SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH FIVE: 30 NOVEMBER 2014: (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 fifth month's operational and capital expenditure results for the year ended 30 November 2014 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;	SED: Budget & Treasury Office
(d)	That the Strategic Executive Directors acknowledge the significance of the 2014/2015 approved capital budget as a service delivery barometer;	

REPORT

Operational Revenue

As at the end of the fifth month of the new financial year, the municipality's statement of financial performance reflected a surplus of R130 471 000. During the same period, the municipality generated 46% R707 773 000 of the total original budget of R1 526 362 000. The variance between the revenue budget for the period ending 30 November 2014 and the actual revenue accrued for the same period is 11% (R71 789 000).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 31% (R577 302 000) of the total original budget of R1 858 469 000. Comparison between the pro rata budget of R774 362 000 and actual expenditure for the fifth month period reflects an under-expenditure of R197.1million (-25%). By the end of November 2014 R23 177 000 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 November 2014 amounted to R107.9million and the total capital expenditure incurred which is 24% of the total original capital budget of R444 229 000. Comparison between the pro rata budget of R185 095 000 and actual expenditure for the fifth month period reflects and under expenditure of (R77 143 000) (-42%) which means that the municipality spent 42% less than the budget for this period. Capital expenditure per department is as follows:

Corporate Service R37.7 million 21%
Community Services R14.8 million 47%
BTO R1.5 million 61%
Municipal Manager R0 million 0%
Dev Plan & HS R2.2 million 10%
Technical Services R37.9 million 20%
Electrical & Mechanical Services R13.8 million 76%

Debtors

The municipality's debtors as reflected in table SC3 continued to increase and by the end of November 2014, the total amount of debtors was R972.6 million. The bulk of this amount (R878.6 million) is debt owing for more than 90 days. About R788.1 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:

MUNICIPAL MANAGER
2014 -12- 12
NEWCASTLE MUNICIPALITY

S L G DUBE
ACTING STRATEGIC EXECUTIVE DIRECTOR
BUDGET AND TREASURY OFFICE

K. MASANGE
MUNICIPAL MANAGER

A. F. REHMAN
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE

NEWCASTLE MUNICIPALITY
2014 -12- 12
MAYOR'S OFFICE

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 3460
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	Miss Z F Mkhize
Telephone number	(034) 328 3428
Cell number	
Fax number	(034) 328 7800
E-mail address	zamambo.mkhize@newcastle.gov.za
Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

KZN252 Newcastle - Table C1 Consolidated Monthly Budget Statement Summary - M05 November

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	–	242,670	–	18,973	92,512	101,112	(8,601)	-9%	222,028
Service charges	–	937,620	–	69,263	357,240	390,675	(33,435)	-9%	857,376
Investment revenue	–	16,872	–	941	5,732	7,030	(1,298)	-18%	21,996
Transfers recognised - operational	–	298,618	–	105,356	238,300	124,424	113,876	92%	298,618
Other own revenue	–	30,582	–	4,047	13,989	12,743	1,247	10%	33,575
Total Revenue (excluding capital transfers and contributions)	–	**1,526,362**	–	**198,581**	**707,773**	**635,984**	**71,789**	**11%**	**1,433,593**
Employee costs	–	399,663	–	30,569	146,611	166,526	(19,916)	-12%	351,866
Remuneration of Councillors	–	18,121	–	1,445	7,038	7,550	(512)	-7%	16,892
Depreciation & asset impairment	–	238,002	–	19,654	103,949	99,167	4,781	5%	249,477
Finance charges	–	22,158	–	1,859	9,814	9,233	581	6%	23,553
Materials and bulk purchases	–	435,798	–	62,980	195,726	181,582	14,144	8%	469,743
Transfers and grants	–	54,913	–	–	–	22,880	(22,880)		–
Other expenditure	–	689,814	–	40,533	114,165	287,422	(173,258)	-60%	273,995
Total Expenditure	–	**1,858,469**	–	**157,038**	**577,302**	**774,362**	**(197,060)**	**-25%**	**1,385,525**
Surplus/(Deficit)	–	**(332,107)**	–	**41,542**	**130,471**	**(138,378)**	**268,849**	**-194%**	**48,068**
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	**(332,107)**	–	**41,542**	**130,471**	**(138,378)**	**268,849**	**-194%**	**48,068**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	**(332,107)**	–	**41,542**	**130,471**	**(138,378)**	**268,849**	**-194%**	**48,068**
Capital expenditure & funds sources									
Capital expenditure	–	**444,229**	–	**39,876**	**107,953**	**185,095**	**(77,143)**	**-42%**	**259,086**
Capital transfers recognised	–	147,914	–	11,519	33,970	61,631	(27,661)	-45%	81,527
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	284,840	–	24,790	67,654	118,683	(51,030)	-43%	162,368
Internally generated funds	–	11,475	–	3,566	6,329	4,781	1,548	32%	15,191
Total sources of capital funds	–	**444,229**	–	**39,876**	**107,953**	**185,095**	**(77,143)**	**-42%**	**259,086**
Financial position									
Total current assets	–	775,895	–		991,879				775,895
Total non current assets	–	3,676,069	–		2,786,896				3,676,069
Total current liabilities	–	138,593	–		331,212				138,593
Total non current liabilities	–	642,861	–		340,313				642,861
Community wealth/Equity	–	**3,670,509**	–		**3,107,249**				**3,670,509**
Cash flows									
Net cash from (used) operating	–	207,461	–	(520)	2,073	86,442	(84,370)	-98%	207,461
Net cash from (used) investing	–	(444,229)	–	(78,292)	(101,223)	(185,095)	83,873	-45%	(444,229)
Net cash from (used) financing	–	262,682	–	2,964	223	109,451	(109,227)	-100%	262,682
Cash/cash equivalents at the month/year end	–	**233,094**	–	–	**228,980**	**217,977**	**11,003**	**5%**	**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	37,236	28,725	28,041	22,077	20,637	17,612	818,280	–	972,607
Creditors Age Analysis									
Total Creditors	191,106	–	–	–	–	–	–	–	191,106

KZN252 Newcastle - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M05 November

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		–	344,084	–	46,336	178,460	143,368	35,092	24%	351,268
Executive and council		–	21,415	–	2,173	7,164	8,923	(1,759)	-20%	15,018
Budget and treasury office		–	270,568	–	26,859	133,708	112,737	20,972	19%	284,175
Corporate services		–	52,101	–	17,304	37,588	21,709	15,879	73%	52,075
Community and public safety		–	18,853	–	1,404	5,717	7,856	(2,139)	-27%	17,762
Community and social services		–	12,187	–	358	1,845	5,078	(3,233)	-64%	8,177
Sport and recreation		–	586	–	518	1,241	244	997	409%	479
Public safety		–	2,471	–	213	1,179	1,030	149	15%	2,829
Housing		–	3,608	–	315	1,452	1,503	(52)	-3%	6,277
Health		–	2	–	–	–	1	(1)	-100%	–
Economic and environmental services		–	4,589	–	8,515	12,624	1,912	10,712	560%	4,436
Planning and development		–	529	–	81	711	220	490	223%	924
Road transport		–	4,060	–	8,434	11,913	1,692	10,221	604%	3,512
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	1,158,700	–	142,316	510,917	482,792	28,125	6%	1,051,755
Electricity		–	663,155	–	64,042	273,466	276,315	(2,849)	-1%	559,196
Water		–	224,081	–	32,673	106,446	93,367	13,079	14%	221,504
Waste water management		–	169,475	–	31,653	87,866	70,615	17,251	24%	168,272
Waste management		–	101,989	–	13,948	43,140	42,495	645	2%	102,784
Other	4	–	136	–	10	56	57	(1)	-2%	133
Total Revenue - Standard	2	–	1,526,362	–	198,581	707,773	635,984	71,789	11%	1,425,354
Expenditure - Standard										
Governance and administration		–	278,675	–	20,681	105,603	116,115	(10,512)	-9%	253,447
Executive and council		–	122,172	–	10,622	51,461	50,905	556	1%	123,506
Budget and treasury office		–	72,642	–	5,630	31,208	30,267	940	3%	74,898
Corporate services		–	83,861	–	4,429	22,934	34,942	(12,008)	-34%	55,043
Community and public safety		–	203,507	–	15,688	73,606	84,795	(11,189)	-13%	176,653
Community and social services		–	75,195	–	5,144	25,270	31,331	(6,061)	-19%	60,648
Sport and recreation		–	46,167	–	4,600	18,381	19,236	(856)	-4%	44,114
Public safety		–	60,093	–	4,137	21,068	25,039	(3,971)	-16%	50,563
Housing		–	18,196	–	1,560	7,713	7,582	131	2%	18,511
Health		–	3,856	–	246	1,174	1,607	(433)	-27%	2,817
Economic and environmental services		–	346,409	–	24,859	122,616	144,337	(21,721)	-15%	294,277
Planning and development		–	36,044	–	2,026	10,120	15,018	(4,898)	-33%	24,288
Road transport		–	310,259	–	22,824	112,420	129,275	(16,855)	-13%	269,807
Environmental protection		–	106	–	9	76	44	32	72%	183
Trading services		–	1,029,251	–	95,810	275,454	428,855	(153,401)	-36%	661,089
Electricity		–	499,254	–	71,978	172,712	208,023	(35,311)	-17%	414,508
Water		–	191,450	–	13,254	59,170	79,771	(20,601)	-26%	142,008
Waste water management		–	244,629	–	3,564	10,662	101,929	(91,266)	-90%	25,590
Waste management		–	93,918	–	7,014	32,909	39,132	(6,223)	-16%	78,982
Other		–	627	–	1	25	261	(236)	-91%	59
Total Expenditure - Standard	3	–	1,858,469	–	157,039	577,302	774,362	(197,060)	-25%	1,385,525
Surplus/ (Deficit) for the year		–	(332,107)	–	41,542	130,471	(138,378)	268,849	-194%	39,828

KZN252 Newcastle - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M05 November

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		–	344,084	–	46,336	178,460	143,368	35,092	24%	351,268
Executive and council		–	21,415	–	2,173	7,164	8,923	(1,759)	-20%	15,018
Mayor and Council			21,115		2,173	7,164	8,798	(1,634)	-19%	15,018
Municipal Manager			300				125	(125)	-100%	
Budget and treasury office			270,568		26,859	133,708	112,737	20,972	19%	284,175
Corporate services		–	52,101	–	17,304	37,588	21,709	15,879	73%	52,075
Human Resources							–	–		834
Information Technology			934		250	250	389	(139)	-36%	–
Property Services			51,167		17,054	37,338	21,320	16,018	75%	51,241
Other Admin							–	–		–
Community and public safety		–	18,853	–	1,404	5,717	7,856	(2,139)	-27%	17,762
Community and social services		–	12,187	–	358	1,845	5,078	(3,233)	-64%	8,177
Libraries and Archives			8,613		208	1,012	3,589	(2,577)	-72%	5,578
Museums & Art Galleries etc			1,302		–	–	543	(543)	-100%	598
Community halls and Facilities			491		53	196	205	(9)	-4%	469
Cemeteries & Crematoriums			1,781		97	638	742	(104)	-14%	1,531
Child Care							–	–		–
Aged Care							–	–		–
Other Community							–	–		–
Other Social							–	–		–
Sport and recreation			586		518	1,241	244	997	409%	479
Public safety		–	2,471	–	213	1,179	1,030	149	15%	2,829
Police							–	–		–
Fire			10		0	17	4	13	303%	42
Civil Defence							–	–		
Street Lighting							–	–		–
Other			2,461		213	1,161	1,025	136	13%	2,788
Housing			3,608		315	1,452	1,503	(52)	-3%	6,277
Health		–	2	–	–	–	1	(1)	-100%	–
Clinics							–	–		–
Ambulance							–	–		–
Other			2				1	(1)	-100%	–
Economic and environmental services		–	4,589	–	8,515	12,624	1,912	10,712	560%	4,436
Planning and development		–	529	–	81	711	220	490	223%	924
Economic Development/Planning					–	166	–	166	#DIV/0!	121
Town Planning/Building enforcement			501		79	528	209	320	153%	764
Licensing & Regulation			28		3	16	12	4	37%	39
Road transport		–	4,060	–	8,434	11,913	1,692	10,221	604%	3,512
Roads			2,427		8,426	11,466	1,011	10,455	1034%	2,439
Public Buses							–	–		–
Parking Garages			423		7	95	176	(81)	-46%	227
Vehicle Licensing and Testing							–	–		–
Other			1,210		–	352	504	(152)	-30%	846
Environmental protection		–	–	–	–	–	–	–		–
Pollution Control							–	–		–
Biodiversity & Landscape							–	–		–
Other							–	–		–
Trading services		–	1,158,700	–	142,316	510,917	482,792	28,125	6%	1,051,755
Electricity		–	663,155	–	64,042	273,466	276,315	(2,849)	-1%	559,196
Electricity Distribution			663,155		64,042	273,466	276,315	(2,849)	-1%	559,196
Electricity Generation							–	–		–
Water		–	224,081	–	32,673	106,446	93,367	13,079	14%	221,504
Water Distribution			224,081		32,673	106,446	93,367	13,079	14%	221,504
Water Storage							–	–		–
Waste water management		–	169,475	–	31,653	87,866	70,615	17,251	24%	168,272
Sewerage			169,475		31,653	87,866	70,615	17,251	24%	168,272
Storm Water Management							–	–		–

Public Toilets							–	–		–
Waste management		–	101,989	–	13,948	43,140	42,495	645	2%	102,784
Solid Waste			101,989		13,948	43,140	42,495	645	2%	102,784
Other		–	136	–	10	56	57	(1)	-2%	133
Air Transport			136		10	56	57	(1)	-2%	133
Abattoirs							–	–		
Tourism							–	–		
Forestry							–	–		
Markets							–	–		
Total Revenue - Standard	2	–	1,526,362	–	198,581	707,773	635,984	71,789	11%	1,425,354
								–		
								–		
Expenditure - Standard										
Municipal governance and administration		–	278,675	–	20,681	105,603	116,115	(10,512)	-9%	253,447
Executive and council		–	122,172	–	10,622	51,461	50,905	556	1%	123,506
Mayor and Council			75,532		7,328	35,999	31,472	4,527	14%	86,397
Municipal Manager			46,639		3,294	15,462	19,433	(3,971)	-20%	37,109
Budget and treasury office			72,642		5,630	31,208	30,267	940	3%	74,898
Corporate services		–	83,861	–	4,429	22,934	34,942	(12,008)	-34%	55,043
Human Resources			19,562		1,307	6,096	8,151	(2,055)	-25%	14,630
Information Technology			8,348		487	2,452	3,478	(1,026)	-29%	5,886
Property Services			31,368		992	5,525	13,070	(7,545)	-58%	13,260
Other Admin			24,584		1,644	8,861	10,243	(1,382)	-13%	21,267
Community and public safety		–	203,507	–	15,688	73,606	84,795	(11,189)	-13%	176,653
Community and social services		–	75,195	–	5,144	25,270	31,331	(6,061)	-19%	60,648
Libraries and Archives			26,838		1,142	4,828	11,182	(6,355)	-57%	11,587
Museums & Art Galleries etc			2,369		125	616	987	(371)	-38%	1,479
Community halls and Facilities			7,690		346	1,440	3,204	(1,764)	-55%	3,456
Cemeteries & Crematoriums			3,906		139	669	1,627	(958)	-59%	1,605
Child Care							–	–		–
Aged Care							–	–		–
Other Community			34,392		3,392	17,717	14,330	3,387	24%	42,520
Other Social							–	–		–
Sport and recreation			46,167		4,600	18,381	19,236	(856)	-4%	44,114
Public safety		–	60,093	–	4,137	21,068	25,039	(3,971)	-16%	50,563
Police							–	–		–
Fire			27,157		2,026	9,491	11,315	(1,824)	-16%	22,779
Civil Defence			1,019		0	11	425	(414)	-97%	26
Street Lighting			9,694		545	3,931	4,039	(108)	-3%	9,435
Other			22,223		1,566	7,635	9,259	(1,624)	-18%	18,324
Housing			18,196		1,560	7,713	7,582	131	2%	18,511
Health		–	3,856	–	246	1,174	1,607	(433)	-27%	2,817
Clinics			743		98	417	310	108	35%	1,001
Ambulance							–	–		–
Other			3,113		148	757	1,297	(540)	-42%	1,817
Economic and environmental services		–	346,409	–	24,859	122,616	144,337	(21,721)	-15%	294,277
Planning and development		–	36,044	–	2,026	10,120	15,018	(4,898)	-33%	24,288
Economic Development/Planning			12,841		622	3,300	5,351	(2,050)	-38%	7,921
Town Planning/Building enforcement			22,071		1,349	6,533	9,196	(2,663)	-29%	15,680
Licensing & Regulation			1,131		55	286	471	(185)	-39%	687
Road transport		–	310,259	–	22,824	112,420	129,275	(16,855)	-13%	269,807
Roads			306,829		22,639	111,952	127,845	(15,893)	-12%	268,685
Public Buses							–	–		–
Parking Garages			585		74	193	244	(51)	-21%	464
Vehicle Licensing and Testing							–	–		–
Other			2,845		111	274	1,185	(911)	-77%	658
Environmental protection		–	106	–	9	76	44	32	72%	183
Pollution Control							–	–		–
Biodiversity & Landscape			106		9	76	44	32	72%	183
Other							–	–		–
Trading services		–	1,029,251	–	95,810	275,454	428,855	(153,401)	-36%	661,089
Electricity		–	499,254	–	71,978	172,712	208,023	(35,311)	-17%	414,508
Electricity Distribution			499,254		71,978	172,712	208,023	(35,311)	-17%	414,508
Electricity Generation							–	–		–

