SECTION 52(d):QUARTERLY REPORT ON BUDGET IMPLEMENTATION: REPORTING STANDARD: QUARTER ENDED 30 SEPTEMBER 2015: (T 6/1/1-2015/2013): BUDGET AND TREASURY OFFICE

EXECUTIVE SUMMARY

Section 52(d) of the Municipal Finance Management Act 56 of 2003 (MFMA) states that within 30 days of the end of each quarter, the mayor of the municipality must submit a report to the council on the implementation of the budget and financial state of affairs of the municipality.

RECOMMENDED:

(a)	That the first quarter operational and capital expenditure results 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 2015/2016 approved capital budget as a service delivery barometer;	

REPORT

The amounts used in the compilation of this month's report are provisional figures as the Budget and Treasury Office is currently waiting for results from Auditor General.

Operational Revenue

As at the end of the first quarter of the current financial year, the municipality's statement of financial performance reflected a deficit of R48 822 000. During the same period, the municipality generated revenue of 27% (R420 403 000) of the original budget of R1 580 961 000. The variance between the revenue budget for the period ending 30 September 2015 and the actual revenue accrued for the same period is 7% (R32 387 000). In line with the Standards of Generally Recognised Accounting Practice (GRAP), revenue is recognised when it is earned, which means that the municipality's financial performance in relation to revenue reflects billings and not the actual cash receipts. Schedule SC9 shows actual cash receipts per revenue sources.

Operational Expenditure

During the period under review, the municipality had spent 26% (R469 224 000) of the total original budget of R1 834 688 000. Comparison between the pro rata budget of R458 672 000 and actual expenditure for the first quarter reflects an over-expenditure of R10 552 000 (2%).

Capital Expenditure

Capital expenditure for the first quarter amounted to R42 408 000, which represents 11% of the total original capital budget of R400 509 000. Comparison between the pro rata budget of R100 127 000 and actual expenditure for the third month period reflects and under expenditure of (R57 719 000) which implies that the municipality spent 58% less than the budget for the same period. Capital expenditure per department is reflected as follows:

Corporate Service	*16% (R12.6 million)*
Community Services	*16% (R7.9 million)*
Budget and Treasury Office	*15% (R292 thousand)*
Municipal Manager	*R 0*
Development Planning and Human Settlements	*8% (R3.5 million)*
Technical Services	*7% (R13.7 million)*
Electrical & Mechanical Services	*13% (R4.4 million)*

Debtors

The municipality's debtors as reflected in table SC3 continued to increase and by the end of the first quarter, the total debtors amounted to R1 134 743 000. The bulk of this amount (R996 395 000) is debt owing for more than 90 days, while R906 353 000 of the total debt is owed by households. This needs to be attended to urgently as failure to do so might impact negatively on the municipality's cash flows. Table SC9 shows that the monthly collection rates per each revenue source are very low compared to the monthly billings per each revenue source.

Report seen by:

2015 -10- 1 6

S.M NKOSI
ACTING STRATEGIC EXECUTIVE DIRECTOR
BUDGET AND TREASURY OFFICE

B.E MSWANE
ACTING MUNICIPAL MANAGER

A. F. REHMAN
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE

NEWCASTLE
MUNICIPALITY
2015 -10- 1 6
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 B. E Mswane	Name	Mrs S.R. Mzila
Telephone number	(034) 328 7750	Telephone number	(034) 328 7750
Cell number		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 Nkosi	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	sishosonke.nkosi@newcastle.gov.za	E-mail address	lizelle.orberholster@newcastle.gov.za

Official responsible for submitting financial information	
Name	Mr M Ndlovu
Telephone number	(034) 328 7702
Cell number	
Fax number	(034) 328 7800
E-mail address	mfanafuthi.ndlovu@newcastle.gov.za
Official responsible for submitting financial information	
Name	Miss X M Msibi
Telephone number	(034) 328 2168
Cell number	
Fax number	(034) 328 7800
E-mail address	xolile.msibi@newcastle.gov.za
Official responsible for submitting financial information	
Name	Miss Z F Mkhize
Telephone number	(034) 328 2147
Cell number	
Fax number	(034) 328 7800
E-mail address	zamambo.mkhize@newcastle.gov.za

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

Description R thousands	2014/15 Audited Outcome	Budget Year 2015/16 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	209,013	240,640	–	18,251	60,759	60,160	599	1%	243,03
Service charges	–	987,463	–	76,482	215,666	246,866	(31,200)	-13%	862,66
Investment revenue	–	12,000	–	2,778	2,980	3,000	(20)	-1%	11,91
Transfers recognised - operational	420,439	307,059	–	8,107	134,314	134,314	–		307,05
Other own revenue	28,099	33,799	–	2,153	6,684	8,450	(1,766)	-21%	26,73
Total Revenue (excluding capital transfers and contributions)	**657,551**	**1,580,961**	**–**	**107,771**	**420,403**	**452,789**	**(32,387)**	**-7%**	**1,451,41**
Employee costs	359,263	442,461	–	36,960	95,065	110,615	(15,550)	-14%	380,261
Remuneration of Councillors	20,124	19,208	–	1,533	4,476	4,802	(326)	-7%	17,905
Depreciation & asset impairment	318,765	247,952	–	123,114	123,114	61,988	61,126	99%	492,456
Finance charges	29,713	27,105	–	9,002	13,957	6,776	7,181	106%	55,828
Materials and bulk purchases	479,491	476,977	–	76,582	135,235	119,244	15,991	13%	540,941
Transfers and grants	–	73,400	–	–	–	18,350	(18,350)	-100%	–
Other expenditure	565,205	547,586	–	47,768	97,377	136,896	(39,520)	-29%	389,506
Total Expenditure	**1,772,560**	**1,834,688**	**–**	**294,959**	**469,224**	**458,672**	**10,552**	**2%**	**1,876,896**
Surplus/(Deficit)	**(1,115,010)**	**(253,727)**	**–**	**(187,188)**	**(48,822)**	**(5,883)**	**(42,939)**	**730%**	**(425,482)**
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(1,115,010)	(253,727)	–	(187,188)	(48,822)	(5,883)	(42,939)	730%	(425,482)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(1,115,010)	(253,727)	–	(187,188)	(48,822)	(5,883)	(42,939)	730%	(425,482)
Capital expenditure & funds sources									
Capital expenditure	–	400,509	–	26,250	42,408	100,127	(57,719)	-58%	169,632
Capital transfers recognised	–	173,884	–	4,233	6,812	43,471	(36,659)	-84%	27,246
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	63,335	–	18,929	23,569	15,834	7,735	49%	94,275
Internally generated funds	–	163,290	–	3,088	12,027	40,823	(28,795)	-71%	48,110
Total sources of capital funds	–	**400,509**	–	**26,250**	**42,408**	**100,127**	**(57,720)**	**-58%**	**169,631**
Financial position									
Total current assets	–	1,598,942	–		1,294,966				1,598,942
Total non current assets	–	4,567,887	–		4,447,252				4,567,887
Total current liabilities	–	143,540	–		317,839				143,540
Total non current liabilities	–	486,661	–		627,633				486,661
Community wealth/Equity	–	5,536,629	–		4,796,746				5,536,629
Cash flows									
Net cash from (used) operating	–	216,031	–	(64,089)	(43,470)	(43,470)	0	-0%	(260,818)
Net cash from (used) investing	–	(175,509)	–	(25,827)	(42,165)	(42,165)	–		(252,988)
Net cash from (used) financing	–	36,231	–	5,545	10,409	10,409	–		62,455
Cash/cash equivalents at the month/year end	–	**429,354**	–	–	**265,588**	**277,377**	**11,789**	**4%**	(110,538)

