SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH SEVEN: 31 JANUARY 2015: (T 6/1/1-2014/2015): BUDGET AND TREASURY OFFICE

EXECUTIVE SUMMARY

Section 71 of the MFMA states that the accounting officer of a municipality must by no later than ten working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget. This report is submitted to both the National and Provincial Treasuries through a series of MFMA returns that were designed by the National Treasury.

RECOMMENDED:

(a) That the seventh month's operational and capital expenditure results for the year ended 31 January 2015 be noted;

(b) That the Strategic Executive Directors at all times remain within the financial guidelines of the Municipal Finance Management Act;

(c) That the Strategic Executive Directors commit themselves to maintaining a credible budget target for revenue and expenditure;

(d) That the Strategic Executive Directors acknowledge the significance of the 2014/2015 approved capital budget as a service delivery barometer;

SED: Budget & Treasury Office

REPORT

Operational Revenue

As at the end of the seventh month of the new financial year, the municipality's statement of financial performance reflected a surplus of R81 960 000. During the same period, the municipality generated 33% R901 259 000 of the total original budget of R1 526 362 000. The variance between the revenue budget for the period ending 31 January 2015 and the actual revenue accrued for the same period is 1% (R10 881 000).In compliance with GRAP, revenue is recognised when it becomes due which means that the municipality's financial performance reflects billings and not actual cash receipts. Schedule SC9 shows actual cash receipts per revenue sources.

Operational Expenditure

During the period under review, the municipality had spent 44% (R819 298 000) of the total original budget of R1 858 469 000. Comparison between the pro rata budget of R1 084 107 000 and actual expenditure for the seventh month period reflects an under-expenditure of R264million (-24%). By the end of January 2014 R37 140 000 expenditure had been incurred in respect of *Repairs and Maintenance*. Schedule SC13c shows budget and expenditure on repairs and maintenance per asset class.

Capital Expenditure

Capital expenditure for month January 2015 amounted to R141.3million and the total capital expenditure incurred which is 32% of the total original capital budget of R444 229 000. Comparison between the pro rata budget of R259 134 000 and actual expenditure for the seventh month period reflects and under expenditure of (R117 830 000) (-45%) which means that the municipality spent 45% less than the budget for this period. Capital expenditure per department is as follows:

Corporate Service R50.5 million 29%
Community Services R15.9million 50%
BTO R1.5 million 62%
Municipal Manager R0 million 0%
Dev Plan & HS R5.4 million 24%
Technical Services R49.1 million 26%
Electrical & Mechanical Services R18.8 million 100%

Debtors

The municipality's debtors as reflected in table SC3 continued to increase and by the end of January 2015, the total amount of debtors was R990million. The bulk of this amount (R896.9 million) is debt owing for more than 90 days. About R808.5 million of the total debt is owed by households. This needs to be attended to urgently as it has a negative impact on the municipality's cash flows. If not urgently attended to, the municipality might end up facing cash flow problems. Table SC9 shows that the collection rates per each revenue source per month are very low compared to the billings per each revenue source per month.

Report seen by:

A HARIPERSAD
ACTING STRATEGIC EXECUTIVE DIRECTOR
BUDGET AND TREASURY OFFICE

K. MASANGE
MUNICIPAL MANAGER

A. F. REHMAN
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE

NEWCASTLE MUNICIPALITY
2015 -02- 13
MAYOR'S OFFICE

MUNICIPAL MANAGER
2015 -02- 13
NEWCASTLE MUNICIPALITY

KZN252 Newcastle - Contact Information

A. GENERAL INFORMATION		
Municipality	KZN252 Newcastle	Set name on 'Instructions' sheet
Grade	Grade 4	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	KZN KWAZULU-NATAL	
Web Address	www.newcastle.gov.za	
e-mail Address	mm.newcastle.gov.za	

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

C. POLITICAL LEADERSHIP			
Speaker:		**Secretary/PA to the Speaker:**	
Name	Cllr M. F. Zikhali	Name	Mrs N. Dlamini
Telephone number		Telephone number	(034) 328 7686
Cell number	076 966 2334	Cell number	
Fax number		Fax number	
E-mail address	mandla.zikhali@newcastle.gov.za	E-mail address	speaker@newcastle.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
Name	Cllr F.A. Rehman	Name	Miss Z. Marrengane
Telephone number	(034) 328 7737	Telephone number	(034) 328 7737
Cell number	072 402 7060	Cell number	
Fax number	086 692 9147	Fax number	
E-mail address	mayor@newcastle.gov.za	E-mail address	mayor@newcastle.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
Name	Cllr R. N. Mdluli	Name	Miss Z. Marrengane
Telephone number	(034) 328 7628	Telephone number	(034) 328 7737
Cell number	072 208 3753	Cell number	
Fax number	086 692 9147	Fax number	
E-mail address	deputymayor@newcastle.gov.za	E-mail address	mayor@newcastle.gov.za

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
Name	Mr K. Masange	Name	Mrs S.R. Mzila
Telephone number	(034) 328 7766	Telephone number	(034) 328 7750
Cell number	082 808 2829	Cell number	
Fax number	(034) 312 7089	Fax number	(034) 312 7089
E-mail address	mm@newcastle.gov.za	E-mail address	mm@newcastle.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
Name	Mr S.G.L. Dube	Name	Mrs L. Oberholster
Telephone number	(034) 328 7752	Telephone number	(034) 328 7752
Cell number	(082) 726 5526	Cell number	
Fax number	(031) 332 3920	Fax number	(034) 328 7769
E-mail address	siyamdumisa.dube@newcastle.gov.za	E-mail address	lizelle.orberholster@newcastle.gov.za

Official responsible for submitting financial information	
Name	Mr J.S. Cele
Telephone number	(034) 328 2166
Cell number	(076) 413 1629
Fax number	(034) 328 7800
E-mail address	jerome.cele@newcastle.gov.za
Official responsible for submitting financial information	
Name	Mr B.N Khumalo
Telephone number	(034) 328 2167
Cell number	
Fax number	(034) 328 7800
E-mail address	ntando.khumalo@newcastle.gov.za
Official responsible for submitting financial information	
Name	Miss Z F Mkhize
Telephone number	(034) 328 2147
Cell number	
Fax number	(034) 328 7800
E-mail address	zamambo.mkhize@newcastle.gov.za

KZN252 Newcastle - Table C1 Consolidated Monthly Budget Statement Summary - M07 January

Description	2013/14	Budget Year 2014/15							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	175,479	242,670	–	17,380	124,600	141,557	(16,958)	-12%	213,599
Service charges	798,617	937,620	–	68,190	489,081	546,945	(57,864)	-11%	838,424
Investment revenue	11,179	16,872	–	857	7,377	9,842	(2,465)	-25%	20,737
Transfers recognised - operational	434,932	298,618	–	20,313	259,977	174,194	85,783	49%	298,618
Other own revenue	36,004	30,582	–	4,125	20,225	17,840	2,385	13%	34,671
Total Revenue (excluding capital transfers and contributions)	**1,456,211**	**1,526,362**	**–**	**110,865**	**901,259**	**890,378**	**10,881**	**1%**	**1,406,049**
Employee costs	353,489	399,663	–	31,828	208,733	233,137	(24,403)	-10%	357,828
Remuneration of Councillors	18,191	18,121	–	1,438	9,912	10,571	(658)	-6%	16,993
Depreciation & asset impairment	252,321	238,002	–	17,399	137,758	138,834	(1,076)	-1%	236,157
Finance charges	11,325	22,158	–	1,986	13,854	12,926	928	7%	23,749
Materials and bulk purchases	386,040	435,798	–	29,657	254,438	254,215	223	0%	436,180
Transfers and grants	–	54,913	–	–	–	32,033	(32,033)		–
Other expenditure	373,765	689,814	–	35,724	194,603	402,391	(207,789)	-52%	333,605
Total Expenditure	**1,395,131**	**1,858,469**	**–**	**118,032**	**819,298**	**1,084,107**	**(264,808)**	**-24%**	**1,404,511**
Surplus/(Deficit)	**61,080**	**(332,107)**	**–**	**(7,166)**	**81,960**	**(193,729)**	**275,689**	**-142%**	**1,538**
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**61,080**	**(332,107)**	**–**	**(7,166)**	**81,960**	**(193,729)**	**275,689**	**-142%**	**1,538**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**61,080**	**(332,107)**	**–**	**(7,166)**	**81,960**	**(193,729)**	**275,689**	**-142%**	**1,538**
Capital expenditure & funds sources									
Capital expenditure	**389,202**	**444,229**	**–**	**3,216**	**141,304**	**259,134**	**(117,830)**	**-45%**	**242,235**
Capital transfers recognised	148,615	147,914	–	1,349	43,643	73,957	(30,314)	-41%	87,285
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	109,108	284,840	–	1,780	90,771	142,420	(51,649)	-36%	181,543
Internally generated funds	131,478	11,475	–	87	6,890	5,738	1,153	20%	13,780
Total sources of capital funds	**389,202**	**444,229**	**–**	**3,216**	**141,304**	**222,114**	**(80,811)**	**-36%**	**282,608**
Financial position									
Total current assets	–	775,895	–		939,193				775,895
Total non current assets	–	3,676,069	–		2,786,584				3,676,069
Total current liabilities	–	138,593	–		312,392				138,593
Total non current liabilities	–	642,861	–		336,693				642,861
Community wealth/Equity	**–**	**3,670,509**	**–**		**3,076,692**				**3,670,509**
Cash flows									
Net cash from (used) operating	–	207,461	–	(30,622)	62,145	121,019	(58,874)	-49%	207,461
Net cash from (used) investing	–	(444,229)	–	6,301	(127,779)	(259,134)	131,354	-51%	(444,229)
Net cash from (used) financing	–	262,682	–	1,595	(15,445)	153,231	(168,675)	-110%	262,682
Cash/cash equivalents at the month/year end	**–**	**233,094**	**–**	**–**	**246,829**	**222,296**	**24,532**	**11%**	**353,821**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	43,247	27,280	22,591	21,413	24,742	20,220	19,064	811,460	990,016
Creditors Age Analysis									
Total Creditors	32,374	36	541	26	250	18	23	–	33,269

KZN252 Newcastle - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Governance and administration		**408,878**	**344,084**	**–**	**21,309**	**194,544**	**200,716**	(6,172)	-3%	**340,796**
Executive and council		26,555	21,415	–	1,691	10,147	12,492	(2,345)	-19%	16,670
Budget and treasury office		292,909	270,568	–	19,451	146,643	157,831	(11,189)	-7%	271,988
Corporate services		89,414	52,101	–	166	37,754	30,392	7,362	24%	52,138
Community and public safety		**18,135**	**18,853**	**–**	**1,264**	**8,243**	**10,998**	(2,755)	-25%	**17,425**
Community and social services		3,947	12,187	–	387	2,601	7,109	(4,508)	-63%	8,099
Sport and recreation		515	586	–	123	1,436	342	1,094	320%	718
Public safety		8,701	2,471	–	150	1,356	1,441	(86)	-6%	2,324
Housing		4,972	3,608	–	605	2,851	2,104	746	35%	6,283
Health		0	2	–	0	0	1	(1)	-78%	0
Economic and environmental services		**68,121**	**4,589**	**–**	**14,062**	**29,772**	**2,677**	27,096	1012%	**4,032**
Planning and development		8,492	529	–	2,169	2,916	309	2,608	845%	806
Road transport		59,629	4,060	–	11,892	26,856	2,368	24,488	1034%	3,226
Environmental protection		0	–	–	–	–	–	–		–
Trading services		**960,968**	**1,158,700**	**–**	**74,222**	**668,622**	**675,908**	(7,286)	-1%	**1,035,574**
Electricity		505,966	663,155	–	45,991	371,914	386,840	(14,926)	-4%	542,472
Water		232,023	224,081	–	16,103	144,965	130,714	14,251	11%	222,574
Waste water management		127,282	169,475	–	5,988	99,847	98,861	986	1%	167,911
Waste management		95,697	101,989	–	6,141	51,897	59,493	(7,597)	-13%	102,616
Other	4	**109**	**136**	**–**	**9**	**77**	**79**	**(3)**	**-3%**	**131**
Total Revenue - Standard	2	**1,456,211**	**1,526,362**	**–**	**110,865**	**901,259**	**890,378**	**10,881**	**1%**	**1,397,958**
Expenditure - Standard										
Governance and administration		**297,301**	**278,675**	**–**	**24,594**	**151,652**	**162,560**	(10,909)	-7%	**259,974**
Executive and council		132,603	122,172	–	12,939	74,369	71,267	3,102	4%	127,490
Budget and treasury office		99,052	72,642	–	7,267	45,623	42,374	3,248	8%	78,210
Corporate services		65,646	83,861	–	4,388	31,660	48,919	(17,259)	-35%	54,275
Community and public safety		**168,433**	**203,507**	**–**	**14,191**	**106,301**	**118,713**	(12,412)	-10%	**182,231**
Community and social services		61,158	75,195	–	4,895	36,695	43,864	(7,169)	-16%	62,906
Sport and recreation		40,231	46,167	–	3,453	26,044	26,931	(887)	-3%	44,646
Public safety		49,609	60,093	–	4,044	30,832	35,054	(4,222)	-12%	52,855
Housing		14,843	18,196	–	1,480	10,986	10,615	371	3%	18,833
Health		2,592	3,856	–	319	1,745	2,250	(505)	-22%	2,991
Economic and environmental services		**232,364**	**346,409**	**–**	**20,956**	**118,077**	**202,072**	(83,995)	-42%	**202,418**
Planning and development		31,706	36,044	–	2,181	14,804	21,025	(6,222)	-30%	25,378
Road transport		200,564	310,259	–	18,769	103,185	180,984	(77,799)	-43%	176,889
Environmental protection		94	106	–	6	89	62	27	43%	152
Trading services		**696,809**	**1,029,251**	**–**	**58,285**	**443,233**	**600,396**	(157,163)	-26%	**759,828**
Electricity		445,374	499,254	–	34,021	293,129	291,232	1,897	1%	502,506
Water		127,426	191,450	–	12,883	84,347	111,679	(27,332)	-24%	144,594
Waste water management		42,935	244,629	–	3,402	18,041	142,700	(124,659)	-87%	30,928
Waste management		81,074	93,918	–	7,979	47,716	54,785	(7,069)	-13%	81,800
Other		**225**	**627**	**–**	**5**	**35**	**366**	**(330)**	**-90%**	**60**
Total Expenditure - Standard	3	**1,395,131**	**1,858,469**	**–**	**118,032**	**819,298**	**1,084,107**	**(264,808)**	**-24%**	**1,404,511**
Surplus/ (Deficit) for the year		**61,080**	**(332,107)**	**–**	**(7,166)**	**81,960**	**(193,729)**	**275,689**	**-142%**	**(6,553)**

