Infrastructure Grant (MIG)					18 265		18 265	18 265	19 397	20 600
Energy Efficience and Demand side Management Grant		–			9 000	451	9 451	9 451	10 037	10 660
Provincial Government:		15 598	–	–	–	–	–	15 598	16 565	17 592
Recapitalisation of Community Libraries		–					–	–	–	–
Accredited Municipalities		8 761					–	8 761	9 304	9 881
Museums Services		350					–	350	372	395
Community Library Services Grant		564					–	564	599	636
Sport and Recreation		–							–	–
Health subsidy		–							–	–
Provincialisation of Libriries		5 923					–	5 923	6 290	6 680
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	3 000	–	3 000	3 000	–	–
COGTA Grant					1 000		1 000	1 000		
Tirelo Bosha Grant					2 000		2 000	2 000		
Total operating expenditure of Transfers and Grants:		339 640	–	–	32 765	451	33 216	372 856	392 787	417 140
Capital expenditure of Transfers and Grants										
National Government:		218 604	–	–	(46 416)	–	(46 416)	172 188	182 864	194 201
Neighbourhood Development Partnership		50 000			(16 651)		(16 651)	33 349	35 417	37 612
Municipal Infrastructure Grant (MIG)		114 604			(18 265)		(18 265)	96 339	102 312	108 655
Intergrated National Electrification (Municipal)		9 000			(9 000)		(9 000)	–	–	–
Energy Efficience and Demand side Management Grant		–					–	–	–	–
MWIG		45 000					–	45 000	47 790	50 753
Water Services Infrastructure Grant (WSIG)					(2 500)		(2 500)	(2 500)	(2 655)	(2 820)
Provincial Government:		11 000	–	–	(7 815)	–	(7 815)	3 186	2 439	2 590
Community Library Services		11 000			(8 704)		(8 704)	2 297	2 439	2 590
Sport and Recreation					889		889	889		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		10 888	–	–	–	–	–	10 888	11 563	12 280
European Union		10 888					–	10 888	11 563	12 280
							–	–		
Total capital expenditure of Transfers and Grants		240 492	–	–	(54 231)	–	(54 231)	186 262	196 866	209 071
Total capital expenditure of Transfers and Grants		580 132	–	–	(21 466)	451	(21 014)	559 118	589 653	626 211

KZN252 Newcastle - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2017/18							Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year						451	451	451	–	–
Current year receipts							–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	451	451	451	–	–
Conditions still to be met - transferred to liabilities							–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year							–	–	–	–
Current year receipts							–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–	–	–
District Municipality:										
Balance unspent at beginning of the year							–	–	–	–
Current year receipts							–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year							–	–	–	–
Current year receipts							–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–	–	–
Total operating transfers and grants revenue		–	–	–	–	451	451	451	–	–
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–	–	–
Current year receipts							–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year							–	–	–	–
Current year receipts							–	–	–	–
Conditions met - transferred to revenue		–	–	–	8 704	–	8 704	8 704	–	–
Conditions still to be met - transferred to liabilities					(8 704)		(8 704)	(8 704)	–	–
District Municipality:										
Balance unspent at beginning of the year							–	–	–	–
Current year receipts							–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year							–	–	–	–
Current year receipts							–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–	–	–
Total capital transfers and grants revenue		–	–	–	8 704	–	8 704	8 704	–	–
Total capital transfers and grants - CTBM		–	–	–	(8 704)	–	(8 704)	(8 704)	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		–	–	–	8 704	451	9 155	9 155	–	–
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	(8 704)	–	(8 704)	(8 704)	–	–

KZN252 Newcastle - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2017/18									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		14 613							–	14 613	0,0%
Pension and UIF Contributions		2 305							–	2 305	0,0%
Medical Aid Contributions		1 201							–	1 201	0,0%
Motor Vehicle Allowance		3 841							–	3 841	0,0%
Cellphone Allowance		155							–	155	
Housing Allowances		–							–	–	
Other benefits and allowances		1 106							–	1 106	
Sub Total - Councillors		**23 219**	**–**			**–**		**–**	**–**	**23 219**	**0,0%**
% increase			**(0)**							**–**	
Senior Managers of the Municipality											
Basic Salaries and Wages		8 892							–	8 892	0,0%
Pension and UIF Contributions		580							–	580	0,0%
Medical Aid Contributions		169							–	169	0,0%
Overtime		–							–	–	
Performance Bonus		264							–	264	
Motor Vehicle Allowance		875							–	875	0,0%
Cellphone Allowance		–							–	–	
Housing Allowances		32							–	32	
Other benefits and allowances		146							–	146	
Payments in lieu of leave		–							–	–	
Long service awards		–							–	–	
Post-retirement benefit obligations	5	–							–	–	
Sub Total - Senior Managers of Municipality		**10 957**	**–**	**–**		**–**		**–**	**–**	**10 957**	**0,0%**
% increase			**(0)**							**–**	
Other Municipal Staff											
Basic Salaries and Wages		295 998							–	295 998	0,0%
Pension and UIF Contributions		55 321						1 733	1 733	57 055	3,1%
Medical Aid Contributions		21 691							–	21 691	0,0%
Overtime		32 652							–	32 652	0,0%
Performance Bonus		28 856							–	28 856	
Motor Vehicle Allowance		15 954							–	15 954	0,0%
Cellphone Allowance		11							–	11	0,0%
Housing Allowances		9 483							–	9 483	
Other benefits and allowances		18 491							–	18 491	
Payments in lieu of leave		24 462							–	24 462	0,0%
Long service awards		862							–	862	0,0%
Post-retirement benefit obligations	5	–							–	–	
Sub Total - Other Municipal Staff		**503 781**	**–**	**–**	**–**	**–**	**–**	**1 733**	**1 733**	**505 514**	**0,3%**
% increase											
Total Parent Municipality		**537 957**	**–**	**–**	**–**	**–**	**–**	**1 733**	**1 733**	**539 690**	**0,3%**
Board Members of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Board Fees									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
% increase											
Senior Managers of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Senior Managers of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
% increase											
Other Staff of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	

Housing Allowances									–	–	
Other benefits and allowances									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–	
% increase											
Total Municipal Entities		–	–	–	–	–	–	–	–	–	
TOTAL SALARY, ALLOWANCES & BENEFITS		537 957	–	–	–	–	–	1 733	1 733	539 690	0,3%
% increase											
TOTAL MANAGERS AND STAFF		514 737	–	–	–	–	–	1 733	1 733	516 471	0,3%

KZN252 Newcastle - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - CORPORATE SERVICES		24 492	442	509	63 305	448	19 817	751	555	(6 946)	(6 946)	(6 946)	(22 143)	67 339	71 514	75 948
Vote 2 - COMMUNITY SERVICES		20 886	5 556	8 745	107 288	8 143	17 352	8 693	10 637	(10 108)	(10 108)	(10 108)	(49 654)	107 320	113 974	121 040
Vote 3 - BUDGET AND TREASURY		41 115	22 091	25 212	311 886	22 740	28 621	25 091	25 181	(25 017)	(25 017)	(25 017)	(114 324)	312 561	331 940	352 520
Vote 4 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	333	333	333	1 000	2 000	2 124	2 256
Vote 5 - DEVELOPMENT PLANNING AND HUMA		2 531	2 727	4 337	14 351	8 505	2 191	1 569	7 751	(3 410)	(3 410)	(3 410)	36 851	70 584	74 961	79 608
Vote 6 - TECHNICAL SERVICES		124 298	21 354	16 493	632 510	32 201	132 470	51 809	30 535	(89 308)	(89 308)	(89 308)	(183 355)	590 392	701 802	785 290
Vote 7 - ELECTRICAL AND MECHANICAL SERVI		100 354	65 345	63 411	750 879	49 575	74 500	46 238	41 508	(57 028)	(57 028)	(57 028)	(258 778)	761 946	721 638	726 403
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**313 677**	**117 515**	**118 707**	**1 880 220**	**121 613**	**274 951**	**134 150**	**116 167**	**(191 484)**	**(191 484)**	**(191 484)**	**(590 404)**	**1 912 142**	**2 017 952**	**2 143 066**
Expenditure by Vote																
Vote 1 - CORPORATE SERVICES		3 964	7 179	4 844	69 300	4 630	7 202	4 750	6 961	7 276	7 276	7 276	10 955	141 615	150 395	159 719
Vote 2 - COMMUNITY SERVICES		22 023	24 008	23 246	260 559	25 576	24 717	24 004	15 567	(20 518)	(20 518)	(20 518)	(92 124)	266 024	282 518	300 034
Vote 3 - BUDGET AND TREASURY		13 110	16 494	16 894	164 891	18 426	20 799	18 855	9 969	(13 330)	(13 330)	(13 330)	(69 661)	169 788	180 315	191 495
Vote 4 - MUNICIPAL MANAGER		3 134	5 717	5 223	60 251	6 083	5 163	5 546	6 800	(4 478)	(4 478)	(4 478)	(18 649)	65 833	69 914	74 249
Vote 5 - DEVELOPMENT PLANNING AND HUMA		3 415	4 591	4 469	49 521	4 586	4 018	3 732	3 816	(2 275)	(2 275)	(2 275)	(16 433)	54 889	58 293	61 907
Vote 6 - TECHNICAL SERVICES		21 381	109 015	63 029	593 483	72 938	63 271	107 529	19 582	(26 797)	(26 797)	(26 797)	(198 538)	771 299	799 572	849 145
Vote 7 - ELECTRICAL AND MECHANICAL SERVI		59 744	51 720	42 838	534 077	38 005	63 890	102 145	7 835	(42 699)	(42 699)	(42 699)	(131 693)	640 461	680 170	722 340
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**126 772**	**218 723**	**160 543**	**1 732 082**	**170 243**	**189 061**	**266 561**	**70 530**	**(102 820)**	**(102 820)**	**(102 820)**	**(516 144)**	**2 109 909**	**2 221 176**	**2 358 889**
Surplus/ (Deficit)		**186 905**	**(101 207)**	**(41 836)**	**148 138**	**(48 631)**	**85 890**	**(132 411)**	**45 637**	**(88 664)**	**(88 664)**	**(88 664)**	**(74 260)**	**(197 767)**	**(203 224)**	**(215 823)**