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	79,968	28,868	29,513	20,894	20,940	20,066	19,149	915,345	1,134,743
Creditors Age Analysis									
Total Creditors	36,613	1	–	–	–	–	–	–	36,615

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

Description R thousands	Ref 1	2014/15 Audited Outcome	Budget Year 2015/16 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Standard										
Governance and administration		–	343,779	–	26,850	102,320	85,945	16,376	19%	361,
Executive and council		–	16,499	–	743	2,890	4,125	(1,234)	-30%	8,
Budget and treasury office		–	272,997	–	26,094	77,065	68,249	8,816	13%	298,
Corporate services		–	54,284	–	13	22,365	13,571	8,794	65%	54,
Community and public safety		–	18,887	–	1,735	3,553	4,722	(1,168)	-25%	17,0
Community and social services		–	9,554	–	408	1,148	2,389	(1,241)	-52%	9,0
Sport and recreation		–	644	–	283	391	161	230	143%	1
Public safety		–	2,718	–	648	1,016	679	337	50%	2,2
Housing		–	5,968	–	391	993	1,492	(499)	-33%	5,6
Health		–	2	–	3	5	0	5	961%	
Economic and environmental services		–	2,405	–	2,491	3,551	601	2,950	491%	2,2
Planning and development		–	591	–	73	182	148	34	23%	6
Road transport		–	1,814	–	2,418	3,369	453	2,916	643%	1,57
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	1,215,741	–	76,685	310,945	303,935	7,009	2%	1,122,01
Electricity		–	702,824	–	52,407	165,091	175,706	(10,615)	-6%	602,01
Water		–	226,202	–	13,162	65,751	56,551	9,201	16%	235,01
Waste water management		–	178,125	–	6,479	53,851	44,531	9,320	21%	177,81
Waste management		–	108,590	–	4,636	26,250	27,147	(897)	-3%	107,176
Other	4	–	149	–	11	34	37	(4)	-10%	138
Total Revenue - Standard	2	–	1,580,961	–	107,771	420,403	395,240	25,162	6%	1,502,478
Expenditure - Standard										
Governance and administration		–	330,306	–	30,967	77,091	82,577	(5,485)	-7%	462,547
Executive and council		–	120,003	–	8,211	22,675	30,001	(7,326)	-24%	136,049
Budget and treasury office		–	130,975	–	18,344	42,226	32,744	9,482	29%	253,355
Corporate services		–	79,328	–	4,412	12,190	19,832	(7,642)	-39%	73,142
Community and public safety		–	246,062	–	19,729	46,925	61,515	(14,590)	-24%	281,552
Community and social services		–	92,505	–	4,439	13,197	23,126	(9,929)	-43%	79,183
Sport and recreation		–	55,103	–	5,231	11,982	13,776	(1,793)	-13%	71,894
Public safety		–	68,091	–	8,228	16,916	17,023	(107)	-1%	101,494
Housing		–	25,342	–	1,506	3,970	6,336	(2,366)	-37%	23,818
Health		–	5,020	–	324	860	1,255	(395)	-31%	5,162
Economic and environmental services		–	328,228	–	13,625	24,915	82,057	(57,142)	-70%	149,492
Planning and development		–	38,101	–	2,648	5,934	9,525	(3,591)	-38%	35,605
Road transport		–	289,957	–	10,969	18,951	72,489	(53,538)	-74%	113,704
Environmental protection		–	170	–	8	30	42	(12)	-28%	183
Trading services		–	928,102	–	230,632	320,271	232,025	88,246	38%	1,921,628
Electricity		–	557,166	–	205,026	252,376	139,292	113,085	81%	1,514,257
Water		–	224,627	–	15,656	40,062	56,157	(16,095)	-29%	240,371
Waste water management		–	46,771	–	3,301	8,673	11,693	(3,020)	-26%	52,040
Waste management		–	99,537	–	6,649	19,160	24,884	(5,724)	-23%	114,961
Other		–	1,991	–	7	20	498	(477)	-96%	122
Total Expenditure - Standard	3	–	1,834,688	–	294,959	469,224	458,672	10,551	2%	2,815,341
Surplus/ (Deficit) for the year		–	(253,727)	–	(187,188)	(48,821)	(63,432)	14,611	-23%	(1,312,863)