Water		-	191,450	-	13,254	59,170	79,771	(20,601)	-26%	142,008
Water Distribution			191,407		13,254	59,170	79,753	(20,583)	-26%	142,008
Water Storage			43				18	(18)	-100%	-
Waste water management		-	244,629	-	3,564	10,662	101,929	(91,266)	-90%	25,590
Sewerage			242,714		3,450	10,077	101,131	(91,053)	-90%	24,186
Storm Water Management							-	-		-
Public Toilets			1,915		114	585	798	(213)	-27%	1,404
Waste management		-	93,918	-	7,014	32,909	39,132	(6,223)	-16%	78,982
Solid Waste			93,918		7,014	32,909	39,132	(6,223)	-16%	78,982
Other		-	627	-	1	25	261	(236)	-91%	59
Air Transport			627		1	25	261	(236)	-91%	59
Abattoirs				-			-	-		-
Tourism				-			-	-		-
Forestry							-	-		-
Markets				-			-	-		-
Total Expenditure - Standard	3	-	1,858,469	-	157,039	577,302	774,362	(197,060)	-25%	1,385,525
Surplus/ (Deficit) for the year		-	(332,107)	-	41,542	130,471	(138,378)	268,849	-194%	39,828

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	-	-	-	-	-	-	-	-
check opexp balance	-	-	-	-	-	-	-	-

KZN252 Newcastle - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05

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		–	73,133	–	19,227	44,502	30,472	14,030	46.0%	67,093
Vote 2 - Community Services		–	114,107	–	15,044	47,500	47,544	(45)	-0.1%	114,496
Vote 3 - Budget &Treasury Office		–	270,568	–	26,859	133,708	112,737	20,972	18.6%	284,175
Vote 4 - Municipal Manager		–	934	–	250	250	389	(139)	-35.8%	–
Vote 5 - Development Planning & Human Settlements		–	7,272	–	406	2,218	3,030	(812)	-26.8%	7,334
Vote 6 - Technical Services		–	397,193	–	72,753	206,129	165,497	40,632	24.6%	393,060
Vote 7 - Electrical and Mechanical Services		–	663,155	–	64,042	273,467	276,315	(2,848)	-1.0%	559,196
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	–	**1,526,362**	–	**198,581**	**707,773**	**635,984**	**71,789**	**11.3%**	**1,425,354**
Expenditure by Vote	1									
Vote 1 - Corporate Services		–	128,064	–	10,105	51,095	53,360	(2,265)	-4.2%	122,628
Vote 2 - Community Services		–	273,976	–	20,985	96,391	114,157	(17,766)	-15.6%	231,337
Vote 3 - Budget &Treasury Office		–	74,642	–	5,630	31,208	31,101	107	0.3%	74,898
Vote 4 - Municipal Manager		–	62,903	–	4,145	19,500	26,209	(6,710)	-25.6%	46,799
Vote 5 - Development Planning & Human Settlements		–	54,867	–	3,588	17,857	22,861	(5,004)	-21.9%	42,858
Vote 6 - Technical Services		–	755,068	–	40,062	167,680	314,612	(146,932)	-46.7%	402,433
Vote 7 - Electrical and Mechanical Services		–	508,949	–	72,523	193,572	212,062	(18,490)	-8.7%	464,572
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	–	**1,858,469**	–	**157,039**	**577,302**	**774,362**	**(197,060)**	**-25.4%**	**1,385,525**
Surplus/ (Deficit) for the year	2	–	**(332,107)**	–	**41,542**	**130,471**	**(138,378)**	**268,849**	**-194.3%**	**39,828**

KZN252 Newcastle - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M05 November

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		-	73,133	-	19,227	44,502	30,472	14,030	46%	67,093
Administration			72,282		19,227	44,502	30,117	14,384	48%	66,259
Human Resources			851		-	-	355	(355)	-100%	834
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Vote 2 - Community Services		-	114,107	-	15,044	47,500	47,544	(45)	0%	114,496
Culture & Amenities			7,660		876	3,086	3,192	(105)	-3%	8,655
Other Community Services			106,447		14,168	44,414	44,353	61	0%	105,840
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								-		
Vote 3 - Budget &Treasury Office		-	270,568	-	26,859	133,708	112,737	20,972	19%	284,175
Financial Services			270,568		26,859	133,708	112,737	20,972	19%	284,175
Data Processing							-	-		-
Supply Chain Unit							-	-		-
							-	-		
								-		
								-		
								-		
						-		-		
								-		
								-		
Vote 4 - Municipal Manager		-	934	-	250	250	389	(139)	-36%	-
Municipal Manager			-		-			-		
Internal Audit Unit								-		
Intergrated Development Planning								-		
Legal Services								-		
Mayoral Office								-		
Public Relations Office								-		
Governance Unit								-		
Performance Management						-	-	-		
Information Technology			934		250	250	389	(139)	-36%	-
								-		
Vote 5 - Development Planning & Human Settlements		-	7,272	-	406	2,218	3,030	(812)	-27%	7,334
Economic Development			164		13	188	68	119	175%	172
Housing & Land			6,608		315	1,452	2,753	(1,302)	-47%	6,277
Town Planning			501		79	579	209	370	177%	885
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Vote 6 - Technical Services		-	397,193	-	72,753	206,129	165,497	40,632	25%	393,060
Civil Services			3,637		8,426	11,818	1,515	10,303	680%	3,285
Water & SanitationServices			393,556		64,326	194,311	163,982	30,329	18%	389,775
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Vote 7 - Electrical and Mechanical Services		-	663,155	-	64,042	273,467	276,315	(2,848)	-1%	559,196
Electrical Services			663,155		64,042	273,467	276,315	(2,848)	-1%	559,196
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Total Revenue by Vote	2	-	1,526,362	-	198,581	707,773	635,984	71,789	11%	1,425,354
Expenditure by Vote	1							-		
Vote 1 - Corporate Services		-	128,064	-	10,105	51,095	53,360	(2,265)	-4%	122,628
Administration			108,502		8,799	44,999	45,209	(210)	0%	107,999
Human Resources			19,562		1,307	6,096	8,151	(2,055)	-25%	14,630
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Vote 2 - Community Services		-	273,976	-	20,985	96,391	114,157	(17,766)	-16%	231,337
Culture & Amenities			86,970		6,352	25,934	36,237	(10,304)	-28%	62,241
Other Community Services			187,007		14,633	70,457	77,919	(7,463)	-10%	169,096
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Vote 3 - Budget &Treasury Office		-	74,642	-	5,630	31,208	31,101	107	0%	74,898
Financial Services			69,288		5,886	30,915	28,870	2,045	7%	74,196
Data Processing			1,804		62	330	752	(422)	-56%	793
Supply Chain Unit			3,550		(317)	(38)	1,479	(1,517)	-103%	(90)
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Vote 4 - Municipal Manager		-	62,903	-	4,145	19,500	26,209	(6,710)	-26%	46,799
Municipal Manager			18,886		1,181	6,057	7,869	(1,812)	-23%	14,537
Internal Audit Unit			6,326		474	2,664	2,636	28	1%	6,393
Intergrated Development Planning			3,128		203	1,013	1,303	(290)	-22%	2,431
Legal Services			4,617		634	2,026	1,924	102	5%	4,862
Mayoral Office			7,916		364	1,585	3,298	(1,713)	-52%	3,804
Public Relations Office			1,976		53	266	823	(558)	-68%	637
Governance Unit			9,424		603	2,659	3,927	(1,267)	-32%	6,382
Performance Management			2,278		146	777	949	(172)	-18%	1,866
Information Technology			8,351		487	2,452	3,479	(1,027)	-30%	5,886
							-	-		-
Vote 5 - Development Planning & Human Settlements		-	54,867	-	3,588	17,857	22,861	(5,004)	-22%	42,858
Economic Development			13,928		678	3,611	5,803	(2,192)	-38%	8,667
Housing & Land			18,196		1,560	7,713	7,582	131	2%	18,511
Town Planning			22,742		1,349	6,533	9,476	(2,943)	-31%	15,680
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Vote 6 - Technical Services		-	755,068	-	40,062	167,680	314,612	(146,932)	-47%	402,433
Civil Services			320,904		26,808	108,510	133,710	(25,200)	-19%	260,424
Water & SanitationServices			434,164		13,254	59,170	180,902	(121,732)	-67%	142,008
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Vote 7 - Electrical and Mechanical Services		-	508,949	-	72,523	193,572	212,062	(18,490)	-9%	464,572
Electrical Services			508,949		72,523	193,572	212,062	(18,490)	-9%	464,572

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Total Expenditure by Vote	2	-	1,858,469	-	157,039	577,302	774,362	(197,060)	-25%	1,385,525
Surplus/ (Deficit) for the year	2	-	(332,107)	-	41,542	130,471	(138,378)	268,849	-194%	39,828

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) - M05 November

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			242,670		18,973	92,512	101,112	(8,601)	-9%	222,028
Property rates - penalties & collection charges							–	–		–
Service charges - electricity revenue			609,525		47,619	244,596	253,969	(9,373)	-4%	587,030
Service charges - water revenue			164,356		11,879	60,124	68,482	(8,358)	-12%	144,298
Service charges - sanitation revenue			90,288		5,328	30,206	37,620	(7,414)	-20%	72,495
Service charges - refuse revenue			73,450		4,438	22,313	30,604	(8,291)	-27%	53,552
Service charges - other							–	–		–
Rental of facilities and equipment			6,479		486	2,590	2,699	(109)	-4%	6,216
Interest earned - external investments			16,872		941	5,732	7,030	(1,298)	-18%	13,757
Interest earned - outstanding debtors			8,131		701	3,433	3,388	45	1%	8,240
Dividends received							–	–		–
Fines			2,827		220	1,239	1,178	61	5%	2,974
Licences and permits			3		1	8	1	7	499%	20
Agency services							–	–		–
Transfers recognised - operational			298,618		105,356	238,300	124,424	113,876	92%	298,618
Other revenue			13,142		2,639	6,719	5,476	1,243	23%	16,126
Gains on disposal of PPE							–	–		–
Total revenue (excluding capital transfers and contributions)		–	**1,526,362**	–	**198,581**	**707,773**	**635,984**	**71,789**	**11%**	**1,425,354**
Expenditure By Type										
Employee related costs			399,663		30,569	146,611	166,526	(19,916)	-12%	351,866
Remuneration of councillors			18,121		1,445	7,038	7,550	(512)	-7%	16,892
Debt impairment			296,728		–	–	123,637	(123,637)	-100%	–
Depreciation & asset impairment			238,002		19,654	103,949	99,167	4,781	5%	249,477
Finance charges			22,158		1,859	9,814	9,233	581	6%	23,553
Bulk purchases			432,240		62,730	194,887	180,100	14,787	8%	467,728
Other materials			3,558		250	839	1,482	(643)	-43%	2,015
Contracted services			161,322		11,861	52,717	67,218	(14,501)	-22%	126,521
Transfers and grants			54,913				22,880	(22,880)	-100%	–
Other expenditure			231,763		28,672	61,447	96,568	(35,121)	-36%	147,474
Loss on disposal of PPE						–	–	–		–
Total Expenditure		–	**1,858,469**	–	**157,038**	**577,302**	**774,362**	**(197,060)**	**-25%**	**1,385,525**
Surplus/(Deficit)		–	**(332,107)**	–	**41,542**	**130,471**	**(138,378)**	**268,849**	**(0)**	**39,828**
Transfers recognised - capital								–		
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		–	**(332,107)**	–	**41,542**	**130,471**	**(138,378)**			**39,828**
Taxation								–		
Surplus/(Deficit) after taxation		–	**(332,107)**	–	**41,542**	**130,471**	**(138,378)**			**39,828**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	**(332,107)**	–	**41,542**	**130,471**	**(138,378)**			**39,828**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	**(332,107)**	–	**41,542**	**130,471**	**(138,378)**			**39,828**

KZN252 Newcastle - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M05 November

Vote 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									
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		–	176,374	–	21,474	37,727	73,489	(35,762)	-49%	90,545
Vote 2 - Community Services		–	31,675	–	632	14,800	13,198	1,602	12%	35,521
Vote 3 - Budget &Treasury Office		–	2,450	–	348	1,502	1,021	481	47%	3,604
Vote 4 - Municipal Manager		–	2,034	–	(146)	–	848	(848)	-100%	–
Vote 5 - Development Planning & Human Settlements		–	23,040	–	506	2,247	9,600	(7,353)	-77%	5,393
Vote 6 - Technical Services		–	190,456	–	12,516	37,866	79,357	(41,491)	-52%	90,878
Vote 7 - Electrical and Mechanical Services		–	18,200	–	4,546	13,810	7,583	6,227	82%	33,144
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	–	444,229	–	39,876	107,953	185,095	**(77,143)**	**-42%**	259,086
Total Capital Expenditure		**–**	**444,229**	**–**	**39,876**	**107,953**	**185,095**	**(77,143)**	**-42%**	**259,086**
Capital Expenditure - Standard Classification										
Governance and administration		–	**180,854**	–	**21,676**	**39,229**	**75,356**	(36,127)	-48%	**94,150**
Executive and council			176,374		21,182	37,435	73,489	(36,054)	-49%	89,845
Budget and treasury office			2,450		348	1,502	1,021	481	47%	3,604
Corporate services			2,030		146	292	846	(554)	-65%	700
Community and public safety		–	**31,775**	–	**532**	**9,578**	**13,240**	(3,662)	-28%	**22,986**
Community and social services			12,880				5,367	(5,367)	-100%	–
Sport and recreation			13,620		–	8,532	5,675	2,857	50%	20,477
Public safety			775				323	(323)	-100%	–
Housing			4,500		498	939	1,875	(936)	-50%	2,254
Health					34	107	–	107	#DIV/0!	256
Economic and environmental services		–	**106,640**	–	**4,289**	**21,153**	**44,433**	(23,281)	-52%	**50,766**
Planning and development			18,540		8	1,308	7,725	(6,417)	-83%	3,140
Road transport			88,100		4,282	19,844	36,708	(16,864)	-46%	47,626
Environmental protection							–	–		–
Trading services		–	**124,960**	–	**13,379**	**37,994**	**52,067**	(14,073)	-27%	**91,184**
Electricity			18,200		4,546	13,810	7,583	6,227	82%	33,144
Water			102,360		8,234	18,022	42,650	(24,628)	-58%	43,252
Waste water management			4,400		599	6,162	1,833	4,328	236%	14,788
Waste management							–	–		–
Other							–	–		–
Total Capital Expenditure - Standard Classification	3	**–**	**444,229**	**–**	**39,876**	**107,953**	**185,095**	**(77,143)**	**-42%**	**259,086**
Funded by:										
National Government			147,914		11,519	33,970	61,631	(27,661)	-45%	81,527
Provincial Government							–	–		–
District Municipality							–	–		–
Other transfers and grants							–	–		–
Transfers recognised - capital		**–**	**147,914**	**–**	**11,519**	**33,970**	**61,631**	**(27,661)**	**-45%**	**81,527**
Public contributions & donations	5							–		–
Borrowing	6		284,840		24,790	67,654	118,683	(51,030)	-43%	162,368
Internally generated funds			11,475		3,566	6,329	4,781	1,548	32%	15,191
Total Capital Funding		**–**	**444,229**	**–**	**39,876**	**107,953**	**185,095**	**(77,143)**	**-42%**	**259,086**

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 - M05 November

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		-	**176,374**	-	**21,474**	**37,727**	**73,489**	(35,762)	-49%	**90,545**
Administration			176,374		21,474	37,727	73,489	(35,762)	-49%	90,545
Human Resources			-				-	-		-
							-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 2 - Community Services		-	**31,675**	-	**632**	**14,800**	**13,198**	1,602	12%	**35,521**
Culture & Amenities			19,055		-	8,532	7,940	592	7%	20,477
Other Community Services			12,620		632	6,268	5,258	1,010	19%	15,044
							-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 3 - Budget &Treasury Office		-	**2,450**	-	**348**	**1,502**	**1,021**	481	47%	**3,604**
Financial Services			2,450		348	1,502	1,021	481	47%	3,604
Data Processing							-	-		-
Supply Chain Unit							-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 4 - Municipal Manager		-	**2,034**	-	**(146)**	-	**848**	(848)	-100%	-
Municipal Manager & C.o.O.							-	-		-
Internal Audit Unit							-	-		-
I.D.P							-	-		-
Governance Unit							-	-		-
Mayoral Unit							-	-		-
Legal Services							-	-		-
Performance Management							-	-		-
Information Technology			2,034		(146)	-	848	(848)	-100%	-
							-	-		-
							-	-		
Vote 5 - Development Planning & Human Settlements		-	**23,040**	-	**506**	**2,247**	**9,600**	(7,353)	-77%	**5,393**
Economic Development			5,000		8	391	2,083	(1,693)	-81%	938
Housing & Land			4,500		498	939	1,875	(936)	-50%	2,254
Town Planning			13,540		-	918	5,642	(4,724)	-84%	2,202
							-	-		-
								-		-
								-		-
								-		-
								-		
								-		
								-		
Vote 6 - Technical Services		-	**190,456**	-	**12,516**	**37,866**	**79,357**	(41,491)	-52%	**90,878**
Civil Services			109,096		4,282	19,844	45,457	(25,612)	-56%	47,626
Water & SanitationServices			81,360		8,234	18,022	33,900	(15,878)	-47%	43,252
							-	-		-
							-	-		-
							-	-		-
							-	-		
								-		
								-		
								-		
Vote 7 - Electrical and Mechanical Services		-	**18,200**	-	**4,546**	**13,810**	**7,583**	6,227	82%	**33,144**
Electrical Services			18,200		4,546	13,810	7,583	6,227	82%	33,144
								-		-
								-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total single-year capital expenditure		-	**444,229**	-	**39,876**	**107,953**	**185,095**	**(77,143)**	-42%	**259,086**
Total Capital Expenditure		-	**444,229**	-	**39,876**	**107,953**	**185,095**	**(77,143)**	-42%	**259,086**