KZN252 Newcastle - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		65 608	22 533	25 721	21 763	23 189	48 437	25 842	25 736	27 275	27 275	27 275	37 832	378 485	401 952	426 873
Executive and council		1 555	419	485	380	425	1 486	705	555	1 219	1 219	1 219	2 397	12 063	12 811	13 606
Finance and administration		64 052	22 114	25 236	21 384	22 764	46 952	25 137	25 181	26 056	26 056	26 056	35 434	366 422	389 140	413 267
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		1 138	1 107	1 730	2 025	1 135	2 321	1 591	3 986	3 495	3 495	3 495	6 167	31 684	33 648	35 735
Community and social services		519	505	458	1 096	502	446	200	2 804	995	995	995	351	9 867	10 479	11 128
Sport and recreation		2	23	41	40	61	65	217	36	89	89	89	904	1 655	1 758	1 867
Public safety		73	3	688	365	20	1 238	825	528	842	842	842	1 174	7 439	7 900	8 390
Housing		542	566	538	517	550	571	342	609	1 564	1 564	1 564	3 739	12 665	13 451	14 284
Health		1	10	5	6	2	1	7	10	5	5	5	(1)	57	61	65
Economic and environmental services		19 038	3 387	4 245	2 560	8 127	58 973	8 154	9 189	(9 932)	(9 932)	(9 932)	163 414	247 290	262 622	278 904
Planning and development		1 979	2 150	3 789	1 744	7 944	1 609	1 216	7 130	(2 971)	(2 971)	(2 971)	34 245	52 894	56 173	59 656
Road transport		17 058	1 237	456	816	183	57 364	6 938	2 059	(6 961)	(6 961)	(6 961)	129 169	194 396	206 449	219 249
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		227 884	90 478	87 000	91 236	89 150	165 208	98 553	77 244	81 941	81 941	81 941	81 977	1 254 553	1 319 592	1 401 407
Energy sources		100 354	65 345	63 411	57 641	49 574	74 500	46 238	41 508	58 511	58 511	58 511	97 240	771 345	806 426	856 424
Water management		61 714	13 094	6 925	22 951	22 911	39 284	35 674	19 248	8 033	8 033	8 033	(28 323)	217 576	231 065	245 391
Waste water management		45 579	7 048	9 245	9 199	9 193	35 905	9 197	9 229	9 984	9 984	9 984	11 525	176 072	186 989	198 582
Waste management		20 237	4 980	7 419	1 444	7 472	15 519	7 444	7 260	5 413	5 413	5 413	1 535	89 560	95 113	101 010
Other		10	11	11	11	11	11	11	11	11	11	11	10	129	137	146
Total Revenue - Functional		313 677	117 515	118 707	117 595	121 613	274 951	134 150	116 167	102 789	102 789	102 789	289 399	1 912 142	2 017 951	2 143 064
Expenditure - Functional																
Governance and administration		20 765	30 646	28 198	30 305	30 456	34 235	31 925	26 417	67 562	67 562	67 562	(1 821)	433 810	460 706	489 270
Executive and council		4 279	9 017	5 660	6 834	6 266	8 677	5 092	9 208	6 487	6 487	6 487	5 998	80 494	85 485	90 785
Finance and administration		16 485	21 629	22 538	23 471	24 189	25 558	26 833	17 208	61 074	61 074	61 074	(7 819)	353 316	375 221	398 485
Internal audit							–	–	–	–	–	–	–	–	–	–
Community and public safety		16 700	16 088	17 712	16 729	17 666	18 285	15 427	13 632	18 561	18 561	18 561	(15 263)	172 660	183 365	194 733
Community and social services		5 314	5 440	6 412	5 351	5 496	4 321	2 044	1 990	5 165	5 165	5 165	(24 980)	26 882	28 548	30 318
Sport and recreation		4 237	4 378	4 394	4 635	5 441	5 687	6 176	4 677	5 876	5 876	5 876	5 926	63 180	67 097	71 257
Public safety		5 534	4 010	4 842	4 732	4 613	6 327	5 057	4 673	4 701	4 701	4 701	2 694	56 584	60 092	63 818
Housing		1 359	1 896	1 765	1 700	1 817	1 646	1 822	1 631	1 984	1 984	1 984	2 499	22 088	23 457	24 911
Health		255	364	299	311	300	303	328	662	835	835	835	(1 401)	3 927	4 170	4 429
Economic and environmental services		5 726	82 637	43 164	36 420	44 207	43 956	83 685	4 913	(1 917)	(1 917)	(1 917)	(82 707)	256 250	272 138	289 010
Planning and development		1 900	1 821	1 914	1 954	1 911	1 765	1 905	2 151	2 517	2 517	2 517	2 730	25 603	27 191	28 876
Road transport		3 827	80 816	41 250	34 466	42 295	42 190	81 780	2 759	(4 455)	(4 455)	(4 455)	(85 370)	230 647	244 947	260 134
Environmental protection		–	–	–	–	–	–	–	4	21	21	21	(67)	–	–	–
Trading services		83 576	89 347	71 466	65 966	77 902	92 580	135 526	25 533	128 341	128 341	128 341	219 950	1 246 869	1 304 627	1 385 513
Energy sources		58 992	51 668	42 540	37 316	37 894	63 890	102 145	7 835	57 952	57 952	57 952	62 112	638 247	677 818	719 843
Water management		14 796	25 325	18 786	16 139	28 066	18 405	23 402	14 304	60 117	60 117	60 117	140 397	479 972	490 182	520 572
Waste water management		2 634	2 742	2 815	575	2 410	2 478	2 272	2 142	7 938	7 938	7 938	19 401	61 283	65 082	69 118
Waste management		7 154	9 612	7 325	11 936	9 531	7 807	7 708	1 253	2 334	2 334	2 334	(1 960)	67 366	71 544	75 980
Other		5	5	5	5	13	5	5	34	47	47	47	102	320	340	361
Total Expenditure - Functional		126 772	218 723	160 545	149 425	170 243	189 061	266 567	70 530	212 594	212 594	212 594	120 262	2 109 909	2 221 175	2 358 887
Surplus/ (Deficit) 1.		186 905	(101 207)	(41 838)	(31 830)	(48 631)	85 890	(132 417)	45 637	(109 805)	(109 805)	(109 805)	169 137	(197 767)	(203 224)	(215 823)

KZN252 Newcastle - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Property rates		32 128	20 752	20 565	19 768	20 595	20 616	23 142	23 539	20 436	20 436	20 436	14 628	257 042	272 978	289 903
Service charges - electricity revenue		66 240	65 345	63 368	56 050	56 642	54 407	54 798	42 755	55 608	55 608	55 608	69 269	695 697	738 830	784 637
Service charges - water revenue		12 346	11 960	11 796	14 091	12 552	13 577	14 108	14 581	13 361	13 361	13 361	11 395	156 489	166 191	176 495
Service charges - sanitation revenue		9 341	7 047	7 231	9 198	7 166	7 292	9 196	9 227	7 158	7 158	7 158	3 050	90 221	95 815	101 755
Service charges - refuse		7 304	4 985	4 987	1 429	5 045	5 166	7 437	7 253	4 917	4 917	4 917	62	58 421	62 043	65 890
Service charges - other		–	–	–	–	–		–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		668	647	636	643	686	612	662	636	661	661	661	684	7 856	8 343	8 861
Interest earned - external investments		–	210	527	249	280	332	127	147	466	466	466	1 124	4 396	4 668	4 958
Interest earned - outstanding debtors		897	810	1 022	917	1 159	1 272	1 201	1 088	1 061	1 061	1 061	894	12 446	13 218	14 037
Dividends received		–	–	–	–	–		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		78	11	699	377	29	1 250	780	494	521	521	521	290	5 572	5 918	6 285
Licences and permits		1	1	1	1	1	1	1	1	1	1	1	1	12	12	13
Agency services		–		–			–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		134 274	4 939	4 506	13 770	16 168	114 594	29 666	16 542	13 551	13 551	13 551	3 896	379 006	402 505	427 460
Other revenue		700	810	965	1 103	1 289	830	1 592	1 152	2 329	2 329	2 329	15 244	30 672	19 832	21 061
Gains on disposal of PPE								–					–	–	–	–
Total Revenue		263 977	117 515	116 303	117 595	121 613	219 951	142 712	117 414	120 071	120 071	120 071	120 538	1 697 829	1 790 352	1 901 354
Expenditure By Type																
Employee related costs		42 692	40 000	44 660	44 093	46 102	45 261	50 094	45 123	42 416	42 416	42 416	31 198	516 471	548 492	582 499
Remuneration of councillors		1 563	1 563	1 563	1 563	1 563	1 563	1 563	3 231	2 167	2 167	2 167	2 546	23 219	24 659	26 188
Debt impairment		6 978	6 500	2 675	2 486	3 392	168	750	–	22 078	22 078	22 078	65 483	154 666	164 255	174 439
Depreciation & asset impairment			76 886	37 146	38 374	37 490	37 490	76 801	48	44 585	44 585	44 585	56 906	494 895	525 578	558 164
Finance charges		4 079	4 079	3 863	4 151	3 934	3 838	4 109	66	3 896	3 896	3 896	7 541	47 348	50 283	53 401
Bulk purchases		54 924	66 694	42 252	34 901	38 761	73 769	75 692	6 302	44 181	44 181	44 181	50 548	576 385	612 121	650 072
Other materials		151	210	214	474	212	297	297	179	279	279	279	360	3 230	3 431	3 643
Contracted services		765	2 602	1 501	4 726	2 237	2 979	99	605	2 535	2 535	2 535	17 902	41 022	43 565	46 266
Grants and subsidies		–	–		–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		15 619	20 188	26 670	18 657	36 554	23 695	48 594	13 730	37 305	37 305	37 305	(62 951)	252 673	248 791	264 216
Loss on disposal of PPE								–	–	–	–	–	–	–	–	–
Total Expenditure		126 772	218 723	160 544	149 425	170 243	189 061	258 000	69 283	199 442	199 442	199 442	169 533	2 109 909	2 221 175	2 358 888
Surplus/(Deficit)		137 205	(101 207)	(44 241)	(31 830)	(48 631)	30 890	(115 288)	48 131	(79 371)	(79 371)	(79 371)	(48 995)	(412 079)	(430 823)	(457 534)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		49 700		2 400		–	55 000	20 459	20 459	20 459	20 459	20 459	4 918	214 313	227 600	241 711
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)													–	–	–	–
Transfers and subsidies - capital (in-kind - all)													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		186 905	(101 207)	(41 841)	(31 830)	(48 631)	85 890	(94 829)	68 590	(58 912)	(58 912)	(58 912)	(44 077)	(197 767)	(203 223)	(215 823)