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

Description	Ref	2014/15	Budget Year 2015/16							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Standard										
Municipal governance and administration		–	343,779	–	26,850	102,320	85,945	16,376	19%	361,118
Executive and council		–	16,499	–	743	2,890	4,125	(1,234)	(0)	8,315
Mayor and Council			16,499		743	2,890	4,125	(1,234)	(0)	8,315
Municipal Manager							–	–		–
Budget and treasury office			272,997		26,094	77,065	68,249	8,816	0	298,365
Corporate services		–	54,284	–	13	22,365	13,571	8,794	0	54,438
Human Resources							–	–		–
Information Technology			967		–	–	242	(242)	(0)	967
Property Services			53,317		13	22,365	13,329	9,036	0	53,471
Other Admin							–	–		–
Community and public safety		–	18,887	–	1,735	3,553	4,722	(1,168)	(0)	17,000
Community and social services		–	9,554	–	408	1,148	2,389	(1,241)	(0)	9,063
Libraries and Archives			6,427		256	640	1,607	(967)	(0)	6,303
Museums & Art Galleries etc			628		1	1	157	(156)	(0)	628
Community halls and Facilities			540		21	95	135	(40)	(0)	445
Cemeteries & Crematoriums			1,959		131	412	490	(78)	(0)	1,687
Child Care							–	–		–
Aged Care							–	–		–
Other Community							–	–		–
Other Social							–	–		–
Sport and recreation			644		283	391	161	230	0	109
Public safety		–	2,718	–	648	1,016	679	337	0	2,208
Police							–	–		
Fire			11		1	6	3	3	0	32
Civil Defence							–	–		–
Street Lighting							–	–		–
Other			2,707		648	1,010	677	334	108	2,176
Housing			5,968		391	993	1,492	(499)	(0)	5,609
Health		–	2	–	3	5	0	5	0	11
Clinics								–		
Ambulance							–	–		
Other			2		3	5	0	5	0	11
Economic and environmental services		–	2,405	–	2,491	3,551	601	2,950	0	2,206
Planning and development		–	591	–	73	182	148	34	0	630
Economic Development/Planning			–					–		
Town Planning/Building enforcement			551		71	175	138	38	0	630
Licensing & Regulation			40		2	6	10	(4)	(0)	
Road transport		–	1,814	–	2,418	3,369	453	2,916	0	1,577
Roads			18		2,196	2,885	4	2,880	1	–
Public Buses							–	–		–
Parking Garages			465		222	294	116	178	0	432
Vehicle Licensing and Testing							–	–		
Other			1,331		–	191	333	(142)	(0)	1,144
Environmental protection		–	–	–	–	–	–	–		–
Pollution Control								–		
Biodiversity & Landscape								–		
Other								–		
Trading services		–	1,215,741	–	76,685	310,945	303,935	7,009	0	1,122,016
Electricity		–	702,824	–	52,407	165,091	175,706	(10,615)	(0)	602,017
Electricity Distribution			702,824		52,407	165,091	175,706	(10,615)	(0)	602,017
Electricity Generation								–		
Water		–	226,202	–	13,162	65,751	56,551	9,201	0	235,013
Water Distribution			226,202		13,162	65,751	56,551	9,201	0	235,013
Water Storage								–		
Waste water management		–	178,125	–	6,479	53,851	44,531	9,320	0	177,810
Sewerage			178,125		6,479	53,851	44,531,244.25	9,320	0	177,810
Storm Water Management								–		

Public Toilets								–		
Waste management		–	108,590	–	4,636	26,250	27,147	(897)	(0)	107,176
Solid Waste			108,590		4,636	26,250	27,147	(897)	(0)	107,176
Other		–	149	–	11	34	37	(4)	(0)	138
Air Transport			149		11	34	37	(4)	(0)	138
Abattoirs								–		
Tourism								–		
Forestry								–		
Markets								–		
Total Revenue - Standard	2	–	**1,580,961**	–	**107,771**	**420,403**	**395,240**	**25,162**	**0**	**1,502,478**
Expenditure - Standard										
Municipal governance and administration		–	**330,306**	–	**30,967**	**77,091**	**82,577**	**(5,485)**	**(0)**	**462,547**
Executive and council		–	120,003	–	8,211	22,675	30,001	(7,326)	(0)	136,049
Mayor and Council			61,379		4,177	11,668	15,345	(3,677)	(0)	70,008
Municipal Manager			58,623		4,034	11,007	14,656	(3,649)	(0)	66,042
Budget and treasury office			130,975		18,344	42,226	32,744	9,482	0	253,355
Corporate services		–	79,328	–	4,412	12,190	19,832	(7,642)	(0)	73,142
Human Resources			20,012		1,558	4,609	5,002,887.50	(394)	(0)	27,652
Information Technology			14,837		931	2,102	3,709,126.75	(1,607)	(0)	12,610
Property Services			19,779		518	1,759	4,944,801.75	(3,186)	(0)	10,552
Other Admin			24,701		1,405	3,722	6,175,303.00	(2,454)	(0)	22,329
Community and public safety		–	**246,062**	–	**19,729**	**46,925**	**61,515**	**(14,590)**	**(0)**	**281,552**
Community and social services		–	92,505	–	4,439	13,197	23,126	(9,929)	(0)	79,183
Libraries and Archives			21,957		1,123	2,813	5,489,313.25	(2,676)	(0)	16,880
Museums & Art Galleries etc			2,974		162	406	743,526.75	(338)	(0)	2,435
Community halls and Facilities			7,085		331	953	1,771,235.25	(818)	(0)	5,716
Cemeteries & Crematoriums			3,627		235	510	906,701.25	(396)	(0)	3,062
Child Care					–	–	-	–		–
Aged Care					–	–	-	–		–
Other Community			56,862		2,588	8,515	14,215,512.00	(5,701)	(0)	51,090
Other Social					–	–	-	–		–
Sport and recreation			55,103		5,231	11,982	13,775,813.50	(1,793)	(0)	71,894
Public safety		–	68,091	–	8,228	16,916	17,023	(107)	(0)	101,494
Police							–	–		–
Fire			30,519		2,424	6,158	7,630	(1,472)	(0)	36,945
Civil Defence			1,034		–	–	258	(258)	(0)	–
Street Lighting			11,570		3,656	5,781	2,893	2,888	0	34,685
Other			24,967		2,148	4,977	6,242	(1,264)	(0)	29,864
Housing			25,342		1,506	3,970	6,336	(2,366)	(0)	23,818
Health		–	5,020	–	324	860	1,255	(395)	(0)	5,162
Clinics			1,563		65	192	391	(199)	(0)	1,151
Ambulance			–				–			–
Other			3,457		259	669	864	(196)	(0)	4,011
Economic and environmental services		–	**328,228**	–	**13,625**	**24,915**	**82,057**	**(57,142)**	**(0)**	**149,492**
Planning and development		–	38,101	–	2,648	5,934	9,525	(3,591)	(0)	35,605
Economic Development/Planning			14,289		1,155	2,190	3,572	(1,382)	(0)	13,140
Town Planning/Building enforcement			22,836		1,422	3,574	5,709	(2,135)	(0)	21,443
Licensing & Regulation			976		71	170	244	(73)	(0)	1,023
Road transport		–	289,957	–	10,969	18,951	72,489	(53,538)	(0)	113,704
Roads			277,633		10,950	18,649	69,408	(50,760)	(0)	111,891
Public Buses							–	–		–
Parking Garages			482		2	254	120	134	0	1,527
Vehicle Licensing and Testing							–	–		–
Other			11,643		17	48	2,961	(2,913)	(0)	286
Environmental protection		–	170	–	8	30	42	(12)	(0)	183
Pollution Control							–	–		–
Biodiversity & Landscape			170		8	30	42	(12)	(0)	183
Other							–	–		–
Trading services		–	**928,102**	–	**230,632**	**320,271**	**232,025**	**88,246**	**0**	**1,921,628**
Electricity		–	557,166	–	205,026	252,376	139,292	113,085	0	1,514,257
Electricity Distribution			557,166		205,026	252,376	139,292	113,085	0	1,514,257
Electricity Generation							–	–		