KZN252 Newcastle - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Municipal governance and administration		408,878	344,084	–	21,309	194,544	200,716	(6,172)	-3%	340,796
Executive and council		26,555	21,415	–	1,691	10,147	12,492	(2,345)	-19%	16,670
Mayor and Council		26,555	21,115		1,691	10,147	12,317	(2,170)	-18%	16,670
Municipal Manager			300				175	(175)	-100%	
Budget and treasury office		292,909	270,568		19,451	146,643	157,831	(11,189)	-7%	271,988
Corporate services		89,414	52,101	–	166	37,754	30,392	7,362	24%	52,138
Human Resources		710			–	–	–	–		834
Information Technology		715	934		116	366	545	(179)	-33%	–
Property Services		87,425	51,167		50	37,388	29,847	7,541	25%	51,304
Other Admin		564					–	–		–
Community and public safety		18,135	18,853	–	1,264	8,243	10,998	(2,755)	-25%	17,425
Community and social services		3,947	12,187	–	387	2,601	7,109	(4,508)	-63%	8,099
Libraries and Archives		2,296	8,613		227	1,461	5,024	(3,563)	-71%	5,548
Museums & Art Galleries etc			1,302		–	–	760	(760)	-100%	598
Community halls and Facilities		391	491		36	283	286	(3)	-1%	486
Cemeteries & Crematoriums		1,259	1,781		124	856	1,039	(183)	-18%	1,468
Child Care							–	–		–
Aged Care							–	–		–
Other Community							–	–		–
Other Social							–	–		–
Sport and recreation		515	586		123	1,436	342	1,094	320%	718
Public safety		8,701	2,471	–	150	1,356	1,441	(86)	-6%	2,324
Police							–	–		–
Fire		0	10		0	18	6	12	196%	31
Civil Defence							–	–		
Street Lighting							–	–		–
Other		8,701	2,461		149	1,338	1,435	(97)	-7%	2,294
Housing		4,972	3,608		605	2,851	2,104	746	35%	6,283
Health		0	2	–	0	0	1	(1)	-78%	0
Clinics							–	–		–
Ambulance							–	–		–
Other		0	2		0	0	1	(1)	-78%	0
Economic and environmental services		68,121	4,589	–	14,062	29,772	2,677	27,096	1012%	4,032
Planning and development		8,492	529	–	2,169	2,916	309	2,608	845%	806
Economic Development/Planning		1,701			–	166	–	166	#DIV/0!	87
Town Planning/Building enforcement		6,767	501		2,167	2,730	292	2,438	834%	685
Licensing & Regulation		24	28		2	20	16	4	22%	34
Road transport		59,629	4,060	–	11,892	26,856	2,368	24,488	1034%	3,226
Roads		58,680	2,427		11,882	26,392	1,416	24,977	1764%	2,431
Public Buses							–	–		–
Parking Garages		695	423		10	111	247	(135)	-55%	191
Vehicle Licensing and Testing							–	–		–
Other		254	1,210		–	352	706	(353)	-50%	604
Environmental protection		0	–	–	–	–	–	–		–
Pollution Control							–	–		–
Biodiversity & Landscape		0					–	–		–
Other							–	–		–
Trading services		960,968	1,158,700	–	74,222	668,622	675,908	(7,286)	-1%	1,035,574
Electricity		505,966	663,155	–	45,991	371,914	386,840	(14,926)	-4%	542,472
Electricity Distribution		505,966	663,155		45,991	371,914	386,840	(14,926)	-4%	542,472
Electricity Generation							–	–		–
Water		232,023	224,081	–	16,103	144,965	130,714	14,251	11%	222,574
Water Distribution		232,023	224,081		16,103	144,965	130,714	14,251	11%	222,574
Water Storage							–	–		–
Waste water management		127,282	169,475	–	5,988	99,847	98,861	986	1%	167,911
Sewerage		127,282	169,475		5,988	99,847	98,861	986	1%	167,911
Storm Water Management							–	–		–

Public Toilets							–	–		–
Waste management		**95,697**	**101,989**	**–**	**6,141**	**51,897**	**59,493**	**(7,597)**	**-13%**	**102,616**
Solid Waste		95,697	101,989		6,141	51,897	59,493	(7,597)	-13%	102,616
Other		**109**	**136**	**–**	**9**	**77**	**79**	**(3)**	**-3%**	**131**
Air Transport		109	136		9	77	79	(3)	-3%	131
Abattoirs							–	–		
Tourism							–	–		
Forestry							–	–		
Markets							–	–		
Total Revenue - Standard	2	**1,456,211**	**1,526,362**	**–**	**110,865**	**901,259**	**890,378**	**10,881**	**1%**	**1,397,958**
								–		
Expenditure - Standard								–		
Municipal governance and administration		**297,301**	**278,675**	**–**	**24,594**	**151,652**	**162,560**	**(10,909)**	**-7%**	**259,974**
Executive and council		132,603	122,172	–	12,939	74,369	71,267	3,102	4%	127,490
Mayor and Council		95,907	75,532		9,489	51,085	44,060	7,025	16%	87,575
Municipal Manager		36,695	46,639		3,451	23,284	27,206	(3,923)	-14%	39,915
Budget and treasury office		99,052	72,642		7,267	45,623	42,374	3,248	8%	78,210
Corporate services		65,646	83,861	–	4,388	31,660	48,919	(17,259)	-35%	54,275
Human Resources		16,075	19,562		1,314	8,536	11,411	(2,876)	-25%	14,633
Information Technology		5,767	8,348		580	3,724	4,869	(1,146)	-24%	6,384
Property Services		20,046	31,368		967	7,430	18,298	(10,868)	-59%	12,737
Other Admin		23,757	24,584		1,527	11,971	14,341	(2,370)	-17%	20,522
Community and public safety		**168,433**	**203,507**	**–**	**14,191**	**106,301**	**118,713**	**(12,412)**	**-10%**	**182,231**
Community and social services		**61,158**	**75,195**	**–**	**4,895**	**36,695**	**43,864**	**(7,169)**	**-16%**	**62,906**
Libraries and Archives		11,872	26,838		902	6,764	15,655	(8,891)	-57%	11,596
Museums & Art Galleries etc		1,729	2,369		164	904	1,382	(479)	-35%	1,549
Community halls and Facilities		5,098	7,690		316	2,140	4,486	(2,346)	-52%	3,668
Cemeteries & Crematoriums		3,169	3,906		367	1,197	2,278	(1,081)	-47%	2,052
Child Care							–	–		–
Aged Care							–	–		–
Other Community			34,392		3,144	25,690	20,062	5,628	28%	44,040
Other Social		39,290					–	–		–
Sport and recreation		40,231	46,167		3,453	26,044	26,931	(887)	-3%	44,646
Public safety		**49,609**	**60,093**	**–**	**4,044**	**30,832**	**35,054**	**(4,222)**	**-12%**	**52,855**
Police							–	–		–
Fire		22,421	27,157		1,999	13,954	15,842	(1,888)	-12%	23,920
Civil Defence		790	1,019		0	12	594	(583)	-98%	20
Street Lighting		9,364	9,694		445	6,084	5,655	429	8%	10,430
Other		17,033	22,223		1,600	10,783	12,963	(2,181)	-17%	18,485
Housing		**14,843**	**18,196**		**1,480**	**10,986**	10,615	371	3%	18,833
Health		**2,592**	**3,856**	**–**	**319**	**1,745**	**2,250**	**(505)**	**-22%**	**2,991**
Clinics		672	743		136	650	433	217	50%	1,115
Ambulance							–	–		–
Other		1,920	3,113		183	1,095	1,816	(722)	-40%	1,876
Economic and environmental services		**232,364**	**346,409**	**–**	**20,956**	**118,077**	**202,072**	**(83,995)**	**-42%**	**202,418**
Planning and development		**31,706**	**36,044**	**–**	**2,181**	**14,804**	**21,025**	**(6,222)**	**-30%**	**25,378**
Economic Development/Planning		13,286	12,841		561	5,026	7,491	(2,465)	-33%	8,616
Town Planning/Building enforcement		17,754	22,071		1,556	9,375	12,875	(3,499)	-27%	16,072
Licensing & Regulation		666	1,131		64	402	660	(258)	-39%	689
Road transport		**200,564**	**310,259**	**–**	**18,769**	**103,185**	**180,984**	**(77,799)**	**-43%**	**176,889**
Road		198,643	306,829		18,710	102,391	178,983	(76,593)	-43%	175,527
Public Buses							–	–		–
Parking Garages		287	585		37	261	341	(81)	-24%	447
Vehicle Licensing and Testing							–	–		–
Other		1,634	2,845		22	533	1,660	(1,126)	-68%	914
Environmental protection		**94**	**106**	**–**	**6**	**89**	**62**	**27**	**43%**	**152**
Pollution Control							–	–		–
Biodiversity & Landscape		94	106		6	89	62	27	43%	152
Other							–	–		–
Trading services		**696,809**	**1,029,251**	**–**	**58,285**	**443,233**	**600,396**	**(157,163)**	**-26%**	**759,828**
Electricity		**445,374**	**499,254**	**–**	**34,021**	**293,129**	**291,232**	**1,897**	**1%**	**502,506**
Electricity Distribution		445,374	499,254		34,021	293,129	291,232	1,897	1%	502,506
Electricity Generation							–	–		–

Water		**127,426**	**191,450**	**-**	**12,883**	**84,347**	**111,679**	**(27,332)**	**-24%**	**144,594**
Water Distribution		127,426	191,407		12,883	84,347	111,654	(27,308)	-24%	144,594
Water Storage			43		-	-	25	(25)	-100%	-
Waste water management		**42,935**	**244,629**	**-**	**3,402**	**18,041**	**142,700**	**(124,659)**	**-87%**	**30,928**
Sewerage		41,102	242,714		3,240	17,187	141,583	(124,396)	-88%	29,464
Storm Water Management							-	-		-
Public Toilets		1,832	1,915		162	854	1,117	(263)	-24%	1,464
Waste management		**81,074**	**93,918**	**-**	**7,979**	**47,716**	**54,785**	**(7,069)**	**-13%**	**81,800**
Solid Waste		81,074	93,918		7,979	47,716	54,785	(7,069)	-13%	81,800
Other		**225**	**627**	**-**	**5**	**35**	**366**	**(330)**	**-90%**	**60**
Air Transport		225	627		5	35	366	(330)	-90%	60
Abattoirs				-			-	-		-
Tourism							-	-		-
Forestry							-	-		-
Markets				-			-	-		-
Total Expenditure - Standard	3	**1,395,131**	**1,858,469**	**-**	**118,032**	**819,298**	**1,084,107**	**(264,808)**	**-24%**	**1,404,511**
Surplus/ (Deficit) for the year		**61,080**	**(332,107)**	**-**	**(7,166)**	**81,960**	**(193,729)**	**275,689**	**-142%**	**(6,553)**

References

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

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

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

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

check oprev balance	*1,456,210,889*	-	-	-	-	-	-		-
check opexp balance	-	-	-	-	-	-	-		-

KZN252 Newcastle - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description	Ref	2013/14	Budget Year 2014/15							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Corporate Services		88,699	73,133	–	1,741	47,535	42,661	4,874	11.4%	68,808
Vote 2 - Community Services		13,163	114,107	–	6,810	57,401	66,562	(9,161)	-13.8%	113,949
Vote 3 - Budget &Treasury Office		300,482	270,568	–	19,451	146,394	157,831	(11,438)	-7.2%	271,988
Vote 4 - Municipal Manager		715	934	–	116	616	545	71	13.1%	–
Vote 5 - Development Planning & Human Settlements		13,572	7,272	–	2,783	5,843	4,242	1,601	37.7%	7,227
Vote 6 - Technical Services		533,840	397,193	–	33,973	271,556	231,696	39,860	17.2%	393,521
Vote 7 - Electrical and Mechanical Services		505,739	663,155	–	45,991	371,914	386,840	(14,926)	-3.9%	542,465
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	**1,456,211**	**1,526,362**	**–**	**110,865**	**901,259**	**890,378**	**10,882**	**1.2%**	**1,397,958**
Expenditure by Vote	1									
Vote 1 - Corporate Services		59,878	128,064	–	11,112	69,815	74,704	(4,889)	-6.5%	119,682
Vote 2 - Community Services		234,002	273,976	–	20,561	139,056	159,820	(20,764)	-13.0%	238,382
Vote 3 - Budget &Treasury Office		99,052	74,642	–	7,267	45,623	43,541	2,081	4.8%	78,210
Vote 4 - Municipal Manager		92,117	62,903	–	5,533	31,083	36,693	(5,610)	-15.3%	53,286
Vote 5 - Development Planning & Human Settlements		47,530	54,867	–	3,667	25,825	32,006	(6,181)	-19.3%	44,271
Vote 6 - Technical Services		456,582	755,068	–	35,426	208,684	440,457	(231,772)	-52.6%	357,744
Vote 7 - Electrical and Mechanical Services		405,970	508,949	–	34,465	299,213	296,887	2,326	0.8%	512,936
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	**1,395,131**	**1,858,469**	**–**	**118,032**	**819,298**	**1,084,107**	**(264,808)**	**-24.4%**	**1,404,511**
Surplus/ (Deficit) for the year	2	**61,080**	**(332,107)**	**–**	**(7,166)**	**81,961**	**(193,729)**	**275,690**	**-142.3%**	**(6,553)**

KZN252 Newcastle - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January

Vote Description	Ref	2013/14	Budget Year 2014/15							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Corporate Services		88,699	73,133	-	1,741	47,535	42,661	4,874	11%	68,808
Administration		87,989	72,282		1,741	47,535	42,164	5,371	13%	67,974
Human Resources		710	851		-	-	496	(496)	-100%	834
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Vote 2 - Community Services		13,163	114,107	-	6,810	57,401	66,562	(9,161)	-14%	113,949
Culture & Amenities		2,811	7,660		509	4,037	4,468	(432)	-10%	8,817
Other Community Services		10,351	106,447		6,301	53,364	62,094	(8,730)	-14%	105,132
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Vote 3 - Budget &Treasury Office		300,482	270,568	-	19,451	146,394	157,831	(11,438)	-7%	271,988
Financial Services		300,482	270,568		19,451	146,394	157,831	(11,438)	-7%	271,988
Data Processing							-	-		-
Supply Chain Unit							-	-		-
							-	-		
								-		
								-		
								-		
						-		-		
								-		
								-		
Vote 4 - Municipal Manager		715	934	-	116	616	545	71	13%	-
Municipal Manager		715	-		116	366	-	366	#DIV/0!	
Internal Audit Unit							-	-		
Intergrated Development Planning							-	-		
Legal Services							-	-		
Mayoral Office							-	-		
Public Relations Office							-	-		
Governance Unit							-	-		
Performance Management						-	-	-		
Information Technology			934		-	250	545	(295)	-54%	-
								-		
Vote 5 - Development Planning & Human Settlements		13,572	7,272	-	2,783	5,843	4,242	1,601	38%	7,227
Economic Development		8,577	164		11	213	96	117	122%	166
Housing & Land		4,972	6,608		605	2,851	3,854	(1,004)	-26%	6,290
Town Planning		24	501		2,167	2,780	292	2,488	852%	772
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Vote 6 - Technical Services		533,840	397,193	-	33,973	271,556	231,696	39,860	17%	393,521
Civil Services		59,629	3,637		11,882	26,745	2,122	24,623	1161%	3,035
Water & SanitationServices		474,211	393,556		22,091	244,812	229,575	15,237	7%	390,486
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Vote 7 - Electrical and Mechanical Services		505,739	663,155	-	45,991	371,914	386,840	(14,926)	-4%	542,465
Electrical Services		505,739	663,155		45,991	371,914	386,840	(14,926)	-4%	542,465
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Total Revenue by Vote	2	**1,456,211**	**1,526,362**	**-**	**110,865**	**901,259**	**890,378**	10,882	1%	**1,397,958**
Expenditure by Vote	1							-		
Vote 1 - Corporate Services		**59,878**	**128,064**	**-**	**11,112**	**69,815**	**74,704**	(4,889)	-7%	**119,682**
Administration		43,804	108,502		9,798	61,279	63,293	(2,014)	-3%	105,050
Human Resources		16,075	19,562		1,314	8,536	11,411	(2,876)	-25%	14,633
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Vote 2 - Community Services		**234,002**	**273,976**	**-**	**20,561**	**139,056**	**159,820**	(20,764)	-13%	**238,382**
Culture & Amenities		52,985	86,970		5,203	37,048	50,732	(13,684)	-27%	63,511
Other Community Services		181,017	187,007		15,358	102,008	109,087	(7,079)	-6%	174,870
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Vote 3 - Budget &Treasury Office		**99,052**	**74,642**	**-**	**7,267**	**45,623**	**43,541**	2,081	5%	**78,210**
Financial Services		95,293	69,288		6,973	44,914	40,418	4,496	11%	76,996
Data Processing		859	1,804		58	446	1,053	(606)	-58%	765
Supply Chain Unit		2,900	3,550		236	262	2,071	(1,809)	-87%	449
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Vote 4 - Municipal Manager		**92,117**	**62,903**	**-**	**5,533**	**31,083**	**36,693**	(5,610)	-15%	**53,286**
Municipal Manager		19,382	18,886		1,146	8,530	11,017	(2,487)	-23%	14,622
Internal Audit Unit		5,377	6,326		495	3,737	3,690	47	1%	6,407
Intergrated Development Planning		3,154	3,128		210	1,447	1,824	(378)	-21%	2,480
Legal Services		4,118	4,617		310	2,718	2,693	25	1%	4,660
Mayoral Office		52,397	7,916		1,502	4,076	4,617	(541)	-12%	6,987
Public Relations Office		1,660	1,976		40	402	1,153	(751)	-65%	689
Governance Unit		1	9,424		1,115	5,395	5,497	(102)	-2%	9,248
Performance Management		650	2,278		134	1,055	1,329	(274)	-21%	1,808
Information Technology		5,377	8,351		580	3,724	4,871	(1,147)	-24%	6,384
							-	-		-
Vote 5 - Development Planning & Human Settlements		**47,530**	**54,867**	**-**	**3,667**	**25,825**	**32,006**	(6,181)	-19%	**44,271**
Economic Development		13,511	13,928		630	5,463	8,125	(2,661)	-33%	9,366
Housing & Land		15,599	18,196		1,480	10,986	10,615	371	3%	18,833
Town Planning		18,420	22,742		1,556	9,375	13,266	(3,891)	-29%	16,072
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Vote 6 - Technical Services		**456,582**	**755,068**	**-**	**35,426**	**208,684**	**440,457**	(231,772)	-53%	**357,744**
Civil Services		286,221	320,904		19,303	107,150	187,194	(80,044)	-43%	183,686
Water & SanitationServices		170,361	434,164		16,123	101,534	253,262	(151,728)	-60%	174,058
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Vote 7 - Electrical and Mechanical Services		**405,970**	**508,949**	**-**	**34,465**	**299,213**	**296,887**	2,326	1%	**512,936**
Electrical Services		405,970	508,949		34,465	299,213	296,887	2,326	1%	512,936