KZN252 Newcastle - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates		17 701	17 701	17 701	17 701	17 701	15 847	18 010	18 010	18 010	18 010	18 010	18 010	212 408	216 080	230 800
Service charges - electricity revenue		54 912	54 912	54 912	54 912	54 912	38 523	57 152	57 152	57 152	57 152	57 152	57 152	655 995	707 922	756 001
Service charges - water revenue		7 802	7 802	7 802	7 802	7 802	7 086	7 921	7 921	7 921	7 921	7 921	7 921	93 621	111 318	120 656
Service charges - sanitation revenue		3 977	3 977	3 977	3 977	3 977	3 361	4 079	4 079	4 079	4 079	4 079	4 079	47 719	61 027	63 286
Service charges - refuse		4 020	4 020	4 020	4 020	4 020	3 271	4 145	4 145	4 145	4 145	4 145	4 145	48 241	54 300	61 693
Service charges - other								–	–	–	–	–	–			
Rental of facilities and equipment		672	672	672	672	672	612	681	681	681	681	681	681	8 059	8 606	9 190
Interest earned - external investments		383	383	383	383	383	468	369	369	369	369	369	369	4 601	4 913	5 247
Interest earned - outstanding debtors		314	314	314	314	314	1 272	155	155	155	155	155	155	3 772	5 371	7 169
Dividends received		–	0	0	0	0		–	–	(0)	(0)	(0)	(0)	–	–	–
Fines, penalties and forfeits		130	130	130	130	130	1 250	780	494	(57)	(57)	(57)	(1 443)	1 561	2 223	2 967
Licences and permits		1	1	1	1	1	1	1	1	1	1	1	1	12	13	14
Agency services							–	–					–			
Transfer receipts - operational		169 820				84 910	106 049	29 666	16 542	(3 523)	(3 523)	(3 523)	(56 777)	339 640	359 026	380 645
Other revenue		1 478	1 478	1 478	1 478	1 478	3 461	1 592	1 152	1 147	1 147	1 147	698	17 735	18 940	20 226
Cash Receipts by Source		261 209	91 389	91 389	91 389	176 299	181 201	124 551	110 701	90 081	90 081	90 081	34 991	1 433 363	1 549 738	1 657 893
Other Cash Flows by Source																
Transfers receipts - capital		20 041	19 559	19 559	19 559	19 559	55 000	–	–	14 536	14 536	14 536	43 608	240 492	221 398	233 568
Contributions & Contributed assets								–	–	–	–	–	–			
Proceeds on disposal of PPE								–	–	333	333	333	1 000	2 000	2 500	2 500
Short term loans								–	–	–	–	–	–			
Borrowing long term/refinancing								–	–	–	–	–	–			
Increase (decrease) in consumer deposits		–	–	–	–	–		–	–	26	26	26	187	264	269	275
Decrease (Increase) in non-current debtors								–	–	–	–	–	–			
Decrease (increase) other non-current receivables								–	–	–	–	–	–			
Decrease (increase) in non-current investments								–	–	–	–	–	–			
Total Cash Receipts by Source		281 250	110 948	110 948	110 948	195 858	236 201	124 551	110 701	104 976	104 976	104 976	79 787	1 676 119	1 773 905	1 894 236
Cash Payments by Type																
Employee related costs		42 895	42 895	42 895	42 895	42 895	45 261	50 094	45 123	797	797	797	157 394	514 737	549 688	587 012
Remuneration of councillors		1 935	1 935	1 935	1 935	1 935	1 563	1 563	3 231	116	116	116	6 841	23 219	24 796	26 480
Finance charges		3 928	3 928	3 928	3 928	3 928	3 837	4 109	66	124	124	124	19 111	47 135	50 336	53 754
Bulk purchases - Electricity		47 668	47 668	47 668	47 668	47 668	72 225	70 126	–	(4 093)	(4 093)	(4 093)	155 939	524 353	618 725	660 737
Bulk purchases - Water & Sewer		5 566	5 566	5 566	5 566	5 566	5 566	5 566	5 566	(928)	(928)	(928)	25 047	66 793	66 793	66 793
Other materials		326	326	326	326	326	297	297	179	14	14	14	1 467	3 913	4 178	4 462
Contracted services		1 850	1 850	1 850	1 850	1 850	2 979	99	605	(137)	(137)	(137)	9 679	22 203	23 710	25 320
Transfers and grants - other municipalities							–	–	–				–			
Transfers and grants - other								–	–				–			
Other expenditure		8 056	8 056	8 056	8 056	8 056	17 021	48 594	13 730	5 738	5 738	5 738	(40 166)	96 675	204 763	218 667
Cash Payments by Type		112 225	112 225	112 225	112 225	112 225	148 750	180 449	68 499	1 632	1 632	1 632	335 312	1 299 029	1 542 990	1 643 224
Other Cash Flows/Payments by Type																
Capital assets		21 065	21 065	21 065	21 065	21 065	28 955	4 347	2 362	2 362	2 362	2 362	105 702	253 778	254 998	268 168
Repayment of borrowing				8 001			(3 813)	622	1 969	1 969	1 969	1 969	19 317	32 002	35 203	38 723
Other Cash Flows/Payments		150 827						–	–	–	–	–	–	150 827		
Total Cash Payments by Type		284 117	133 290	141 290	133 290	133 290	173 892	185 418	72 830	5 963	5 963	5 963	460 331	1 735 637	1 833 191	1 950 115
NET INCREASE/(DECREASE) IN CASH HELD		(2 867)	(22 342)	(30 343)	(22 342)	62 568	62 310	(60 866)	37 870	99 013	99 013	99 013	(380 545)	(59 517)	(59 286)	(55 879)
Cash/cash equivalents at the month/year beginning:			(2 867)	(25 209)	(55 551)	(77 893)	(15 325)	46 984	(13 882)	23 988	123 001	222 014	321 027	–	(59 517)	(118 803)
Cash/cash equivalents at the month/year end:		(2 867)	(25 209)	(55 551)	(77 893)	(15 325)	46 984	(13 882)	23 988	123 001	222 014	321 027	(59 517)	(59 517)	(118 803)	(174 682)

KZN252 Newcastle - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - CORPORATE SERVICES													–	–	–	–
Vote 2 - COMMUNITY SERVICES													–	–	–	–
Vote 3 - BUDGET AND TREASURY													–	–	–	–
Vote 4 - MUNICIPAL MANAGER													–	–	–	–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS													–	–	–	–
Vote 6 - TECHNICAL SERVICES													–	–	–	–
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES													–	–	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital Multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure appropriation																
Vote 1 - CORPORATE SERVICES		–	–	108	23	32	210	120	189	581	581	581	(266)	2 160	2 294	2 436
Vote 2 - COMMUNITY SERVICES		–	462	–	1 070	101	2 456	23	1 108	3 370	3 370	3 370	645	15 975	16 965	18 017
Vote 3 - BUDGET AND TREASURY		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTL		–	1 036	7 978	1 701	1 550	17 005	345	3 877	3 987	3 987	3 987	7 739	53 193	56 491	59 993
Vote 6 - TECHNICAL SERVICES		382	5 186	9 574	8 033	4 863	67 126	4 785	10 247	10 999	10 999	10 999	17 966	161 158	171 150	181 761
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		–	–	–	–	229	229	123	–	1 562	1 562	1 562	(4 888)	378	401	426
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital single-year expenditure sub-total	3	382	6 685	17 660	10 827	6 775	87 026	5 394	15 422	20 499	20 499	20 499	21 196	232 863	247 301	262 633
Total Capital Expenditure	2	382	6 685	17 660	10 827	6 775	87 026	5 394	15 422	20 499	20 499	20 499	21 196	232 863	247 301	262 633

KZN252 Newcastle - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - CORPORATE SERVICES													–	–	–	–
Vote 2 - COMMUNITY SERVICES													–	–	–	–
Vote 3 - BUDGET AND TREASURY													–	–	–	–
Vote 4 - MUNICIPAL MANAGER													–	–	–	–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS													–	–	–	–
Vote 6 - TECHNICAL SERVICES													–	–	–	–
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES													–	–	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital Multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure appropriation																
Vote 1 - CORPORATE SERVICES		–	–	108	23	32	210	120	189	581	581	581	(266)	2 160	2 294	2 436
Vote 2 - COMMUNITY SERVICES		–	462	–	1 070	101	2 456	23	1 108	3 370	3 370	3 370	645	15 975	16 965	18 017
Vote 3 - BUDGET AND TREASURY		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTL		–	1 036	7 978	1 701	1 550	17 005	345	3 877	3 987	3 987	3 987	7 739	53 193	56 491	59 993
Vote 6 - TECHNICAL SERVICES		382	5 186	9 574	8 033	4 863	67 126	4 785	10 247	10 999	10 999	10 999	17 966	161 158	171 150	181 761
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		–	–	–	–	229	229	123	–	1 562	1 562	1 562	(4 888)	378	401	426
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital single-year expenditure sub-total	3	382	6 685	17 660	10 827	6 775	87 026	5 394	15 422	20 499	20 499	20 499	21 196	232 863	247 301	262 633
Total Capital Expenditure	2	382	6 685	17 660	10 827	6 775	87 026	5 394	15 422	20 499	20 499	20 499	21 196	232 863	247 301	262 633