Water		–	224,627	–	15,656	40,062	56,157	(16,095)	(0)	240,371
Water Distribution			224,627		15,656	40,062	56,157	(16,095)	(0)	240,371
Water Storage								–		
Waste water management		–	46,771	–	3,301	8,673	11,693	(3,020)	(0)	52,040
Sewerage			44,950		3,159	8,326	11,237	(2,912)	(0)	49,954
Storm Water Management							–	–		–
Public Toilets			1,821		142	348	455	(108)	(0)	2,086
Waste management		–	99,537	–	6,649	19,160	24,884	(5,724)	(0)	114,961
Solid Waste			99,537		6,649	19,160	24,884	(5,724)	(0)	114,961
Other		–	1,991	–	7	20	498	(477)	(0)	122
Air Transport			1,991		7	20	498	(477)	(0)	122
Abattoirs								–		
Tourism								–		
Forestry								–		
Markets								–		
Total Expenditure - Standard	3	–	1,834,688	–	294,959	469,224	458,672	10,551	0	2,815,341
Surplus/ (Deficit) for the year		–	(253,727)	–	(187,188)	(48,821)	(63,432)	14,611	(0)	(1,312,863)

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 else

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

Vote Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Yea[r] Foreca[st]
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		–	69,815	–	756	25,255	11,636	13,619	117.0%	61,
Vote 2 - COMMUNITY SERVICES		–	121,973	–	6,201	29,104	20,329	8,775	43.2%	119,
Vote 3 - BUDGET AND TREASURY		–	272,997	–	26,094	77,065	45,499	31,565	69.4%	298,3
Vote 4 - MUNICIPAL MANAGER		–	967	–	–	–	161	(161)	-100.0%	9
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		–	6,709	–	475	1,208	1,118	90	8.1%	6,4
Vote 6 - TECHNICAL SERVICES		–	405,675	–	21,837	122,678	67,613	55,066	81.4%	413,9
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		–	702,824	–	52,407	165,091	117,137	47,954	40.9%	601,8
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	–	**1,580,961**	–	**107,771**	**420,403**	**263,494**	**156,909**	**59.5%**	**1,502,47[8]**
[illegible]ture by Vote	1									
Vote 1 - CORPORATE SERVICES		–	104,444	–	6,621	18,618	26,111	(7,493)	-28.7%	111,707
Vote 2 - COMMUNITY SERVICES		–	312,285	–	21,384	57,011	78,071	(21,060)	-27.0%	342,068
Vote 3 - BUDGET AND TREASURY		–	130,975	–	18,344	42,226	32,744	9,482	29.0%	253,355
Vote 4 - MUNICIPAL MANAGER		–	81,748	–	5,376	14,519	20,437	(5,917)	-29.0%	87,117
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		–	65,434	–	4,161	9,924	10,906	(981)	-9.0%	59,546
Vote 6 - TECHNICAL SERVICES		–	571,066	–	30,390	68,768	95,178	(26,410)	-27.7%	412,606
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		–	568,737	–	208,682	258,157	94,789	163,368	172.3%	1,548,942
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	–	**1,834,688**	–	**294,959**	**469,224**	**358,236**	**110,988**	**31.0%**	**2,815,341**
Surplus/ (Deficit) for the year	2	–	(253,727)	–	(187,188)	(48,821)	(94,742)	45,921	-48.5%	(1,312,864)