References

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

KZN252 Newcastle - Table C6 Consolidated Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash			278,841		228,981	278,841
Call investment deposits			474,896		580,574	474,896
Consumer debtors					163,037	
Other debtors			22,158		5	22,158
Current portion of long-term receivables					19,282	
Inventory						
Total current assets		–	775,895	–	991,879	775,895
Non current assets						
Long-term receivables						
Investments			171,249		273,604	171,249
Investment property			1,110,224		154,822	1,110,224
Investments in Associate			2,393,683		2,354,044	2,393,683
Property, plant and equipment						
Agricultural						
Biological assets			913		1,461	913
Intangible assets					2,965	
Other non-current assets						
Total non current assets		–	3,676,069	–	2,786,896	3,676,069
TOTAL ASSETS		–	4,451,964	–	3,778,774	4,451,964
LIABILITIES						
Current liabilities						
Bank overdraft			22,158		21,703	22,158
Borrowing			9,997		10,007	9,997
Consumer deposits			103,000		295,076	103,000
Trade and other payables			3,438		4,426	3,438
Provisions						
Total current liabilities		–	138,593	–	331,212	138,593
Non current liabilities						
Borrowing			513,000		220,650	513,000
Provisions			129,861		119,663	129,861
Total non current liabilities		–	642,861	–	340,313	642,861
TOTAL LIABILITIES		–	781,454	–	671,525	781,454
NET ASSETS	2	–	3,670,509	–	3,107,249	3,670,509
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			3,637,156		3,071,757	3,637,156
Reserves			33,353		35,492	33,353
TOTAL COMMUNITY WEALTH/EQUITY	2	–	3,670,509	–	3,107,249	3,670,509

KZN252 Newcastle - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M05 November

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
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other			897,982		245,709	472,016	374,159	97,857	26%	897,982
Government - operating			298,618		104,188	216,899	124,424	92,475	74%	298,618
Government - capital			147,914		7,188	57,551	61,631	(4,080)	-7%	147,914
Interest			16,872		4,481	11,531	7,030	4,501	64%	16,872
Dividends							–	–		–
Payments										
Suppliers and employees			(1,131,767)		(359,262)	(746,111)	(471,569)	274,541	-58%	(1,131,767)
Finance charges			(22,158)		(2,824)	(9,814)	(9,233)	581	-6%	(22,158)
Transfers and Grants							–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**207,461**	–	**(520)**	**2,073**	**86,442**	**(84,370)**	**-98%**	**207,461**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE					2,472	2,667	–	2,667	#DIV/0!	
Decrease (Increase) in non-current debtors							–	–		
Decrease (increase) other non-current receivables						(60)	–	(60)	#DIV/0!	
Decrease (increase) in non-current investments					(9,915)	4,123	–	4,123	#DIV/0!	
Payments										
Capital assets			(444,229)		(70,849)	(107,953)	(185,095)	(77,143)	42%	(444,229)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(444,229)**	–	**(78,292)**	**(101,223)**	**(185,095)**	**(83,873)**	**45%**	**(444,229)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans							–	–		–
Borrowing long term/refinancing			284,840		3,335	594	118,683	(118,090)	-99%	284,840
Increase (decrease) in consumer deposits							–	–		–
Payments										
Repayment of borrowing			(22,158)		(370)	(370)	(9,233)	(8,862)	96%	(22,158)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**262,682**	–	**2,964**	**223**	**109,451**	**109,227**	**100%**	**262,682**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**25,914**	–	**(75,848)**	**(98,927)**	**10,797**			**25,914**
Cash/cash equivalents at beginning:			207,180			327,907	207,180			327,907
Cash/cash equivalents at month/year end:		–	233,094	–		228,980	217,977			353,821

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Licences and permits	499%	Revenue from this item is depended on community requests	
	Transfers Recognised	92%	We received a bulk amount of R94 916 000 Equitable share	
	Interest earned - external investments	-18%	Revenue on this item is dependent on external factors	
	Service charges - water revenue	-12%	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**			
	Other Expenditure	-36%	Expenditure on some items is incurred on particular time frames and not necessarily on a monthly basis	
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 - M05 November

Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	14.0%	0.0%	1.7%	2.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	64.1%	0.0%	62.7%	62.7%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	17.4%	0.0%	17.3%	17.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	1538.1%	0.0%	621.7%	1538.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	559.8%	0.0%	299.5%	559.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	201.2%	0.0%	69.1%	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%	105.1%	34.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		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		0.0%	26.2%	0.0%	20.7%	24.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	6.2%	0.0%	3.3%	3.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	17.0%	0.0%	1.4%	2.8%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)					0.6%	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					7.9%	
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure					4.9%	

References

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

2. Material variances to be explained.

Calculations						
Borrowing			513,000		220,650	
Total Assets			4,451,964		3,778,774	4,451,964
Employee related costs			399,663		146,611	351,866
Repairs & Maintenance			95,258		23,177	55,626
Interest (finance charges)			22,158		9,814	23,553
Principal paid			22,158		370	22,158
Depreciation			238,002			16,892
Operating expenditure			1,858,469		577,302	1,385,525
Total Capital Expenditure			444,229		107,953	259,086
Borrowed funding for capital			284,840		67,654	162,368
Debt			638,158		537,430	638,158
Equity			3,670,509		3,107,249	3,670,509
Reserves			33,353		35,492	33,353
Borrowing			513,000		220,650	513,000
Current assets			775,895		991,879	775,895
Current liabilities			138,593		331,212	138,593
Monetary assets			278,841		228,981	278,841
Total Revenue (excluding capital transfers and contributions)			1,526,362		707,773	1,425,354
Transfers recognised - operational			298,618		238,300	298,618
Transfers recognised - capital						
Debt service payments			(5,286)		(10,184)	(44,317)
Outstanding debtors (receivables)			497,054		743,616	497,054
Annual services revenue			937,620		357,239	
Cash + investments	Including LT investments		278,841		228,981	278,841
Fixed operational expend. (monthly)			860,718		101,549	406,195
Longstanding debtors outstanding						
Longstanding debtors recovered						
Attorney collections			13,158		2,165	13,158

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

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	11,004	7,529	7,212	7,144	6,675	5,144	157,810		202,518	176,773		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25,048	5,036	1,818	901	681	603	11,778		45,866	13,963		
Receivables from Non-exchange Transactions - Property Rates	1400	14,441	5,718	5,174	5,002	4,556	3,315	85,533		123,739	98,406		
Receivables from Exchange Transactions - Waste Water Management	1500	5,185	4,115	3,945	3,881	3,864	3,595	133,353		157,939	144,694		
Receivables from Exchange Transactions - Waste Management	1600	3,712	2,153	2,018	1,927	1,903	1,789	59,382		72,884	65,001		
Receivables from Exchange Transactions - Property Rental Debtors	1700	(44)	59	61	62	56	31	3,368		3,593	3,517		
Interest on Arrear Debtor Accounts	1810	631	701	657	647	618	659	54,935		58,847	56,859		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	(22,741)	3,413	7,155	2,513	2,285	2,476	312,120		307,221	319,394		
Total By Income Source	2000	37,236	28,725	28,041	22,077	20,637	17,612	818,280	–	972,607	878,606	–	–
2013/14 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(1,184)	725	662	673	548	501	15,256		17,181	16,978		
Commercial	2300	15,878	4,925	2,732	2,062	1,785	1,806	45,284		74,473	50,938		
Households	2400	27,930	21,703	20,304	18,497	17,320	14,413	737,877		858,045	788,107		
Other	2500	(5,388)	1,371	4,343	844	983	891	19,863		22,908	22,582		
Total By Customer Group	2600	37,236	28,725	28,041	22,077	20,637	17,612	818,280	–	972,607	878,606	–	–

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	NT Code	Budget Year 2014/15								
		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	67,788								67,788
Bulk Water	0200	5,390								5,390
PAYE deductions	0300	4,638								4,638
VAT (output less input)	0400	7,004								7,004
Pensions / Retirement deductions	0500	4,443								4,443
Loan repayments	0600	–								–
Trade Creditors	0700	100,940								100,940
Auditor General	0800	903								903
Other	0900	–								–
Total By Customer Type	**1000**	**191,106**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**191,106**

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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		110	5.3%	5,043	–	5,043
Standard Bank		12 months	Call Account		2,067	4.5%	93,741	789	94,530
ABSA		12 months	Call Account		1,436	6.2%	60,642	19,649	80,291
FNB		12 months	Call Account		134	5.3%	7,104	111	7,215
Sanlam		12 months	Call Account		1,257		51,363	1,097	52,460
Municipality sub-total					5,005		217,893	21,646	239,539
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				5,005		217,893	21,646	239,539

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	2013/14 Audited Outcome	Budget Year 2014/15 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	289,692	-	95,640	211,849	120,705	91,144	75.5%	289,692
Local Government Equitable Share			284,747		94,916	207,627	118,645	88,982	75.0%	284,747
Water Services Operating Subsidy							-	-		
EPWP Incentive			2,411		724	1,688	1,005	683	68.0%	2,411
Finance Management	3		1,600			1,600	667	933	140.0%	1,600
Municipal Systems Improvement			934			934	389	545	140.0%	934
							-	-		
							-	-		
							-	-		
							-	-		
Other transfers and grants [insert description]							-	-		
Provincial Government:		-	8,900	-	-	5,050	3,708	2,504	67.5%	8,900
Health subsidy							-	-		
IDP							-			
Sport and Recreation			150			150	63			150
Level 2 accreditation			3,000				1,250			3,000
Sport and Recreation			-				-	-		-
Community Library	4		252				105	(105)	-100.0%	252
Recapitalisation of Community Libraries			4,900			4,900	2,042	2,858	140.0%	4,900
Museum			598				249	(249)	-100.0%	598
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Operating Transfers and Grants	5	-	298,592	-	95,640	216,899	124,413	93,648	75.3%	298,592
Capital Transfers and Grants										
National Government:		-	130,360	-	9,158	49,401	54,317	9,188	16.9%	130,360
Neighbourhood Development Partnership			12,000		5,638	11,841	5,000	6,841	136.8%	12,000
Municipal Infrastructure Grant (MIG)			107,320			30,780	44,717			107,320
Water service operating subsidy			-				-			-
Intergrated national electrification			-				-			-
Emergy efficiency & demand side management			4,000			1,500	1,667			4,000
Municipal water infrastructure			7,040		3,520	5,280	2,933	2,347	80.0%	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	-	130,360	-	9,158	49,401	54,317	9,188	16.9%	130,360
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	428,952	-	104,798	266,300	178,730	102,836	57.5%	428,952

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	289,692	–	95,194	208,630	120,705	87,925	72.8%	289,692
Local Government Equitable Share			284,747		94,916	207,627	118,645	88,982	75.0%	284,747
Water Services Operating Subsidy							–	–		
EPWP Incentive			2,411		240	600	1,005	(404)	-40.2%	2,411
							–	–		
#REF!			–				–	–		1,600
Finance Management			1,600		38	153	667	(514)	-77.0%	934
Municipal Systems Improvement			934		–	250	389	(139)	-35.8%	
Provincial Government:		–	8,900	–	187	887	3,708	(1,509)	-40.7%	8,900
Health subsidy							–	–		
IDP							–			
Sport and Recreation			150				63			150
Level 2 accreditation			3,000				1,250			3,000
Sport and Recreation			–				–			–
Community Library			252		53	197	105	92	88.0%	252
Recapitalisation of Community Libraries			4,900		134	690	2,042	(1,352)	-66.2%	4,900
Museum			598				249	(249)	-100.0%	598
							–	–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		–	298,592	–	95,381	209,517	124,413	86,417	69.5%	298,592
Capital expenditure of Transfers and Grants										
National Government:		–	130,360	–	10,858	23,790	54,317	(7,326)	-13.5%	130,360
Neighbourhood Development Partnership			12,000		–	210	5,000	(4,790)	-95.8%	12,000
Municipal Infrastructure Grant (MIG)			107,320		10,306	21,515	44,717			107,320
Water service operating subsidy			–				–			–
Intergrated national electrification			–				–			–
Emergy efficiency & demand side management			4,000				1,667	(1,667)	-100.0%	4,000
Municipal water infrastructure			7,040		552	2,064	2,933	(869)	-29.6%	7,040
Accrediation							–	–		
							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	–	–	–		–
Classification Grant							–	–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	130,360	–	10,858	23,790	54,317	(7,326)	-13.5%	130,360
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	428,952	–	106,239	233,307	178,730	79,091	44.3%	428,952

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

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	10,858	23,580	(21,248)	-911.2%
Neighbourhood Development Partnership					–	
Municipal water infrastructure		1,921	552	2,064	(143)	-7.5%
Accrediation					–	
Municipal Infrastructure Grant (MIG)		411	10,306	21,515	(21,105)	-5140.2%
					–	
Other capital transfers [insert description]					–	
Provincial Government:		–	–	–	–	
					–	
					–	
District Municipality:		–	–	–	–	
					–	
					–	
Other grant providers:		–	–	–	–	
					–	
					–	
Total capital expenditure of Approved Roll-overs		2,332	10,858	23,580	(21,248)	-911.2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		2,332	10,858	23,580	(21,248)	-911.2%

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

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	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		11,440	11,658	13,147	12,925	10,974	20,532	20,532	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	50,794	50,794	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	13,696	13,696	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	7,524	7,524	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	6,121	6,121	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	540	540	540	540	540	540	539	6,479	7,126	7,839
Interest earned - external investments		2,169	556	546	1,609	518	1,406	1,406	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	678	678	678	678	678	678	677	8,131	8,700	9,309
Dividends received													–	–	–	–
Fines		149	186	280	405	220	236	236	236	236	236	236	236	2,827	3,110	3,421
Licences and permits		2	3	2	1	1	0	0	0	0	0	0	1	3	4	4
Agency services													–	–	–	–
Transfer receipts - operating		19	112,752	1,500		104,188		74,162			74,162		1,971	298,618	309,009	309,730
Other revenue		1,609	3,473	2,531	2,661	2,639	1,026	1,026	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	102,552	176,714	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										
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)				(60)										
Change in non-current investments		568	9,462	14,233		4,123										
Total Cash Receipts by Source		69,766	183,013	80,056	54,954	163,495	102,552	176,714	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	33,243	33,243	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	1,510	1,510	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	24,727	24,727	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	19,834	19,834	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	1,847	1,847	22,158	27,105	27,105
Other materials		85	3	326	177	250	36,020	36,020	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	297	297	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	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	31,585	31,585	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	154,566	154,566	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	37,019	37,019	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	191,586	191,586	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)	(89,034)	(14,872)	(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	228,981	139,947	125,075	36,041	(52,993)	(67,865)	(156,898)	351,864	19,757	(246,454)
Cash/cash equivalents at the month/year end:		327,907	327,907	327,907	286,961	228,981	139,947	125,075	36,041	(52,993)	(67,865)	(156,898)	(250,510)	19,757	(246,454)	(486,630)

KZN252 Newcastle - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M05 Novembe

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			242,670		18,973	92,512	101,112	(8,601)	-9%	222,028
Property rates - penalties & collection charges							–	–		–
Service charges - electricity revenue			609,525		47,619	244,596	253,969	(9,373)	-4%	587,030
Service charges - water revenue			164,356		11,879	60,124	68,482	(8,358)	-12%	144,298
Service charges - sanitation revenue			90,288		5,328	30,206	37,620	(7,414)	-20%	72,495
Service charges - refuse revenue			73,450		4,438	22,313	30,604	(8,291)	-27%	53,552
Service charges - other							–	–		–
Rental of facilities and equipment			6,479		486	2,590	2,699	(109)	-4%	6,216
Interest earned - external investments			16,872		941	5,732	7,030	(1,298)	-18%	13,757
Interest earned - outstanding debtors			8,131		701	3,433	3,388	45	1%	8,240
Dividends received							–	–		–
Fines			2,827		220	1,239	1,178	61	5%	2,974
Licences and permits			3		1	8	1	7	499%	20
Agency services							–	–		–
Transfers recognised - operational			298,618		105,356	238,300	124,424	113,876	92%	298,618
Other revenue			13,142		2,639	6,719	5,476	1,243	23%	16,126
Gains on disposal of PPE							–	–		–
Total Revenue (excluding capital transfers and contributions)		–	**1,526,362**	–	**198,581**	**707,773**	**635,984**	**71,789**	**11%**	**1,425,354**
Expenditure By Type										
Employee related costs			399,663		30,569	146,611	166,526	(19,916)	-12%	351,866
Remuneration of councillors			18,121		1,445	7,038	7,550	(512)	-7%	16,892
Debt impairment			296,728		–	–	123,637	(123,637)	-100%	–
Depreciation & asset impairment			238,002		19,654	103,949	99,167	4,781	5%	249,477
Finance charges			22,158		1,859	9,814	9,233	581	6%	23,553
Bulk purchases			432,240		62,730	194,887	180,100	14,787	8%	467,728
Other materials			3,558		250	839	1,482	(643)	-43%	2,015
Contracted services			161,322		11,861	52,717	67,218	(14,501)	-22%	126,521
Transfers and grants			54,913				22,880	(22,880)	-100%	–
Other expenditure			231,763		28,672	61,447	96,568	(35,121)	-36%	147,474
Loss on disposal of PPE						–	–	–		–
Total Expenditure		–	**1,858,469**	–	**157,038**	**577,302**	**774,362**	**(197,060)**	**-25%**	**1,385,525**
Surplus/(Deficit)		–	(332,107)	–	41,542	130,471	(138,378)	268,849	-194%	39,828
Transfers recognised - capital								–		
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		–	(332,107)	–	41,542	130,471	(138,378)	268,849	-194%	39,828
Taxation										
Surplus/(Deficit) after taxation		–	**(332,107)**	–	**41,542**	**130,471**	**(138,378)**	268,849	-194%	**39,828**