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

KZN252 Newcastle - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		–	23	108	23	32	24	96	189	306	306	306	746	2 160	2 294	2 436
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		–	23	108	23	32	–	120	189	306	306	306	746	2 160	2 294	2 436
Internal audit		–	–	–	–	–	24	(24)					–	–	–	–
Community and public safety		–	439	–	1 370	101	902	46	110 813	3 840	3 840	3 840	(107 673)	17 518	18 604	19 758
Community and social services		–	439	–	1 070	101	902	23	110 779	3 466	3 466	3 466	(108 739)	14 972	15 900	16 886
Sport and recreation		–	–	–	–	–	–	–	–	148	148	148	445	889	944	1 003
Public safety		–	–	–	–	–	–	–	–	19	19	19	57	114	121	129
Housing		–	–	–	300	–	–	23	34	207	207	207	564	1 544	1 639	1 741
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	1 036	9 374	3 256	11 607	10 782	1 382	10 984	7 135	7 135	7 135	9 040	78 868	83 758	88 951
Planning and development		–	52	5 382	1 401	1 550	4 828	215	3 841	3 356	3 356	3 356	6 013	33 349	35 417	37 612
Road transport		–	985	3 992	1 856	10 057	5 954	1 167	7 144	3 779	3 779	3 779	3 027	45 519	48 342	51 339
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		382	5 186	8 178	6 177	11 211	17 247	3 741	3 103	12 848	12 848	12 848	22 248	116 017	123 210	130 849
Energy sources		–	–	–	–	229	–	123	–	1 600	1 600	1 600	(4 774)	378	401	426
Water management		382	5 186	8 178	6 177	10 982	17 247	3 618	3 103	11 248	11 248	11 248	27 022	115 639	122 809	130 423
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	106	2	3 050	3 050	3 050	9 042	18 300	19 435	20 640
Total Capital Expenditure - Functional		382	6 685	17 660	10 827	22 951	28 955	5 370	125 093	27 179	27 179	27 179	(66 597)	232 863	247 301	262 633

KZN252 Newcastle - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		**224 836**	**–**	**(118 906)**	**–**	**–**	**–**	**1 942**	**(116 966)**	**107 870**	**114 556**	**121 660**
Roads Infrastructure		98 873	–	(16 223)	–	–	–	(26 372)	(42 595)	56 277	59 767	63 472
Roads		98 873		(16 337)				(26 372)	(42 709)	56 163	59 646	63 344
Road Structures		–		–				–	–	–	–	–
Road Furniture		–		–				–	–	–	–	–
Capital Spares		–		114					114	114	121	129
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–		–				–	–	–	–	–
Storm water Conveyance		–		–				–	–	–	–	–
Attenuation		–		–				–	–	–	–	–
Electrical Infrastructure		9 000	–	617	–	–	–	(9 239)	(8 622)	378	401	426
Power Plants		9 000		(9 000)				–	(9 000)	–	–	–
HV Substations		–		–				–	–	–	–	–
HV Switching Station		–		–				–	–	–	–	–
HV Transmission Conductors		–		–				–	–	–	–	–
MV Substations		–		–				–	–	–	–	–
MV Switching Stations		–		–				–	–	–	–	–
MV Networks		–		9 617				(9 239)	378	378	401	426
LV Networks		–		–				–	–	–	–	–
Capital Spares		–		–				–	–	–	–	–
Water Supply Infrastructure		116 963	–	(105 863)	–	–	–	30 115	(75 748)	41 215	43 770	46 484
Dams and Weirs		–		–				–	–	–	–	–
Boreholes		–		–				–	–	–	–	–
Reservoirs		–		–				–	–	–	–	–
Pump Stations		–		–				–	–	–	–	–
Water Treatment Works		116 963		(116 963)				41 215	(75 748)	41 215	43 770	46 484
Bulk Mains		–		–				–	–	–	–	–
Distribution		–		11 100				(11 100)	–	–	–	–
Distribution Points		–		–				–	–	–	–	–
PRV Stations		–		–				–	–	–	–	–
Capital Spares		–		–				–	–	–	–	–
Sanitation Infrastructure		–	–	2 561	–	–	–	7 439	10 000	10 000	10 620	11 278
Pump Station		–		–				–	–	–	–	–
Reticulation		–		2 561				7 439	10 000	10 000	10 620	11 278
Waste Water Treatment Works		–		–				–	–	–	–	–
Outfall Sewers		–		–				–	–	–	–	–
Toilet Facilities		–		–				–	–	–	–	–
Capital Spares		–		–				–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–		–				–	–	–	–	–
Waste Transfer Stations		–		–				–	–	–	–	–
Waste Processing Facilities		–		–				–	–	–	–	–
Waste Drop-off Points		–		–				–	–	–	–	–
Waste Separation Facilities		–		–				–	–	–	–	–
Electricity Generation Facilities		–		–				–	–	–	–	–
Capital Spares		–		–				–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–		–				–	–	–	–	–
Rail Structures		–		–				–	–	–	–	–
Rail Furniture		–		–				–	–	–	–	–
Drainage Collection		–		–				–	–	–	–	–
Storm water Conveyance		–		–				–	–	–	–	–
Attenuation		–		–				–	–	–	–	–
MV Substations		–		–				–	–	–	–	–
LV Networks		–		–				–	–	–	–	–
Capital Spares		–		–				–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–		–				–	–	–	–	–
Piers		–		–				–	–	–	–	–
Revetments		–		–				–	–	–	–	–
Promenades		–		–				–	–	–	–	–
Capital Spares		–		–				–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–		–				–	–	–	–	–
Core Layers		–		–				–	–	–	–	–
Distribution Layers		–		–				–	–	–	–	–
Capital Spares		–		–				–	–	–	–	–
Community Assets		**10 368**	**–**	**8 569**	**–**	**–**	**–**	**(12 997)**	(4 429)	5 939	**6 308**	**6 699**
Community Facilities		10 368	–	8 264	–	–	–	(12 713)	(4 429)	5 939	6 308	6 699
Halls		10 368		(7 216)				–	(7 216)	3 153	3 348	3 556
Centres		–		–				–	–	–	–	–
Crèches		–		–				–	–	–	–	–
Clinics/Care Centres		–		–				–	–	–	–	–
Fire/Ambulance Stations		–		–				–	–	–	–	–
Testing Stations		–		–				–	–	–	–	–
Museums		–		–				–	–	–	–	–
Galleries		–		–				–	–	–	–	–
Theatres		–		–				–	–	–	–	–
Libraries		–		11 000				(8 213)	2 787	2 787	2 959	3 143
Cemeteries/Crematoria		–		–				–	–	–	–	–
Police		–		–				–	–	–	–	–
Purls		–		–				–	–	–	–	–
Public Open Space		–		–				–	–	–	–	–

Nature Reserves		–		–				–	–	–	–	–
Public Ablution Facilities		–		–				–	–	–	–	–
Markets		–		4 500				(4 500)	–	–	–	–
Stalls		–							–	–	–	–
Abattoirs		–							–	–	–	–
Airports		–						–	–	–	–	–
Taxi Ranks/Bus Terminals		–							–	–	–	–
Capital Spares		–							–	–	–	–
Sport and Recreation Facilities		–	–	284	–	–	–	(284)	–	–	–	–
Indoor Facilities		–		284				(284)	–	–	–	–
Outdoor Facilities		–							–	–	–	–
Capital Spares		–							–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–							–	–	–	–
Historic Buildings		–							–	–	–	–
Works of Art		–							–	–	–	–
Conservation Areas		–							–	–	–	–
Other Heritage		–							–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–							–	–	–	–
Unimproved Property		–							–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property									–	–	–	–
Unimproved Property									–	–	–	–
Other assets		–	–	7 400	–	–	–	11 900	19 300	19 300	20 497	21 767
Operational Buildings		–	–	6 400	–	–	–	11 900	18 300	18 300	19 435	20 640
Municipal Offices		–		6 400				11 900	18 300	18 300	19 435	20 640
Pay/Enquiry Points		–		–					–	–	–	–
Building Plan Offices		–		–				–	–	–	–	–
Workshops		–		–				–	–	–	–	–
Yards		–		–				–	–	–	–	–
Stores		–		–				–	–	–	–	–
Laboratories		–		–				–	–	–	–	–
Training Centres		–		–				–	–	–	–	–
Manufacturing Plant		–		–				–	–	–	–	–
Depots		–		–				–	–	–	–	–
Capital Spares		–		–				–	–	–	–	–
Housing		–	–	1 000	–	–	–	–	1 000	1 000	1 062	1 128
Staff Housing		–							–	–	–	–
Social Housing		–						–	–	–	–	–
Capital Spares		–		1 000					1 000	1 000	1 062	1 128
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–							–	–	–	–
Intangible Assets		–	–	1 429	–	–	–	(1 429)	–	–	–	–
Servitudes		–							–	–	–	–
Licences and Rights		–	–	1 429	–	–	–	(1 429)	–	–	–	–
Water Rights		–							–	–	–	–
Effluent Licenses		–							–	–	–	–
Solid Waste Licenses		–							–	–	–	–
Computer Software and Applications		–		1 429				(1 429)	–	–	–	–
Load Settlement Software Applications		–							–	–	–	–
Unspecified		–							–	–	–	–
Computer Equipment		2 700	–	(2 700)	–	–	–	–	(2 700)	–	–	–
Computer Equipment		2 700		(2 700)					(2 700)	–	–	–
Furniture and Office Equipment		1 250	–	2 900	–	–	–	(1 511)	1 389	2 639	2 803	2 977
Furniture and Office Equipment		1 250		2 900				(1 511)	1 389	2 639	2 803	2 977
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–							–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–							–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Libraries		–							–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–							–	–	–	–
Total Capital Expenditure on new assets ***to be adjusted***	1	239 154	–	(101 311)	–	–	–	(2 095)	(103 405)	135 749	144 165	153 103