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								-		
Total Expenditure by Vote	2	1,395,131	1,858,469	-	118,032	819,298	1,084,107	(264,808)	-24%	1,404,511
Surplus/ (Deficit) for the year	2	61,080	(332,107)	-	(7,166)	81,961	(193,729)	275,690	-142%	(6,553)

References

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

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

3. Assign share in 'associate' to relevant Vote

check revenue

check expenditure

KZN252 Newcastle - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		175,479	242,670		17,380	124,600	141,557	(16,958)	-12%	213,599
Property rates - penalties & collection charges							–	–		–
Service charges - electricity revenue		540,813	609,525		44,158	330,730	355,556	(24,826)	-7%	566,967
Service charges - water revenue		138,425	164,356		11,937	85,136	95,874	(10,739)	-11%	145,947
Service charges - sanitation revenue		68,937	90,288		5,954	42,141	52,668	(10,527)	-20%	72,242
Service charges - refuse revenue		50,442	73,450		6,141	31,073	42,846	(11,773)	-27%	53,268
Service charges - other							–	–		–
Rental of facilities and equipment		4,640	6,479		607	3,690	3,779	(89)	-2%	6,326
Interest earned - external investments		11,179	16,872		857	7,377	9,842	(2,465)	-25%	12,646
Interest earned - outstanding debtors		7,621	8,131		710	4,720	4,743	(23)	0%	8,091
Dividends received							–	–		–
Fines		9,022	2,827		158	1,432	1,649	(217)	-13%	2,454
Licences and permits		7	3		1	9	2	7	386%	16
Agency services							–	–		–
Transfers recognised - operational		434,932	298,618		20,313	259,977	174,194	85,783	49%	298,618
Other revenue		14,713	13,142		2,649	10,374	7,666	2,707	35%	17,784
Gains on disposal of PPE							–	–		–
Total Revenue (excluding capital transfers and contributions)		**1,456,211**	**1,526,362**	**–**	**110,865**	**901,259**	**890,378**	**10,881**	**1%**	**1,397,958**
Expenditure By Type										
Employee related costs		353,489	399,663		31,828	208,733	233,137	(24,403)	-10%	357,828
Remuneration of councillors		18,191	18,121		1,438	9,912	10,571	(658)	-6%	16,993
Debt impairment		11,178	296,728		–	–	173,091	(173,091)	-100%	–
Depreciation & asset impairment		252,321	238,002		17,399	137,758	138,834	(1,076)	-1%	236,157
Finance charges		11,325	22,158		1,986	13,854	12,926	928	7%	23,749
Bulk purchases		382,803	432,240		29,481	253,281	252,140	1,141	0%	434,195
Other materials		3,238	3,558		176	1,158	2,075	(918)	-44%	1,985
Contracted services		152,522	161,322		11,096	78,924	94,105	(15,181)	-16%	135,298
Transfers and grants		–	54,913				32,033	(32,033)	-100%	–
Other expenditure		210,066	231,763		24,628	115,679	135,195	(19,516)	-14%	198,307
Loss on disposal of PPE						–	–	–		–
Total Expenditure		**1,395,131**	**1,858,469**	**–**	**118,032**	**819,298**	**1,084,107**	**(264,808)**	**-24%**	**1,404,511**
Surplus/(Deficit)		**61,080**	**(332,107)**	**–**	**(7,166)**	**81,960**	**(193,729)**	**275,689**	**(0)**	**(6,553)**
Transfers recognised - capital								–		
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		**61,080**	**(332,107)**	**–**	**(7,166)**	**81,960**	**(193,729)**			**(6,553)**
Taxation								–		
Surplus/(Deficit) after taxation		**61,080**	**(332,107)**	**–**	**(7,166)**	**81,960**	**(193,729)**			**(6,553)**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**61,080**	**(332,107)**	**–**	**(7,166)**	**81,960**	**(193,729)**			**(6,553)**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**61,080**	**(332,107)**	**–**	**(7,166)**	**81,960**	**(193,729)**			**(6,553)**

KZN252 Newcastle - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M07 January

Vote Description	Ref	2013/14	Budget Year 2014/15							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Corporate Services		–	–	–	–	–	–	–		–
Vote 2 - Community Services		–	–	–	–	–	–	–		–
Vote 3 - Budget &Treasury Office		–	–	–	–	–	–	–		–
Vote 4 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 5 - Development Planning & 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]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Corporate Services		109,106	176,374	–	16	50,530	102,885	(52,355)	-51%	86,623
Vote 2 - Community Services		38,353	31,675	–	424	15,967	18,477	(2,511)	-14%	27,371
Vote 3 - Budget &Treasury Office		2,366	2,450	–	0	1,512	1,429	83	6%	2,592
Vote 4 - Municipal Manager		1,698	2,034	–	–	0	1,187	(1,186)	-100%	0
Vote 5 - Development Planning & Human Settlements		31,374	23,040	–	333	5,381	13,440	(8,058)	-60%	9,225
Vote 6 - Technical Services		179,859	190,456	–	1,434	49,096	111,099	(62,003)	-56%	84,165
Vote 7 - Electrical and Mechanical Services		26,445	18,200	–	1,009	18,818	10,617	8,201	77%	32,259
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	389,202	444,229	–	3,216	141,304	259,134	**(117,830)**	**-45%**	242,235
Total Capital Expenditure		**389,202**	**444,229**	**–**	**3,216**	**141,304**	**259,134**	**(117,830)**	**-45%**	**242,235**
Capital Expenditure - Standard Classification										
Governance and administration		**113,170**	**180,854**	**–**	**16**	**52,042**	**90,427**	(38,385)	-42%	**104,084**
Executive and council		109,171	176,374		16	50,509	88,187	(37,678)	-43%	101,018
Budget and treasury office		2,366	2,450		0	1,512	1,225	287	23%	3,024
Corporate services		1,634	2,030		–	21	1,015	(994)	-98%	42
Community and public safety		**29,071**	**31,775**	**–**	**424**	**11,767**	**15,888**	(4,121)	-26%	**23,533**
Community and social services		2,914	12,880		–	–	6,440	(6,440)	-100%	–
Sport and recreation		19,160	13,620		424	9,476	6,810	2,666	39%	18,951
Public safety		214	775				388	(388)	-100%	–
Housing		5,307	4,500		–	2,184	2,250	(66)	-3%	4,369
Health		1,476			–	107	–	107	#DIV/0!	213
Economic and environmental services		**127,257**	**106,640**	**–**	**930**	**30,963**	**53,320**	(22,357)	-42%	**61,926**
Planning and development		26,067	18,540		333	3,197	9,270	(6,073)	-66%	6,394
Road transport		101,191	88,100		597	27,766	44,050	(16,284)	-37%	55,532
Environmental protection		–					–	–		–
Trading services		**119,703**	**124,960**	**–**	**1,845**	**46,532**	**62,480**	(15,948)	-26%	**93,065**
Electricity		26,851	18,200		1,009	18,818	9,100	9,718	107%	37,636
Water		78,263	102,360		837	21,330	51,180	(29,850)	-58%	42,660
Waste water management		14,589	4,400		–	6,384	2,200	4,184	190%	12,769
Waste management							–	–		–
Other							–	–		–
Total Capital Expenditure - Standard Classification	3	**389,202**	**444,229**	**–**	**3,216**	**141,304**	**222,114**	**(80,810)**	**-36%**	**282,608**
Funded by:										
National Government		148,615	147,914		1,349	43,643	73,957	(30,314)	-41%	87,285
Provincial Government							–	–		–
District Municipality							–	–		–
Other transfers and grants							–	–		–
Transfers recognised - capital		**148,615**	**147,914**	**–**	**1,349**	**43,643**	**73,957**	**(30,314)**	**-41%**	**87,285**
Public contributions & donations	5							–		–
Borrowing	6	109,108	284,840		1,780	90,771	142,420	(51,649)	-36%	181,543
Internally generated funds		131,478	11,475		87	6,890	5,738	1,153	20%	13,780
Total Capital Funding		**389,202**	**444,229**	**–**	**3,216**	**141,304**	**222,114**	**(80,811)**	**-36%**	**282,608**

References

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

2. Include capital component of PPP unitary payment

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

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

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

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

KZN252 Newcastle - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M07 January

Vote Description	Ref	2013/14	Budget Year 2014/15							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Corporate Services		-	-	-	-	-	-	-		-
1.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 2 - Community Services		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 3 - Budget &Treasury Office		-	-	-	-	-	-	-		-
3.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 4 - Municipal Manager		-	-	-	-	-	-	-		-
4.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 5 - Development Planning & Human Settlements		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 6 - Technical Services		-	-	-	-	-	-	-		-
6.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total multi-year capital expenditure		-	-	-	-	-	-	-		-
Capital expenditure - Municipal Vote										

Expenditue of single-year capital appropriation	1							-		
Vote 1 - Corporate Services		**109,106**	**176,374**	**-**	**16**	**50,530**	**102,885**	(52,355)	-51%	**86,623**
Administration		109,106	176,374		16	50,530	102,885	(52,355)	-51%	86,623
Human Resources		-	-				-	-		-
							-	-		-
							-	-		
							-	-		
							-	-		
							-	-		
								-		
								-		
								-		
Vote 2 - Community Services		**38,353**	**31,675**	**-**	**424**	**15,967**	**18,477**	(2,511)	-14%	**27,371**
Culture & Amenities		19,782	19,055		424	9,476	11,115	(1,640)	-15%	16,244
Other Community Services		18,571	12,620		-	6,491	7,362	(871)	-12%	11,127
							-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 3 - Budget &Treasury Office		**2,366**	**2,450**	**-**	**0**	**1,512**	**1,429**	83	6%	**2,592**
Financial Services		2,366	2,450		0	1,512	1,429	83	6%	2,592
Data Processing							-	-		-
Supply Chain Unit							-	-		-
							-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
Vote 4 - Municipal Manager		**1,698**	**2,034**	**-**	**-**	**0**	**1,187**	(1,186)	-100%	**0**
Municipal Manager & C.o.O.							-	-		-
Internal Audit Unit							-	-		-
I.D.P							-	-		-
Governance Unit							-	-		-
Mayoral Unit							-	-		-
Legal Services		140					-	-		-
Performance Management							-	-		-
Information Technology		1,559	2,034		-	0	1,187	(1,186)	-100%	0
							-	-		-
							-	-		-
Vote 5 - Development Planning & Human Settlements		**31,374**	**23,040**	**-**	**333**	**5,381**	**13,440**	(8,058)	-60%	**9,225**
Economic Development		4,410	5,000		333	1,153	2,917	(1,764)	-60%	1,977
Housing & Land		5,307	4,500		-	2,184	2,625	(441)	-17%	3,745
Town Planning		21,657	13,540		-	2,044	7,898	(5,854)	-74%	3,504
							-	-		-
							-	-		-
							-	-		-
							-	-		-
								-		
								-		
								-		
Vote 6 - Technical Services		**179,859**	**190,456**	**-**	**1,434**	**49,096**	**111,099**	(62,003)	-56%	**84,165**
Civil Services		101,597	109,096		597	27,766	63,639	(35,873)	-56%	47,599
Water & SanitationServices		78,263	81,360		837	21,330	47,460	(26,130)	-55%	36,566
							-	-		-
							-	-		-
							-	-		-
							-	-		
								-		
								-		
								-		
Vote 7 - Electrical and Mechanical Services		**26,445**	**18,200**	**-**	**1,009**	**18,818**	**10,617**	8,201	77%	**32,259**
Electrical Services		26,445	18,200		1,009	18,818	10,617	8,201	77%	32,259
								-		-
								-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total single-year capital expenditure		**389,202**	**444,229**	**-**	**3,216**	**141,304**	**259,134**	**(117,830)**	-45%	**242,235**
Total Capital Expenditure		**389,202**	**444,229**	**-**	**3,216**	**141,304**	**259,134**	**(117,830)**	-45%	**242,235**

References

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

KZN252 Newcastle - Table C6 Consolidated Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2013/14	Budget Year 2014/15			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash					1,570	
Call investment deposits			278,841		245,259	278,841
Consumer debtors			474,896		601,576	474,896
Other debtors					71,731	
Current portion of long-term receivables			22,158		10	22,158
Inventory					19,047	
Total current assets		–	775,895	–	939,193	775,895
Non current assets						
Long-term receivables						
Investments						
Investment property			171,249		273,604	171,249
Investments in Associate			1,110,224		154,822	1,110,224
Property, plant and equipment			2,393,683		2,353,592	2,393,683
Agricultural						
Biological assets						
Intangible assets			913		1,600	913
Other non-current assets					2,965	
Total non current assets		–	3,676,069	–	2,786,584	3,676,069
TOTAL ASSETS		–	4,451,964	–	3,725,777	4,451,964
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			22,158		11,279	22,158
Consumer deposits			9,997		9,790	9,997
Trade and other payables			103,000		286,897	103,000
Provisions			3,438		4,426	3,438
Total current liabilities		–	138,593	–	312,392	138,593
Non current liabilities						
Borrowing			513,000		217,031	513,000
Provisions			129,861		119,663	129,861
Total non current liabilities		–	642,861	–	336,693	642,861
TOTAL LIABILITIES		–	781,454	–	649,085	781,454
NET ASSETS	2	–	3,670,509	–	3,076,692	3,670,509
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			3,637,156		3,040,765	3,637,156
Reserves			33,353		35,927	33,353
TOTAL COMMUNITY WEALTH/EQUITY	2	–	3,670,509	–	3,076,692	3,670,509