KZN252 Newcastle - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M05 November

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			56,736		4,728	23,640	23,640	–		56,736
Other revenue								–		
Gains on disposal of PPE								–		
Total Operating Revenue	1		**56,736**	**–**	**4,728**	**23,640**	**23,640**	**–**		**56,736**
Expenditure By Municipal Entity										
Employee related costs			8,086		878	3,146	3,369	(223)	-7%	8,086
Remuneration of Directors					–	–	–	–		
Debt impairment			–		–	–	–	–		–
C[illegible]n costs			–		–	–	–	–		–
Depreciation & asset impairment			439		37	183	183	(0)	0%	439
Finance charges			93		–	–	39	(39)	-100%	93
Bulk purchases			17,136		1,428	7,140	7,140			17,136
Other materials			5,657		757	1,836	2,357			5,657
Contracted services			–		–	–	–			–
Transfers and grants			–		–	–	–	–		–
Repairs and maintenance			25,937		2,460	11,726	10,807	919	9%	25,937
Other expenditure			215		22	53	90	(37)	-41%	215
Loss on disposal of PPE					–		–	–		
Total Operating Expenditure	2	**–**	**57,564**	**–**	**5,581**	**24,085**	**23,985**	**100**	**0%**	**57,564**
Surplus/ (Deficit) for the yr/period		–	(828)	–	(853)	(445)	(345)	100	-29%	(828)
Capital Expenditure By Municipal Entity										
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

KZN252 Newcastle - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M05 November

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July		37,019		10,095	10,095	37,019	26,924	72.7%	2%
August		37,019		12,222	22,317	74,038	51,721	69.9%	5%
September		37,019		15,527	37,844	111,057	73,213	65.9%	9%
October		37,019		30,233	68,077	148,076	79,999	54.0%	15%
November		37,019		39,876	107,953	185,095	77,143	41.7%	24%
December		37,019				222,114	–		
January		37,019				259,134	–		
February		37,019				296,153	–		
March		37,019				333,172	–		
April		37,019				370,191	–		
May		37,019				407,210	–		
June		37,019				444,229	–		
Total Capital expenditure	–	444,229	–	107,953					

KZN252 Newcastle - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

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		–	171,340	–	6,198	16,689	71,392	54,702	76.6%	40,054
Infrastructure - Road transport		–	62,080	–	1,196	3,645	25,867	22,222	85.9%	8,747
Roads, Pavements & Bridges			60,080		1,196	3,645	25,033	21,389	85.4%	8,747
Storm water			2,000				833	833	100.0%	–
Infrastructure - Electricity		–	10,500	–	3,559	7,345	4,375	(2,970)	-67.9%	17,628
Generation							–	–		–
Transmission & Reticulation			10,500		3,006	4,914	4,375	(539)	-12.3%	11,793
Street Lighting					553	2,431	–	(2,431)	#DIV/0!	5,834
Infrastructure - Water		–	33,140	–	783	843	13,808	12,966	93.9%	2,023
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation			33,140		783	843	13,808	12,966	93.9%	2,023
Infrastructure - Sanitation		–	36,320	–	652	652	15,133	14,482	95.7%	1,564
Reticulation			36,320				15,133	15,133	100.0%	–
Sewerage purification					652	652	–	(652)	#DIV/0!	1,564
Infrastructure - Other		–	29,300	–	8	4,206	12,208	8,003	65.6%	10,094
Waste Management					–	3,800	–	(3,800)	#DIV/0!	9,120
Transportation							–	–		–
Gas							–	–		–
Other			29,300		8	406	12,208	11,803	96.7%	974
Community		–	11,300	–	34	1,499	4,708	3,209	68.2%	3,598
Parks & gardens			2,400				1,000	1,000	100.0%	–
Sportsfields & stadia			1,000				417	417	100.0%	–
Swimming pools			1,000		–	1,383	417	(967)	-232.0%	3,320
Community halls			6,900				2,875	2,875	100.0%	–
Libraries							–	–		–
Recreational facilities							–	–		–
Fire, safety & emergency							–	–		–
Security and policing							–	–		–
Buses							–	–		–
Clinics							–	–		–
Museums & Art Galleries							–	–		–
Cemeteries							–	–		–
Social rental housing							–	–		–
Other					34	116	–	(116)	#DIV/0!	277
Heritage assets		–	60	–	–	–	25	25	100.0%	–
Buildings							–	–		–
Other			60				25	25	100.0%	–
Investment properties		–	–	–	–	–	–	–		–
Housing development							–	–		–
Other							–	–		–
Other assets		–	215,855	–	23,512	43,232	89,940	46,707	51.9%	103,758
General vehicles			3,600		1,045	2,808	1,500	(1,308)	-87.2%	6,740
Specialised vehicles							–	–		–
Plant & equipment			14,435		599	1,161	6,015	4,854	80.7%	2,786
Computers - hardware/equipment			1,700				708	708	100.0%	–
Furniture and other office equipment			2,120		394	1,151	883	(267)	-30.3%	2,762
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings			194,000		21,474	37,672	80,833	43,162	53.4%	90,412
Other Buildings							–	–		–
Other Land					–	441	–	(441)	#DIV/0!	1,058
Surplus Assets - (Investment or Inventory)							–	–		–
Other							–	–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	334	–	(146)	–	139	139	100.0%	–
Computers - software & programming			334		(146)	–	139	139	100.0%	–
Other				–			–	–		–
Total Capital Expenditure on new assets	1	–	398,889	–	29,597	61,421	166,204	104,783	63.0%	147,410

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

References

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

check balance	-	-	-	0	-	-	-

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		–	34,800	–	10,278	39,383	14,500	(24,883)	-171.6%	94,520
Infrastructure - Road transport		–	7,000	–	3,085	16,841	2,917	(13,925)	-477.4%	40,419
Roads, Pavements & Bridges			7,000		3,035	16,659	2,917	(13,742)	-471.2%	39,982
Storm water					51	182	–	(182)	#DIV/0!	438
Infrastructure - Electricity		–	7,600	–	393	5,872	3,167	(2,705)	-85.4%	14,093
Generation							–	–		–
Transmission & Reticulation			7,600		393	5,872	3,167	(2,705)	-85.4%	14,093
Street Lighting							–	–		–
Infrastructure - Water		–	–	–	2,452	7,141	–	(7,141)	#DIV/0!	17,138
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation					2,452	7,141	–	(7,141)	#DIV/0!	17,138
Infrastructure - Sanitation		–	18,700	–	4,347	9,427	7,792	(1,636)	-21.0%	22,625
Reticulation			18,700		4,347	9,427	7,792	(1,636)	-21.0%	22,625
Sewerage purification							–	–		–
Infrastructure - Other		–	1,500	–	–	102	625	523	83.7%	244
Waste Management							–	–		–
Transportation							–	–		–
Gas							–	–		–
Other			1,500		–	102	625	523	83.7%	244
Community		–	5,620	–	–	930	2,342	1,412	60.3%	2,231
Parks & gardens							–	–		–
Sportsfields & stadia					–	930	–	(930)	#DIV/0!	2,231
Swimming pools							–	–		–
Community halls			5,620				2,342	2,342	100.0%	–
Libraries							–	–		–
Recreational facilities							–	–		–
Fire, safety & emergency							–	–		–
Security and policing							–	–		–
Buses							–	–		–
Clinics							–	–		–
Museums & Art Galleries							–	–		–
Cemeteries							–	–		–
Social rental housing							–	–		–
Other							–	–		–
Heritage assets		–	600	–	–	–	250	250	100.0%	–
Buildings			600				250	250	100.0%	–
Other							–	–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development							–	–		–
Other							–	–		–
Other assets		–	4,320	–	–	6,219	1,800	(4,419)	-245.5%	14,925
General vehicles							–	–		–
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			3,620		–	6,219	1,508	(4,710)	-312.3%	14,925
Computers - hardware/equipment							–	–		–
Furniture and other office equipment							–	–		–
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings							–	–		–
Other Buildings			700				292	292	100.0%	–
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	-	45,340	-	10,278	46,532	18,892	(27,640)	-146.3%	111,676

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

References

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

check balance	-	-	-	0	-	-			-

KZN252 Newcastle - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	71,915	–	5,043	17,022	29,965	12,943	43.2%	40,853
Infrastructure - Road transport		–	37,350	–	1,816	3,798	15,563	11,764	75.6%	9,116
Roads, Pavements & Bridges			37,350		1,816	3,798	15,563	11,764	75.6%	9,116
Storm water							–	–		–
Infrastructure - Electricity		–	17,351	–	1,572	9,222	7,230	(1,992)	-27.6%	22,132
Generation				–			–	–		–
Transmission & Reticulation			14,851		1,572	9,222	6,188	(3,034)	-49.0%	22,132
Street Lighting			2,500		–	–	1,042	1,042	100.0%	–
Infrastructure - Water		–	–	–	42	348	–	(348)	#DIV/0!	834
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation					42	348	–	(348)	#DIV/0!	834
Infrastructure - Sanitation		–	16,356	–	1,393	3,189	6,815	3,626	53.2%	7,654
Reticulation			16,356		1,393	3,189	6,815	3,626	53.2%	7,654
Sewerage purification				–			–	–		–
Infrastructure - Other		–	858	–	220	465	358	(108)	-30.2%	1,117
Waste Management			130		–	–	54	54	100.0%	–
Transportation							–	–		–
Gas							–	–		–
Other			728		220	465	303	(162)	-53.5%	1,117
Community		–	7,274	–	674	1,428	3,031	1,603	52.9%	3,428
Parks & gardens			3,569		365	384	1,487	1,103	74.2%	921
Sportsfields & stadia			902		144	491	376	(115)	-30.7%	1,178
Swimming pools			209		57	180	87	(93)	-106.9%	432
Community halls			1,439		53	89	599	510	85.2%	213
Libraries			799		54	264	333	69	20.8%	633
Recreational facilities			202		–	–	84	84	100.0%	–
Fire, safety & emergency			13		–	20	6	(14)	-255.7%	48
Security and policing							–	–		–
Buses							–	–		–
Clinics			77				32	32	100.0%	–
Museums & Art Galleries			65				27	27	100.0%	–
Cemeteries							–	–		–
Social rental housing							–	–		–
Other				–	1	1	–	(1)	#DIV/0!	3
Heritage assets		–	4	–	4	5	2	(4)	-238.6%	13
Buildings					4	5	–	(5)	#DIV/0!	13
Other			4				2	2	100.0%	–
Investment properties		–	–	–	–	–	–	–		–
Housing development							–	–		–
Other							–	–		–
Other assets		–	16,065	–	902	4,721	6,694	1,972	29.5%	11,331
General vehicles			253		4	10	105	95	90.3%	25
Specialised vehicles		–					–	–		–
Plant & equipment			5,366		471	2,769	2,236	(533)	-23.8%	6,646
Computers - hardware/equipment			–				–	–		–
Furniture and other office equipment			2,853		35	71	1,189	1,117	94.0%	171
Abattoirs			–				–	–		–
Markets			–				–	–		–
Civic Land and Buildings			222				93	93	100.0%	–
Other Buildings			6,722		392	1,871	2,801	930	33.2%	4,490
Other Land			–				–	–		–
Surplus Assets - (Investment or Inventory)			–				–	–		–
Other			649	–	–	–	270	270	100.0%	–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		

Biological assets		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming								-		
Other								-		
Total Repairs and Maintenance Expenditure		-	95,258	-	6,623	23,177	39,691	16,514	41.6%	55,626

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

KZN252 Newcastle - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M05 November

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		–	189,504	–	15,792	92,817	78,960	(13,857)	-17.6%	222,762
Infrastructure - Road transport		–	112,658	–	9,388	58,570	46,941	(11,629)	-24.8%	140,567
Roads, Pavements & Bridges			112,632		9,386	50,529	46,930	(3,599)	-7.7%	121,269
Storm water			25		2	8,041	11	(8,031)	-76121.8%	19,299
Infrastructure - Electricity		–	14,316	–	1,193	6,034	5,965	(69)	-1.2%	14,481
Generation					–		–	–		–
Transmission & Reticulation			14,316		1,193	6,034	5,965	(69)	-1.2%	14,481
Street Lighting					–		–	–		–
Infrastructure - Water		–	26,920	–	2,243	10,911	11,217	306	2.7%	26,187
Dams & Reservoirs					–	–	–	–		–
Water purification			26,920		2,243	10,911	11,217	306	2.7%	26,187
Reticulation					–	–	–	–		–
Infrastructure - Sanitation		–	34,187	–	2,849	13,680	14,245	564	4.0%	32,833
Reticulation			34,187		2,849	13,680	14,245	564	4.0%	32,833
Sewerage purification					–		–	–		–
Infrastructure - Other		–	1,423	–	119	3,622	593	(3,029)	-511.1%	8,693
Waste Management						1,976	–	(1,976)	#DIV/0!	4,743
Transportation							–	–		–
Gas							–	–		–
Other			1,423		119	1,646	593	(1,053)	-177.7%	3,950
Community		–	1,413	–	118	1,426	589	(838)	-142.3%	3,423
Parks & gardens			211		18	495	88	(407)	-461.6%	1,188
Sportsfields & stadia			127		11	80	53	(27)	-50.8%	191
Swimming pools			252		21	77	105	28	26.9%	184
Community halls			415		35	49	173	123	71.5%	118
Libraries			1		0	63	0	(63)	-16103.7%	152
Recreational facilities			287		24	307	119	(187)	-156.6%	736
Fire, safety & emergency			0		0	81	0	(81)	-83909.3%	195
Security and policing					–		–	–		–
Buses					–		–	–		–
Clinics					–		–	–		–
Museums & Art Galleries					–		–	–		–
Cemeteries			19		2	236	8	(228)	-2818.4%	567
Social rental housing					–		–	–		–
Other			102		8	39	42	3	8.2%	93
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		–
Other								–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	46,885	–	3,907	9,525	19,536	10,010	51.2%	22,860
General vehicles			13,237		1,103	5,567	5,515	(52)	-0.9%	13,361
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			4,044		337	154	1,685	1,531	90.9%	370
Computers - hardware/equipment			9,941		828	896	4,142	3,246	78.4%	2,150
Furniture and other office equipment			11,414		951	929	4,756	3,827	80.5%	2,229
Abattoirs					–	–	–	–		–
Markets			152		13		63	63	100.0%	–
Civic Land and Buildings			7,937		661	1,772	3,307	1,536	46.4%	4,252
Other Buildings			–		–	–	–	–		–
Other Land					–	–	–	–		–
Surplus Assets - (Investment or Inventory)					–		–	–		–
Other			160		13	207	67	(141)	-211.2%	498
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		

Biological assets		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
Intangibles		-	200	-	17	179	83	(95)	-114.5%	429
Computers - software & programming			200		17	179	83	(95)	-114.5%	429
Other							-	-		
Total Depreciation		-	238,002	-	19,834	103,948	99,168	(4,780)	-4.8%	249,475

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

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 Nov 2014

Description	2013/14	Current Year 2014/15							
	uTHUKELA WATER (PTY) LTD								
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	–	–	49	187	–	187	#DIV/0!	–
Service charges - sanitation revenue	–	–	–	–	–	–	–		–
Service charges - other	–	–	–	–	–	–	–		–
Rental of facilities and equipment	41	–	–	3	20	–	20	#DIV/0!	30
Interest earned - external investments	441	–	–	15	118	–	118	#DIV/0!	177
Interest earned - outstanding debtors	–	–	–	–	–	–	–		–
Agency services	–	–	–	–	–	–	–		–
Transfers recognised - operational	81,248	79,295	–	7,189	31,695	38,033	(6,338)	-16.7%	71,805
Other revenue	2,091	–	–	244	457	–	457	#DIV/0!	685
Gains on disposal of PPE	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**83,944**	**79,295**	**–**	**7,499**	**32,477**	**38,033**	**(5,556)**	**-14.6%**	**72,697**
Expenditure By Type									
Employee related costs	31,805	26,881	–	2,875	10,877	11,201	(324)	-2.9%	26,881
Remuneration of Directors	–	–	–	–	–	–	–		–
Del airment	382	–	–	–	–	–	–		–
Collection costs	0	–	–	–	–	–	–		–
Depreciation & asset impairment	32,170	999	–	83	416	416	(0)	0.0%	999
Finance charges	4,878	1,526	–	142	777	636	141	22.2%	1,526
Bulk purchases	17,346	18,554	–	1,546	7,731	7,731	(0)	0.0%	18,554
Other materials	6,196	7,834	–	1,138	2,400	3,264	(864)	-26.5%	7,834
Contracted services	–	200	–	–	–	83	(83)	-100.0%	200
Transfers and grants	–	–	–	–	–	–	–		–
Repairs and maintenance	34,253	42,695	–	3,925	18,241	17,789	451	2.5%	42,695
Other expenditure	8,301	3,260	–	81	838	1,358	(521)	-38.3%	3,260
Loss on disposal of PPE	21	–	–	–	–	–	–		–
Total Expenditure	**135,352**	**101,949**	**–**	**9,791**	**41,279**	**42,479**	**(1,199)**	**-2.8%**	**101,949**
Surplus/(Deficit)	**(51,407)**	**(22,654)**	**–**	**(2,292)**	**(8,803)**	**(4,446)**	**(4,357)**	**98.0%**	**(29,251)**
Transfers recognised - capital							–		
Contributions to staff leave reserve fund	44	93	–	8	39	39	(0)	0.0%	282
Contributions of PPE	1						–		
Surplus/(Deficit) for the year	**(51,453)**	**(22,747)**	**–**	**(2,299)**	**(8,842)**	**(4,484)**	**(4,357)**		**(29,533)**