KZN252 Newcastle - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		2 374	–	122 687	–	–	–	(66 693)	55 994	58 368	61 987	65 830
Roads Infrastructure		2 374	–	9 626	–	–	–	–	9 626	12 000	12 744	13 534
Roads		2 374		9 626				–	9 626	12 000	12 744	13 534
Road Structures		–							–	–	–	–
Road Furniture		–							–	–	–	–
Capital Spares		–							–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	1 861	1 861	1 861	1 976	2 099
Drainage Collection		–							–	–	–	–
Storm water Conveyance		–						1 861	1 861	1 861	1 976	2 099
Attenuation		–							–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants		–							–	–	–	–
HV Substations		–							–	–	–	–
HV Switching Station		–							–	–	–	–
HV Transmission Conductors		–							–	–	–	–
MV Substations		–							–	–	–	–
MV Switching Stations		–							–	–	–	–
MV Networks		–							–	–	–	–
LV Networks		–							–	–	–	–
Capital Spares		–							–	–	–	–
Water Supply Infrastructure		–	–	112 489	–	–	–	(69 989)	42 500	42 500	45 135	47 933
Dams and Weirs		–							–	–	–	–
Boreholes		–							–	–	–	–
Reservoirs		–							–	–	–	–
Pump Stations		–							–	–	–	–
Water Treatment Works		–							–	–	–	–
Bulk Mains		–							–	–	–	–
Distribution		–		112 489				(69 989)	42 500	42 500	45 135	47 933
Distribution Points		–							–	–	–	–
PRV Stations		–							–	–	–	–
Capital Spares		–							–	–	–	–
Sanitation Infrastructure		–	–	572	–	–	–	1 435	2 007	2 007	2 131	2 263
Pump Station		–							–	–	–	–
Reticulation		–		572				1 435	2 007	2 007	2 131	2 263
Waste Water Treatment Works		–							–	–	–	–
Outfall Sewers		–							–	–	–	–
Toilet Facilities		–							–	–	–	–
Capital Spares		–							–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–							–	–	–	–
Waste Transfer Stations		–							–	–	–	–
Waste Processing Facilities		–							–	–	–	–
Waste Drop-off Points		–							–	–	–	–
Waste Separation Facilities		–							–	–	–	–
Electricity Generation Facilities		–							–	–	–	–
Capital Spares		–							–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–							–	–	–	–
Rail Structures		–							–	–	–	–
Rail Furniture		–							–	–	–	–
Drainage Collection		–							–	–	–	–
Storm water Conveyance		–							–	–	–	–
Attenuation		–							–	–	–	–
MV Substations		–							–	–	–	–
LV Networks		–							–	–	–	–
Capital Spares		–							–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–							–	–	–	–
Piers		–							–	–	–	–
Revetments		–							–	–	–	–
Promenades		–							–	–	–	–
Capital Spares		–							–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–							–	–	–	–
Core Layers		–							–	–	–	–
Distribution Layers		–							–	–	–	–
Capital Spares		–							–	–	–	–
Community Assets		5 705	–	(114)	–	–	–	(5 591)	(5 705)	–	–	–
Community Facilities		5 705	–	(114)	–	–	–	(5 591)	(5 705)	–	–	–
Halls		–							–	–	–	–
Centres		–							–	–	–	–
Crèches		–							–	–	–	–
Clinics/Care Centres		–							–	–	–	–
Fire/Ambulance Stations		–							–	–	–	–
Testing Stations		–							–	–	–	–
Museums		–		21				(21)	–	–	–	–
Galleries		–							–	–	–	–
Theatres		–							–	–	–	–
Libraries		5 705		(280)				(5 425)	(5 705)	–	–	–
Cemeteries/Crematorie		–							–	–	–	–
Police		–							–	–	–	–
Purls		–							–	–	–	–
Public Open Space		–							–	–	–	–
Nature Reserves		–							–	–	–	–
Public Ablution Facilities		–							–	–	–	–
Markets		–		145				(145)	–	–	–	–

Stalls		–							–	–	–	–
Abattoirs		–							–	–	–	–
Airports		–							–	–	–	–
Taxi Ranks/Bus Terminals		–							–	–	–	–
Capital Spares		–							–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities		–							–	–	–	–
Outdoor Facilities		–							–	–	–	–
Capital Spares		–							–	–	–	–
Heritage assets		–	–	280	–	–	–	(280)	–	–	–	–
Monuments		–		280				(280)	–	–	–	–
Historic Buildings		–							–	–	–	–
Works of Art		–							–	–	–	–
Conservation Areas		–							–	–	–	–
Other Heritage		–							–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–							–	–	–	–
Unimproved Property		–							–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–							–	–	–	–
Unimproved Property		–							–	–	–	–
Other assets		6 545	–	(4 214)	–	–	–	(2 332)	(6 545)	–	–	–
Operational Buildings		–	–	1 038	–	–	–	(1 038)	–	–	–	–
Municipal Offices		–		1 038				(1 038)	–	–	–	–
Pay/Enquiry Points		–							–	–	–	–
Building Plan Offices		–							–	–	–	–
Workshops		–							–	–	–	–
Yards		–							–	–	–	–
Stores		–							–	–	–	–
Laboratories		–							–	–	–	–
Training Centres		–							–	–	–	–
Manufacturing Plant		–							–	–	–	–
Depots		–							–	–	–	–
Capital Spares		–							–	–	–	–
Housing		6 545	–	(5 252)	–	–	–	(1 294)	(6 545)	–	–	–
Staff Housing		–		1 294				(1 294)	–	–	–	–
Social Housing		–							–	–	–	–
Capital Spares		6 545		(6 545)					(6 545)	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–							–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–							–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–							–	–	–	–
Effluent Licenses		–							–	–	–	–
Solid Waste Licenses		–							–	–	–	–
Computer Software and Applications		–							–	–	–	–
Load Settlement Software Applications		–							–	–	–	–
Unspecified		–							–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–							–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–							–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–							–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–							–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Libraries		–							–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–							–	–	–	–
Total Capital Expenditure on renewal of existing assets *to be adjusted*	1	14 624	–	118 639	–	–	–	(74 896)	43 743	58 368	61 987	65 830

KZN252 Newcastle - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		14 296	–	6 661	–	–	–	12 451	19 112	33 408	35 479	37 679
Roads Infrastructure		550	–	8 746	–	–	–	12 451	21 197	21 747	23 096	24 528
Roads		550		8 746				12 451	21 197	21 747	23 096	24 528
Road Structures									–	–	–	–
Road Furniture									–	–	–	–
Capital Spares									–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection									–	–	–	–
Storm water Conveyance									–	–	–	–
Attenuation									–	–	–	–
Electrical Infrastructure		5 146	–	(1 561)	–	–	–	–	(1 561)	3 586	3 808	4 044
Power Plants				–				–	–	–	–	–
HV Substations				–				–	–	–	–	–
HV Switching Station				–				–	–	–	–	–
HV Transmission Conductors		5 146		(3 003)				–	(3 003)	2 143	2 276	2 417
MV Substations		–		300				–	300	300	319	338
MV Switching Stations		–						–	–	–	–	–
MV Networks		–						–	–	–	–	–
LV Networks		–		1 143				–	1 143	1 143	1 214	1 289
Capital Spares		–							–	–	–	–
Water Supply Infrastructure		6 900	–	1 175	–	–	–	–	1 175	8 075	8 576	9 107
Dams and Weirs		–		–				–	–	–	–	–
Boreholes		–		–				–	–	–	–	–
Reservoirs		–		–				–	–	–	–	–
Pump Stations		–		3 800				–	3 800	3 800	4 036	4 286
Water Treatment Works		6 900		(6 825)				(75)	(6 900)	–	–	–
Bulk Mains		–		–				–	–	–	–	–
Distribution		–		–				–	–	–	–	–
Distribution Points		–		–				–	–	–	–	–
PRV Stations		–		–				–	–	–	–	–
Capital Spares		–		4 200				75	4 275	4 275	4 540	4 822
Sanitation Infrastructure		1 700	–	(1 700)	–	–	–	–	(1 700)	–	–	–
Pump Station									–	–	–	–
Reticulation		1 700		(1 700)					(1 700)	–	–	–
Waste Water Treatment Works									–	–	–	–
Outfall Sewers									–	–	–	–
Toilet Facilities									–	–	–	–
Capital Spares									–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–							–	–	–	–
Waste Transfer Stations		–							–	–	–	–
Waste Processing Facilities		–							–	–	–	–
Waste Drop-off Points		–							–	–	–	–
Waste Separation Facilities		–							–	–	–	–
Electricity Generation Facilities		–							–	–	–	–
Capital Spares		–							–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–							–	–	–	–
Rail Structures		–							–	–	–	–
Rail Furniture		–							–	–	–	–
Drainage Collection		–							–	–	–	–
Storm water Conveyance		–							–	–	–	–
Attenuation		–							–	–	–	–
MV Substations		–							–	–	–	–
LV Networks		–							–	–	–	–
Capital Spares		–							–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–							–	–	–	–
Piers		–							–	–	–	–
Revetments		–							–	–	–	–
Promenades		–							–	–	–	–
Capital Spares		–							–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–	–	–
Core Layers									–	–	–	–
Distribution Layers									–	–	–	–
Capital Spares									–	–	–	–
Community Assets		2 810	–	10 724	–	–	–	20 243	30 968	33 778	35 872	38 096
Community Facilities		2 810	–	10 724	–	–	–	20 243	30 968	33 778	35 872	38 096
Halls		420		(20)				(64)	(84)	336	357	379
Centres		–							–	–	–	–
Crèches		–							–	–	–	–
Clinics/Care Centres		–		31				–	31	31	32	34
Fire/Ambulance Stations		–							–	–	–	–
Testing Stations		–							–	–	–	–
Museums		–		50					50	50	53	56
Galleries		–		36				3	39	39	41	43
Theatres		–							–	–	–	–
Libraries		260		(10)				(100)	(110)	150	159	169
Cemeteries/Crematoria		–		–					–	–	–	–