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

Vote Description	Ref	2014/15	Budget Year 2015/16							
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		–	69,815	–	756	25,255	11,636	13,619	117%	61,786
1.1-Administration			69,815		756	25,255	11,636	13,619	117%	61,786
1.2-Human Resources								–		–
								–		
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Vote 2-COMMUNITY SERVICES		–	121,973	–	6,201	29,104	20,329	8,775	43%	119,116
2.1-Culture and Amenities			10,198		692	1,539	1,700	(161)	-9%	9,172
2.2-Community Services			111,775		5,510	27,566	18,629	8,936	48%	109,944
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Vote 3 -BUDGET AND TREASURY		–	272,997	–	26,094	77,065	45,499	31,565	69%	298,365
3.1 - Financial Services			272,997		26,094	77,065	45,499	31,565	69%	298,365
3.2 - Data Processing								–		–
3.3 - Supply Chain Unit								–		–
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								–		
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								–		
Vote 4 - MUNICIPAL MANAGER		–	967	–	–	–	161	(161)	-100%	967
4.1 - Municipal Manager							–	–		–
4.2 - Internal Audit Unit							–	–		–
4.3 - Intergrated Development Planning							–	–		–
4.4 - Legal Services							–	–		–
4.5 - Mayoral Office							–	–		–
4.6 - Public Relations Office							–	–		–
4.7 - Governnance							–	–		–
4.8 - Perfomance Management							–	–		–
4.9 - Information Technology			967		–	–	161	(161)	-100%	967
4.10 - Risk Management							–	–		–
							–			–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTI		–	6,709	–	475	1,208	1,118	90	8%	6,400
5.1 - Economic Development			190		13	40	32	8	26%	161
5.2 - Housing and Land			5,968		391	993	995	(2)	0%	5,609
5.3 - Town Planning			551		71	175	92	84	91%	630
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Vote 6 - TECHNICAL SERVICES		–	405,675	–	21,837	122,678	67,613	55,066	81%	413,968
6.1 - Civil Services			1,348		10,183	61,411	225	61,186	27226%	1,144
6.2 - Water and Sanitation Services			404,327		11,655	61,267	67,388	(6,120)	-9%	412,824
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Vote 7 - ELETRICAL AND MECHANICAL SERVICES		–	702,824	–	52,407	165,091	117,137	47,954	41%	601,876
7.1 - Electrical Services			702,824		52,407	165,091	117,137	47,954	41%	601,876

Total Revenue by Vote	2	-	1,580,961	-	107,771	420,403	263,494	156,909	60%	1,502,478
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		-	104,444	-	6,621	18,618	25,111	(7,493)	-29%	111,707
1.1-Administration			84,432		5,063	14,009	21,108	(7,099)	-34%	84,055
1.2-Human Resources			20,012		1,558	4,609	5,003	(394)	-8%	27,652
							-	-		
Vote 2-COMMUNITY SERVICES		-	312,285	-	21,384	57,011	78,071	(21,060)	-27%	342,068
2.1-Culture and Amenities			90,746		7,082	16,665	22,687	(6,022)	-27%	99,988
2.2-Community Services			221,539		14,302	40,347	55,385	(15,038)	-27%	242,081
							-	-		
Vote 3 -BUDGET AND TREASURY		-	130,975	-	18,344	42,226	32,744	9,482	29%	253,355
3.1 - Financial Services			102,724		18,291	42,998	25,681	17,317	67%	257,989
3.2 - Data Processing			28,007		68	188	7,002	(6,814)	-97%	1,128
3.3 - Supply Chain Unit			244		(16)	(960)	61	(1,021)	-1676%	(5,761)
Vote 4 - MUNICIPAL MANAGER		-	81,748	-	5,376	14,519	20,437	(5,917)	-29%	87,117
4.1 - Municipal Manager			24,991		1,361	3,566	6,248	(2,682)	-43%	21,397
4.2 - Internal Audit Unit			7,966		578	1,668	1,991	(323)	-16%	10,010
4.3 - Intergrated Development Planning			3,243		240	727	811	(84)	-10%	4,360
4.4 - Legal Services			5,786		628	1,125	1,446	(322)	-22%	6,748
4.5 - Mayoral Office			8,288		411	1,411	2,072	(661)	-32%	8,465
4.6 - Public Relations Office			1,958		34	131	489	(358)	-73%	787
4.7 - Governance			9,332		880	2,985	2,333	652	28%	17,911
4.8 - Perfomance Management			3,147		304	786	787	(1)	0%	4,713
4.9 - Information Technology			17,037		931	2,102	4,259	(2,157)	-51%	12,610
4.10 - Risk Management					8	19	-	19	#DIV/0!	115
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTI		-	65,434	-	4,161	9,924	10,906	(981)	-9%	59,546
5.1 - Economic Development			17,256		1,233	2,381	2,876	(495)	-17%	14,285
5.2 - Housing and Land			25,342		1,506	3,970	4,224	(254)	-6%	23,818
5.3 - Town Planning			22,836		1,422	3,574	3,806	(232)	-6%	21,443
							-	-		
Vote 6 - TECHNICAL SERVICES		-	571,066	-	30,390	68,768	95,178	(26,410)	-28%	412,606
6.1 - Civil Services			301,489		14,734	28,706	50,248	(21,542)	-43%	172,235
6.2 - Water and Sanitation Services			269,577		15,656	40,062	44,930	(4,868)	-11%	240,371
							-	-		

								–		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		–	568,737	–	208,682	258,157	94,789	163,368	172%	1,548,942
7 .1 - Electrical Services			568,737		208,682	258,157	94,789	163,368	172%	1,548,942
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								–		
Total Expenditure by Vote	2	–	1,834,688	–	294,959	469,224	358,236	110,988	0	2,815,341
Surplus/ (Deficit) for the year	2	–	(253,727)	–	(187,188)	(48,821)	(94,742)	45,921	(0)	(1,312,864)