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 Nov 2014

	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	23,640	23,640	–		56,736
Other revenue									
Gains on disposal of PPE							–		
Total Revenue (excluding capital transfers and contributions)	**52,806**	**56,736**	**–**	**4,728**	**23,640**	**23,640**	**–**		**56,736**
Expenditure By Type									
Employee related costs	7,066	8,086		878	3,146	3,369	(223)	-6.6%	8,086
Remuneration of Directors				–	–	–	–		
Debt impairment	–	–		–	–	–	–		–
Collection costs	–	–		–	–	–	–		–
Depreciation & asset impairment	–	439		37	183	183	(0)		439
Finance charges	1,421	93		–	–	39	(39)	-100.0%	93
Bulk purchases	15,019	17,136		1,428	7,140	7,140	–		17,136
Other materials	1,656	5,657		757	1,836	2,357	(521)	-22.1%	5,657
Contracted services	–	–		–	–	–	–		–
Transfers and grants	–	–		–	–	–	–		–
Repairs and maintenance	20,194	25,937		2,460	11,726	10,807	919	8.5%	25,937
Other expenditure	65	215		22	53	90	(37)	-41.1%	215
Loss on disposal of PPE				–		–	–		
Total Expenditure	**45,422**	**57,564**	**–**	**5,581**	**24,085**	**23,985**	**100**	**0.4%**	**57,564**
Surplus/(Deficit)	**7,384**	**(828)**	**–**	**(853)**	**(445)**	**(345)**	**(100)**	**29.0%**	**(828)**
Transfers recognised - capital							–		
Contributions to staff leave reserve fund	126	33		3	14	14	**0**	**0.0%**	33
Contributions of PPE							–		
Recharge									
Head Office Recharge	26,419	18,362		1,786	7,716	7,651	66	0.9%	18,362
Surplus/(Deficit) for the year	**(19,161)**	**(19,222)**	**–**	**(2,641)**	**(8,175)**	**(8,009)**	**(166)**		**(19,222)**

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 Nov 2014

Description	HEAD OFFICE								
	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			49	187	–	187	#DIV/0!	187
Service charges - sanitation revenue							–		
Service charges - other							–		–
Rental of facilities and equipment	41			3	20	–	20	#DIV/0!	30
Interest earned - external investments	441			15	118	–	118	#DIV/0!	177
Interest earned - outstanding debtors				–		–	–		–
Agency services				–		–	–		
Transfers recognised - operational	7,000	7,490		1,248	3,121	3,121	(0)	0.0%	
Other revenue	2,091			244	457	–	457	#DIV/0!	685
Gains on disposal of PPE							–		
Total Revenue (excluding capital transfers and contributions)	9,696	7,490	–	1,558	3,902	3,121	782	25.0%	1,079
Expenditure By Type									
Employee related costs	13,064	13,653		1,493	5,986	5,689	298	5.2%	13,653
Remuneration of Directors				–		–	–		
Debt impairment	382	–		–	–	–	–		–
Collection costs	0	–		–	–	–	–		–
Depreciation & asset impairment	32,170	341		28	142	142	(0)	0.0%	341
Finance charges	1,608	1,398		142	777	582	195	33.4%	1,398
Bulk purchases	–	–		–	–	–	–		–
Other materials	43	161		4	22	67	(46)	-67.7%	161
Contracted services	–	–		–	–	–	–		–
Transfers and grants	–	–		–	–	–	–		–
Repairs and maintenance	7,451	6,996		757	3,004	2,915	89	3.0%	6,996
Other expenditure	2,009	2,881		49	756	1,200	(445)	-37.0%	2,881
Loss on disposal of PPE	21						–		
Total Expenditure	56,748	25,430	–	2,474	10,687	10,596	91	0.9%	25,430
Surplus/(Deficit)	(47,051)	(17,940)	–	(916)	(6,784)	(7,475)	690	-9.2%	(24,351)
Transfers recognised - capital							–		
Contributions to staff leave reserve fund	486	52		4	22	22	0	0.0%	52
Contributions of PPE	1						–		
Recharge									
Head Office Recharge	(57,214)	(25,025)		(2,479)	(10,709)	(10,427)	(281)	2.7%	(25,025)
Surplus/(Deficit) for the year	9,677	7,033	–	1,558	3,902	2,931	972		622

NEWCASTLE MUNICIPALITY
FINANCIAL REPORTING
NOVEMBER 2014

Monthly Bank Reconciliation as at 2014/11/30

Cashbook balance as at 2014/11/30	**-10,569,781.05**
ADD	
Cheque payments not cashed by 2014/11/30	995,318.09
Bank deposits not receipted by 2014/11/30	2,154,682.28
Bank deposits receipted after 2014/11/30	97,288,816.00
Subtotal	**100,438,816.37**
LESS	
Cashier receipts banked after 2014/11/30	-448,585.53
Bank charges for NOVEMBER 2014 done after 2014/11/30	-80,155.98
Dishonoured cheques not journalised by 2014/11/30	-20,700.00
Debit order	-74.00
Subtotal	**-549,515.51**
Total	**89,319,519.81**
Bank statement balance as at 2014/11/30 cheque account	87,735,543.91
Bank statement balance as at 2014/11/30 collection account	1,583,975.90
	89,319,519.81
	-

Prepared by: C MOORE
Chief Clerk
Date : 2014/12/03

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

Mr S L G DUBE
Acting Strategic Executive Director:
Budget & Treasury Office

FNB First National Bank

Recreated Statement

Date	2014-11-29		
Account Nickname	DEMAND DEPOSIT	Account Number	53140035974
Opening Balance	87,209,918.44	Closing Balance	87,735,543.91
Debits	81,262.29	Credits	606,887.76
Number of Debits	7	Number of Credits	13

Effective Date	Description	Reference	Service Fee	Amount	Balance
2014-11-29	CASH DEPOSIT FNB PRO-NEWC (14936.00)	RPL2CF7	127.50	14,936.00	87,224,854.44
2014-11-29	CASH DEPOSIT FNB PRO-NEWC (700.00)	RPL3CHO	5.95	700.00	87,225,554.44
2014-11-29	CASH DEPOSIT FNB PRO-NEWC (300.00)	RPL3CG9	2.55	300.00	87,225,854.44
2014-11-29	CASH DEPOSIT FNB PRO-NEWC (10801.00)	RPL3CF8	92.65	10,801.00	87,236,655.44
2014-11-28	ERROR IN CAST CREDIT	RPL3CN6	0.00	0.60	87,236,656.04
2014-11-28	DEPOSIT FNB PRO-NEWC (82936.60)	RPL3CN6	705.50	89,745.00	87,326,401.04
2014-11-29	UNP 12 ACCOUNT CLOSED	NEWCASTLE MUNICIPALI	0.00	1,980.00	87,328,381.04
2014-11-29	MAGTAPE CREDIT USER 9541 SEQ 015614	CASHFOCUS REFUND SALGA	0.00	18,494.21	87,346,875.25
2014-11-29	MAGTAPE CREDIT USER 1045 SEQ 032164	SPEEDPOINT102134FNB 437	0.00	1,600.00	87,348,475.25
2014-11-29	MAGTAPE CREDIT USER 1045 SEQ 046316	SPEEDPOINT677706FNB 913	0.00	36,180.00	87,384,655.25
2014-11-29	MAGTAPE CREDIT USER 1045 SEQ 040981	SPEEDPOINT677708FNB 705	0.00	85,854.64	87,470,509.89
2014-11-29	MAGTAPE CREDIT USER 1045 SEQ 007997	SPEEDPOINT677662FNB 014	0.00	138,723.00	87,609,232.89
2014-11-29	CHEQUE NEWCASTLE 4072502078	174766	9.60	-571.00	87,608,661.89
2014-11-29	CHEQUE NEWCASTLE 711151338	174756	9.60	-1,438.51	87,607,223.38
2014-11-29	CARD MERCHANT U1045 S050297	SPEEDPOINT 0000000000021211	0.00	-76,288.00	87,530,935.38
2014-11-30	53140035974		0.00	207,573.31	87,738,508.69
2014-11-29	#STATEMENT FEE		91.00	0.00	87,738,508.69

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Effective Date	Description	Reference	Service Fee	Amount	Balance
2014-11-29	#VOUCHER RETURN FEE		45.00	0.00	87,738,508.69
2014-11-30	#INWARD UNPAID CHARGES		0.00	-777.00	87,737,731.69
2014-11-30	#CASH HANDLING FEES		0.00	-538.63	87,737,193.06
2014-11-30	#VALUE ADDED SERV FEES		0.00	-136.00	87,737,057.06
[illegible]-11-30	#SERVICE FEES		0.00	-1,513.15	87,735,543.91

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FNB
First National Bank

Recreated Statement

Date	2014-11-29	Account Number	53140063149
...count Nickname	DEMAND DEPOSIT	Closing Balance	1,583,975.90
...ning Balance	1,245,947.38	Credits	338,670.76
Debits	642.24	Number of Credits	195
Number of Debits	5		

Effective Date	Description	Reference	Service Fee	Amount	Balance
2014-11-29	FNB OB PMT	210010012459	0.00	500.00	1,246,447.38
2014-11-29	FNB OB PMT	280001152691	0.00	650.00	1,247,097.38
2014-11-29	FNB OB PMT	290002354263	0.00	2,500.00	1,249,597.38
2014-11-29	ADT CASH DEPOSIT FNB NEWCAS (50.00)	330006614583	0.22	50.00	1,249,647.38
2014-11-29	CELL PMNT FROM	260010012439	0.00	660.00	1,250,307.38
2014-11-29	FNB APP PAYMENT FROM FNB (3350.00)	000001192754	0.00	3,350.00	1,253,657.38
2014-11-29	ATM ACC PAYMENT	150010010465	0.00	2,300.00	1,255,957.38
2014-11-29	FNB OB PMT	250010014582	0.00	611.00	1,256,568.38
2014-11-29	FNB APP PAYMENT FROM FNB (1860.96)	080010000006	0.00	1,860.96	1,258,429.34
2014-11-29	ADT CASH DEPOSIT FNB (2250.00)	360001169479	5.06	2,250.00	1,260,679.34
2014-11-29	FNB OB PMT	350001187199	0.00	2,000.00	1,262,679.34
2014-11-29	FNB OB PMT	180010006292	0.00	2,000.00	1,264,679.34
2014-11-29	ADT CASH DEPOSIT FNB (820.00)	140010015471	1.98	820.00	1,265,499.34
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (2500.00)	270001125985	11.75	2,500.00	1,267,999.34
...14-11-29	ADT CASH DEPOSIT FNB (500.00)	360005655796	1.10	500.00	1,268,499.34
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (1300.00)	230001112914	6.11	1,300.00	1,269,799.34
2014-11-29	ADT CASH DEPOSIT FNB (1000.00)	230007000832	2.20	1,000.00	1,270,799.34

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Effective Date	Description	Reference	Service Fee	Amount	Balance
2014-11-29	ADT CASH DEPOSIT FNB (600.00)	200005620208	1.32	600.00	1,271,399.34
2014-11-29	CASH DEPOSIT REF FNB BENMOR (550.00)	280001175718	2.82	550.00	1,271,949.34
2014-11-29	CASH DEPOSIT REF FNB BENMOR (250.00)	290002695756	1.41	250.00	1,272,199.34
2014-11-29	ADT CASH DEPOSIT FNB (200.00)	170001118063	0.44	200.00	1,272,399.34
-11-29	FNB OB PMT	220010015446	0.00	500.00	1,272,899.34
2014-11-29	FNB OB PMT	150010015233	0.00	1,200.00	1,274,099.34
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (1062.00)	120001141201	5.17	1,062.00	1,275,161.34
2014-11-29	FNB OB PMT	000001204997	0.00	7,650.70	1,282,812.04
2014-11-29	FNB OB PMT	000002582519	0.00	5,799.44	1,288,611.48
2014-11-29	FNB OB PMT	000002628962	0.00	1,301.32	1,289,912.80
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (218.00)	160010015762	1.41	218.00	1,290,130.80
2014-11-29	CASH DEPOSIT REF FNB RANDPA (300.00)	320005538915	1.41	300.00	1,290,430.80
2014-11-29	CELL PMNT FROM	260010014385	0.00	2,100.00	1,292,530.80
2014-11-29	FNB OB PMT	290001147387	0.00	3,615.00	1,296,145.80
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (1820.00)	280010004479	8.93	1,820.00	1,297,965.80
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (1874.10)	240001171382	8.93	1,874.10	1,299,839.90
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (300.00)	300006557086	1.41	300.00	1,300,139.90
2014-11-29	CELL PMNT FROM	200010012193	0.00	350.00	1,300,489.90
2014-11-29	ADT CASH DEPOSIT FNB (500.00)	220006535316	1.10	500.00	1,300,989.90
2014-11-29	FNB OB PMT	310010013978	0.00	1,800.00	1,302,789.90
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (500.00)	220005691011	2.35	500.00	1,303,289.90
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (2000.00)	310001159707	9.40	2,000.00	1,305,289.90
14-11-29	ADT CASH DEPOSIT FNB (360.00)	320001168766	0.88	360.00	1,305,649.90
014-11-29	CASH DEPOSIT REF FNB NEWCAS (2245.00)	170001166260	10.81	2,245.00	1,307,894.90
2014-11-29	ATM ACC PAYMENT	200010008076	0.00	1,370.00	1,309,264.90

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Effective Date	Description	Reference	Service Fee	Amount	Balance
2014-11-29	SCHEDULED PYMT FROM	280001190972	0.00	540.00	1,309,804.90
2014-11-29	SCHEDULED PYMT FROM	380006599730	0.00	800.00	1,310,604.90
2014-11-29	SCHEDULED PYMT FROM	000005606899	0.00	100.00	1,310,704.90
2014-11-29	ADT CASH DEPOSIT FNB (300.00)	290005564264	0.66	300.00	1,311,004.90
[illegible]-11-29	SCHEDULED PYMT FROM	250006510197	0.00	1,500.00	1,312,504.90
[illegible]4-11-29	CASH DEPOSIT REF FNB NEWCAS (450.00)	260005557273	2.35	450.00	1,312,954.90
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (250.00)	390005059349	1.41	250.00	1,313,204.90
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (1356.00)	130002605064	6.58	1,356.00	1,314,560.90

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Effective Date	Description	Reference	Service Fee	Amount	Balance
2014-11-29	FNB OB PMT	220001211426	0.00	3,115.00	1,317,675.90
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (631.00)	180010011664	3.29	631.00	1,318,306.90
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (1700.00)	340001219538	7.99	1,700.00	1,320,006.90
2014-11-29	FNB APP PAYMENT FROM FNB (1645.00)	230001237018	0.00	1,645.00	1,321,651.90
4-11-29	CASH DEPOSIT REF FNB NEWCAS (226.80)	310005653036	1.41	226.80	1,321,878.70
4-11-29	CASH DEPOSIT REF FNB RIVONI (370.68)	350006526888	1.88	370.68	1,322,249.38
2014-11-29	ATM ACC PAYMENT	000001202830	0.00	2,600.00	1,324,849.38
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (1500.00)	240001124282	7.05	1,500.00	1,326,349.38
2014-11-29	FNB OB PMT	250001185763	0.00	2,195.00	1,328,544.38
2014-11-29	FNB OB PMT	250010010598	0.00	920.00	1,329,464.38
2014-11-29	FNB OB PMT	130010011370	0.00	1,070.00	1,330,534.38
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (2426.20)	210001109082	11.75	2,426.20	1,332,960.58
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (1300.00)	290001172427	6.11	1,300.00	1,334,260.58
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (3800.00)	320001213448	17.86	3,800.00	1,338,060.58
2014-11-29	ADT CASH DEPOSIT FNB (1740.00)	110001140350	3.96	1,740.00	1,339,800.58
2014-11-29	ADT CASH DEPOSIT FNB (1100.00)	100010010551	2.42	1,100.00	1,340,900.58
2014-11-29	ADT CASH DEPOSIT FNB (150.00)	320008002489	0.44	150.00	1,341,050.58
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (1717.50)	180001115128	8.46	1,717.50	1,342,768.08
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (1200.00)	220005624160	5.64	1,200.00	1,343,968.08
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (210.00)	200010010379	1.41	210.00	1,344,178.08
2014-11-29	ADT CASH DEPOSIT FNB (200.00)	320001177585	0.44	200.00	1,344,378.08
2014-11-29	ADT CASH DEPOSIT FNB (600.00)	120010002212	1.32	600.00	1,344,978.08
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (1154.56)	260010006878	5.64	1,154.56	1,346,132.64
11-29	FNB OB PMT	180010007803	0.00	2,552.11	1,348,684.75
2014-11-29	CASH DEPOSIT REF FNB NEWCAS (1800.00)	320001131749	8.46	1,800.00	1,350,484.75