Police		-		-					-	-	-	-
Purls		-		-					-	-	-	-
Public Open Space		1 130		924				40	964	2 094	2 224	2 361
Nature Reserves									-	-	-	-
Public Ablution Facilities		1 000		7 622				20 265	27 887	28 887	30 678	32 580
Markets		-							-	-	-	-
Stalls		-							-	-	-	-
Abattoirs		-							-	-	-	-
Airports		-							-	-	-	-
Taxi Ranks/Bus Terminals		-		100				-	100	100	106	113
Capital Spares		-		1 993	-			100	2 093	2 093	2 222	2 360
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-							-	-	-	-
Outdoor Facilities		-							-	-	-	-
Capital Spares		-							-	-	-	-
Heritage assets		120	-	(118)	-	-	-	-	(118)	2	2	2
Monuments				-				-	-	-	-	-
Historic Buildings		120		(120)				-	(120)	-	-	-
Works of Art		-		2				-	2	2	2	2
Conservation Areas		-		-				-	-	-	-	-
Other Heritage		-		-				-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-	-	-
Unimproved Property									-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-	-	-
Unimproved Property									-	-	-	-
Other assets		18 210	-	(13 771)	-	-	-	(777)	(14 547)	3 662	3 889	4 131
Operational Buildings		18 210	-	(15 641)	-	-	-	(853)	(16 494)	1 715	1 822	1 935
Municipal Offices		-		1 868				(733)	1 135	1 135	1 206	1 280
Pay/Enquiry Points		-		-					-	-	-	-
Building Plan Offices		17 675		(17 675)				-	(17 675)	-	-	-
Workshops		-		85				-	85	85	90	96
Yards		-		-				-	-	-	-	-
Stores		-		50				-	50	50	53	56
Laboratories		-		-				-	-	-	-	-
Training Centres		-		-				-	-	-	-	-
Manufacturing Plant		-		-				-	-	-	-	-
Depots		-		565				(120)	445	445	473	502
Capital Spares		535		(535)					(535)	-	-	-
Housing		-	-	1 871	-	-	-	76	1 947	1 947	2 068	2 196
Staff Housing		-		876				-	876	876	931	988
Social Housing		-		994				76	1 071	1 071	1 137	1 207
Capital Spares		-		-				-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-	-	-
Intangible Assets		2 600	-	-	-	-	-	2 038	2 038	4 638	4 925	5 231
Servitudes									-	-	-	-
Licences and Rights		2 600	-	-	-	-	-	2 038	2 038	4 638	4 925	5 231
Water Rights		-						-	-	-	-	-
Effluent Licenses		-						-	-	-	-	-
Solid Waste Licenses		-						-	-	-	-	-
Computer Software and Applications		2 600						2 038	2 038	4 638	4 925	5 231
Load Settlement Software Applications		-						-	-	-	-	-
Unspecified		-						-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-							-	-	-	-
Furniture and Office Equipment		-	-	366	-	-	-	(150)	216	216	230	244
Furniture and Office Equipment		-		366				(150)	216	216	230	244
Machinery and Equipment		7 130	-	(4 437)	-	-	-	194	(4 243)	2 887	3 066	3 256
Machinery and Equipment		7 130		(4 437)				194	(4 243)	2 887	3 066	3 256
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets									-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Libraries									-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	45 165	-	(574)	-	-	-	34 009	33 426	78 591	83 464	88 639

KZN252 Newcastle - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		247 895	–	–	–	–	–	171 830	171 830	419 725	445 747	473 384
Roads Infrastructure		247 895	–	–	–	–	–	(89 400)	(89 400)	158 495	168 321	178 757
Roads		247 895						(89 400)	(89 400)	158 495	168 321	178 757
Road Structures									–	–	–	–
Road Furniture									–	–	–	–
Capital Spares									–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection									–	–	–	–
Storm water Conveyance									–	–	–	–
Attenuation									–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	74 163	74 163	74 163	78 761	83 644
Power Plants									–	–	–	–
HV Substations									–	–	–	–
HV Switching Station									–	–	–	–
HV Transmission Conductors									–	–	–	–
MV Substations									–	–	–	–
MV Switching Stations									–	–	–	–
MV Networks								74 163	74 163	74 163	78 761	83 644
LV Networks									–	–	–	–
Capital Spares									–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	133 621	133 621	133 621	141 905	150 703
Dams and Weirs									–	–	–	–
Boreholes									–	–	–	–
Reservoirs									–	–	–	–
Pump Stations									–	–	–	–
Water Treatment Works									–	–	–	–
Bulk Mains									–	–	–	–
Distribution								133 621	133 621	133 621	141 905	150 703
Distribution Points									–	–	–	–
PRV Stations									–	–	–	–
Capital Spares									–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	53 446	53 446	53 446	56 760	60 279
Pump Station									–	–	–	–
Reticulation								53 446	53 446	53 446	56 760	60 279
Waste Water Treatment Works									–	–	–	–
Outfall Sewers									–	–	–	–
Toilet Facilities									–	–	–	–
Capital Spares									–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites									–	–	–	–
Waste Transfer Stations									–	–	–	–
Waste Processing Facilities									–	–	–	–
Waste Drop-off Points									–	–	–	–
Waste Separation Facilities									–	–	–	–
Electricity Generation Facilities									–	–	–	–
Capital Spares									–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–	–	–
Rail Structures									–	–	–	–
Rail Furniture									–	–	–	–
Drainage Collection									–	–	–	–
Storm water Conveyance									–	–	–	–
Attenuation									–	–	–	–
MV Substations									–	–	–	–
LV Networks									–	–	–	–
Capital Spares									–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–	–	–
Piers									–	–	–	–
Revetments									–	–	–	–
Promenades									–	–	–	–
Capital Spares									–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–	–	–
Core Layers									–	–	–	–
Distribution Layers									–	–	–	–
Capital Spares									–	–	–	–
Community Assets		–	–	–	–	–	–	4 170	4 170	4 170	4 428	4 703
Community Facilities		–	–	–	–	–	–	1 219	1 219	1 219	1 294	1 375
Halls								136	136	136	144	153
Centres									–	–	–	–
Crèches									–	–	–	–
Clinics/Care Centres									–	–	–	–
Fire/Ambulance Stations								218	218	218	231	246
Testing Stations									–	–	–	–
Museums									–	–	–	–
Galleries									–	–	–	–
Theatres									–	–	–	–
Libraries								212	212	212	225	239
Cemeteries/Crematoria								653	653	653	694	737

Police									-	-	-	-
Parks									-	-	-	-
Public Open Space									-	-	-	-
Nature Reserves									-	-	-	-
Public Ablution Facilities									-	-	-	-
Markets									-	-	-	-
Stalls									-	-	-	-
Abattoirs									-	-	-	-
Airports									-	-	-	-
Taxi Ranks/Bus Terminals									-	-	-	-
Capital Spares									-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	2 951	2 951	2 951	3 134	3 328
Indoor Facilities									-	-	-	-
Outdoor Facilities								2 951	2 951	2 951	3 134	3 328
Capital Spares									-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-	-	-
Historic Buildings									-	-	-	-
Works of Art									-	-	-	-
Conservation Areas									-	-	-	-
Other Heritage									-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-	-	-
Unimproved Property									-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-	-	-
Unimproved Property									-	-	-	-
Other assets		-	-	-	-	-	-	71 001	71 001	71 001	75 403	80 078
Operational Buildings		-	-	-	-	-	-	71 001	71 001	71 001	75 403	80 078
Municipal Offices								71 001	71 001	71 001	75 403	80 078
Pay/Enquiry Points									-	-	-	-
Building Plan Offices									-	-	-	-
Workshops									-	-	-	-
Yards									-	-	-	-
Stores									-	-	-	-
Laboratories									-	-	-	-
Training Centres									-	-	-	-
Manufacturing Plant									-	-	-	-
Depots									-	-	-	-
Capital Spares									-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing									-	-	-	-
Social Housing									-	-	-	-
Capital Spares									-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights									-	-	-	-
Effluent Licenses									-	-	-	-
Solid Waste Licenses									-	-	-	-
Computer Software and Applications									-	-	-	-
Load Settlement Software Applications									-	-	-	-
Unspecified									-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment									-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment									-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets									-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Libraries									-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-	-	-
Total Depreciation to be adjusted	1	247 895	-	-	-	-	-	247 000	247 000	494 895	525 578	558 164

KZN252 Newcastle - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		–	–	–	–	–	–	24 608	24 608	24 608	26 134	27 754
Roads Infrastructure		–	–	–	–	–	–	119	119	119	127	135
Roads								119	119	119	127	135
Road Structures									–	–		
Road Furniture									–	–		
Capital Spares									–	–		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants									–	–		
HV Substations									–	–		
HV Switching Station									–	–		
HV Transmission Conductors									–	–		
MV Substations									–	–		
MV Switching Stations									–	–		
MV Networks									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Water Supply Infrastructure		–	–	–	–	–	–	24 489	24 489	24 489	26 007	27 620
Dams and Weirs									–	–		
Boreholes									–	–		
Reservoirs									–	–		
Pump Stations									–	–		
Water Treatment Works								24 489	24 489	24 489	26 007	27 620
Bulk Mains									–	–		
Distribution									–	–		
Distribution Points									–	–		
PRV Stations									–	–		
Capital Spares									–	–		
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station									–	–		
Reticulation									–	–		
Waste Water Treatment Works									–	–		
Outfall Sewers									–	–		
Toilet Facilities									–	–		
Capital Spares									–	–		
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites									–	–		
Waste Transfer Stations									–	–		
Waste Processing Facilities									–	–		
Waste Drop-off Points									–	–		
Waste Separation Facilities									–	–		
Electricity Generation Facilities									–	–		
Capital Spares									–	–		
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines									–	–		
Rail Structures									–	–		
Rail Furniture									–	–		
Drainage Collection									–	–		
Storm water Conveyance									–	–		
Attenuation									–	–		
MV Substations									–	–		
LV Networks									–	–		
Capital Spares									–	–		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps									–	–		
Piers									–	–		
Revetments									–	–		
Promenades									–	–		
Capital Spares									–	–		
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres									–	–		
Core Layers									–	–		
Distribution Layers									–	–		
Capital Spares									–	–		
Community Assets		–	–	–	–	–	–	12 845	12 845	12 845	13 641	14 487
Community Facilities		–	–	–	–	–	–	11 956	11 956	11 956	12 697	13 484
Halls									–	–		
Centres									–	–		
Crèches									–	–		
Clinics/Care Centres									–	–		
Fire/Ambulance Stations									–	–	–	–
Testing Stations									–	–	–	–
Museums								300	300	300	319	338
Galleries									–	–	–	–
Theatres									–	–	–	–
Libraries								11 656	11 656	11 656	12 378	13 146
Cemeteries/Crematoria									–	–	–	–
Police									–	–		
Purls									–	–		
Public Open Space									–	–		
Nature Reserves									–	–		
Public Ablution Facilities									–	–		
Markets									–	–		

Stalls									-	-		
Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares									-	-		
Sport and Recreation Facilities		-	-	-	-	-	-	889	889	889	944	1 003
Indoor Facilities									-	-		
Outdoor Facilities								889	889	889	944	1 003
Capital Spares									-	-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Other assets		-	-	-	-	-	-	1 294	1 294	1 294	1 374	1 459
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices									-	-		
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing		-	-	-	-	-	-	1 294	1 294	1 294	1 374	1 459
Staff Housing								1 294	1 294	1 294	1 374	1 459
Social Housing									-	-		
Capital Spares									-	-		
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights									-	-		
Effluent Licenses									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications									-	-		
Load Settlement Software Applications									-	-		
Unspecified									-	-		
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment									-	-		
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									-	-		
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment									-	-		
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets									-	-		
Libraries		-	-	-	-	-	-	-	-	-	-	-
Libraries									-	-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Total Capital Expenditure on upgrading of existing assets *to be adjusted*	1	-	-	-	-	-	-	38 747	38 747	38 747	41 149	43 700