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

check revenue
check expenditure

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

Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Ye Foreca
Revenue By Source										
Property rates		209,013	240,640		18,251	60,759	60,160	599	1%	243,
Property rates - penalties & collection charges							–	–		
Service charges - electricity revenue			649,212		52,322	143,588	162,303	(18,715)	-12%	574,
Service charges - water revenue			163,809		13,067	38,912	40,952	(2,040)	-5%	155,
Service charges - sanitation revenue			95,592		6,461	19,365	23,898	(4,533)	-19%	77,
Service charges - refuse revenue			78,850		4,632	13,800	19,713	(5,912)	-30%	55,
Service charges - other							–	–		
Rental of facilities and equipment		6,325	7,126		485	1,681	1,782	(101)	-6%	6,7
Interest earned - external investments			12,000		2,778	2,980	3,000	(20)	-1%	11,9
Interest earned - outstanding debtors			8,700		(794)	291	2,175	(1,884)	-87%	1,1
Dividends received							–	–		–
Fines		7,069	3,110		659	1,048	777	270	35%	4,1
Licences and permits			13		1	2	3	(2)	-51%	
Agency services							–	–		–
Transfers recognised - operational		420,439	307,059		8,107	134,314	134,314	–		307,05
Other revenue		14,705	14,850		1,802	3,662	3,712	(50)	-1%	14,64
Gains on disposal of PPE							–	–		–
Total Revenue (excluding capital transfers and contributions)		657,551	1,560,961	–	107,771	420,403	452,789	(32,387)	-7%	1,451,41
Expenditure By Type										
Employee related costs		359,263	442,461		36,960	95,065	110,615	(15,550)	-14%	380,261
Remuneration of councillors		20,124	19,208		1,533	4,476	4,802	(326)	-7%	17,905
Debt impairment		195,564	102,308		–	–	25,577	(25,577)	-100%	–
Depreciation & asset impairment		318,765	247,952		123,114	123,114	61,988	61,126	99%	492,456
Finance charges		29,713	27,105		9,002	13,957	6,776	7,181	106%	55,828
Bulk purchases		479,491	474,096		76,401	134,729	118,524	16,205	14%	538,917
Other materials		–	2,881		181	506	720	(214)	-30%	2,024
Contracted services		52,452	190,653		19,085	39,695	47,663	(7,968)	-17%	158,780
Transfers and grants		–	73,400				18,350	(18,350)	-100%	–
Other expenditure		317,189	254,625		28,683	57,682	63,656	(5,975)	-9%	230,726
Loss on disposal of PPE							–	–		–
Total Expenditure		1,772,560	1,834,688	–	294,959	469,224	458,672	10,552	2%	1,876,896
Surplus/(Deficit)		(1,115,010)	(253,727)	–	(187,188)	(48,822)	(5,883)	(42,939)	0	(425,482)
Transfers recognised - capital								–		
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		(1,115,010)	(253,727)	–	(187,188)	(48,822)	(5,883)			(425,482)
Taxation								–		
Surplus/(Deficit) after taxation		(1,115,010)	(253,727)	–	(187,188)	(48,822)	(5,883)			(425,482)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(1,115,010)	(253,727)	–	(187,188)	(48,822)	(5,883)			(425,482)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(1,115,010)	(253,727)	–	(187,188)	(48,822)	(5,883)			(425,482)

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

Vote Description	Ref	2014/15	Budget Year 2015/16							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES										
Vote 2 - COMMUNITY SERVICES		–	–	–	–	–	–	–		–
Vote 3 - BUDGET AND TREASURY		–	–	–	–	–	–	–		–
Vote 4 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		–	–	–	–	–	–	–		–
Vote 6 - TECHNICAL SERVICES		–	–	–	–	–	–	–		–
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2		–	–	–	–	–	–		–
Vote 1 - CORPORATE SERVICES										
Vote 2 - COMMUNITY SERVICES		–	80,350	–	12,423	12,577	20,088	(7,510)	-37%	50,309
Vote 3 - BUDGET AND TREASURY		–	48 632	–	2,198	7,875	12,158	(4,283)	-35%	31,500
Vote 4 - MUNICIPAL MANAGER		–	2,000	–	245	292	500	(208)	-42%	1,166
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		–	3,624	–	–	–	906	(906)	-100%	–
Vote 6 - TECHNICAL SERVICES		–	46,569	–	3,435	3 543	11,642	(8,099)	-70%	14,174
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		–	185,734	–	6,395	13,720	46,434	(32,713)	-70%	54,882
Vote 8 - [NAME OF VOTE 8]		–	33,600	–	1,554	4,400	8,400	(4,000)	-48%	17,601
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	–	–	–	–	–	–	–		–
Total Capital Expenditure		–	400,509	–	26,250	42,408	100 127	(57,719)	-58%	169,632
		–	**400,509**	–	**26,250**	**42,408**	**100,127**	**(57,719)**	**-58%**	**169,632**
Capital Expenditure - Standard Classification										
Governance and administration										
Executive and council		–	**85,974**	–	**12,668**	**12,869**	**21,494**	(8,625)	-40%	**51,475**
Budget and treasury office			80,350		12,423	12,577	20,088	(7 510)	-37%	50,309
Corporate services			2,000		245	292	500	(208)	-42%	1,166
Community and public safety			3,624				906	(906)	-100%	–
Community and social services		–	**42,332**	–	**3,963**	**9,736**	**10,563**	(847)	-8%	**38,942**
Sport and recreation			22,632		–	5,217	5,658	(441)	-8%	20,868
Public safety			11,450		462	910	2,863	(1,953)	-68%	3,638
Housing			2,890		748	748	723	26	4%	2,994
Health			5,300		2,753	2,861	1,325	1,536	116%	11,443
Economic and environmental services			60		–	–	15	(15)	-100%	–
Planning and development		–	**122,699**	–	**5,508**	**11,249**	**30,675**	(19,426)	-63%	**44,997**
Road transport			41,269		683	683	10,317	(9,635)	-93%	2,730
Environmental protection			81 430		4,825	10,567	20,358	(9,791)	-48%	42,266
Trading services							–	–		–
Electricity		–	**149,504**	–	**4,112**	**8,554**	**37,376**	(28,822)	-77%	**34,217**
Water			33,600		1,554	4,400	8,400	(4,000)	-48%	17,601
Waste water management			104,304		1,569	3,153	26,076	(22,923)	-88%	12,611
Waste management			11,600		988	1,001	2,900	(1,899)	-65%	4,005
Other					–	–		–		–
Total Capital Expenditure - Standard Classification	3	–	**400,509**	–	**26,250**	**42,408**	**100,127**	**(57,720)**	**-58%**	**169,631**
Funded by:										
National Government										
Provincial Government			173,884		4,233	6,812	43,471	(36,659)	-84%	27,246
District Municipality							–	–		
Other transfers and grants							–	–		
Transfers recognised - capital		–	**173,884**	–	**4,233**	**6,812**	**43,471**	**(36,659)**	**-84%**	**27,246**
Public contributions & donations	5						–	–		
Borrowing	6		63,335		18,929	23,569	15,834	7,735	49%	94,275
Internally generated funds			163,290		3 088	12,027	40,823	(28,795)	-71%	48,110
Total Capital Funding		–	**400,509**	–	**26,250**	**42,408**	**100,127**	**(57,720)**	**-58%**	**169,631**