Effective Date	Description	Reference	Service Fee	Amount	Balance
2014-11-29	FNB OB PMT	180002203162	0.00	1,216.98	1,351,701.73
2014-11-29	FNB OB PMT	150010000045	0.00	1,605.65	1,353,307.38
2014-11-29	FNB OB PMT	260001161344	0.00	2,242.03	1,355,549.41
2014-11-29	CELL PMNT FROM	260001176912	0.00	1,627.00	1,357,176.41
-11-29	CASH DEPOSIT REF FNB NEWCAS (1525.90)	190010012416	7.52	1,525.90	1,358,702.31
.4-11-29	ADT CASH DEPOSIT FNB (2600.00)	270001167508	5.72	2,600.00	1,361,302.31
2014-11-29	ATM ACC PAYMENT	120003502400	0.00	876.00	1,362,178.31
2014-11-29	ADT CASH DEPOSIT FNB (200.00)	270001167508	0.44	200.00	1,362,378.31
2014-11-29	FNB OB PMT	260010004048	0.00	395.94	1,362,774.25
2014-11-29	CELL PMNT FROM	000001186236	0.00	2,550.00	1,365,324.25
2014-11-29	FNB OB PMT	170003506612	0.00	891.51	1,366,215.76
2014-11-29	FNB OB PMT	230010012626	0.00	1,566.07	1,367,781.83
2014-11-29	FNB OB PMT	180010015822	0.00	4,587.28	1,372,369.11
2014-11-29	FNB OB PMT	270001461307	0.00	770.79	1,373,139.90
2014-11-29	FNB OB PMT	280010015939	0.00	461.05	1,373,600.95
2014-11-29	ATM ACC PAYMENT	000001192778	0.00	2,105.00	1,375,705.95
2014-11-29	FNB OB PMT	170002712302	0.00	457.29	1,376,163.24
2014-11-29	FNB OB PMT	250001179014	0.00	4,250.75	1,380,413.99
2014-11-29	FNB OB PMT	240001179021	0.00	3,640.98	1,384,054.97
2014-11-29	FNB OB PMT	190010002326	0.00	2,747.43	1,386,802.40
2014-11-29	ADT CASH DEPOSIT FNB (1750.00)	290001151496	3.96	1,750.00	1,388,552.40
2014-11-29	FNB OB PMT	240010013773	0.00	4,151.47	1,392,703.87
2014-11-29	FNB OB PMT	240010012239	0.00	9,485.69	1,402,189.56
11-29	FNB OB PMT	180001216520	0.00	18,227.12	1,420,416.68
2014-11-29	FNB OB PMT	220001102591	0.00	750.00	1,421,166.68

Effective Date	Description	Reference	Service Fee	Amount	Balance
2014-11-29	FNB OB PMT	330002697632	0.00	1,788.01	1,422,954.69
2014-11-29	ADT CASH DEPOSIT FNB (1300.00)	300001229632	2.86	1,300.00	1,424,254.69
2014-11-29	FNB OB PMT	280001126539	0.00	791.24	1,425,045.93
2014-11-29	FNB OB PMT	210001223511	0.00	2,395.00	1,427,440.93
-11-29	FNB OB PMT	160001112008	0.00	333.49	1,427,774.42
14-11-29	CELL PMNT FROM	330010003799	0.00	1,507.85	1,429,282.27
2014-11-29	ADT CASH DEPOSIT FNB (400.00)	190002634300	0.88	400.00	1,429,682.27
2014-11-29	ADT CASH DEPOSIT FNB (860.00)	260002395602	1.98	860.00	1,430,542.27
2014-11-29	CELL PMNT FROM	290001168607	0.00	2,050.00	1,432,592.27
2014-11-29	FNB APP PAYMENT FROM FNB (471.00)	290003509444	0.00	471.00	1,433,063.27
2014-11-29	ADT CASH DEPOSIT FNB (2030.00)	250001156921	4.62	2,030.00	1,435,093.27
2014-11-29	ADT CASH DEPOSIT FNB (200.00)	250001156921	0.44	200.00	1,435,293.27
2014-11-29	ADT CASH DEPOSIT FNB (200.00)	250001156921	0.44	200.00	1,435,493.27
2014-11-29	ADT CASH DEPOSIT FNB (2000.00)	200010008084	4.40	2,000.00	1,437,493.27
2014-11-29	FNB OB PMT	150010006521	0.00	1,050.00	1,438,543.27
2014-11-29	FNB OB PMT	180010002028	0.00	1,302.00	1,439,845.27
2014-11-29	ADT CASH DEPOSIT FNB (300.00)	190002634300	0.66	300.00	1,440,145.27
2014-11-29	ADT CASH DEPOSIT FNB (660.00)	230001170904	1.54	660.00	1,440,805.27
2014-11-29	ADT CASH DEPOSIT FNB (1000.00)	230001170904	2.20	1,000.00	1,441,805.27
2014-11-29	ADT CASH DEPOSIT FNB (2600.00)	360001159785	5.72	2,600.00	1,444,405.27
2014-11-29	FNB APP PAYMENT FROM FNB (340.00)	340003508995	0.00	340.00	1,444,745.27
2014-11-29	FNB OB PMT	310001186692	0.00	3,080.00	1,447,825.27
2014-11-29	CELL PMNT FROM	000001187329	0.00	465.00	1,448,290.27
11-29	FNB OB PMT	130010012451	0.00	1,510.34	1,449,800.61
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 056674	ABSA BANK 150002700560	0.00	13.22	1,449,813.83

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Effective Date	Description	Reference	Service Fee	Amount	Balance
2014-11-29	MAGTAPE CREDIT USER 9663 SEQ 754265	270003614812	0.00	120.00	1,449,933.83
2014-11-29	MAGTAPE CREDIT USER 0001 SEQ 008146	MADI SI 6109071	0.00	210.00	1,450,143.83
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038132	ABSA BANK 240005593300	0.00	248.00	1,450,391.83
2014-11-29	MAGTAPE CREDIT USER 0001 SEQ 008147	MADI SI 6109071	0.00	250.00	1,450,641.83
-11-29	MAGTAPE CREDIT USER 9524 SEQ 038134	ABSA BANK 120003602101	0.00	268.00	1,450,909.83
4-11-29	MAGTAPE CREDIT USER 9663 SEQ 732986	6064909 MJ MBATHA	0.00	300.00	1,451,209.83
2014-11-29	MAGTAPE CREDIT USER 0001 SEQ 007007	230010002908	0.00	318.77	1,451,528.60
2014-11-29	MAGTAPE CREDIT USER 0001 SEQ 032012	325577145	0.00	400.00	1,451,928.60
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 056702	ABSA BANK 240002607624	0.00	430.00	1,452,358.60
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 056677	ABSA BANK 160010004402	0.00	450.00	1,452,808.60
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038130	ABSA BANK 220003513472	0.00	460.21	1,453,268.81
2014-11-29	MAGTAPE CREDIT USER 9663 SEQ 724318	200005514252	0.00	473.00	1,453,741.81
2014-11-29	MAGTAPE CREDIT USER 0001 SEQ 032046	JELE OB 5076025 MAD	0.00	500.00	1,454,241.81
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038585	ABSA BANK 1135870	0.00	500.00	1,454,741.81
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038504	ABSA BANK 190003510681	0.00	500.00	1,455,241.81
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038505	ABSA BANK 5655010	0.00	540.00	1,455,781.81
2014-11-29	MAGTAPE CREDIT USER 9501 SEQ 060955	170010005681	0.00	580.00	1,456,361.81
2014-11-29	MAGTAPE CREDIT USER 9501 SEQ 060917	380001188919	0.00	600.00	1,456,961.81
2014-11-29	MAGTAPE CREDIT USER 9501 SEQ 059030	100003515111	0.00	657.76	1,457,619.57
2014-11-29	MAGTAPE CREDIT USER 0001 SEQ 032068	2281223-NE SOKHELA	0.00	747.73	1,458,367.30
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038126	ABSA BANK 270010001698	0.00	752.15	1,459,119.45
2014-11-29	MAGTAPE CREDIT USER 9501 SEQ 059029	320002568048	0.00	765.87	1,459,885.32
2014-11-29	MAGTAPE CREDIT USER 9663 SEQ 747844	210010011840	0.00	800.00	1,460,685.32
11-29	MAGTAPE CREDIT USER 9524 SEQ 038500	ABSA BANK 5548261	0.00	842.00	1,461,527.32
2014-11-29	MAGTAPE CREDIT USER 9610 SEQ 039746	CAPITEC 260010005789	0.00	889.80	1,462,417.12

Effective Date	Description	Reference	Service Fee	Amount	Balance
2014-11-29	MAGTAPE CREDIT USER 0001 SEQ 032019	SITHOLE RB 6030223	0.00	893.00	1,463,310.12
2014-11-29	MAGTAPE CREDIT USER 0001 SEQ 032011	350006562248	0.00	900.00	1,464,210.12
2014-11-29	MAGTAPE CREDIT USER 9559 SEQ 111621	CHAPPS CON180010015095	0.00	934.84	1,465,144.96
2014-11-29	MAGTAPE CREDIT USER 9501 SEQ 017817	260010013247	0.00	1,000.00	1,466,144.96
-11-29	MAGTAPE CREDIT USER 9524 SEQ 056678	ABSA BANK 170010007661	0.00	1,077.84	1,467,222.80
14-11-29	MAGTAPE CREDIT USER 9663 SEQ 709089	180010002283 MARKSTYRES	0.00	1,080.34	1,468,303.14
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038135	ABSA BANK 170010015391	0.00	1,081.14	1,469,384.28
2014-11-29	MAGTAPE CREDIT USER 9610 SEQ 050167	CAPITEC 200010007029	0.00	1,100.00	1,470,484.28
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038129	ABSA BANK 24000010005890	0.00	1,100.00	1,471,584.28
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 056675	ABSA BANK 1110201	0.00	1,173.24	1,472,757.52
2014-11-29	MAGTAPE CREDIT USER 9589 SEQ 005338	VAN ROOYEN E J 270001117743	0.00	1,180.00	1,473,937.52
2014-11-29	MAGTAPE CREDIT USER 9610 SEQ 049432	CAPITEC 230002653015	0.00	1,200.00	1,475,137.52
2014-11-29	MAGTAPE CREDIT USER 9589 SEQ 005339	300001103829	0.00	1,200.00	1,476,337.52
2014-11-29	MAGTAPE CREDIT USER 0001 SEQ 032009	RADEBE BA 410005649745	0.00	1,300.00	1,477,637.52
2014-11-29	MAGTAPE CREDIT USER 0001 SEQ 020917	SHABALALA MK 200005650205	0.00	1,400.00	1,479,037.52
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038501	ABSA BANK 210003505626	0.00	1,445.49	1,480,483.01
2014-11-29	MAGTAPE CREDIT USER 9559 SEQ 110443	60010000053 KZN OILS (PTY)LTD	0.00	1,472.09	1,481,955.10
2014-11-29	MAGTAPE CREDIT USER 9501 SEQ 047442	250001185219	0.00	1,500.00	1,483,455.10
2014-11-29	MAGTAPE CREDIT USER 0001 SEQ 032045	JELE OB 2552343 VICTORI	0.00	1,524.00	1,484,979.10
2014-11-29	MAGTAPE CREDIT USER 9501 SEQ 059655	240001107238	0.00	1,585.00	1,486,564.10
2014-11-29	MAGTAPE CREDIT USER 9589 SEQ 005340	JABULANI BETHU 1135408	0.00	1,614.00	1,488,178.10
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038136	ABSA BANK 10001308	0.00	1,814.00	1,489,992.10
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038584	ABSA BANK 110001102400	0.00	1,900.00	1,491,892.10
-11-29	MAGTAPE CREDIT USER 9501 SEQ 060913	110010002203	0.00	1,940.00	1,493,832.10
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 037258	ABSA BANK 2670319	0.00	2,175.90	1,496,008.00

Effective Date	Description	Reference	Service Fee	Amount	Balance
2014-11-29	MAGTAPE CREDIT USER 0001 SEQ 020918	SHABALALA MK 180001225117	0.00	2,200.00	1,498,208.00
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 056679	ABSA BANK 220001226713	0.00	2,200.00	1,500,408.00
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038502	ABSA BANK 2469935	0.00	2,202.74	1,502,610.74
2014-11-29	MAGTAPE CREDIT USER 9501 SEQ 019364	150010010341	0.00	2,500.00	1,505,110.74
-11-29	MAGTAPE CREDIT USER 9501 SEQ 060953	330001223679	0.00	2,687.00	1,507,797.74
014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038133	ABSA BANK 1221049	0.00	2,700.00	1,510,497.74
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 056673	ABSA BANK 1116265	0.00	2,700.00	1,513,197.74
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 056676	ABSA BANK 1119034	0.00	2,846.27	1,516,044.01
2014-11-29	MAGTAPE CREDIT USER 9501 SEQ 060918	110010012350	0.00	3,000.00	1,519,044.01
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038127	ABSA BANK 340005657626	0.00	3,000.00	1,522,044.01
2014-11-29	MAGTAPE CREDIT USER 9501 SEQ 060988	160010010235/1 VINK STRE	0.00	3,261.00	1,525,305.01
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038576	ABSA BANK 1145823	0.00	3,552.78	1,528,857.79
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038131	ABSA BANK 240002637621	0.00	6,000.00	1,534,857.79
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038503	ABSA BANK 1210039	0.00	8,165.00	1,543,022.79
2014-11-29	MAGTAPE CREDIT USER 9501 SEQ 021881	290001134757	0.00	16,530.38	1,559,553.17
2014-11-29	MAGTAPE CREDIT USER 9524 SEQ 038128	ABSA BANK 210002213651	0.00	20,000.00	1,579,553.17
2014-11-29	ATM ACC PAYMENT	180001129160	0.00	1,000.00	1,580,553.17
2014-11-29	CELL PMNT FROM	210010014125	0.00	1,100.00	1,581,653.17
2014-11-29	MAGTAPE DEBIT USER 1777 SEQ 265946	LEGALWISE 11905639000000MF6OLN	9.60	-74.00	1,581,579.17
2014-11-30	53140063149		0.00	2,957.93	1,584,537.10
2014-11-30	53140063149		0.00	-7.04	1,584,530.06
2014-11-30	53140035974		0.00	7.04	1,584,537.10
014-11-29	#STATEMENT FEE		91.00	0.00	1,584,537.10
-11-30	#INWARD UNPAID CHARGES		0.00	-259.00	1,584,278.10
2014-11-30	#VALUE ADDED SERV FEES		0.00	-91.00	1,584,187.10

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Effective Date	Description	Reference	Service Fee	Amount	Balance
2014-11-30	#SERVICE FEES		0.00	-211.20	1,583,975.90

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SUMMARY OF INVESTMENTS FOR NEWCASTLE MUNICIPALITY FOR NOVEMBER 2014

Account Number	Opening balance	Investment made	Investment Matured	Withdrawals made	Interest Received	Interest Capitalized	Bank Charges & Vat	Balance
NedBank:037648555441/001	R 4,601,401.99				R 100,726.57			R 4,601,401.99
Nedbank:037648555441/010	R 245,509.58				R 5,374.29			R 245,509.58
Nedbank:037648555441/013	R 196,289.17				R 4,296.84			R 196,289.17
Standard Bank 068450354/001	R 4,313,993.40			R 590.88	R 95,013.04			R 4,313,402.52
Standard Bank 068450354/009	R 2,273,025.57				R 50,068.84			R 2,273,025.57
Standard Bank 068450354/015	R 8,475,159.07					R 187,150.77		R 8,662,309.84
Standard Bank 068450354/016	R 27,297,577.38					R 602,792.54		R 27,900,369.92
Standard Bank 068450354/030	R 2,500,000.00				R 55,068.49			R 2,500,000.00
Standard Bank 068450354/008	R 80,925.62			R 11.08	R 1,706.96			R 80,914.54
Standard Bank 068450354/034	R 48,800,000.00				R 1,074,936.98			R 48,800,000.00
Absa: 9123294032	R 168,215.36				R 3,122.11			R 168,215.36
Absa: 9112678241	R 4,369,252.28				R 81,094.52			R 4,369,252.28
Absa: 9288456248	R 5,004,787.75				R 115,882.40		R 229.00	R 5,004,558.75
Absa: 9293256166	R 51,100,000.00				R 1,130,500.00			R 51,100,000.00
Absa 9300506428	R 0.00	R 19,543,575.25				R 105,512.20		R 19,649,087.45
Fnb: 62104301388	R 1,493,342.82				R 23,115.95		R 13.00	R 1,493,329.82
Fnb: 62336749497	R 5,610,567.65					R 111,196.15	R 420.75	R 5,721,343.05
Glacier/Sanlam: 001246107	R 51,363,196.67					R 1,257,096.70	R 160,525.12	R 52,459,768.25
Total as '2014/11/30	R 217,893,244.31	R 19,543,575.25	R 0.00	R 601.96	R 2,740,906.99	R 2,263,748.36	R 161,187.87	R 239,538,778.09

BALANCE PER STATEMENT				R 239,538,778.09
BALANCE PER GENERAL LEDGER '2014/11/30				239,004,005.01
Bank charges	2014/12/04	JV11912	FNB	(84.15)
Bank charges	2014/12/04	JV11914	ABSA	(42.00)
Bank charges	2014/12/04	JV11916	GLACIER	(20,783.00)
Interest capitalized	2014/12/04	JV11911	FNB	22,250.21
Interest capitalized	2014/12/04	JV11915	GLACIER	265,614.04
Interest capitalized	2014/12/04	JV11906	STANDARDBANK	123,852.83
Interest capitalized	2014/12/04	JV11907	STANDARDBANK	38,452.95
Interest capitalized	2014/12/04	JV11905	ABSA	105,512.20
				239,538,778.09