KZN252 Newcastle - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2017/18		Budget Year +1 2018/19		Budget Year +2 2019/20	
R thousand			3	6	4	4	5	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:													
ADMINISTATION	PA SYSTEM				FURNITURE & OFFICE EQUIPMENT	FURNITURE & OFFICE EQUIPMENT		2 700	1 000				
ADMINISTATION	FURNITURE EQUIPMENT				FURNITURE & OFFICE EQUIPMENT	FURNITURE & OFFICE EQUIPMENT		1 000	1 160				
CULTURE, RECREATION, AMENITIES	REFURBISHMENT AND EXTENSION OF NEWCASTLE LIBRARY				COMMUNITY FACILITIES	LIBRARIES		5 425	11 656				
CULTURE, RECREATION, AMENITIES	ESTHABLISHMENT OF MODULAR LIBRARY				COMMUNITY FACILITIES	LIBRARIES			370				
CULTURE, RECREATION, AMENITIES	FURNITURE AND EQUIPMENT				FURNITURE & OFFICE EQUIPMENT	FURNITURE & OFFICE EQUIPMENT		–	10				
CULTURE, RECREATION, AMENITIES	FORT AMEIL ABLUTION				COMMUNITY FACILITIES	MUSEUMS			–				
CULTURE, RECREATION, AMENITIES	REPLICA RAILWAY STATION				HERITAGE ASSETS	HERITAGE ASSETS - MONUMENTS		280	300				
ECONOMIC DEVELOPMENT	Ingogo Fresh Produce Market				COMMUNITY FACILITIES	COMMUNITY FACILITIES - MARKETS		145	–				
CULTURE, RECREATION, AMENITIES	MOBILE OFFICE				OTHER ASSETS	MUNICIPAL OFFICES		–	120				
CULTURE, RECREATION, AMENITIES	FURNITURE AND EQUIPMENT				FURNITURE & OFFICE EQUIPMENT	FURNITURE & OFFICE EQUIPMENT		–	10				
HOUSING & LAND	REFURBISHMENT OF SURYAVILLE & FAIRLEIGH FLAT				HOUSING	STAFF HOUSING		–	1 294				
ECONOMIC DEVELOPMENT	Building of New Infrastructure (AIRPORT/TECHNO HU)				OTHER ASSETS	MUNICIPAL OFFICES		8 400	18 300				
CULTURE, RECREATION, AMENITIES	FURNITURE CHARLESTOWN HALL				FURNITURE & OFFICE EQUIPMENT	FURNITURE & OFFICE EQUIPMENT		–	105				
CULTURE, RECREATION, AMENITIES	FURNITURE JBC HALL				FURNITURE & OFFICE EQUIPMENT	FURNITURE & OFFICE EQUIPMENT		–	104				
CULTURE, RECREATION, AMENITIES	CONSTRUCTION OF CHARLESTOWN LIBRARY				COMMUNITY FACILITIES	LIBRARIES		11 000	2 297				
HOUSING & LAND	Furnisher Equipment				FURNITURE & OFFICE EQUIPMENT	FURNITURE & OFFICE EQUIPMENT		250	250				
INFRASTRUCTURE CIVIL	CONSTRUCTION OF OC23				ROADS INFRASTRUCTURE	ROADS		–	40				
INFRASTRUCTURE CIVIL	CONSTRUCTION OF WATT STREET				ROADS INFRASTRUCTURE	ROADS		–	2 246				
INFRASTRUCTURE CIVIL	CONSTRUCTION OF CHARLESTOWN ROAD1				ROADS INFRASTRUCTURE	ROADS		–	12				
INFRASTRUCTURE CIVIL	WIDENING OF ALLEN STREET				ROADS INFRASTRUCTURE	ROADS		–	119				
INFRASTRUCTURE CIVIL	ESIDIDINI ROAD				ROADS INFRASTRUCTURE	ROADS		–	4 716				
INFRASTRUCTURE CIVIL	COMMUNITY HALL				COMMUNITY FACILITIES	HALLS		–	3 153				
INFRASTRUCTURE CIVIL	EXTENTION OF MUNICIPAL OFFICES				OTHER ASSETS	MUNICIPAL OFFICES		–	–				
INFRASTRUCTURE CIVIL	PANORAMA STORMWATER				SANITATION INFRASTRUCTURE	RETICULATION		2 374	1 861				
INFRASTRUCTURE CIVIL	MF55				ROADS INFRASTRUCTURE	ROADS		2 633	2 000				
INFRASTRUCTURE CIVIL	MD35				ROADS INFRASTRUCTURE	ROADS		2 825	1 500				
INFRASTRUCTURE CIVIL	MD30				ROADS INFRASTRUCTURE	ROADS		1 175	1 500				
INFRASTRUCTURE CIVIL	ME11 (A)				ROADS INFRASTRUCTURE	ROADS		4 815	2 000				
INFRASTRUCTURE CIVIL	ME11 (B)				ROADS INFRASTRUCTURE	ROADS		2 935	1 500				
INFRASTRUCTURE CIVIL	OE41				ROADS INFRASTRUCTURE	ROADS		2 690	1 700				
INFRASTRUCTURE CIVIL	OA85 (A)				ROADS INFRASTRUCTURE	ROADS		4 368	2 000				
INFRASTRUCTURE CIVIL	OA85 (B)				ROADS INFRASTRUCTURE	ROADS		2 883	1 300				
INFRASTRUCTURE CIVIL	OC20				ROADS INFRASTRUCTURE	ROADS		2 365	1 800				
INFRASTRUCTURE CIVIL	OA103				ROADS INFRASTRUCTURE	ROADS		2 928	1 500				
INFRASTRUCTURE CIVIL	MB7				ROADS INFRASTRUCTURE	ROADS		–	–				
INFRASTRUCTURE CIVIL	MD5				ROADS INFRASTRUCTURE	ROADS		–	–				
INFRASTRUCTURE CIVIL	MF 18 MF19				ROADS INFRASTRUCTURE	ROADS		–	–				
INFRASTRUCTURE CIVIL	MB23				ROADS INFRASTRUCTURE	ROADS		–	–				
INFRASTRUCTURE CIVIL	MG3 MG4				ROADS INFRASTRUCTURE	ROADS		–	–				
INFRASTRUCTURE CIVIL	OA36				ROADS INFRASTRUCTURE	ROADS		–	–				
INFRASTRUCTURE CIVIL	OB11,6				ROADS INFRASTRUCTURE	ROADS		–	–				
INFRASTRUCTURE CIVIL	OC25, OC53				ROADS INFRASTRUCTURE	ROADS		–	–				
INFRASTRUCTURE CIVIL	OD17, OD21				ROADS INFRASTRUCTURE	ROADS		–	–				
INFRASTRUCTURE CIVIL	RESEALING OF ROADS - MADADENI				ROADS INFRASTRUCTURE	ROADS		2 000	2 000				
INFRASTRUCTURE CIVIL	RESEALING OF ROADS - OSIZWENI				ROADS INFRASTRUCTURE	ROADS		2 000	2 000				
INFRASTRUCTURE CIVIL	RESEALING OF ROADS - NEWCASTLE WEST				ROADS INFRASTRUCTURE	ROADS		6 000	6 249				
INFRASTRUCTURE CIVIL	RESEALING OF ROADS - KILBARCHAN				ROADS INFRASTRUCTURE	ROADS		1 000	875				
INFRASTRUCTURE CIVIL	RESEALING OF ROADS - CHARLESTOWN				ROADS INFRASTRUCTURE	ROADS		1 000	875				
TOWN PLANNING	JBC Urban Hub Informal Trading Stalls				COMMUNITY FACILITIES	MARKETS		4 675	–				
TOWN PLANNING	Provision of Sevices at JBC Urban Hub				COMMUNITY FACILITIES	MARKETS		–	–				
TOWN PLANNING	JBC to Osizweni Secondary Link Road Phase 2 House				HOUSING	CAPITAL SPARES		1 000	1 000				
TOWN PLANNING	JBC to Osizweni Secondary Link Road Phase 1				ROADS INFRASTRUCTURE	ROADS		–	10 500				
TOWN PLANNING	JBC to Osizweni Secondary Link Road Phase 2				ROADS INFRASTRUCTURE	ROADS		15 000	4 963				
TOWN PLANNING	Madadeni Secondary Link Road				ROADS INFRASTRUCTURE	ROADS		29 125	16 886				
MUNICIPAL MANAGER	CIVIC CENTRE NETWORK DESIGN & CABLING				INTANGIBLE ASSETS	COMPUTER SOFTWARE AND APPLICATIONS		–	–				
COMMUNITY SERVICES	ROAD TRAFFIC SIGN				ROADS INFRASTRUCTURE	CAPITAL SPARES			114				
CULTURE, RECREATION, AMENITIES	ESTABLISHMENT OF PLAY PARKS X2				SPORTS AND RECREATION FACILITIES	OUTDOOR FACILITIES			–				
CULTURE, RECREATION, AMENITIES	UPGRADE OF PHELENDABA INDOOR SPORTS CENTRE				SPORTS AND RECREATION FACILITIES	OUTDOOR FACILITIES		–	889				
INFRASTRUCTURE ELECTR & MECH	NETWORK REFURBISHMENT				ELECTRICITY INFRASTRUCTURE	MV NETWORKS		–	–				
INFRASTRUCTURE ELECTR & MECH	SIYAHLALA LA ELECTRIFICATION				ELECTRICITY INFRASTRUCTURE	MV NETWORKS		–	–				
INFRASTRUCTURE CIVIL	SIYAHLALA LA ELECTRIFICATION				ELECTRICITY INFRASTRUCTURE	MV NETWORKS		9 000	–				
INFRASTRUCTURE ELECTR & MECH	STREETLIGHTING HIGHMAST				ELECTRICITY INFRASTRUCTURE	MV NETWORKS		–	378				
INFRASTRUCTURE CIVIL	STAFFORDHILL SEWER PUMP STATION PH5				SANITATION INFRASTRUCTURE	RETICULATION		–	572				
INFRASTRUCTURE CIVIL	SIYAHLALA LA BULK SEWER				SANITATION INFRASTRUCTURE	RETICULATION		–	4 000				
INFRASTRUCTURE CIVIL	OSIZWENI E AND F				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		9 000	–				
INFRASTRUCTURE CIVIL	PIPE REPLACEMENT AND UPGRADE PROJECT				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		7 489	9 489				
INFRASTRUCTURE CIVIL	MADADENI WWTP				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		20 000	28 715				
INFRASTRUCTURE CIVIL	BASIC SANITATION SERVICES CHARLESTOWN				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		700	–				
INFRASTRUCTURE CIVIL	BASIC SANITATION SERVICES NORMANDIEN				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		700	–				
INFRASTRUCTURE CIVIL	BASIC SANITATION SERVICES INGOGO				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		700	–				
INFRASTRUCTURE CIVIL	BLAAUWBOSCH BULK WATER PROJECT				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		15 000	2 500				
INFRASTRUCTURE CIVIL	SIYAHLALA LA BULK SEWER				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		–	6 000				
INFRASTRUCTURE CIVIL	NCANDU SEWERAGE PUMP STATION				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		–	455				