References

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

2 *Include capital component of PPP unitary payment*

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

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

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

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

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

Vote Description	Ref	2014/15	Budget Year 2015/16							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - CORPORATE SERVICES		–	–	–	–	–	–	–		–
1.1 Administration										
1.2 - Human Resources										
Vote 2 - COMMUNITY SERVICES		–	–	–	–	–	–	–		–
2.1 - [Name of sub-vote]										
Vote 3 - BUDGET AND TREASURY		–	–	–	–	–	–	–		–
3.1 - [Name of sub-vote]										
Vote 4 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
4.1 - [Name of sub-vote]										
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTL		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]										
Vote 6 - TECHNICAL SERVICES		–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]										
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]										

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

Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]								–		
Total multi-year capital expenditure		–	–	–	–	–	–	–		–
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1									
Vote 1 - CORPORATE SERVICES		–	**80,350**	–	**12,423**	**12,577**	**20,088**	(7,510)	-37%	**50,309**
1.1 Administration			80,350		12,423	12,577	20,088	(7,510)	-37%	50,309
1.2 - Human Resources							–	–		
Vote 2 - COMMUNITY SERVICES		–	**48,632**	–	**2,198**	**7,875**	**12,158**	(4,283)	-35%	**31,500**
2.1 Culture and Amenities			15,630		462	1,860	3,908	(2,047)	-52%	7,442
2.2 - Community Services			33,002		1,737	6,015	8,251	(2,236)	-27%	24,059
								–		–
Vote 3 - BUDGET AND TREASURY OFFICE		–	**2,000**	–	**245**	**292**	**500**	(208)	-42%	**1,166**
3.1 - Financial Services			2,000		245	292	500	(208)	-42%	1,166
3.2 - Data Processing							–	–		–
3.3 - Supply Chain Unit							–	–		–
Vote 4 - MUNIPAL MANAGER		–	**3,624**	–	–	–	**906**	(906)	-100%	–
4.1 - Municipal manager					–	–	–	–		
4.2 - Internal Audit							–	–		
4.3 - Intergrated Development Planning							–	–		
4.5 - Mayoral Office							–	–		
4.6 - Public Relations Office							–	–		
4.7 - Governance							–	–		
4.8 - Perfomance Management							–	–		
4.9 - Information Technology							–	–		
4.10 - Risk Management			3,624				906	(906)	-100%	–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTL		–	**46,569**	–	**3,435**	**3,543**	**11,642**	(8,099)	-70%	**14,174**
5.1 - Economic Development					602	602	–	602	#DIV/0!	2,407
5.2 - Housing and Land			5,300		2,753	2,861	1,325	1,536	116%	11,443
5.3 - Town Planning			41,269		81	81	10,317	(10,236)	-99%	324
							–	–		–
Vote 6 - TECHNICAL SERVICES		–	**185,734**	–	**6,395**	**13,720**	**46,434**	(32,713)	-70%	**54,882**

6.1 - Civil Services				81,430		4,825	10,567	20,358	(9,791)	-48%	42,266
6.2 - Water and Sanitation Services				104,304		1,569	3,154	26,076	(22,922)	-88%	12,615
								–	–		–
									–		–
									–		
									–		
									–		
									–		
									–		
									–		
Vote 7 - TECHNICAL SERVICES			–	33,600	–	1,554	4,400	8,400	(4,000)	-48%	17,601
7.1 - Electrical Services				33,600		1,554	4,400	8,400	(4,000)	-48%	17,601
									–		
									–		
									–		
									–		
									–		
									–		
									–		
									–		
Total single-year capital expenditure			–	400,509	–	26,250	42,408	100,127	(57,719)	(0)	169,632
Total Capital Expenditure			–	400,509	–	26,250	42,408	100,127	(57,719)	(0)	169,632

References

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

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

Description	Ref	2014/15	Budget Year 2015/16			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash			98,672		156,658	98,672
Call investment deposits			330,682		108,930	330,682
Consumer debtors			1,169,587		934,465	1,169,587
Other debtors					83,478	
Current portion of long-term receivables					9	
Inventory					11,426	
Total current assets		–	1,598,942	–	1,294,966	1,598,942
Non current assets						
Long-term receivables						
Investments						
Investment property			171,249		229,437	171,249
Investments in Associate			1,172,246		413,063	1,172,246
Property, plant and equipment			3,223,480		3,800,081	3,223,480
Agricultural						
Biological assets						
Intangible assets			913		1,706	913
Other non-current assets					2,965	
Total non current assets		–	4,567,887	–	4,447,252	4,567,887
TOTAL ASSETS		–	6,166,829	–	5,742,218	6,166,829
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			27,105		16,815	27,105
Consumer deposits			9,997		11,920	9,997
Trade and other payables			103,000		284,412	103,000
Provisions			3,438		4,692	3,438
Total current liabilities		–	143,540	–	317,839	143,540
Non current liabilities						
Borrowing			463,737		493,220	463,737
Provisions			22,923		134,413	22,923
Total non current liabilities		–	486,661	–	627,633	486,661
TOTAL LIABILITIES		–	630,200	–	945,472	630,200
NET ASSETS	2	–	5,536,629	–	4,796,746	5,536,629
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			5,503,276		4,766,433	5,503,276
Reserves			33,353		30,313	33,353
TOTAL COMMUNITY WEALTH/EQUITY	2	–	5,536,629	–	4,796,746	5,536,629

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

Description	Ref	2014/15	Budget Year 2015/16							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Ye Foreca
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges			187,230					–		
Service charges			740,597		73,204	246,241	246,241	(0)	0%	1,477,
Other revenue			22,589					–		
Government - operating			307,059		14,943	133,141	133,141	–		798,8
Government - capital			173,884		12,416	31,708	31,708	–		190,2
Interest			12,174		2,311	4,549	4,549	(0)	0%	27,2
Dividends								–		
Payments										
Suppliers and employees			(1,200,398)		(157,954)	(445,151)	(445,151)	–		(2,670,9
Finance charges			(27,105)		(9,009)	(13,957)	(13,957)	0	0%	(83,7
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**216,031**	–	**(64,089)**	**(43,470)**	**(43,470)**	**0**	**0%**	**(260,81**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
...ds on disposal of PPE			–					–		–
...ease (Increase) in non-current debtors			225,000					–		–
Decrease (increase) other non-current receivables					(25,827)	(42,165)	(42,165)	–		(252,988
Decrease (increase) in non-current investments								–		
Payments								–		
Capital assets			(400,509)					–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(175,509)**	–	**(25,827)**	**(42,165)**	**(42,165)**	**–**		**(252,988**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		–
Borrowing long term/refinancing			63,335		(35)	(102)	(102)	–		(615)
Increase (decrease) in consumer deposits								–		–
Payments										
Repayment of borrowing			(27,105)		5,580	10,512	10,512	–		63,070
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**36,231**	–	**5,545**	**10,409**	**10,409**	**–**		**62,455**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**76,752**	–	**(84,371)**	**(75,225)**	**(75,225)**			**(451,351)**
Cash/cash equivalents at beginning:			352,602			340,813	352,602			340,813
Cash/cash equivalents at month/year end:		–	429,354	–		265,588	277,377			(110,538)