KZN252 Newcastle - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other			897,982		57,766	630,669	523,823	106,846	20%	897,982
Government - operating			298,618		–	218,947	174,194	44,753	26%	298,618
Government - capital			147,914		–	59,051	86,283	(27,232)	-32%	147,914
Interest			16,872		2,038	15,469	9,842	5,627	57%	16,872
Dividends							–	–		–
Payments										
Suppliers and employees			(1,131,767)		(88,529)	(848,137)	(660,197)	187,939	-28%	(1,131,767)
Finance charges			(22,158)		(1,897)	(13,854)	(12,926)	928	-7%	(22,158)
Transfers and Grants							–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**207,461**	–	**(30,622)**	**62,145**	**121,019**	**(58,874)**	**-49%**	**207,461**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE					8,598	8,598	–	8,598	#DIV/0!	
Decrease (Increase) in non-current debtors							–	–		
Decrease (increase) other non-current receivables					60	–	–	–		
Decrease (increase) in non-current investments					858	4,926	–	4,926	#DIV/0!	
Payments										
Capital assets			(444,229)		(3,216)	(141,304)	(259,134)	(117,830)	45%	(444,229)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(444,229)**	–	**6,301**	**(127,779)**	**(259,134)**	**(131,354)**	**51%**	**(444,229)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans							–	–		–
Borrowing long term/refinancing			284,840		(303)	(1,197)	166,157	(167,353)	-101%	284,840
Increase (decrease) in consumer deposits							–	–		–
Payments										
Repayment of borrowing			(22,158)		1,897	(14,248)	(12,926)	1,322	-10%	(22,158)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**262,682**	–	**1,595**	**(15,445)**	**153,231**	**168,675**	**110%**	**262,682**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**25,914**	–	**(22,727)**	**(81,078)**	**15,116**			**25,914**
Cash/cash equivalents at beginning:			207,180			327,907	207,180			327,907
Cash/cash equivalents at month/year end:		–	233,094	–		246,829	222,296			353,821

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Licences and permits	386%	Revenue from this item is depended on community requests	
	Other revenue	35%		
	Transfers Recognised	49%	The variance is due to slow spending in projects that are funded by the conditional grants. These grants are only recognised as revenue as and when conditions are being met.	
	Fines	-13%		
	Property rates	-12%	Property rates evenue is dependent on levels of c and therefore fluctuates every month.	
	Interest earned - external investments	-25%	Interest on investments is dependent on rates which fluctuates and amount invested which also fluctuates. These fluctuations are difficult to estimate. Hence the variance.	
	Service charges - water revenue	-11%	Water revenue is dependent on levels of consumption and therefore fluctuates every month.	
	Service charges - sanitation revenue	-20%	Sanitation revenue is dependent on levels of consumption and therefore fluctuates every month.	
	Service charges - refuse revenue	-27%	Refuse revenue is dependent on levels of consumption and therefore fluctuates every month.	
2	**Expenditure By Type**			
	Employee related costs	-10%		
	Debt impairment	-100%	Payable at year end	
	Other Expenditure	-14%	Expenditure on some items is incurred on particular time frames and not necessarily on a monthly basis	
	Other materials	-44%	Expenditure is drvien by consumption. We noted that there has been high consumption during the said period.	
3	**Capital Expenditure**			
4	**Financial Position**		It is inevitable that variances in both operational and capital budget will have an impact on the municipality financial postion.	
5	**Cash Flow**		The variances in both capital and operational budget performances resulted in the variance in the overall cash flow position of the municipality	
6	**Measureable performance**		The variances in both capital and operational budget performances resulted in the variance in the overall performance of the municipality	
7	**Municipal Entities**			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

Description of financial indicator	Basis of calculation	Ref	2013/14 Audited Outcome	Budget Year 2014/15 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.8%	14.0%	0.0%	1.7%	2.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		28.0%	64.1%	0.0%	64.2%	74.9%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	17.4%	0.0%	16.7%	17.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	1538.1%	0.0%	604.1%	1538.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	559.8%	0.0%	300.6%	559.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	201.2%	0.0%	79.0%	201.2%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	32.6%	0.0%	74.7%	35.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		24.3%	26.2%	0.0%	23.2%	25.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	6.2%	0.0%	4.1%	4.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		18.1%	17.0%	0.0%	1.5%	2.9%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)					1.8%	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					8.9%	
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure					5.8%	

References

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

2. Material variances to be explained.

Calculations		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing			513,000		217,031	
Total Assets			4,451,964		3,725,777	4,451,964
Employee related costs		353,489	399,663		208,733	357,828
Repairs & Maintenance			95,258		37,140	63,669
Interest (finance charges)		11,325	22,158		13,854	23,749
Principal paid			22,158		14,248	22,158
Depreciation		252,321	238,002			16,993
Operating expenditure		1,395,131	1,858,469		819,298	1,404,511
Total Capital Expenditure		389,202	444,229		141,304	242,235
Borrowed funding for capital		109,108	284,840		90,771	181,543
Debt			638,158		515,207	638,158
Equity			3,670,509		3,076,692	3,670,509
Reserves			33,353		35,927	33,353
Borrowing			513,000		217,031	513,000
Current assets			775,895		939,193	775,895
Current liabilities			138,593		312,392	138,593
Monetary assets			278,841		246,829	278,841
Total Revenue (excluding capital transfers and contributions)		1,456,211	1,526,362		901,259	1,397,958
Transfers recognised - operational		434,932	298,618		259,977	298,618
Transfers recognised - capital						
Debt service payments			(5,286)		(28,101)	(44,317)
Outstanding debtors (receivables)			497,054		673,318	497,054
Annual services revenue		798,617	937,620		489,081	
Cash + investments	Including LT investments		278,841		246,829	278,841
Fixed operational expend. (monthly)			860,718		149,627	598,509
Longstanding debtors outstanding						
Longstanding debtors recovered						
Attorney collections			13,158		5,680	13,158

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2014/15											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	12,183	8,620	7,462	6,997	6,839	6,793	6,373	157,568	212,836	184,571		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19,768	3,099	1,548	927	689	556	458	10,871	37,915	13,501		
Receivables from Non-exchange Transactions - Property Rates	1400	15,238	5,398	4,637	4,541	4,417	4,375	4,045	84,082	126,733	101,460		
Receivables from Exchange Transactions - Waste Water Management	1500	5,663	4,059	3,872	3,867	3,791	3,741	3,742	134,379	163,114	149,520		
Receivables from Exchange Transactions - Waste Management	1600	3,882	2,093	1,970	1,935	1,899	1,854	1,849	59,984	75,466	67,521		
Receivables from Exchange Transactions - Property Rental Debtors	1700	214	80	41	37	45	31	46	1,035	1,529	1,194		
Interest on Arrear Debtor Accounts	1810	726	657	638	655	618	615	591	54,492	58,993	56,972		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	(14,427)	3,274	2,423	2,453	6,443	2,254	1,960	309,050	313,429	322,160		
Total By Income Source	**2000**	**43,247**	**27,280**	**22,591**	**21,413**	**24,742**	**20,220**	**19,064**	**811,460**	**990,016**	**896,898**	**–**	**–**
2013/14 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(879)	598	490	475	412	421	348	13,108	14,973	14,764		
Commercial	2300	12,303	3,791	2,756	2,090	1,824	1,752	1,576	43,791	69,882	51,032		
Households	2400	34,711	21,373	18,760	18,257	18,857	17,482	16,583	737,291	883,314	808,471		
Other	2500	(2,887)	1,518	584	590	3,649	564	556	17,271	21,847	22,631		
Total By Customer Group	**2600**	**43,247**	**27,280**	**22,591**	**21,413**	**24,742**	**20,220**	**19,064**	**811,460**	**990,016**	**896,898**	**–**	**–**

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2014/15								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	28,399								28,399
Bulk Water	0200									–
PAYE deductions	0300									–
VAT (output less input)	0400	3,976								3,976
Pensions / Retirement deductions	0500									–
Loan repayments	0600									–
Trade Creditors	0700		36	541	26	250	18	23		894
Auditor General	0800	–								–
Other	0900	–								–
Total By Customer Type	**1000**	**32,374**	**36**	**541**	**26**	**250**	**18**	**23**	**–**	**33,269**

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
Nedbank		12 months	Call Account		155	5.3%	5,043	–	5,043
Standard Bank		12 months	Call Account		2,889	4.5%	93,741	1,111	94,852
ABSA		12 months	Call Account		2,185	6.2%	84,841	312	85,153
FNB		12 months	Call Account		190	5.3%	7,104	157	7,261
Sanlam		12 months	Call Account		1,789		51,363	1,587	52,950
Municipality sub-total					7,208		242,092	3,167	245,259
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				7,208		242,092	3,167	245,259

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		252,650	289,692	-	-	211,849	168,987	42,862	25.4%	289,692
Local Government Equitable Share		248,414	284,747		-	207,627	166,102	41,525	25.0%	284,747
Water Services Operating Subsidy		486					-	-		
EPWP Incentive		1,310	2,411		-	1,688	1,406	282	20.0%	2,411
Finance Management	3	1,550	1,600			1,600	933	667	71.4%	1,600
Municipal Systems Improvement		890	934			934	545	389	71.4%	934
							-	-		
							-	-		
							-	-		
							-	-		
Other transfers and grants [insert description]							-	-		
Provincial Government:		5,644	8,900	-	-	8,176	5,192	1,672	32.2%	8,900
Health subsidy							-	-		
IDP							-			
Sport and Recreation			150			150	88			150
Level 2 accreditation			3,000			3,000	1,750			3,000
Sport and Recreation			-				-	-		-
Community Library	4	360	252			126	147	(21)	-14.3%	252
Recapitalisation of Community Libraries		4,716	4,900			4,900	2,858	2,042	71.4%	4,900
Museum		568	598				349	(349)	-100.0%	598
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Operating Transfers and Grants	5	258,294	298,592	-	-	220,025	174,179	44,534	25.6%	298,592
Capital Transfers and Grants										
National Government:		132,018	130,360	-	-	50,901	76,043	6,014	7.9%	130,360
Neighbourhood Development Partnership		10,000	12,000		-	11,841	7,000	4,841	69.2%	12,000
Municipal Infrastructure Grant (MIG)		97,802	107,320			30,780	62,603			107,320
Water service operating subsidy		14,216	-				-			-
Intergrated national electrification			-				-			-
Emergy efficiency & demand side management		5,000	4,000		-	3,000	2,333			4,000
Municipal water infrastructure		5,000	7,040		-	5,280	4,107	1,173	28.6%	7,040
Accrediation							-	-		-
							-	-		-
							-	-		-
Other capital transfers *[insert description]*							-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
Masification Grant								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Capital Transfers and Grants	5	132,018	130,360	-	-	50,901	76,043	6,014	7.9%	130,360
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	390,312	428,952	-	-	270,926	250,222	50,548	20.2%	428,952

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		251,817	289,692	–	225	209,239	168,987	40,252	23.8%	289,692
Local Government Equitable Share		248,414	284,747		–	207,627	166,102	41,525	25.0%	284,747
Water Services Operating Subsidy							–	–		
EPWP Incentive		1,336	2,411		188	1,019	1,406	(388)	-27.6%	2,411
							–	–		
#REF!			–				–	–		1,600
Finance Management		823	1,600		37	227	933	(706)	-75.6%	934
Municipal Systems Improvement		1,243	934		–	366	545	(179)	-32.8%	
Provincial Government:		2,034	8,900	–	205	1,304	5,192	(2,050)	-39.5%	8,900
Health subsidy							–	–		
IDP							–			
Sport and Recreation			150				88			150
Level 2 accreditation			3,000				1,750			3,000
Sport and Recreation			–				–			–
Community Library		390	252		34	266	147	119	80.7%	252
Recapitalisation of Community Libraries		1,645	4,900		171	1,038	2,858	(1,820)	-63.7%	4,900
Museum			598				349	(349)	-100.0%	598
							–	–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		253,851	298,592	–	430	210,543	174,179	38,202	21.9%	298,592
Capital expenditure of Transfers and Grants										
National Government:		163,359	130,360	–	919	42,918	76,043	(9,046)	-11.9%	130,360
Neighbourhood Development Partnership		24,617	12,000		–	2,330	7,000	(4,670)	-66.7%	12,000
Municipal Infrastructure Grant (MIG)		107,720	107,320		919	38,524	62,603			107,320
Water service operating subsidy		16,502	–				–			–
Intergrated national electrification			–				–			–
Emergy efficiency & demand side management		11,054	4,000				2,333	(2,333)	-100.0%	4,000
Municipal water infrastructure		3,466	7,040		–	2,064	4,107	(2,042)	-49.7%	7,040
Accrediation							–	–		
							–	–		
Other capital transfers [insert description]							–	–		
Incial Government:		–	–	–	–	–	–	–		–
Masification Grant							–	–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		163,359	130,360	–	919	42,918	76,043	(9,046)	-11.9%	130,360
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		417,211	428,952	–	1,349	253,461	250,222	29,157	11.7%	428,952

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

Description	Ref	Budget Year 2014/15				
R thousands		Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Local Government Equitable Share					–	
Water Services Operating Subsidy					–	
EPWP Incentive					–	
Intergrated national electrification					–	
#REF!					–	
Finance Management					–	
Other transfers and grants [insert description]					–	
Provincial Government:		–	–	–	–	
Health subsidy					–	
Sport and Recreation					–	
Community Library					–	
Recapitalisation of Community Libraries					–	
Museum					–	
District Municipality:		–	–	–	–	
					–	
[insert description]					–	
Other grant providers:		–	–	–	–	
					–	
[insert description]					–	
Total operating expenditure of Approved Roll-overs		–	–	–	–	
Capital expenditure of Approved Roll-overs						
National Government:		2,332	919	40,588	(38,256)	-1640.6%
Neighbourhood Development Partnership					–	
Municipal water infrastructure		1,921	–	2,064	(143)	-7.5%
Accrediation					–	
Municipal Infrastructure Grant (MIG)		411	919	38,524	(38,113)	-9282.5%
					–	
Other capital transfers [insert description]					–	
Provincial Government:		–	–	–	–	
					–	
					–	
District Municipality:		–	–	–	–	
					–	
					–	
Other grant providers:		–	–	–	–	
					–	
					–	
Total capital expenditure of Approved Roll-overs		**2,332**	**919**	**40,588**	**(38,256)**	**-1640.6%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		**2,332**	**919**	**40,588**	**(38,256)**	**-1640.6%**

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7,666	11,347		908	6,184	6,619	(435)	-7%	10,601
Pension and UIF Contributions		1,169	1,231		114	739	718	21	3%	1,267
Medical Aid Contributions		180	127		21	137	74	63	86%	236
Motor Vehicle Allowance		5,480	4,487		499	2,999	2,617	382	15%	5,141
Cellphone Allowance							–	–		–
Housing Allowances		1,255	708		124	718	413	305	74%	1,230
Other benefits and allowances		638	222		42	299	129	170	131%	513
Sub Total - Councillors		**16,388**	**18,121**	**–**	**1,708**	**11,076**	**10,571**	**506**	**5%**	**18,988**
% increase	4		**10.6%**							**15.9%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		7,119	8,175		622	4,615	4,769	(154)	-3%	7,911
Pension and UIF Contributions		269	237		18	117	138	(21)	-15%	201
Medical Aid Contributions		186	84		16	104	49	55	113%	179
Overtime			–				–	–		–
Performance Bonus			–		–	415	–	415	#DIV/0!	712
Motor Vehicle Allowance		1,707	1,489		119	969	869	101	12%	1,662
Cellphone Allowance			–				–	–		–
Housing Allowances		46	56		2	29	32	(3)	-11%	50
Other benefits and allowances		832	410		57	408	239	169	71%	700
Payments in lieu of leave					159	159	–	159	#DIV/0!	272
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Municipality		**10,159**	**10,451**	**–**	**992**	**6,817**	**6,096**	**721**	**12%**	**11,687**
% increase	4		**2.9%**							**15.0%**
Other Municipal Staff										
Basic Salaries and Wages		222,531	221,744		19,803	129,191	129,351	(159)	0%	221,471
Pension and UIF Contributions		34,658	64,638		3,039	21,228	37,706	(16,477)	-44%	36,392
Medical Aid Contributions		13,745	15,416		1,333	8,712	8,993	(280)	-3%	14,936
Overtime		34,693	24,277		4,005	18,365	14,161	4,203	30%	31,482
Performance Bonus						(415)	–	(415)	#DIV/0!	(712)
Motor Vehicle Allowance		16,111	17,044		1,366	10,219	9,942	277	3%	17,518
Cellphone Allowance			–		–		–	–		–
Housing Allowances		7,237	10,535		571	4,130	6,146	(2,016)	-33%	7,080
Other benefits and allowances		16,156	28,192		1,483	9,237	16,445	(7,208)	-44%	15,834
Payments in lieu of leave			6,458		85	85	3,767	(3,682)	-98%	145
Long service awards			908				530	(530)	-100%	–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Other Municipal Staff		**345,132**	**389,212**	**–**	**31,686**	**200,752**	**227,040**	**(26,288)**	**-12%**	**344,147**
% increase	4		**12.8%**							**-0.3%**
Total Parent Municipality		**371,679**	**417,784**	**–**	**34,386**	**218,646**	**243,707**	**(25,062)**	**-10%**	**374,821**
Unpaid salary, allowances & benefits in arrears:										
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								–		
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		

Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		371,679	417,784	-	34,386	218,646	243,707	(25,062)	-10%	374,821
% increase	4		6.5%							0.8%
TOTAL MANAGERS AND STAFF		355,291	399,663	-	32,678	207,570	233,137	(25,567)	-11%	355,833

KZN252 Newcastle - Supporting Table SC9 Monthly Budget State[illegible] - actuals and revised targets for cash receipts - M07 January

Description	Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June			
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source																
Property rates		11,440	11,658	13,147	12,925	10,974	14,592	8,359	20,532	20,532	20,532	20,532	16,819	242,670	259,657	277,833
Property rates - penalties & collection charges													–	–	–	–
Service charges - electricity revenue		23,721	28,925	34,518	26,350	21,808	30,273	18,078	50,794	50,794	50,794	50,794	50,794	609,525	660,601	712,690
Service charges - water revenue		5,055	5,811	4,963	5,407	4,810	5,850	4,830	13,696	13,696	13,696	13,696	13,697	164,356	175,861	188,172
Service charges - sanitation revenue		2,359	2,391	2,162	2,400	1,998	2,686	2,077	7,524	7,524	7,524	7,524	7,524	90,288	96,608	103,371
Service charges - refuse		2,299	2,475	2,305	2,462	1,995	2,620	1,744	6,121	6,121	6,121	6,121	6,121	73,450	78,591	84,093
Service charges - other													–	–	–	–
Rental of facilities and equipment		219	598	133	111	96	168	83	540	540	540	540	539	6,479	7,126	7,839
Interest earned - external investments		2,169	556	546	1,609	518	547	241	1,406	1,406	1,406	1,406	1,406	16,872	16,872	16,872
Interest earned - outstanding debtors		695	708	706	623	701	386	710	678	678	678	678	677	8,131	8,700	9,309
Dividends received													–	–	–	–
Fines		149	186	280	405	220	34	158	236	236	236	236	236	2,827	3,110	3,421
Licences and permits		2	3	2	1	1	0	1	0	0	0	0	1	3	4	4
Agency services													–	–	–	–
Transfer receipts - operating		19	112,752	1,500		104,188	2,048	–			74,162		1,971	298,618	309,009	309,730
Other revenue		1,609	3,473	2,531	2,661	2,639	39,463	25,882	1,026	1,026	1,026	1,026	1,860	13,142	15,392	14,894
Cash Receipts by Source		49,735	169,537	62,793	54,954	149,947	98,668	62,163	102,552	102,552	176,714	102,552	101,645	1,526,362	1,631,532	1,728,226
Other Cash Flows by Source																
Transfer receipts - capital		33,388		5,771		7,188	1,500						–			
Contributions & Contributed assets																
Proceeds on disposal of PPE						2,667										
Short term loans																
Borrowing long term/refinancing		(3,830)	4,014	(2,741)		(370)										
Increase in consumer deposits																
Receipt of non-current debtors																
Receipt of non-current receivables		(10,095)				17,600										
Change in non-current investments		568	9,462	14,233		44,123										
Total Cash Receipts by Source		69,766	183,013	80,056	54,954	221,155	100,168	62,163	102,552	102,552	176,714	102,552	101,645	1,526,362	1,631,532	1,728,226
Cash Payments by Type													–			
Employee related costs		26,234	29,814	29,977	30,017	30,569	30,314	31,828	33,243	33,243	33,243	33,243	33,993	399,663	423,745	448,662
Remuneration of councillors		1,389	1,366	1,404	1,435	1,445	1,436	1,438	1,510	1,510	1,510	1,510	1,510	18,121	19,571	21,136
Interest paid		1,937	1,936	3,117	965	1,859	1,966	1,986	24,727	24,727	24,727	24,727	24,727	296,728	317,499	339,724
Bulk purchases - Electricity		45,031	52,834	81,417	61,328	32,196	60,899	29,481	19,834	19,834	19,834	19,834	19,833	238,002	238,002	208,198
Bulk purchases - Water & Sewer									1,847	1,847	1,847	1,847	1,847	22,158	27,105	27,105
Other materials		85	3	326	177	250	142	176	36,020	36,020	36,020	36,020	36,020	432,240	467,079	504,725
Contracted services		(331)	16,148	10,874	12,804	11,861	15,111	11,096	297	297	297	297	296	3,558	3,050	3,162
Grants and subsidies paid - other municipalities									5,505	5,505	5,505	5,505	100,764	161,322	124,017	127,914
Grants and subsidies paid - other													54,913	54,913	58,394	62,123
General expenses		9,284	19,349	13,063	32,638	28,672	18,368	24,628	31,585	31,585	31,585	31,585	(115,666)	231,763	219,280	225,654
Cash Payments by Type		83,628	121,450	140,178	139,364	106,850	128,236	100,633	154,566	154,566	154,566	154,566	158,237	1,858,469	1,897,742	1,968,403
Other Cash Flows/Payments by Type																
Capital assets		10,095	11,627	37,103	30,233	39,876	30,282	3,216	37,019	37,019	37,019	37,019	37,019			
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type		93,723	133,076	177,281	169,596	146,726	158,518	103,848	191,586	191,586	191,586	191,586	195,256	1,858,469	1,897,742	1,968,403
NET INCREASE/(DECREASE) IN CASH HELD		(23,957)	49,936	(23,019)	(40,946)	(98,927)	(58,350)	(81,078)	(89,034)	(89,034)	(14,872)	(89,034)	(93,612)	(332,107)	(266,210)	(240,177)
Cash/cash equivalents at the month/year beginning:		351,864	377,843	304,889	327,907	327,907	327,907	32,907	246,829	157,795	68,761	53,889	(35,144)	351,864	19,757	(246,454)
Cash/cash equivalents at the month/year end:		327,907	327,907	327,907	286,961	228,981	269,557	246,829	157,795	68,761	53,889	(35,144)	(128,756)	19,757	(246,454)	(486,630)

KZN252 Newcastle - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue By Source										
Property rates		175,479	242,670		17,380	124,600	141,557	(16,958)	-12%	213,599
Property rates - penalties & collection charges							–	–		–
Service charges - electricity revenue		540,813	609,525		44,158	330,730	355,556	(24,826)	-7%	566,967
Service charges - water revenue		138,425	164,356		11,937	85,136	95,874	(10,739)	-11%	145,947
Service charges - sanitation revenue		68,937	90,288		5,954	42,141	52,668	(10,527)	-20%	72,242
Service charges - refuse revenue		50,442	73,450		6,141	31,073	42,846	(11,773)	-27%	53,268
Service charges - other							–	–		–
Rental of facilities and equipment		4,640	6,479		607	3,690	3,779	(89)	-2%	6,326
Interest earned - external investments		11,179	16,872		857	7,377	9,842	(2,465)	-25%	12,646
Interest earned - outstanding debtors		7,621	8,131		710	4,720	4,743	(23)	0%	8,091
Dividends received							–	–		–
Fines		9,022	2,827		158	1,432	1,649	(217)	-13%	2,454
Licences and permits		7	3		1	9	2	7	386%	16
Agency services							–	–		–
Transfers recognised - operational		434,932	298,618		20,313	259,977	174,194	85,783	49%	298,618
r revenue		14,713	13,142		2,649	10,374	7,666	2,707	35%	17,784
Gains on disposal of PPE							–	–		–
Total Revenue (excluding capital transfers and contributions)		**1,456,211**	**1,526,362**	**–**	**110,865**	**901,259**	**890,378**	**10,881**	**1%**	**1,397,958**
Expenditure By Type										
Employee related costs		353,489	399,663		31,828	208,733	233,137	(24,403)	-10%	357,828
Remuneration of councillors		18,191	18,121		1,438	9,912	10,571	(658)	-6%	16,993
Debt impairment		11,178	296,728		–	–	173,091	(173,091)	-100%	–
Depreciation & asset impairment		252,321	238,002		17,399	137,758	138,834	(1,076)	-1%	236,157
Finance charges		11,325	22,158		1,986	13,854	12,926	928	7%	23,749
Bulk purchases		382,803	432,240		29,481	253,281	252,140	1,141	0%	434,195
Other materials		3,238	3,558		176	1,158	2,075	(918)	-44%	1,985
Contracted services		152,522	161,322		11,096	78,924	94,105	(15,181)	-16%	135,298
Transfers and grants		–	54,913				32,033	(32,033)	-100%	–
Other expenditure		210,066	231,763		24,628	115,679	135,195	(19,516)	-14%	198,307
Loss on disposal of PPE						–	–	–		–
Total Expenditure		**1,395,131**	**1,858,469**	**–**	**118,032**	**819,298**	**1,084,107**	**(264,808)**	**-24%**	**1,404,511**
Surplus/(Deficit)		61,080	(332,107)	–	(7,166)	81,960	(193,729)	275,689	-142%	(6,553)
Transfers recognised - capital								–		
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		61,080	(332,107)	–	(7,166)	81,960	(193,729)	275,689	-142%	(6,553)
Taxation										
Surplus/(Deficit) after taxation		**61,080**	**(332,107)**	**–**	**(7,166)**	**81,960**	**(193,729)**	275,689	-142%	**(6,553)**

KZN252 Newcastle - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
								–		
Service charges - sanitation revenue								–		
Service charges - other								–		
Rental of facilities and equipment								–		
Interest earned - external investments								–		
Interest earned - outstanding debtors								–		
Agency services								–		
Transfers recognised - operational		52,806	56,736		4,728	37,824	33,096	4,728	14%	56,736
Other revenue								–		
Gains on disposal of PPE								–		
Total Operating Revenue	1		**56,736**	**–**	**4,728**	**37,824**	**33,096**	**4,728**	**14%**	**56,736**
Expenditure By Municipal Entity										
Employee related costs		7,066	8,086		615	4,377	4,717	(340)	-7%	8,086
Remuneration of Directors					–	–	–	–		
Debt impairment		–	–		–	–	–	–		–
Collection costs		–	–		–	–	–	–		–
Depreciation & asset impairment		–	439		37	256	256	(0)	0%	439
Finance charges		1,421	93		–	–	54	(54)	-100%	93
Bulk purchases		15,019	17,136		1,428	9,996	9,996			17,136
Other materials		1,656	5,657		307	2,831	3,300			5,657
Contracted services		–	–		–	–	–			–
Transfers and grants		–	–		–	–	–	–		–
Repairs and maintenance		20,194	25,937		1,901	15,703	15,130	573	4%	25,937
Other expenditure		65	215		8	74	125	(52)	-41%	215
Loss on disposal of PPE					–		–	–		
Total Operating Expenditure	2	**45,422**	**57,564**	**–**	**4,296**	**33,237**	**33,579**	**(342)**	**-1%**	**57,564**
Surplus/ (Deficit) for the yr/period		(45,422)	(828)	–	432	4,588	(483)	4,386	-908%	(828)
Capital Expenditure By Municipal Entity										
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

KZN252 Newcastle - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M07 January

Month	2013/14	Budget Year 2014/15							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	32,433	37,019		10,095	10,095	37,019	26,924	72.7%	2%
August	32,433	37,019		12,222	22,317	74,038	51,721	69.9%	5%
September	32,433	37,019		15,527	37,844	111,057	73,213	65.9%	9%
October	32,433	37,019		30,584	68,428	148,076	79,648	53.8%	15%
November	32,433	37,019		39,876	108,304	185,095	76,792	41.5%	24%
December	32,433	37,019		29,785	138,088	222,114	84,026	37.8%	31%
January	32,433	37,019		3,216	141,304	259,134	117,830	45.5%	32%
February	32,433	37,019				296,153	–		
March	32,433	37,019				333,172	–		
April	32,433	37,019				370,191	–		
May	32,433	37,019				407,210	–		
June	32,433	37,019				444,229	–		
Total Capital expenditure	**389,202**	**444,229**	**–**	**141,304**					

KZN252 Newcastle - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**118,170**	**171,340**	**–**	**1,271**	**44,015**	**99,948**	55,934	**56.0%**	**75,454**
Infrastructure - Road transport		25,615	62,080	–	360	17,684	36,213	18,530	**51.2%**	30,315
Roads, Pavements & Bridges		25,615	60,080		360	17,501	35,047	17,546	**50.1%**	30,002
Storm water			2,000			182	1,167	984	**84.4%**	313
Infrastructure - Electricity		–	10,500	–	435	9,430	6,125	(3,305)	**-54.0%**	16,166
Generation							–	–		–
Transmission & Reticulation			10,500		435	5,686	6,125	439	**7.2%**	9,747
Street Lighting					–	3,744	–	(3,744)	**#DIV/0!**	6,418
Infrastructure - Water		78,263	33,140	–	142	5,211	19,332	14,121	**73.0%**	8,933
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation		78,263	33,140		142	5,211	19,332	14,121	**73.0%**	8,933
Infrastructure - Sanitation		14,292	36,320	–	–	4,495	21,187	16,692	**78.8%**	7,706
Reticulation		14,292	36,320				21,187	21,187	**100.0%**	–
Sewerage purification					–	4,495	–	(4,495)	**#DIV/0!**	7,706
Infrastructure - Other		–	29,300	–	333	7,195	17,092	9,896	**57.9%**	12,335
Waste Management					–	3,800	–	(3,800)	**#DIV/0!**	6,514
Transportation							–	–		–
Gas							–	–		–
Other			29,300		333	3,395	17,092	13,696	**80.1%**	5,821
Community		**36,954**	**11,300**	**–**	**319**	**1,935**	**6,592**	**4,656**	**70.6%**	**3,318**
Parks & gardens		2,582	2,400				1,400	1,400	100.0%	–
Sportsfields & stadia		1,418	1,000				583	583	100.0%	–
Swimming pools		8,545	1,000		–	–	583	583	100.0%	–
Community halls		1,413	6,900		319	1,829	4,025	2,196	54.6%	3,135
Libraries							–	–		–
Recreational facilities							–	–		–
Fire, safety & emergency							–	–		–
Security and policing							–	–		–
Buses							–	–		–
Clinics							–	–		–
Museums & Art Galleries							–	–		–
Cemeteries							–	–		–
Social rental housing							–	–		–
Other		22,997			–	107	–	(107)	#DIV/0!	183
Heritage assets		–	60	–	–	–	35	35	100.0%	–
Buildings							–	–		–
Other			60		–	–	35	35	100.0%	–
Investment properties		–	–	–	–	–	–	–		–
Housing development							–	–		–
Other							–	–		–
Other assets		**132,993**	**215,855**	**–**	**161**	**58,939**	**125,915**	**66,976**	**53.2%**	**101,039**
General vehicles		1,188	3,600		–	3,480	2,100	(1,380)	-65.7%	5,965
Specialised vehicles		7,984					–	–		–
Plant & equipment			14,435		161	3,420	8,420	5,000	59.4%	5,863
Computers - hardware/equipment			1,700				992	992	100.0%	–
Furniture and other office equipment		2,693	2,120		0	1,161	1,237	76	6.1%	1,990
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings		110,250	194,000		–	50,438	113,167	62,729	55.4%	86,465
Other Buildings					–	–	–	–		–
Other Land		4,652			–	441	–	(441)	#DIV/0!	756
Surplus Assets - (Investment or Inventory)							–	–		–
Other		6,226					–	–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		**1,559**	**334**	**–**	**–**	**–**	**195**	**195**	**100.0%**	**–**
Computers - software & programming		1,559	334		–	–	195	195	100.0%	–
Other				–			–	–		–
Total Capital Expenditure on new assets	1	**289,676**	**398,889**	**–**	**1,752**	**104,889**	**232,685**	**127,796**	**54.9%**	**179,810**