C MOORE
CHIEF CLARK: FINANCIAL ACCOUNTING

MS NDLOVU
MANAGER:EXPENDITURE & FINANCIAL ACCOUNTING

S J CELE
ACTING DIRECTOR: BUDGET & FINANCIAL REFORMS

S M NKOSI
FINANCIAL MANAGER :SUPPORT

SGL DUBE
ACTING SED: BUDGET & TREASURY OFFICE

Financial Reporting
NOVEMBER 2014

EMPLOYEE COSTS EXPENDITURE RECONCILIATION

EXPENDITURE MODULE

Vote numbers		VIP Payments NOVEMBER 2014	Reconciling Items			Reconciled Balance = GL NOVEMBER 2014	Reconciled YTD Carried over OCTOBER 2014	Reconciled YTD = GL NOVEMBER 2014
			REF NR	Totals				
010xxx010105	Salaries	20,459,276.85	N1-1 to N1-11	(859,468.06)	Cr	19,599,808.79	76,784,445.25	96,384,254.04
010xxx010115	Pension Contributions	3,172,308.84		-	-	3,172,308.84	12,586,820.46	15,759,129.30
010xxx010120	Group Insurance Contribution	378,384.44		-	-	378,384.44	1,588,858.76	1,967,243.20
010xxx010125	Medical Scheme Contribution	1,269,134.31		-	-	1,269,134.31	5,871,337.67	7,140,471.98
010xxx010130	Unemployment Insurance	177,278.77		(308.25)	Cr	176,970.52	681,588.70	858,559.22
010xxx010145	Overtime Salaries	2,189,051.77		-	-	2,189,051.77	7,403,936.38	9,592,988.15
010xxx010146	Nightwork - Salaries	79,166.28		-	-	79,166.28	238,930.68	318,096.96
010xxx010165	Housing Subsidy	700,957.60		-	-	700,957.60	2,782,588.28	3,483,545.88
010xxx010167	Transport Allowance	1,953,407.56		-	-	1,953,407.56	7,353,973.76	9,307,381.32
010xxx010168	Workmans Compensation			-	-		-	-
010xxx010169	Leave Reserve			-	-		-	-
010xxx010170	Allowance: Long Service	72,580.65	N2	49,643.94	Dt	122,224.59	94,044.30	216,268.89
010xxx010175	Allowance: Standby	228,208.96	N2	(49,643.94)	Cr	178,565.02	641,394.30	819,959.32
010xxx010185	Leave Bonus - Salaries	2,994,939.80	N3	(801,764.41)	Cr	2,193,175.39	5,588,164.35	7,781,339.74
-	Summons	1,000.00	N6	(1,000.00)	Cr		-	-
-	Bargaining Council	11,261.58	N7	(11,261.58)	Cr		-	-
-	SkillsDevelopment Levy	288,333.21	N8	(288,333.21)	Cr		-	-
-	Advance	-		-	-		-	-
-	S&T, Kms, Refund	322,821.81	N2-1 to N2-3	(322,821.81)	Cr		-	-
-	Telephone	90,673.11	N10	(90,673.11)	Cr		-	-
-	Leave Paid Out	783,980.95	N11	(783,980.95)	Cr		-	-
-	Uniform Allowance			-	-		-	-
Totals		35,172,766.49	-	(3,159,611.38)		32,013,155.11	121,616,082.89	153,629,238.00

PREPARED BY:______________________
D van Rooyen
ACCOUNTANT

CHECKED BY:______________________
T Biyela
SENIOR ACCOUNTANT

REVIEWED BY:______________________
M Ndlovu
MANAGER: EXPENDITURE & FINANCIAL ACCOUNTING

REVIEWED BY:______________________
J Cele

REVIEWED BY:______________________
SM Nkosi
FINANCIAL MANAGER: SUPPORT

REVIEWED BY:______________________
S L Dube
ACTING SED: BUDGET & TREASURY OFFICE

ant Register for November 2014

Number	Vote number	Description	Opening balance	Receipts	Expenditure for Jul 2014	Expenditure for Aug2014	Expenditure for SEP 2014	Expenditure for OCT 2014	Expenditure for NOV 2014	Total Expenditure before Vat	VAT FOR THE MONTH	Tota 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	-1,500,000.00			131,578.95		553,454.39	685,033.34	77,483.62	95,904.67	780,938.01	-719,061.99	-719,061.99	C
4	030952001501	Newcastle library internet project	-7,535.21	-126,000.00	11,912.83	11,912.83	11,875.21	11,875.21	20,606.81	68,182.89			68,182.89	-65,352.32	-65,352.32	D
5	030952001601	Construct/Upgrade sport/Recreation	-993,603.84	-525,000.00		504,984.03		424,781.11		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		210,191.72		149,770.32	240,395.43	600,357.47			600,357.47	-1,087,642.53	-1,087,642.53	F
7	030952002101	sport and recreation	-	-150,000.00			44,406.58			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				249,825.00		249,825.00			249,825.00	-2,524,391.92	-2,524,391.92	H
9	030952005001	Financial Management Grant (FMG)	-	-1,600,000.00	20,883.81	22,823.49	30,859.78	40,550.17	38,044.33	153,161.58			153,161.58	-1,446,838.42	-1,446,838.42	I
10	030952006501	Grant Skill Development	-98,990.87	-118,433.03						-			-	-217,423.90	-217,423.90	J
11	030952006801	MIG PMU Allocation	-252,435.68		68,357.93	68,357.94	115,719.81			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		10,391.40	17,873.47	10,139.30	10,139.31	10,139.31	58,682.79			58,682.79	-84,865.99	-84,865.99	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		12,082.06	12,082.06	12,037.83	12,037.84	22,291.19	70,530.98			70,530.98	-4,900.62	-4,900.62	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	338,178.90		3,355,075.95	7,263,828.18	9,040,331.20	19,997,414.23	1,265,646.37	2,396,548.48	22,393,962.71	-8,386,037.29	-8,386,037.29	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	PROVINCILIASATION-ALL LIBRARIES	-3,107,111.03	-4,900,000.00	138,993.95	143,568.94	133,753.91	139,311.26	133,972.92	689,600.98			689,600.98	-7,317,510.05	-7,317,510.05	V
23	030952010901	CARNEGIE ART GALLERY	-284,000.00							-		-		-284,000.00	-284,000.00	W
24	030952018701	FORT AMIEL MUSEUM	-284,000.00							-			-	-284,000.00	-284,000.00	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	-1,283,520.00	19,324.99	11,420.49	19,026.45		546,949.67	596,721.60	6,450.06	7,849.96	604,571.56	-7,133,796.59	-7,133,797.20	AA
28	030952019001	NEWCASTLE AIRPORT	-143,775.44	-1,003,393.28		-	101,604.72			101,604.72		14,224.66	115,829.38	-1,031,339.34	-1,031,339.35	AB
29	030983024001	Neighbouring Development Patnership Grant	-	-11,841,000.00			184,246.71			184,246.71		25,794.54	210,041.25	-11,630,958.75	-11,630,958.75	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	MASIFICATION GRANT	-3,392,557.32						1,101,770.60	1,101,770.60	154,247.88	154,247.88	1,256,018.48	-2,136,538.84	-2,136,538.84	AF
33	030983024401	VILJOEN PARK UPGRASE	-2,400,000.00							-				-2,400,000.00	-2,400,000.00	AG
34	030952020001	LED PROJECT LANCETS	-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				1,327,075.61	483,831.75	1,810,907.36	67,736.44	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	-66,823,231.27	620,125.87	1,003,194.97	4,150,325.20	9,629,194.01		27,594,627.65		3,078,261.54	30,672,889.19	-81,098,787.69	-81,098,788.31	AK

PREPARED BY:

SN MKHABELA
FINANCE : INTERN

REVIEWED BY

MS NDLOVU
MANAGER: BUDGET & FINANCIAL ACCOUNTING

REVIEWED BY

J.CELE
ACTING DIRECTOR: BUDGET & TREASURY

REVIEWED BY

SM NKOSI
FINANCE MANAGER: SUPPORT

AUTHORIZED BY:

SGL DUBE
ACTING SENIOR STRATEGIC EXECUTIVE DIRECTOR: BUDGET & TREASURY OFFICE

GENERAL LEDGER - 30 NOVEMBER 2014	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	2,005,279,273.00	6,275,627.14	0.00	2,011,554,900.14	-250,500.00	0.00	0.00	0.00	0.00	0.00	2,011,304,400.14
COMMUNITY	104,070,204.00	373,438.60	0.00	104,443,642.60	0.00	0.00	0.00	0.00	0.00	0.00	104,443,642.60
OTHER	136,291,387.16	163,857.62	0.00	136,455,244.78	5,119,804.35	0.00	0.00	0.00	0.00	0.00	141,575,049.13
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	98,842,336.00	0.00	0.00	0.00	0.00	0.00	696,750,946.69
UTHUKELA WATER TAKE OVER	571,567,895.72	0.00	0.00	571,567,895.72	0.00	0.00	0.00	0.00	0.00	0.00	571,567,895.72
PPE at Cost	3,557,624,221.57	7,203,781.36	0.00	3,564,828,002.93	107,952,640.35	0.00	0.00	0.00	0.00	0.00	3,672,780,643.28
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	291,833.34	0.00	0.00	0.00	0.00	0.00	2,389,157.23
INVESTMENT PROPERTIES	245,992,999.62	27,702,000.00	0.00	273,694,999.62	0.00	0.00	0.00	0.00	0.00	-91,000.00	273,603,999.62
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	-1,405,000.00	7,340,487.58
TOTAL ASSETS	3,817,528,788.66	34,741,923.36	0.00	3,852,270,712.02	108,304,473.69	0.00	0.00	0.00	0.00	-1,496,000.00	3,959,079,185.71
PPE Accum Depr											
LANDFILL SITE	-10,399,488.00	0.00	0.00	-10,399,488.00	-1,976,307.91	0.00	0.00	0.00	0.00	0.00	-12,375,795.91
BUILDINGS	-28,333,616.97	0.00	0.00	-28,333,616.97	-981,818.66	0.00	0.00	0.00	0.00	0.00	-29,315,435.63
INFRASTRUCTURE	-1,027,080,246.00	-889,144.80	0.00	-1,027,969,390.80	-65,231,006.02	0.00	0.00	0.00	0.00	0.00	-1,093,200,396.82
COMMUNITY	-22,641,490.00	-5,549.45	0.00	-22,647,039.45	-1,426,446.93	0.00	0.00	0.00	0.00	0.00	-24,073,486.38
OTHER	-65,152,697.07	-26,603.78	0.00	-65,179,300.85	-9,246,243.12	0.00	0.00	0.00	0.00	0.00	-74,425,543.97
LEASED ASSETS	-406,673.00	0.00	0.00	-406,673.00	-66,803.52	0.00	0.00	0.00	0.00	0.00	-473,476.52
UTHUKELA WATER TAKE OVER	-59,672,838.52	0.00	0.00	-59,672,838.52	-24,840,699.14	0.00	0.00	0.00	0.00	0.00	-84,513,537.66
PPE Accum Depr	-1,213,687,049.56	-921,298.03	0.00	-1,214,608,347.59	-103,769,325.30	0.00	0.00	0.00	0.00	0.00	-1,318,377,672.89
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	-178,779.68	0.00	0.00	0.00	0.00	0.00	-928,101.09
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	-921,298.03	0.00	-1,215,357,669.00	-103,948,104.98	0.00	0.00	0.00	0.00	0.00	-1,319,305,773.98
Net Carrying Value - PPE	2,343,937,172.01	6,282,483.33	0.00	2,350,219,655.34	4,183,315.05	0.00	0.00	0.00	0.00	0.00	2,354,402,970.39
Net Carrying Amount - OTHE	259,155,245.68	27,538,142.00	0.00	286,693,387.68	173,053.66	0.00	0.00	0.00	0.00	-1,496,000.00	285,370,441.34

SECTION 71 REPORT - FIXED ASSETS

PPE - NET CARRYING AMOUNT	2,354,402,970.39
INTANGIBLES - NET CARRYING AMOUNT	1,461,056.14
INVESTMENT PROPERTY - NET CARRYING AMOUNT	273,603,999.62
NON-CURRENT ASSETS HELD FOR SALE	7,340,487.58
HERITAGE ASSETS	2,964,898.00

ASSET REGISTER - 30 NOVEMBER 2014	PRE-ADJUSTMENT	AUDITORS ADJUSTMENTS	PRIOR YEAR ADJUSTMENTS	OPENING	ADDITIONS	ASSETS TAKE-ON	TRANSFERS	IMPAIRMENTS	IMPAIRMENT REVERSAL	DISPOSALS	CLOSING	VARIANCE
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	0.00
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	0.00
INFRASTRUCTURE	2,005,279,273.00	6,275,627.14	0.00	2,011,554,900.14	-250,500.00	0.00	0.00	0.00	0.00	0.00	2,011,304,400.14	0.00
COMMUNITY	104,070,204.00	373,438.60	0.00	104,443,642.60	0.00	0.00	0.00	0.00	0.00	0.00	104,443,642.60	0.00
OTHER	136,291,387.16	163,857.62	0.00	136,455,244.78	5,119,804.35	0.00	0.00	0.00	0.00	0.00	141,575,049.13	0.00
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	0.00
WORK IN PROGRESS	597,517,752.69	390,858.00	0.00	597,908,610.69	98,842,336.00	0.00	0.00	0.00	0.00	0.00	696,750,946.69	0.00
UTHUKELA WATER TAKE OVER	571,567,895.72	0.00	0.00	571,567,895.72	0.00	0.00	0.00	0.00	0.00	0.00	571,567,895.72	0.00
PPE at Cost	**3,557,624,221.57**	**7,203,781.36**	**0.00**	**3,564,828,002.93**	**107,952,640.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,672,780,643.28**	**0.00**
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	0.00
INTANGIBLES	2,097,323.89	0.00	0.00	2,097,323.89	291,833.34	0.00	0.00	0.00	0.00	0.00	2,389,157.23	0.00
INVESTMENT PROPERTIES	245,992,999.62	27,702,000.00	0.00	273,694,999.62	0.00	0.00	0.00	0.00	0.00	-91,000.00	273,603,999.62	0.00
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	-1,405,000.00	7,340,487.58	0.00
TOTAL ASSETS	**3,817,528,788.66**	**34,741,923.36**	**0.00**	**3,852,270,712.02**	**108,304,473.69**	**0.00**	**0.00**	**0.00**	**0.00**	**-1,496,000.00**	**3,959,079,185.71**	**0.00**
PPE Accum Depr												
LANDFILL SITE	-10,399,488.00	0.00	0.00	-10,399,488.00	-1,976,307.91	0.00	0.00	0.00	0.00	0.00	-12,375,795.91	0.00
BUILDINGS	-28,333,616.97	0.00	0.00	-28,333,616.97	-981,818.66	0.00	0.00	0.00	0.00	0.00	-29,315,435.63	0.00
INFRASTRUCTURE	-1,027,080,246.00	-889,144.80	0.00	-1,027,969,390.80	-65,231,006.02	0.00	0.00	0.00	0.00	0.00	-1,093,200,396.82	0.00
COMMUNITY	-22,641,490.00	-5,549.45	0.00	-22,647,039.45	-1,426,446.93	0.00	0.00	0.00	0.00	0.00	-24,073,486.38	0.00
OTHER	-65,152,697.07	-26,603.78	0.00	-65,179,300.85	-9,246,243.12	0.00	0.00	0.00	0.00	0.00	-74,425,543.97	0.00
LEASED ASSETS	-406,673.00	0.00	0.00	-406,673.00	-66,803.52	0.00	0.00	0.00	0.00	0.00	-473,476.52	0.00
UTHUKELA WATER TAKE OVER	-59,672,838.52	0.00	0.00	-59,672,838.52	0.00	-24,840,699.14	0.00	0.00	0.00	0.00	-84,513,537.66	0.00
PPE Accum Depr	**-1,213,687,049.56**	**-921,298.03**	**0.00**	**-1,214,608,347.59**	**-78,928,626.16**	**-24,840,699.14**	**0.00**	**0.00**	**0.00**	**0.00**	**-1,318,377,672.89**	**0.00**
HERITAGE	0.00	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	-178,779.68	0.00	0.00	0.00		0.00	-928,101.09	0.00
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**	**-921,298.03**	**0.00**	**-1,215,357,669.00**	**-79,107,405.84**	**-24,840,699.14**	**0.00**	**0.00**	**0.00**	**0.00**	**-1,319,305,773.98**	**0.00**
Net Carrying Value - PPE	**2,343,937,172.01**	**6,282,483.33**	**0.00**	**2,350,219,655.34**	**29,024,014.19**	**-24,840,699.14**	**0.00**	**0.00**	**0.00**	**0.00**	**2,354,402,970.39**	**0.00**
Net Carrying Amount - OTHE	**259,155,245.68**	**27,538,142.00**	**0.00**	**286,693,387.68**	**173,053.66**	**0.00**	**0.00**	**0.00**	**0.00**	**-1,496,000.00**	**285,370,441.34**	**0.00**

PREPARED BY : ______________ DATE ______________

SIGNATURE : ______________ DATE ______________

APPROVED BY: ______________ DATE ______________

SIGNATURE : ______________ DATE ______________

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
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Eskom

TEL: 08600 37566
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083 647 1951
084 655 5778

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

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	6238370809
SECURITY HELD	1.00
BILLING DATE	2014-12-01
TAX INVOICE NO	623832963986
ACCOUNT MONTH	NOVEMBER 2014
CURRENT DUE DATE	2014-12-15
VAT REG NO	4000791824