INFRASTRUCTURE CIVIL	STAFFORDHILL SEWER PUMP STATION PH5				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		–	950				
INFRASTRUCTURE CIVIL	NGAGANE BULK WATER SUPPLY PROJECT				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		10 000	10 000				
INFRASTRUCTURE CIVIL	UPGRADE OF NGAGANE WWTW PHASE1				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		15 000	15 000				
INFRASTRUCTURE CIVIL	WCDM MADADENI				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		–					
INFRASTRUCTURE CIVIL	WCDM OSIZWENI				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		10 000	7 500				
INFRASTRUCTURE CIVIL	NEWCASTLE EAST WATER SUPPLY EXTENSION				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		35 000	35 000				
INFRASTRUCTURE CIVIL	UPGRADE AND REFURBISHMENT OF PUMPSTATIONS				WATER SUPPLY INFRASTRUCTURE	DISTRIBUTION		–	–				
List all capital programs/projects grouped by Municipal Vote													
								253 778	232 863				
Entities:													
List all capital programs/projects grouped by Municipal Entity													
Entity Name													
Project name													

ANNEXURE B

VIREMENT POLICY - AMENDED

NEWCASTLE MUNICIPALITY

VIREMENT POLICY

1. **Definitions**

1. **"Accounting Officer"** The municipal manager of a municipality is the accounting officer of the municipality in terms of section 60 of the MFMA.

2. **"Approved budget"** means an annual budget approved by a municipal council.

3. **"Budget-related policy"** means a policy of a municipality affecting or affected by the annual budget of the municipality

4. **"Chief Financial Officer"** means a person designated in terms of the MFMA who performs such budgeting, and other duties as may in terms of section 79 of the MFMA be delegated by the accounting officer to the Chief Financial Officer.

5. **"Capital Budget"** This is the estimated amount for capital items in a given fiscal period. Capital items are fixed assets such as facilities and equipment, the cost of which is normally written off over a number of fiscal periods.

6. **"Council"** means the council of a municipality referred to in section 18 of the Municipal Structures Act.

7. **"Financial year"** means a 12-month year ending on 30 June.

8. **"Line Item"** an appropriation that is itemised on a separate line in a budget adopted with the idea of greater control over expenditures.

9. **"Operating Budget"** The Municipality's financial plan, which outlines proposed expenditures for the coming financial year and estimates the revenues used to finance them.

10. **"Ring Fenced"** an exclusive combination of line items grouped for specific purposes for instance salaries and wages.

11. **"Service delivery and budget implementation plan"** means a detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) for implementing the municipality's delivery of municipal services and its annual budget.

12. **"Virement"** is the process of transferring an approved budget allocation from one operating line item or capital project to another, with the approval of the relevant Strategic Executive Director. To enable budget managers to amend budgets in the light of experience or to reflect anticipated changes.

13. **"Vote"** means one of the small segments into which a budget of a municipality is divided for the appropriation of funds for the different items of revenue and expenditure for all departments in the municipality.

2. Abbreviations

1. **C.F.O.** – Chief Financial Officer
2. **IDP** – Integrated Development Plan
3. **MFMA** – Municipal Finance Management Act No. 56 of 2003
4. **SDBIP** – Service Delivery and Budget Implementation Plan
5. **CM** – Council Minute/'s

3. Objective

To allow limited flexibility in the use of budgeted funds to enable management to act on occasions such as disasters, unforeseen expenditure or savings, etc. as they arise to accelerate service delivery in a financially responsible manner.

4. Virement Clarification

Virement is the process of transferring budgeted funds from one line item number to another, or from one function to another with the approval of the relevant Strategic Executive Director, Director, Manager or any employee delegated to enable budget managers to amend on approved budgets in terms of (Section 28 (2) (c) (d) of the MFMA). The bottom line of the original approved budget should remain unchanged.

Virement should accommodate all 7 segments that is: project, item, function, funding, region, costing and GFS

5. Financial Responsibilities

Strict budgetary control must be maintained throughout the financial year in order that potential overspends and / or income under-recovery within individual vote departments are identified at the earliest possible opportunity. (Section 54 MFMA)

The Chief Financial Officer has a statutory duty to ensure that adequate policies and procedures are in place to ensure an effective system of financial control. The budget virement process is one of these controls. (Section 27(4) MFMA)

It is the responsibility of each Strategic Executive Director to which funds are allocated, to plan and conduct assigned operations so as not to expend more funds than budgeted. In addition, they have the responsibility to identify and report any irregular or fruitless and wasteful expenditure in terms of the MFMA sections 78.

6. Virement Restrictions

a) No funds may be transferred between functions without the approval of both heads of departments and the Chief Financial Officer, unless through an adjustment budget as per S28 of the MFMA.

b) Virements may not exceed a maximum of 20% of the total approved operating expenditure budget, with the exception of line items where virement is implemented in terms of MSCOA compliance.

c) A virement may not create new policy, significantly vary the current policy, or alter the approved outcomes / outputs as approved in the IDP for the current or subsequent years. (section 19 and 21 MFMA)

d) Virements resulting in adjustments to the approved SDBIP need to be submitted with an adjustments budget to the Council with altered outputs and measurements for approval. (MFMA Circular 13 page 3 paragraph 3)

e) No virement may commit the municipality to increase recurrent expenditure, which commits the Council's resources in the following financial year, without the prior approval of the Council. This refers to expenditures such as entering into agreements into lease or rental agreements such as vehicles, photo copier's or fax machines.

f) No virement may be made where it would result in over expenditure in the vote and in each line item. (section 32 MFMA)

g) If the virement relates to an increase in the work force establishment, then the Council's existing recruitment policies and procedures will apply.

h) Virements in respect of ring-fenced allocations must be made within ring fenced items. These include finance charges, debt impairment, depreciation and employee related costs.

i) Virements for employee related cost may only be allowed for month end procedures and must be within the employee related costs category.

j) Virements on fleet budget may only be done within the vote and fleet budget.

k) Virements should not result in adding 'new' projects to the Capital Budget. Any new projects may only added in compliance with S28 of MFMA or the Budget Policy of the municipality.

l) Virements are permitted after three months of the start of the financial year. However virements to correct budget to be MSCOA compliant are permitted at any time of the financial year.

m) Virement amounts may not be rolled over to subsequent years, or create expectations on following budgets. (Section 30 MFMA)

n) Virements should not be permitted in relation to the revenue side of the budget.

o) Virements from capital budget to operational should not be permitted as per circular 51 of the MFMA; this may only be permitted via adjustment budget.

p) Virements from an amount of R200 000 on both operational and capital budget may only be actioned after approval by the Executive Committee of Council.

q) Virements are not allowed between sources of funding especially if such sources refer to conditional grant funding or funding received for a specific purpose. Approval of virements between funding sources will be subject to the authorization of the Chief Financial Officer, accompanied by a motivation.

7. **<u>Virement Procedure</u>**

a) A request for a virement must be in a memorandum format which must be signed by any official delageted in terms of municipal delegations policy and should be endorsed by Director Budget and Financial Reforms or must be in a form of item to EXCO or to council. That item should be confirmed by budget office if such funds are available to be moved.

b) If the virement is between two different departments or functions both Executive Strategic Directors must sign where funds are moved and where funds are transferred endorsed by the Chief financial officer, otherwise if funds are moved within same functions any senior official may sign and this may be endorsed by a director budget or budget manager.

c) Any virement with the outcome to correct budget to be MSCOA compliant may be initiated by any senior official to the director budget or manager budget by means of internal emails, otherwise this will be corrected by budget office from time to time.

d) All virement requests, inclusive of relevant documentation, must to forwarded to the budget office.

e) Virements relating to employee related costs for the purposes of month-end procedures shall be approved by the Director: Budget and Financial Reports which each vote by means of internal email.

f) Virements relating to fleet budget for the purpose of month-end and other urgent operational requirement shall be authorized by the Director: Budget and Financial Reporting.

g) Budget transfers, to and from a particular vote per year, in excess of R200 000.00 with a maximum as determined under section 6(p) requires the approval of the Executive Committee. Such a virements must be accompanied by a full report detailing the compelling reasons that lead to it.

h) The Municipal Manager must report to the Mayor on a quarterly basis on those virements above R200 000 that have taken place during that quarter.

i) Any budgetary amendment of which the net impact will be a change to the total approved annual budget allocation and any other amendments not covered in this policy are to be considered for budgetary adoption via an adjustments budget (per MFMA Section 28).

8. Implementation of the Policy

(a) The Accounting Officer shall be responsible for the implementation and administration of this policy with the assistance of the Strategic Executive Director: Budget and Treasury Office.

(b) The policy shall be reviewed on annual basis and updated if there are any changes brought about through an amendment of any legislation and/or policies by National Treasury or arrangement within the municipality.

(c) This policy must be read together with the Budget and the Local Government Municipal Finance Management Act, Act 56 of 2003.

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, **BE Mswane**, the Municipal Manager of **Newcastle Municipality**, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, No56 of 2003; and Regulation 21 of the Budget and Reporting Regulations, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print Name : **BHEKANI ERROL MSWANE**

Municipal Manager : **NEWCASTLE MUNICIPALITY (KZN252)**

Signature : ....

Date : 27/02/18