Specialised vehicles		–	–	–	–	–	–	–		–
Refuse								–		
Fire								–		
Conservancy								–		
Ambulances								–		

References

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

check balance		-3	-	-	-1	-0	-			-0

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

Description	Ref	2013/14	Budget Year 2014/15							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		97,652	34,800	–	1,464	30,949	20,300	(10,649)	-52.5%	53,056
Infrastructure - Road transport		75,576	7,000	–	196	10,683	4,083	(6,600)	-161.6%	18,314
Roads, Pavements & Bridges		74,229	7,000		196	10,683	4,083	(6,600)	-161.6%	18,314
Storm water		1,347			–	–	–	–		–
Infrastructure - Electricity		22,076	7,600	–	573	8,490	4,433	(4,057)	-91.5%	14,555
Generation							–	–		–
Transmission & Reticulation		22,076	7,600		573	8,490	4,433	(4,057)	-91.5%	14,555
Street Lighting							–	–		–
Infrastructure - Water		–	–	–	377	5,200	–	(5,200)	#DIV/0!	8,914
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation					377	5,200	–	(5,200)	#DIV/0!	8,914
Infrastructure - Sanitation		–	18,700	–	317	6,474	10,908	4,434	40.6%	11,098
Reticulation			18,700		317	6,474	10,908	4,434	40.6%	11,098
Sewerage purification							–	–		–
Infrastructure - Other		–	1,500	–	–	102	875	773	88.4%	174
Waste Management							–	–		–
Transportation							–	–		–
Gas							–	–		–
Other			1,500		–	102	875	773	88.4%	174
Community		–	5,620	–	–	1,324	3,278	1,955	59.6%	2,269
Parks & gardens							–	–		–
Sportsfields & stadia					–	1,324	–	(1,324)	#DIV/0!	2,269
Swimming pools							–	–		–
Community halls			5,620				3,278	3,278	100.0%	–
Libraries							–	–		–
Recreational facilities							–	–		–
Fire, safety & emergency							–	–		–
Security and policing							–	–		–
Buses							–	–		–
Clinics							–	–		–
Museums & Art Galleries							–	–		–
Cemeteries							–	–		–
Social rental housing							–	–		–
Other							–	–		–
Heritage assets		–	600	–	–	–	350	350	100.0%	–
Buildings			600				350	350	100.0%	–
Other							–	–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development							–	–		–
Other							–	–		–
Other assets		1,874	4,320	–	–	4,142	2,520	(1,622)	-64.4%	7,100
General vehicles							–	–		–
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			3,620		–	4,121	2,112	(2,009)	-95.1%	7,064
Computers - hardware/equipment							–	–		–
Furniture and other office equipment							–	–		–
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings		3					–	–		–
Other Buildings		1,870	700		–	21	408	387	94.8%	36
Other Land							–	–		–
Surplus Assets - (Investment or Inventory)							–	–		–
Other							–	–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		

Biological assets		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming								-		
Other								-		
Total Capital Expenditure on renewal of existing assets	1	99,526	45,340	-	1,464	36,415	26,448	(9,966)	-37.7%	62,425

Specialised vehicles		-	-	-	-	-	-	-		-
Refuse								-		
Fire								-		
Conservancy								-		
Ambulances								-		

References

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

check balance		-3	-	-	-1	-0	-			-0

KZN252 Newcastle - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07

Description	Ref	2013/14	Budget Year 2014/15							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		53,549	71,915	–	2,623	16,101	41,950	25,850	61.6%	27,601
Infrastructure - Road transport		22,670	37,350	–	–	329	21,788	21,458	98.5%	565
Roads, Pavements & Bridges		22,670	37,350		–	329	21,788	21,458	98.5%	565
Storm water							–	–		–
Infrastructure - Electricity		13,223	17,351	–	1	619	10,121	9,502	93.9%	1,061
Generation				–			–	–		–
Transmission & Reticulation		13,223	14,851		1	619	8,663	8,044	92.9%	1,061
Street Lighting			2,500		–	–	1,458	1,458	100.0%	–
Infrastructure - Water		1,748	–	–	5	544	–	(544)	#DIV/0!	933
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation		1,748			5	544	–	(544)	#DIV/0!	933
Infrastructure - Sanitation		15,197	16,356	–	–	–	9,541	9,541	100.0%	–
Reticulation		15,197	16,356		–	–	9,541	9,541	100.0%	–
Sewerage purification				–			–	–		–
Infrastructure - Other		710	858	–	2,617	14,608	501	(14,108)	-2818.7%	25,042
Waste Management		710	130		1,926	8,313	76	(8,237)	-10862.2%	14,251
Transportation							–	–		–
Gas							–	–		–
Other			728		691	6,295	425	(5,870)	-1382.4%	10,792
Community		6,301	7,274	–	454	3,788	4,243	456	10.7%	6,493
Parks & gardens		5,806	3,569		35	469	2,082	1,612	77.5%	805
Sportsfields & stadia		495	902		268	1,865	526	(1,339)	-254.6%	3,197
Swimming pools			209		87	420	122	(298)	-244.8%	720
Community halls		–	1,439		8	213	839	626	74.6%	365
Libraries		–	799		5	289	466	177	38.0%	495
Recreational facilities		–	202		–	253	118	(135)	-114.1%	433
Fire, safety & emergency			13		50	257	8	(249)	-3169.7%	441
Security and policing							–	–		–
Buses							–	–		–
Clinics			77				45	45	100.0%	–
Museums & Art Galleries			65				38	38	100.0%	–
Cemeteries							–	–		–
Social rental housing							–	–		–
Other				–	–	22	–	(22)	#DIV/0!	37
Heritage assets		–	4	–	19	25	2	(23)	-1028.2%	43
Buildings					19	24	–	(24)	#DIV/0!	41
Other			4		–	1	2	1	52.1%	2
Investment properties		–	–	–	–	–	–	–		–
Housing development							–	–		–
Other							–	–		–
Other assets		16,124	16,065	–	2,619	13,783	9,371	(4,412)	-47.1%	23,629
General vehicles		608	253		–	–	147	147	100.0%	–
Specialised vehicles		–					–	–		–
Plant & equipment		8,096	5,366		2,024	6,969	3,130	(3,838)	-122.6%	11,946
Computers - hardware/equipment			–				–	–		–
Furniture and other office equipment		15	2,853		128	4,757	1,664	(3,093)	-185.8%	8,155
Abattoirs			–				–	–		–
Markets			–				–	–		–
Civic Land and Buildings			222				130	130	100.0%	–
Other Buildings		7,404	6,722		467	2,058	3,921	1,863	47.5%	3,528
Other Land			–				–	–		–
Surplus Assets - (Investment or Inventory)			–				–	–		–
Other		–	649	–	–	–	378,639.51	379	100.0%	–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		

Biological assets		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
Intangibles		-	-	-	111	3,443	-	(3,443)	#DIV/0!	5,903
Computers - software & programming					111	3,443	-	(3,443)	#DIV/0!	5,903
Other								-		-
Total Repairs and Maintenance Expenditure		75,974	95,258	-	5,825	37,140	55,567	18,427	33.2%	63,669

Specialised vehicles		-	-	-	-	-	-	-		-
Refuse								-		
Fire								-		
Conservancy								-		
Ambulances								-		

KZN252 Newcastle - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M07 January

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		**230,834**	**189,504**	**–**	**15,792**	**120,203**	**110,544**	(9,659)	**-8.7%**	**206,062**
Infrastructure - Road transport		214,763	112,658	–	9,388	75,601	65,717	(9,884)	**-15.0%**	129,602
Roads, Pavements & Bridges		173,438	112,632		9,386	63,657	65,702	2,045	**3.1%**	109,127
Storm water		41,325	25		2	11,944	15	(11,929)	**-80767.5%**	20,475
Infrastructure - Electricity		10,744	14,316	–	1,193	7,813	8,351	538	**6.4%**	13,394
Generation					–		–	–		–
Transmission & Reticulation		9,940	14,316		1,193	7,813	8,351	538	**6.4%**	13,394
Street Lighting		804			–		–	–		–
Infrastructure - Water		206	26,920	–	2,243	14,848	15,704	855	**5.4%**	25,454
Dams & Reservoirs					–	–	–	–		–
Water purification		206	26,920		2,243	14,848	15,704	855	**5.4%**	25,454
Reticulation					–	–	–	–		–
Infrastructure - Sanitation		374	34,187	–	2,849	19,046	19,943	897	**4.5%**	32,650
Reticulation		374	34,187		2,849	19,046	19,943	897	**4.5%**	32,650
Sewerage purification					–	–	–	–		–
Infrastructure - Other		4,747	1,423	–	119	2,894	830	(2,064)	**-248.7%**	4,961
Waste Management		4,666				2,797	–	(2,797)	**#DIV/0!**	4,795
Transportation							–	–		–
Gas							–	–		–
Other		80	1,423		119	97	830	733	**88.3%**	166
Community		**3,161**	**1,413**	**–**	**118**	**1,998**	**824**	**(1,173)**	**-142.3%**	**3,424**
Parks & gardens		414	211		18	693	123	(569)	**-461.6%**	1,188
Sportsfields & stadia		353	127		11	98	74	(24)	**-32.3%**	168
Swimming pools		246	252		21	107	147	40	**26.9%**	184
Community halls		197	415		35	69	242	173	**71.5%**	118
Libraries		283	1		0	89	1	(88)	**-16103.8%**	152
Recreational facilities		984	287		24	443	167	(276)	**-164.8%**	759
Fire, safety & emergency		204	0		0	114	0	(114)	**-83909.6%**	195
Security and policing					–		–	–		–
Buses					–		–	–		–
Clinics					–		–	–		–
Museums & Art Galleries					–		–	–		–
Cemeteries		479	19		2	331	11	(320)	**-2823.2%**	568
Social rental housing					–		–	–		–
Other		2	102		8	54	59	5	**8.2%**	93
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		–
Other								–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		**18,046**	**46,885**	**–**	**3,907**	**15,372**	**27,350**	**11,977**	**43.8%**	**26,353**
General vehicles		8,816	13,237		1,103	7,611	7,722	111	**1.4%**	13,047
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		4,138	4,044		337	3,861	2,359	(1,502)	**-63.7%**	6,620
Computers - hardware/equipment		1,359	9,941		828	1,259	5,799	4,539	**78.3%**	2,159
Furniture and other office equipment		1,583	11,414		951	1,296	6,658	5,362	**80.5%**	2,222
Abattoirs		–			–	–	–	–		–
Markets			152		13		89	89	**100.0%**	–
Civic Land and Buildings		–	7,937		661	–	4,630	4,630	**100.0%**	–
Other Buildings		2,150	–		–	1,344	–	(1,344)	**#DIV/0!**	2,305
Other Land		–			–	–	–	–		–
Surplus Assets - (Investment or Inventory)					–		–	–		–
Other		0	160		13	–	93	93	**100.0%**	–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		

Biological assets		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
Intangibles		280	200	-	17	185	117	(69)	-58.9%	318
Computers - software & programming		280	200		17	185	117	(69)	-58.9%	318
Other							-	-		
Total Depreciation		252,321	238,002	-	19,834	137,758	138,835	1,077	0.8%	236,157

Specialised vehicles		-	-	-	-	-	-	-		-
Refuse								-		
Fire								-		
Conservancy								-		
Ambulances								-		

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 Dec 2015

	uTHUKELA WATER (PTY) LTD								
Description	2013/14	Current Year 2014/15							
R thousands	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Service charges - water revenue	124	–	–	53	296	–	296	#DIV/0!	–
Service charges - sanitation revenue	–	–	–	–	–	–	–		–
Service charges - other	–	–	–	–	–	–	–		–
Rental of facilities and equipment	41	–	–	4	29	–	29	#DIV/0!	43
Interest earned - external investments	441	–	–	18	154	–	154	#DIV/0!	230
Interest earned - outstanding debtors	–	–	–	–	–	–	–		–
Agency services	–	–	–	–	–	–	–		–
Transfers recognised - operational	81,248	79,295	–	4,728	48,870	51,249	(2,379)	-4.6%	71,805
Other revenue	2,091	–	–	167	669	–	669	#DIV/0!	1,004
Gains on disposal of PPE	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**83,944**	**79,295**	**–**	**4,970**	**50,018**	**51,249**	**(1,231)**	**-2.4%**	**73,083**
Expenditure By Type									
Employee related costs	31,805	26,881	–	2,007	14,846	15,681	(835)	-5.3%	26,881
Remuneration of Directors	–	–	–	–	–	–	–		–
Debt impairment	382	–	–	–	–	–	–		–
Collection costs	0	–	–	–	–	–	–		–
Depreciation & asset impairment	32,170	999	–	83	583	583	(0)	0.0%	999
Finance charges	4,878	1,526	–	46	981	890	91	10.2%	1,526
Bulk purchases	17,346	18,554	–	1,546	10,823	10,823	(0)	0.0%	18,554
Other materials	6,196	7,834	–	382	3,695	4,570	(875)	-19.1%	7,834
Contracted services	–	200	–	–	–	117	(117)	-100.0%	200
Transfers and grants	–	–	–	–	–	–	–		–
Repairs and maintenance	34,253	42,695	–	3,024	25,243	24,905	338	1.4%	42,695
Other expenditure	8,301	3,260	–	109	1,041	1,902	(861)	-45.3%	3,260
Loss on disposal of PPE	21	–	–	–	–	–	–		–
Total Expenditure	**135,352**	**101,949**	**–**	**7,196**	**57,212**	**59,470**	**(2,258)**	**-3.8%**	**101,949**
Surplus/(Deficit)	**(51,407)**	**(22,654)**	**–**	**(2,226)**	**(7,194)**	**(8,221)**	**1,027**	**-12.5%**	**(28,866)**
Transfers recognised - capital							–		
Contributions to staff leave reserve fund	44	93	–	8	54	54	0	0.0%	282
Contributions of PPE	1						–		
Surplus/(Deficit) for the year	**(51,453)**	**(22,747)**	**–**	**(2,234)**	**(7,249)**	**(8,275)**	**1,027**		**(29,148)**

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 Dec 2015

	NEWCASTLE LOCAL MUNICIPALITY								
	2013/14	Current Year 2014/15							
Description R thousands	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Service charges - water revenue							–		
Service charges - sanitation revenue							–		
Service charges - other							–		
Rental of facilities and equipment							–		
Interest earned - external investments							–		
Interest earned - outstanding debtors							–		
Agency services							–		
Transfers recognised - operational	52,806	56,736		4,728	37,824	33,096	4,728	14.3%	56,736
Other revenue									
Gains on disposal of PPE							–		
Total Revenue (excluding capital transfers and contributions)	**52,806**	**56,736**	**–**	**4,728**	**37,824**	**33,096**	**4,728**	**14.3%**	**56,736**
Expenditure By Type									
Employee related costs	7,066	8,086		615	4,377	4,717	(340)	-7.2%	8,086
Remuneration of Directors				–	–	–	–		
Debt impairment	–	–		–	–	–	–		–
Collection costs	–	–		–	–	–	–		–
Depreciation & asset impairment	–	439		37	256	256	(0)		439
Finance charges	1,421	93		–	–	54	(54)	-100.0%	93
Bulk purchases	15,019	17,136		1,428	9,996	9,996	(0)	0.0%	17,136
Other materials	1,656	5,657		307	2,831	3,300	(469)	-14.2%	5,657
Contracted services	–	–		–	–	–	–		–
Transfers and grants	–	–		–	–	–	–		–
Repairs and maintenance	20,194	25,937		1,901	15,703	15,130	573	3.8%	25,937
Other expenditure	65	215		8	74	125	(52)	-41.3%	215
Loss on disposal of PPE				–		–	–		
Total Expenditure	**45,422**	**57,564**	**–**	**4,296**	**33,237**	**33,579**	**(342)**	**-1.0%**	**57,564**
Surplus/(Deficit)	**7,384**	**(828)**	**–**	**432**	**4,588**	**(483)**	**5,070**	**-1050.3%**	**(828)**
Transfers recognised - capital							–		
Contributions to staff leave reserve fund	126	33		3	19	19	**0**	**0.0%**	33
Contributions of PPE							–		
Recharge									
Head Office Recharge	26,419	18,362		1,348	11,027	10,711	316	3.0%	18,362
Surplus/(Deficit) for the year	**(19,161)**	**(19,222)**	**–**	**(919)**	**(6,459)**	**(11,213)**	**4,754**		**(19,222)**