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

TAX INVOICE

E-MAIL: electric@newcastle.gov.za

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	2,785.66
ENERGY CHARGE (OFF)	1,227,351.00	R	351,636.06
ENERGY CHARGE (PEAK)	1,039,006.00	R	681,795.74
ENERGY CHARGE (STD)	2,440,438.00	R	1,102,101.80
TOTAL CHARGES FOR BILLING PERIOD		R	**2,138,319.26**

ACCOUNT SUMMARY FOR NOVEMBER 2014

BALANCE BROUGHT FORWARD	(Due Date 2014-11-15)	R	2,444,558.55
PAYMENT(S) RECEIVED	Direct Deposit - 2014-11-14	R	-2,444,558.55
TOTAL CHARGES FOR BILLING PERIOD		R	2,138,319.26
VAT RAISED ON ITEMS AT 14%		R	299,364.70

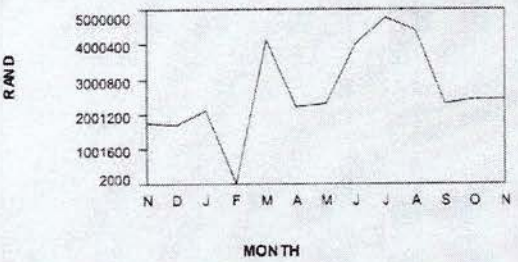
COPY ONLY

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT		
0.00	0.00	0.00	0.00	2,437,683.96	TOTAL DUE R	2,437,683.96

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

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

TOTAL AMOUNT DUE
2,437,683.95



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

PAYMENT ARRANGEMENT

INSTALMENT
0.00
ARREARS
0.00
DUE DATE
2014-12-15
AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

Eskom

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566
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E-MAIL: EASTERN@ESKOM.CO.ZA
WEB: WWW.ESKOM.CO.ZA

YOUR ACCOUNT NO	6238370809
BILLING DATE	2014-12-01
TAX INVOICE NO	623832963986
ACCOUNT MONTH	NOVEMBER 2014
CURRENT DUE DATE	2014-12-15
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	0.00
UTILISED CAPACITY	

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

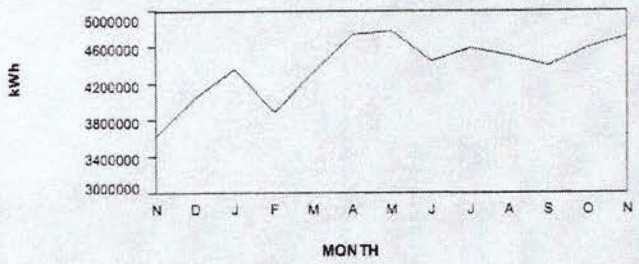
CONSUMPTION DETAILS (2014-11-01 - 2014-11-30)

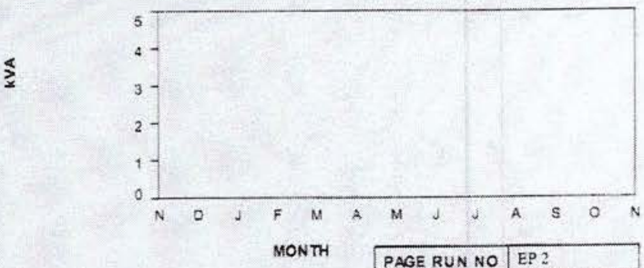
ENERGY CONSUMPTION OFF PEAK kWH	1,227,351.00
ENERGY CONSUMPTION STD kWh	2,440,438.00
ENERGY CONSUMPTION PEAK kWh	1,039,006.00
ENERGY CONSUMPTION ALL kWh	4,706,795.00

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

NON ESKOM 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 1,227,351 kWh @ R0.2865 /kWh	R	351,636.06
Low Season Peak Energy Purchases Adjustment 1,039,006 kWh @ R0.6562 /kWh	R	681,795.74
Low Season Standard Energy Purchases Adjustment 2,440,438 kWh @ R0.4516 /kWh	R	1,102,101.80
TOTAL CHARGES	R	**2,138,319.26**





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

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083 647 1951
084 655 5778

CUSTOMER SELF SERVICE WEBSITE
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NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.00
BILLING DATE	2014-12-01
TAX INVOICE NO	557881875402
ACCOUNT MONTH	NOVEMBER 2014
CURRENT DUE DATE	2014-12-15
VAT REG NO	4000791824

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

TAX INVOICE

E-MAIL: electric@newcastle.gov.za

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	2,695.80
TRANSMISSION NETWORK CHARGE		R	885,000.00
URBAN LOW VOLTAGE SUBSIDY		R	1,261,250.00
RELIABILITY SERVICE (ALL)		R	141,710.15
ENERGY CHARGE (PEAK)	7,840,758.00	R	5,199,990.71
ENERGY CHARGE (OFF)	27,318,419.00	R	8,056,214.14
ENERGY CHARGE (STD)	21,024,881.00	R	9,595,755.69
ELECTRIFICATION AND RURAL SUBS (ALL)		R	3,168,638.84
SERVICE CHARGE		R	84,414.90
TOTAL CHARGES FOR BILLING PERIOD		R	**28,395,670.23**

ACCOUNT SUMMARY FOR NOVEMBER 2014

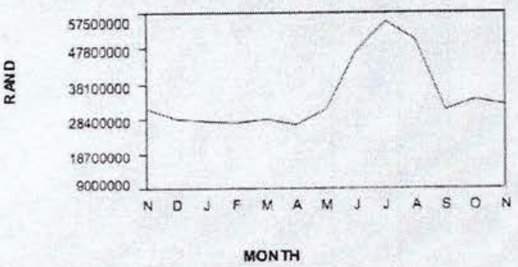
BALANCE BROUGHT FORWARD	(Due Date 2014-11-15)	R	33,908,143.59
PAYMENT(S) RECEIVED	Direct Deposit - 2014-11-14	R	-33,908,143.59
TOTAL CHARGES FOR BILLING PERIOD		R	28,395,670.23
VAT RAISED ON ITEMS AT 14%		R	3,975,393.84

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

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

ARREARS >90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT		
0.00	0.00	0.00	0.00	32,371,064.07	TOTAL DUE R	32,371,064.07

TOTAL AMOUNT DUE
32,371,064.05



PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2014-12-15

AMOUNT PAID

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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

YOUR ACCOUNT NO	**5578885631**
BILLING DATE	2014-12-01
TAX INVOICE NO	557881875402
ACCOUNT MONTH	NOVEMBER 2014
CURRENT DUE DATE	2014-12-15
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

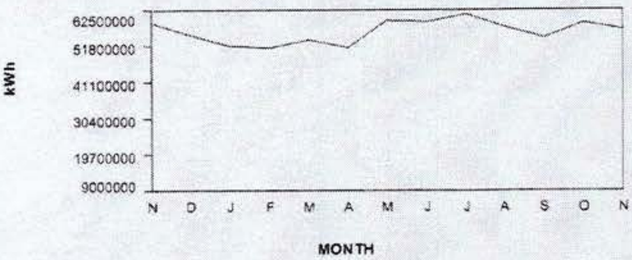
CONSUMPTION DETAILS (2014-11-01 - 2014-11-30)

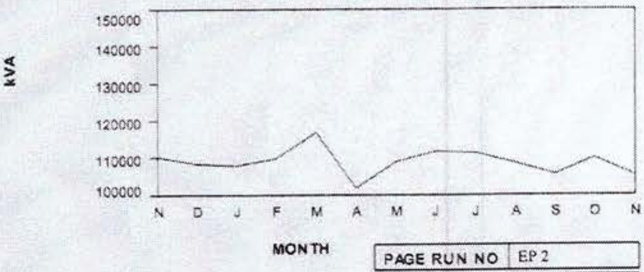
ENERGY CONSUMPTION OFF PEAK kWH	27,818,419.04
ENERGY CONSUMPTION STD kWh	21,024,880.90
ENERGY CONSUMPTION PEAK kWh	7,840,757.90
ENERGY CONSUMPTION ALL kWh	56,684,057.84
DEMAND CONSUMPTION - OFF PEAK	100,152.50
DEMAND CONSUMPTION - STD	105,421.73
DEMAND CONSUMPTION - PEAK	101,087.48
DEMAND READING - KW/KVA	105,421.73
REACTIVE ENERGY - OFF PEAK	7,231,024.24
REACTIVE ENERGY - STD	6,303,166.44
REACTIVE ENERGY - PEAK	2,527,005.20
LOAD FACTOR	77.00

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 30 days	R	2,695.80
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 56,684,058 kWh @ R0.0025 /kWh	R	141,710.15
Low Season Peak Energy Charge 7,840,758 kWh @ R0.6632 /kWh	R	5,199,990.71
Low Season Off Peak Energy Charge 27,818,419 kWh @ R0.2896 /kWh	R	8,056,214.14
Low Season Standard Energy Charge 21,024,881 kWh @ R0.4564 /kWh	R	9,595,755.69
Electrification and Rural Subsidy 56,684,058 kWh @ R0.0559 /kWh	R	3,168,638.84
The energy rate includes the 3.5 c/kWh cost of the environmental levy	R	0.00
SERVICE CHARGE	R	84,414.90
TOTAL CHARGES	R	**28,395,670.23**





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NEWCASTLE MUNICIPALITY

Financial statements

for the 5 months ended November 30, 2014

Newcastle Municipality
Financial Statements for the 5 months ended November 30, 2014

Statement of Financial Position as at November 30, 2014

Figures in Rand	Note(s)	30 November 2014	2014
Assets			
Current Assets			
Inventories		11,941,189	12,439,141
Other financial assets		5,400	3,015,328
Receivables from exchange transactions		37,006,182	24,012,946
Receivables from non-exchange transactions		103,496,963	8,580,964
VAT receivable		22,533,947	34,801,284
Consumer debtors		580,573,862	522,181,847
Assets held for sale		7,340,488	8,745,488
Cash and cash equivalents		239,550,463	327,907,203
		1,002,448,494	**941,684,201**
Non-Current Assets			
Investment property		273,604,000	273,695,000
Property, plant and equipment		2,354,043,514	2,349,860,728
Intangible assets		1,461,055	1,348,001
Heritage assets		2,964,899	2,904,899
Investments in associates		154,822,299	154,822,299
		2,786,895,767	**2,782,630,927**
Non-Current Assets		2,786,895,767	2,782,630,927
Current Assets		1,002,448,494	941,684,201
Non-current assets held for sale (and) (assets of disposal groups)		-	-
Total Assets		**3,789,344,261**	**3,724,315,128**
Liabilities			
Current Liabilities			
Financial liabilities		21,259,673	20,979,603
Finance lease obligation		443,733	509,592
Payables from exchange transactions		213,977,569	307,727,211
Consumer deposits		10,006,682	10,027,543
Unspent conditional grants and receipts		81,098,788	44,948,444
Defined benefit plan obligation		4,425,946	4,425,946
Bank overdraft		10,569,781	-
		341,782,172	**388,618,339**
Non-Current Liabilities			
Financial liabilities		220,352,765	221,003,266
Finance lease obligation		297,712	231,853
Defined benefit plan obligation		93,802,319	93,802,319
Provision on landfil rehabilitatin costs		25,860,274	25,860,274
		340,313,070	**340,897,712**
Non-Current Liabilities		340,313,070	340,897,712
Current Liabilities		341,782,172	388,618,339
Liabilities of disposal groups		-	-
Total Liabilities		**682,095,242**	**729,516,051**
Assets		3,789,344,261	3,724,315,128
Liabilities		(682,095,242)	(729,516,051)
Net Assets		**3,107,249,019**	**2,994,799,077**

Statement of Financial Position as at November 30, 2014

Figures in Rand	Note(s)	30 November 2014	2014
Reserves			
Housing development fund		28,281,036	27,802,096
Insurance reserve		7,210,577	7,095,715
Accumulated surplus		3,071,757,401	2,959,901,258
Total Net Assets		**3,107,249,014**	**2,994,799,069**

Newcastle Municipality
Financial Statements for the 5 months ended November 30, 2014

Statement of Financial Performance

Figures in Rand	Note(s)	5 months ended 30 November 2014	Year ended 2014
Revenue			
Service charges		357,239,187	798,616,634
Rental of facilities and equipment		2,597,154	4,639,974
Other income 1		1,794,099	3,838,031
Sundry sales		292,674	647,921
Financial instruments - Fee income		2,268,720	3,516,359
Interest received - investment		11,530,739	25,518,310
Property rates		92,511,836	175,478,677
Government grants & subsidies		238,299,889	434,932,499
Fines		1,239,011	9,022,484
Total revenue		**707,773,309**	**1,456,210,889**
Expenditure			
Employee costs		(153,628,739)	(353,488,528)
Remuneration of councillors		-	(18,190,799)
Depreciation and amortisation		(103,948,634)	(252,321,047)
Impairment loss/ Reversal of impairments		-	(10,469,528)
Finance costs		(9,813,651)	(11,325,408)
Debt impairment		-	11,177,793
Collection costs		(3,784,876)	(10,597,688)
Repairs and maintenance		(20,676,662)	(68,790,647)
Bulk purchases		(194,886,744)	(435,608,308)
Contracted services		(18,406,654)	(48,648,945)
General Expenses		(73,327,002)	(223,243,153)
Total expenditure		**(578,472,962)**	**(1,421,506,258)**
		-	-
Total revenue		707,773,309	1,456,210,889
Total expenditure		(578,472,962)	(1,421,506,258)
Operating surplus		**129,300,347**	**34,704,631**
Loss on disposal of assets and liabilities		-	(14,248,537)
Loss on foreign exchange		1,170,820	12,604,396
Gain on biological assets and agricultural produce		-	102,474,407
Loss on non-current assets held for sale or disposal groups		-	(97,644,480)
Surplus on distribution of non-cash assets to owners		-	23,189,640
		1,170,820	**26,375,426**
Surplus before taxation		130,471,167	61,080,057
Taxation		-	-
Surplus for the 5 months		**130,471,167**	**61,080,057**

Newcastle Municipality
Financial Statements for the 5 months ended November 30, 2014

Statement of Changes in Net Assets

Figures in Rand	Housing Development fund	Insurance reserve	Total reserves	Accumulated surplus	Total net assets
Balance at July 1, 2013	**26,548,794**	**6,804,366**	**33,353,160**	**2,883,039,476**	**2,916,392,636**
Changes in net assets					
Correction of prior year errors	-	-	-	15,781,965	15,781,965
Net income (losses) recognised directly in net assets	-	-	-	15,781,965	15,781,965
Surplus for the 5 months	-	-	-	61,079,817	61,079,817
Total recognised income and expenses for the 5 months	-	-	-	76,861,782	76,861,782
Transfer of Housing development fund	1,253,302	-	1,253,302	-	1,253,302
Transfer of insurance reserves	-	291,349	291,349	-	291,349
Total changes	1,253,302	291,349	1,544,651	76,861,782	78,406,433
Balance at July 1, 2014	**27,802,096**	**7,095,715**	**34,897,811**	**2,959,901,258**	**2,994,799,069**
Changes in net assets					
Movememt in Accumulated surplus as at 30 Nov 2014	-	-	-	(18,615,024)	(18,615,024)
Net income (losses) recognised directly in net assets	-	-	-	(18,615,024)	(18,615,024)
Surplus for the 5 months	-	-	-	130,471,167	130,471,167
Total recognised income and expenses for the 5 months	-	-	-	111,856,143	111,856,143
Transfer to Housing Development fund	478,940	-	478,940	-	478,940
Transfer to Self insurance reserve	-	114,862	114,862	-	114,862
Total changes	478,940	114,862	593,802	111,856,143	112,449,945
Balance at November 30, 2014	**28,281,036**	**7,210,577**	**35,491,613**	**3,071,757,401**	**3,107,249,014**

Note(s)

Newcastle Municipality

Financial Statements for the 5 months ended November 30, 2014

Cash Flow Statement

Figures in Rand	Note(s)	5 months ended 30 November 2014	Year ended 2014
Cash flows from operating activities			
Receipts			
Sale of goods and services		472,016,063	809,054,063
Grants		274,450,231	434,932,499
Interest Received		11,530,739	17,184,549
		757,997,033	1,261,171,111
Payments			
Employee costs		(153,628,739)	(330,826,267)
Suppliers		(592,481,910)	(702,390,686)
Finance costs		(9,813,651)	(11,325,408)
		(755,924,300)	(1,044,542,361)
Total receipts		757,997,033	1,261,171,111
Total payments		(755,924,300)	(1,044,542,361)
Net cash flows from operating activities		**2,072,733**	**216,628,750**
Cash flows from investing activities			
Purchase of property, plant and equipment		(107,952,540)	(991,129,741)
Proceeds from sale of property, plant and equipment		2,666,820	12,640,221
Purchase of other intangible assets		(291,833)	-
Purchases of heritage assets		(60,000)	-
Proceeds from sale of financial assets		3,009,928	-
Proceeds from sale of other asset 1		1,405,000	-
Movement in Investment in Associates		-	664,186,194
Net cash flows from investing activities		**(101,222,625)**	**(314,303,326)**
Cash flows from financing activities			
Repayment of financial liabilities		(370,431)	171,122,274
Movement in provision for landfil rehabilitation cost		-	2,937,084
Movement in Finance lease		-	543,444
Movement in Defined Benefit plan		-	(12,147,644)
Movement in Reserves		593,802	(88,736,908)
Net cash flows from financing activities		**223,371**	**73,718,250**
Net increase/(decrease) in cash and cash equivalents		**(98,926,521)**	**(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		**228,980,682**	**327,907,203**