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 Dec 2015

Description	2013/14	Current Year 2014/15							
HEAD OFFICE	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Service charges - water revenue	124			53	296	–	296	#DIV/0!	296
Service charges - sanitation revenue				–		–	–		
Service charges - other				–		–	–		–
Rental of facilities and equipment	41			4	29	–	29	#DIV/0!	43
Interest earned - external investments	441			18	154	–	154	#DIV/0!	230
Interest earned - outstanding debtors				–		–	–		–
Agency services				–		–	–		
Transfers recognised - operational	7,000	7,490		–	3,745	4,369	(624)	-14.3%	
Other revenue	2,091			167	669	–	669	#DIV/0!	1,004
Gains on disposal of PPE							–		
Total Revenue (excluding capital transfers and contributions)	**9,696**	**7,490**	**–**	**242**	**4,893**	**4,369**	**524**	**12.0%**	**1,574**
Expenditure By Type									
Employee related costs	13,064	13,653		1,057	8,073	7,964	109	1.4%	13,653
Remuneration of Directors				–		–	–		
Debt impairment	382	–		–	–	–	–		–
Collection costs	0	–		–	–	–	–		–
Depreciation & asset impairment	32,170	341		28	199	199	(0)	0.0%	341
Finance charges	1,608	1,398		46	981	815	166	20.3%	1,398
Bulk purchases	–	–		–	–	–	–		–
Other materials	43	161		12	36	94	(59)	-62.3%	161
Contracted services	–	–		–	–	–	–		–
Transfers and grants	–	–		–	–	–	–		–
Repairs and maintenance	7,451	6,996		628	5,059	4,081	978	24.0%	6,996
Other expenditure	2,009	2,881		95	925	1,681	(755)	-44.9%	2,881
Loss on disposal of PPE	21						–		
Total Expenditure	**56,748**	**25,430**	**–**	**1,866**	**15,273**	**14,834**	**439**	**3.0%**	**25,430**
Surplus/(Deficit)	**(47,051)**	**(17,940)**	**–**	**(1,624)**	**(10,380)**	**(10,465)**	**85**	**-0.8%**	**(23,856)**
Transfers recognised - capital							–		
Contributions to staff leave reserve fund	486	52		4	31	31	0	0.0%	52
Contributions of PPE	1						–		
Recharge									
Head Office Recharge	(57,214)	(25,025)		(1,870)	(15,303)	(14,598)	(705)	4.8%	(25,025)
Surplus/(Deficit) for the year	**9,677**	**7,033**	**–**	**242**	**4,893**	**4,103**	**790**		**1,117**

NEWCASTLE MUNICIPALITY
FINANCIAL REPORTING
JANUARY 2015

Monthly Bank Reconciliation as at 2015/01/31

Cashbook balance as at 2015/01/31	**1,558,571.82**
ADD	
Cheque payments not cashed by 2015/01/31	1,187,932.18
Bank deposits not receipted by 2015/01/31	403,229.92
Bank deposits receipted after 2015/01/31	2,506,623.47
Subtotal	**4,097,785.57**
LESS	
Cashier receipts banked after 2015/01/31	-533,420.70
Bank charges for JANUARY 2015 done after 2015/01/31	-84,619.12
Dishonoured cheques not journalised by 2015/01/31	-46,337.00
Correction of EFT 027060	-44,000.00
Under banked	-500.00
Subtotal	**-708,876.82**
Total	**4,947,480.57**
Bank statement balance as at 2015/01/31 cheque account	2,610,428.70
Bank statement balance as at 2015/01/31 collection account	2,337,051.87
	4,947,480.57
	-

Prepared by: C MOORE
Chief Clerk
Date : 2015/02/05

Reviewed by: Mr M S NDLOVU
Manager: Expenditure & Financial Accounting
Date:

Mr J S CELE
Acting Director:
Budget and Financial Reforms

Mr S M NKOSI
Financial Manager: Support

A HARIPARSAD
Acting Strategic Executive Director:
Budget & Treasury Office

GENERAL LEDGER - 31 JANUARY 2015

	PRE-ADJUSTMENT	AUDITORS ADJUSTMENTS	PRIOR YEAR ADJUSTMENTS	OPENING	ADDITIONS	ASSETS TAKE-ON	TRANSFERS	IMPAIRMENTS	IMPAIRMENT REVERSAL	DISPOSALS	CLOSING
PPE at Cost											
LAND	68,218,381.00	0.00	0.00	68,218,381.00	4,241,000.00	0.00	0.00	0.00	0.00	0.00	72,459,381.00
BUILDING	73,503,590.00	0.00	0.00	73,503,590.00	0.00	0.00	0.00	0.00	0.00	0.00	73,503,590.00
INFRASTRUCTURE	2,568,105,139.60	6,254,127.14	0.00	2,574,359,266.74	49,199,454.69	0.00	0.00	0.00	0.00	0.00	2,623,558,721.43
COMMUNITY	104,070,204.00	394,938.60	0.00	104,465,142.60	0.00	0.00	0.00	0.00	0.00	0.00	104,465,142.60
OTHER	145,033,416.28	163,857.62	0.00	153,795,599.71	5,862,396.44	0.00	0.00	0.00	0.00	-8,598,325.81	151,059,670.34
LEASED ASSETS	1,175,738.00	0.00	0.00	1,175,738.00	0.00	0.00	0.00	0.00	0.00	0.00	1,175,738.00
WORK IN PROGRESS	597,517,752.69	390,858.00	0.00	597,908,610.69	83,380,637.12	0.00	0.00	0.00	0.00	0.00	681,289,247.81
PPE at Cost	**3,557,624,221.57**	**7,203,781.36**	**0.00**	**3,573,426,328.74**	**142,683,488.25**	**0.00**	**0.00**	**0.00**	**0.00**	**-8,598,325.81**	**3,707,511,491.18**
HERITAGE	3,068,756.00	-163,858.00	0.00	2,904,898.00	60,000.00	0.00	0.00	0.00	0.00	0.00	2,964,898.00
INTANGIBLES	2,097,323.89	0.00	0.00	2,097,323.89	437,750.01	0.00	0.00	0.00	0.00	0.00	2,535,073.90
INVESTMENT PROPERTIES	245,993,000.00	27,702,000.00	0.00	273,695,000.00	0.00	0.00	0.00	0.00	0.00	-91,000.00	273,604,000.00
ASSETS HELD FOR SALE	8,745,487.58	0.00	0.00	8,745,487.58	0.00	0.00	0.00	0.00	0.00	-2,268,145.91	6,477,341.67
TOTAL ASSETS	**3,817,528,789.04**	**34,741,923.36**	**0.00**	**3,860,869,038.21**	**143,181,238.26**	**0.00**	**0.00**	**0.00**	**0.00**	**-10,957,471.72**	**3,993,092,804.75**
PPE Accum Depr											
LANDFILL SITE	-10,399,488.00	0.00	0.00	-10,399,488.00	-2,797,014.52	0.00	0.00	0.00	0.00	0.00	-13,196,502.52
BUILDINGS	-28,333,616.97	0.00	0.00	-28,333,616.97	-1,344,362.81	0.00	0.00	0.00	0.00	0.00	-29,677,979.78
INFRASTRUCTURE	-1,084,760,505.89	-1,246,245.64	0.00	-1,086,006,751.53	-117,404,721.82	0.00	0.00	0.00	0.00	0.00	-1,203,411,473.35
COMMUNITY	-22,641,490.00	-7,746.45	0.00	-22,649,236.45	-1,997,563.79	0.00	0.00	0.00	0.00	0.00	-24,646,800.24
OTHER	-67,145,275.70	-26,603.78	0.00	-75,770,205.29	-13,934,547.23	0.00	0.00	0.00	0.00	8,598,325.81	-81,106,426.71
LEASED ASSETS	-406,673.00	0.00	0.00	-406,673.00	-93,524.92	0.00	0.00	0.00	0.00	0.00	-500,197.92
PPE Accum Depr	**-1,213,687,049.56**	**-1,280,595.87**	**0.00**	**-1,223,565,971.24**	**-137,571,735.09**	**0.00**	**0.00**	**0.00**	**0.00**	**8,598,325.81**	**-1,352,539,380.52**
HERITAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTANGIBLES	-749,321.41	0.00	0.00	-749,321.41	-185,425.90	0.00	0.00	0.00	0.00	0.00	-934,747.31
INVESTMENT PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	**-1,214,436,370.97**	**-1,280,595.87**	**0.00**	**-1,224,315,292.65**	**-137,757,160.99**	**0.00**	**0.00**	**0.00**	**0.00**	**8,598,325.81**	**-1,353,474,127.83**
Net Carrying Value - PPE	**2,343,937,172.01**	**5,923,185.49**	**0.00**	**2,349,860,357.50**	**5,111,753.16**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,354,972,110.66**
Net Carrying Amount - OTHE	**259,155,246.06**	**27,538,142.00**	**0.00**	**286,693,388.06**	**312,324.11**	**0.00**	**0.00**	**0.00**	**0.00**	**-2,359,145.91**	**284,646,566.26**

SECTION 71 REPORT - FIXED ASSETS

PPE - NET CARRYING AMOUNT	2,354,972,110.66
INTANGIBLES - NET CARRYING AMOUNT	1,600,326.59
INVESTMENT PROPERTY - NET CARRYING AMOUNT	273,604,000.00
NON-CURRENT ASSETS HELD FOR SALE	6,477,341.67
HERITAGE ASSETS	2,964,898.00

Newcastle Municipality Grant Register for January 2015

Number	Vote number	Description	Opening balance	Receipts	Expenditure for DEC 2014	Expenditure for JAN 2015	Total Expenditure before Vat	VAT FOR THE MONTH	Total Vat Amount	Total Expenditure after Vat	Closing balance	GENERAL LEDGER BAL	
1	030952000101	Environmental Management Framework	-572,310.43				-			-	-572,310.43	-572,310.43	A
2	030952000701	Cleanest town	-823,975.11				-				-823,975.11	-823,975.11	B
3	030952043801	Eletrification Grant	0.00	-3,000,000.00	1,313,071.51		1,998,104.85		279,734.68	2,277,839.53	-722,160.47	-722,160.47	C
4	030952001501	Newcastle library internet project	-7,535.21	-126,000.00	11,875.21	11,985.99	92,044.09			92,044.09	-41,491.12	-41,491.12	D
5	030952001601	Construct/Upgrade sport/Recreation	-993,603.84	-525,000.00			929,745.14		130,164.32	1,059,909.46	-458,694.38	-458,694.38	E
6	030952002001	Expanded P/Works incentive	-	-1,688,000.00	230,625.00	187,874.00	1,018,856.47			1,018,856.47	-669,143.53	-669,143.53	F
7	030952002101	sport and recreation	-	-150,000.00			44,406.58			44,406.58	-105,593.42	-105,593.42	G
8	030952004001	Municipal Systems Improvement Grant	-1,840,216.92	-934,000.00	102,067.68		351,892.68		14,289.47	366,182.15	-2,408,034.77	-2,408,034.77	H
9	030952005001	Financial Management Grant (FMG)	-	-1,600,000.00	36,755.85	37,454.41	227,371.84			227,371.84	-1,372,628.16	-1,372,628.16	I
10	030952006501	Grant Skill Development	-98,990.87	-118,433.03		8,100.00	8,100.00			8,100.00	-209,323.90	-209,323.90	J
11	030952006801	MIG PMU Allocation	-252,435.68				252,435.68			252,435.68	0.00	-	K
12	030952008001	KwaMatikuza Housing Project	-14,065,853.35				-			-	-14,065,853.35	-14,065,853.35	L
13	030952013901	Madadeni library internet project	-143,548.78		10,139.31	10,203.57	79,025.67			79,025.67	-64,523.11	-64,523.11	M
14	030952014101	Madadeni/Osizweni upgrading of houses	-2,080,113.53				-			-	-2,080,113.53	-2,080,113.53	N
15	030952021001	Ingogo fresh produce	-	-4,000,000.00			-				-4,000,000.00	-4,000,000.00	O
16	030952023901	Osizweni library internet project	-75,431.60		12,037.84	12,037.84	94,606.66			94,606.66	19,175.06	19,175.06	P
17	030952024401	Repair construction storm demage HS	-1,218,040.83				-				-1,218,040.83	-1,218,040.83	Q
18	030952001001	MIG	-0.00	-30,780,000.00	5,372,167.44	806,402.05	34,335,125.06	112,896.29	3,935,998.63	38,271,123.69	7,491,123.69	7,491,123.69	R
19	**030952009201**	**Osizweni Arts Centre**	-36,920.00				-		-		-36,920.00	-36,920.00	S
20	**030952009301**	**Corridor Development**	-135,244.37				-			-	-135,244.37	-135,244.37	T
21	030952010701	JBC Housing Project	-3,000,000.00	-			-		-		-3,000,000.00	-3,000,000.00	U
22	030952010801	PROVINCIALISATION-ALL LIBRARIES	-3,107,111.03	-4,900,000.00	178,097.04	170,544.07	1,038,242.09			1,038,242.09	-6,968,868.94	-6,968,868.94	V
23	030952010901	CARNEGIE ART GALLERY	-284,000.00	-151,000.00			-		-		-435,000.00	-435,000.00	W
24	030952018701	FORT AMIEL MUSEUM	-284,000.00	-151,000.00			-			-	-435,000.00	-435,000.00	X
25	030983006701	WC/WDM	-21,119.33				-				-21,119.33	-21,119.33	Y
26	030983006801	Osizweni F phase 1 sewer	-72,483.88				-				-72,483.88	-72,483.88	Z
27	030952018901	CAPACITY BUILDING HOUSING	-6,454,848.15	-3,029,040.00	326,810.36		923,531.96		7,993.89	931,525.85	-8,552,362.30	-8,552,362.91	AA
28	030952019001	NEWCASTLE AIRPORT	-143,775.44	-1,003,393.28			101,604.72		14,224.66	115,829.38	-1,031,339.34	-1,031,339.35	AB
29	030983024001	Neighbouring Development Partnership Grant	-	-11,841,000.00	1,126,341.97		2,043,907.90		286,147.10	2,330,055.00	-9,510,945.00	-9,510,945.00	AC
30	030983024101	SUS ACC: FUND DROUGHT RELIEF	-23,053.70				-				-23,053.70	-23,053.70	AD
31	030983024201	WATER SUBSIDY	-0.01		-		-	-	-	-	-0.01	0.01	AE
32	030983024501	MASSIFICATION GRANT	-3,392,557.32		720,808.06		1,822,578.66		255,161.01	2,077,739.67	-1,314,817.65	-1,314,817.65	AF
33	030983024401	VILJOEN PARK UPGRADE	-2,400,000.00				-				-2,400,000.00	-2,400,000.00	AG
34	030952020001	LED PROJECT LANXESS	-1,500,000.00				-				-1,500,000.00	-1,500,000.00	AH
35	030983024601	MUNICIPAL WATER INFRA GRANT	-1,921,276.23	-5,280,000.00			1,810,907.36		253,527.03	2,064,434.39	-5,136,841.84	-5,136,841.84	AI
36	030952023601	Hse osizweni section E	-	-1,093,884.96			-			-	-1,093,884.96	-1,093,884.96	AJ
		TOTAL	-44,948,445.61	-70,370,751.27	9,440,797.27	1,244,601.93	47,172,487.41	112,896.29	5,177,240.79	52,349,728.20	-62,969,468.68	-62,969,469.28	AK

PREPARED BY:	REVIEWED BY:	REVIEWED BY:	AUTHORIZED BY:
			A. HARIPERSAD
C HARIPARSAD	MS NDLOVU	SM NKOSI	
ACCOUNTANT: GEN ACCOUNT & ADMIN SERVICES	MANAGER: BUDGET & FINANCIAL ACCOUNTING	FINANCE MANAGER: SUPPORT	ACTING STRATEGIC EXECUTIVE DIRECTOR: BUDGET & TREASURY OFFICE

Eskom

ESKOM HOLDINGS SOC LIMITED REG NO 2002/015527/06
VAT REG NO 4740101508

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

Eskom

TEL:	08600 37566
SMS:	082 941 3707 083 647 1951 084 655 5778

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

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	6238370809
SECURITY HELD	1.00
BILLING DATE	2015-02-03
TAX INVOICE NO	623830995139
ACCOUNT MONTH	JANUARY 2015
CURRENT DUE DATE	2015-02-16
VAT REG NO	4000791824

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

BANK:	First National
BRANCH CODE:	223626
BANK ACC NO:	50850143295

TAX INVOICE

E-MAIL: eletric@newcastle.gov.za

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	2,785.66
ENERGY CHARGE (OFF)	1,172,235.00	R	335,845.33
ENERGY CHARGE (PEAK)	1,084,154.00	R	711,421.85
ENERGY CHARGE (STD)	2,452,904.00	R	1,107,731.45
TOTAL CHARGES FOR BILLING PERIOD		R	**2,157,784.29**

ACCOUNT SUMMARY FOR JANUARY 2015

B[illegible]NCE BROUGHT FORWARD	(Due Date 2015-01-15)	R	2,418,232.71
[illegible]ENT(S) RECEIVED	Direct Deposit - 2015-01-15	R	-2,418,232.71
TOTAL CHARGES FOR BILLING PERIOD		R	2,157,784.29
VAT RAISED ON ITEMS AT 14%		R	302,089.80

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

>>>>>> 9207 0623 8370 8097
6238370809
0934

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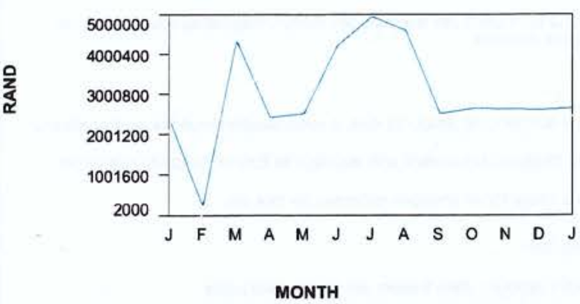
ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT		
0.00	0.00	0.00	0.00	2,459,874.09	TOTAL DUE R	2,459,874.09

TOTAL AMOUNT DUE
2,459,874.05



PAYMENT ARRANGEMENT	
INSTALMENT	0.00
ARREARS	0.00
DUE DATE	2015-02-16
AMOUNT PAID	

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

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

Eskom

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	**6238370809**
BILLING DATE	2015-02-03
TAX INVOICE NO	623830995139
ACCOUNT MONTH	JANUARY 2015
CURRENT DUE DATE	2015-02-16
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	0.00
UTILISED CAPACITY	

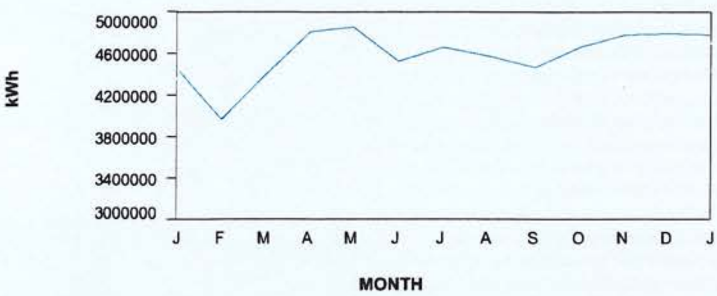
CONSUMPTION DETAILS (2015-01-01 - 2015-01-31)

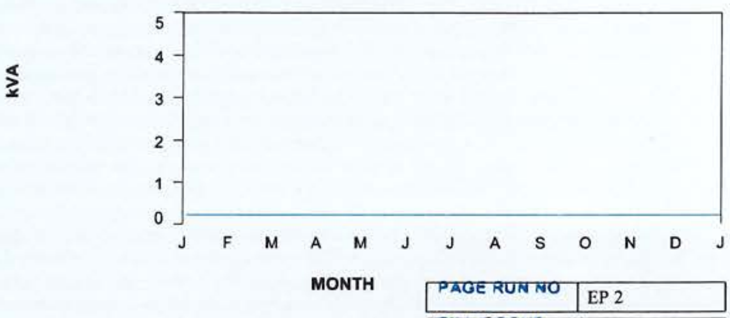
ENERGY CONSUMPTION OFF PEAK kWH	1,172,235.00
ENERGY CONSUMPTION STD kWh	2,452,904.00
ENERGY CONSUMPTION PEAK kWh	1,084,154.00
ENERGY CONSUMPTION ALL kWh	4,709,293.00

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

'SKOM GENERATION PURCHASE SHORT TERM PPA

Administration Charge @ R89.86 per day for 31 days	R	2,785.66
Low Season Off Peak Energy Purchases Adjustment 1,172,235 kWh @ R0.2865 /kWh	R	335,845.33
Low Season Peak Energy Purchases Adjustment 1,084,154 kWh @ R0.6562 /kWh	R	711,421.85
Low Season Standard Energy Purchases Adjustment 2,452,904 kWh @ R0.4516 /kWh	R	1,107,731.45
TOTAL CHARGES	R	**2,157,784.29**





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

Eskom

ESKOM HOLDINGS SOC LIMITED REG NO 2002/015527/06
VAT REG NO 4740101508

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.00
BILLING DATE	2015-02-02
TAX INVOICE NO	557880214261
ACCOUNT MONTH	JANUARY 2015
CURRENT DUE DATE	2015-02-16
VAT REG NO	4000791824

TAX INVOICE

E-MAIL: cletric@newcastle.gov.za

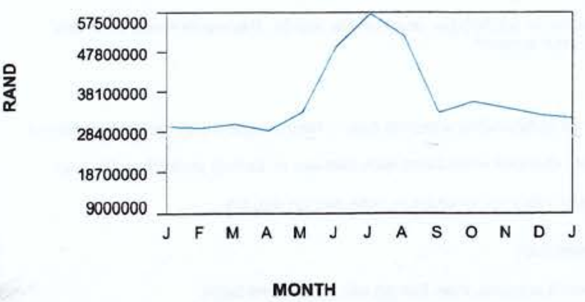
ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	2,785.66
TRANSMISSION NETWORK CHARGE		R	885,000.00
URBAN LOW VOLTAGE SUBSIDY		R	1,261,250.00
RELIABILITY SERVICE (ALL)		R	129,813.92
ENERGY CHARGE (PEAK)	7,182,688.00	R	4,763,558.68
ENERGY CHARGE (OFF)	25,252,845.00	R	7,313,223.91
ENERGY CHARGE (STD)	19,490,035.00	R	8,895,251.97
ELECTRIFICATION AND RURAL SUBS (ALL)		R	2,902,639.25
ICE CHARGE		R	87,228.73
TOTAL CHARGES FOR BILLING PERIOD		R	**26,240,752.12**

ACCOUNT SUMMARY FOR JANUARY 2015

BALANCE BROUGHT FORWARD	(Due Date 2015-01-15)	R	30,724,247.86
PAYMENT(S) RECEIVED	Direct Deposit - 2015-01-15	R	-30,724,247.86
TOTAL CHARGES FOR BILLING PERIOD		R	26,240,752.12
VAT RAISED ON ITEMS AT 14%		R	3,673,705.29

ARREARS					
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE R
0.00	0.00	0.00	0.00	29,914,457.41	29,914,457.41



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

Eskom

TEL: 08600 37566
SMS: 082 941 3707
083 647 1951
084 655 5778

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

ACCOUNT NO / REFERENCE NO
5578885631

NAME
NEWCASTLE LOCAL MUNICIPALITY

FAX NUMBER
0343129697

>>>>>> 9207 0557 8885 6313
0934 5578885631

EasyPay "a better way to pay"

TOTAL AMOUNT DUE
29,914,457.40

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2015-02-16

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

Eskom

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

YOUR ACCOUNT NO	**5578885631**
BILLING DATE	2015-02-02
TAX INVOICE NO	557880214261
ACCOUNT MONTH	JANUARY 2015
CURRENT DUE DATE	2015-02-16
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

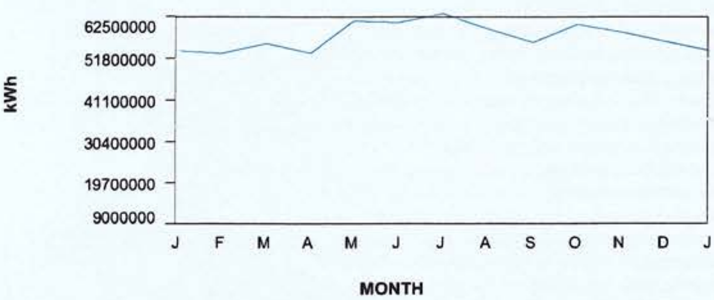
CONSUMPTION DETAILS (2015-01-01 - 2015-01-31)

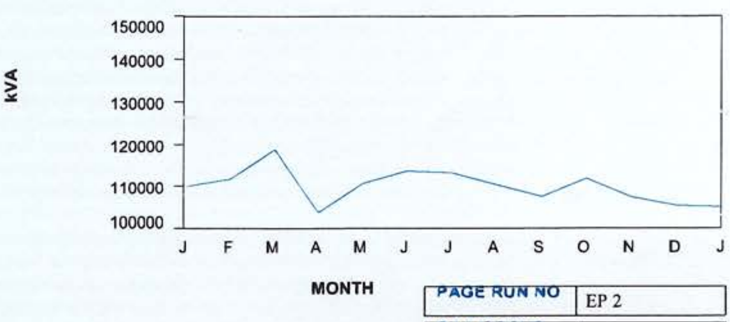
ENERGY CONSUMPTION OFF PEAK kWH	25,252,845.12
ENERGY CONSUMPTION STD kWh	19,490,035.06
ENERGY CONSUMPTION PEAK kWh	7,182,687.52
ENERGY CONSUMPTION ALL kWh	51,925,567.70
DEMAND CONSUMPTION - OFF PEAK	103,152.90
DEMAND CONSUMPTION - STD	102,765.59
DEMAND CONSUMPTION - PEAK	96,288.66
DEMAND READING - KW/KVA	103,152.90
REACTIVE ENERGY - OFF PEAK	6,027,714.94
REACTIVE ENERGY - STD	5,818,183.22
REACTIVE ENERGY - PEAK	2,306,718.80
LOAD FACTOR	70.00

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

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

Administration Charge @ R89.86 per day for 31 days	R	2,785.66
TX Network Access Charge 125,000 kVa @ R7.08 : = R7.08/kVA	R	885,000.00
Urban Low Voltage Subsidy 125,000 kVa @ R10.09 : = R10.09/kVA	R	1,261,250.00
Reliability Charge 51,925,568 kWh @ R0.0025 /kWh	R	129,813.92
Low Season Peak Energy Charge 7,182,688 kWh @ R0.6632 /kWh	R	4,763,558.68
Low Season Off Peak Energy Charge 25,252,845 kWh @ R0.2896 /kWh	R	7,313,223.91
Low Season Standard Energy Charge 19,490,035 kWh @ R0.4564 /kWh	R	8,895,251.97
Electrification and Rural Subsidy 51,925,568 kWh @ R0.0559 /kWh	R	2,902,639.25
The energy rate includes the 3.5 c/kWh cost of the environmental levy	R	0.00
SERVICE CHARGE	R	87,228.73
TOTAL CHARGES	R	**26,240,752.12**





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

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NEWCASTLE MUNICIPALITY

Financial statements
for the 7 months ended January 31, 2015

Index

The reports and statements set out below comprise the financial statements presented to the provincial legislature:

Abbreviations

COID	Compensation for Occupational Injuries and Diseases
CRR	Capital Replacement Reserve
DBSA	Development Bank of South Africa
SA GAAP	South African Statements of Generally Accepted Accounting Practice
GRAP	Generally Recognised Accounting Practice
GAMAP	Generally Accepted Municipal Accounting Practice
HDF	Housing Development Fund
IAS	International Accounting Standards
IMFO	Institute of Municipal Finance Officers
IPSAS	International Public Sector Accounting Standards
ME's	Municipal Entities
MEC	Member of the Executive Council
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant (Previously CMIP)

The financial statements set out on pages 2 to 5, which have been prepared on the going concern basis, were approved by the accounting officer on March 1, 1900 and were signed on its behalf by:

Accounting Officer
Designation

Newcastle Municipality

Financial Statements for the 7 months ended January 31, 2015

Statement of Financial Performance

Figures in Rand	Note(s)	7 months ended 31 January 2015	Year ended 2014
Revenue			
Service charges		489,080,759	796,082,769
Rental of facilities and equipment		3,690,033	4,622,492
Other income		3,761,099	6,389,377
Sundry sales		437,188	647,921
Fee income		2,812,397	3,516,359
Interest received - investment		15,469,087	25,518,310
Property rates		124,599,552	175,478,677
Government grants & subsidies		259,976,728	434,932,499
Fines		1,431,722	9,022,484
Total revenue		**901,258,565**	**1,456,210,888**
Expenditure			
Employee related costs		(218,645,576)	(353,488,528)
Remuneration of councillors		-	(18,190,799)
Depreciation and amortisation		(137,758,006)	(252,321,047)
Impairment loss/ Reversal of impairments		-	(10,469,528)
Finance costs		(13,853,601)	(11,325,408)
Debt impairment		-	11,177,793
Collection costs		(5,680,098)	(10,597,688)
Repairs and maintenance		(32,936,019)	(68,790,647)
Bulk purchases		(253,280,700)	(435,608,308)
Contracted services		(25,996,544)	(48,648,945)
General Expenses		(132,334,933)	(223,243,153)
Total expenditure		**(820,485,477)**	**(1,421,506,258)**
Operating surplus		**80,773,088**	**34,704,630**
Share of deficit in investment in associates		-	(14,248,537)
Gain/(Loss) on disposal of assets		1,187,115	12,604,396
Fair value adjustment to investment property		-	102,474,407
Impairment of investment in associates		-	(97,644,480)
Gains on actuarial valuation		-	23,189,640
		1,187,115	**26,375,426**
Surplus for the 7 months		**81,960,203**	**61,080,056**

Newcastle Municipality

Financial Statements for the 7 months ended January 31, 2015

Cash Flow Statement

Figures in Rand	Note(s)	7 months ended 31 January 2015	Year ended 2014
Cash flows from operating activities			
Receipts			
Sale of goods and services		630,669,001	809,054,063
Grants		277,997,751	434,932,499
Other receipts		15,469,087	17,184,549
		924,135,839	1,261,171,111
Payments			
Employee costs		(218,645,576)	(330,826,267)
Suppliers		(676,720,333)	(702,390,686)
Finance costs		(13,853,601)	(11,325,408)
		(909,219,510)	(1,044,542,361)
Net cash flows from operating activities		**14,916,329**	**216,628,750**
Cash flows from investing activities			
Purchase of property, plant and equipment		(94,512,591)	(991,129,741)
Proceeds from sale of property, plant and equipment		8,598,326	12,640,221
Proceeds from sale of investment property		91,000	-
Movement in investments in associates		-	664,186,194
Proceeds from sale of financial assets		3,004,932	-
Proceeds from sale of Assets held for sale		2,268,146	-
Net cash flows from investing activities		**(80,550,187)**	**(314,303,326)**
Cash flows from financing activities			
Repayment of other financial liabilities		(14,247,738)	171,122,274
Movement in provision on rehabilitation of landfil site		-	2,937,084
Finance lease payments		(167,309)	543,444
Movement in defined benefits		-	(12,147,644)
Movement in reserves		(1,029,475)	(88,736,908)
Net cash flows from financing activities		**(15,444,522)**	**73,718,250**
Net increase/(decrease) in cash and cash equivalents		**(81,078,380)**	**(23,956,326)**
Cash and cash equivalents at the beginning of the year		327,907,203	351,863,529
Cash and cash equivalents at the end of the year		**246,828,823**	**327,907,203**