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

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service Charges- Electricity	12%	Electricty revenue is dependent on levels of consumption and therefore fluctuates every month.	
	Service Charges- Sanitation	19%	Sanitation revenue is dependent on levels of consumption and therefore fluctuates every month.	
	Services Charges- Refuse	30%	Refusevrevenue is dependent on levels of consumption and therefore fluctuates every month.	
	Licences and permits	51%	Revenue from this item is depended on community requests	
	Interest earned : outstanding debtors	87%		
	Fines Recognised	35%		
2	**Expenditure By Type**			
	Depreciation and asset impairment	99%	This variance is due to under-expenditure on capital projects. The lower the capital expenditure, the lower the depreciation	
	Finance Charges	106%	Expenditure on finance charges was delayed due to the process of acquiring the external loan which took longer than expected.	
	·bt Impairment	100%		
	Bulk Purchases	14%		
	Materials	30%		
	Contracted Services	17%		
3	**Capital Expenditure**			
4	**Financial Position**			
5	**Cash Flow**			
F	**·easureable performance**		The variances in both capital and operational budget performances resulted in the variance in the overall performance of the municipality	
7	**Municipal Entities**			

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

Description of financial indicator	Basis of calculation	Ref	2014/15	Budget Year 2015/16			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.7%	15.0%	0.0%	3.0%	3.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	15.8%	0.0%	55.6%	55.6%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	10.7%	0.0%	16.6%	10.7%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	1390.4%	0.0%	1627.1%	1390.4%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	1113.9%	0.0%	407.4%	1113.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	299.1%	0.0%	83.6%	299.1%
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%	74.0%	0.0%	242.1%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		54.6%	28.0%	0.0%	22.6%	26.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	15.7%	0.0%	29.3%	17.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		53.0%	17.4%	0.0%	3.3%	5.1%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

Calculations						
Borrowing						
Total Assets			463,737		493,220	
Employee related costs			6,166,829		5,742,218	6,166,829
Repairs & Maintenance		359,263	442,461		95,065	380,261
Interest (finance charges)			247,790		123,114	247,790
Principal paid		29,713	27,105		13,957	55,828
Depreciation			27,105		(10,512)	(63,070)
Operating expenditure		318,765	247,952			17,905
Total Capital Expenditure		1,772,560	1,834,688		469,224	1,876,896
Borrowed funding for capital			400,509		42,408	169,632
Debt			63,335		23,569	94,275
Equity			593,842		794,446	593,842
Reserves			5,536,629		4,796,746	5,536,629
Borrowing			33,353		30,313	33,353
Current assets			463,737		493,220	463,737
Current liabilities			1,598,942		1,294,966	1,598,942
Monetary assets			143,540		317,839	143,540
Total Revenue (excluding capital transfers and contributions)			429,354		265,588	429,354
Transfers recognised - operational		657,551	1,580,961		420,403	1,451,415
Transfers recognised - capital		420,439	307,059		134,314	307,059
Debt service payments						
Outstanding debtors (receivables)			(14,931)		(3,445)	(20,672)
Annual services revenue			1 169,587		1.017.952	#VALUE!
Cash + investments	Including LT investments		987,463		215,666	
Fixed operational expend. (monthly)			429,354		265,588	429,354
Longstanding debtors outstanding						
Longstanding debtors recovered						
Attorney collections			13,684		2,821	13,684

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

Description	NT Code	Budget Year 2015/16											
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	13,728	9,272	7,933	6,922	7,269	6,760	6,309	199,858	258,051	227,118		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34,451	3,593	1,055	597	522	501	489	10,682	51,891	12,792		
Receivables from Non-exchange Transactions - Property Rates	1400	16,383	5,282	10,153	4,487	4,310	4,235	4,131	110,204	159,185	127,367		
Receivables from Exchange Transactions - Waste Water Management	1500	6,346	4,318	4,240	3,915	3,833	3,771	3,749	159,630	189,802	174,897		
Receivables from Exchange Transactions - Waste Management	1600	4,463	2,177	2,076	1,920	1,919	1,878	1,876	71,631	87,940	79,224		
Receivables from Exchange Transactions - Property Rental Debtors	1700	249	105	85	81	57	60	41	1,286	1,963	1,524		
Interest on Arrear Debtor Accounts	1810	825	749	696	640	636	585	572	55,331	60,033	57,763		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	3,524	3,371	3,274	2,332	2,395	2,276	1,982	306,724	325,878	315,709		
Total By Income Source	2000	79,968	28,868	29,513	20,894	20,940	20,066	19,149	915,345	1,134,743	996,395	–	–
2014/15 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,198	464	3,661	427	376	301	262	9,925	16,613	11,291		
Commercial	2300	34,174	4,716	3,989	1,904	1,808	1,834	1,698	49,687	99,810	56,931		
Households	2400	42,099	22,476	20,857	18,005	18,234	17,431	16,641	836,042	991,784	906,353		
Other	2500	2,498	1,213	1,005	559	523	500	548	19,691	26,536	21,820		
Total By Customer Group	2600	79,968	28,868	29,513	20,894	20,940	20,066	19,149	915,345	1,134,743	996,395	–	–

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

Description R thousands	NT Code	Budget Year 2015/16 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	32,116								32,1
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400	4,496								4,4
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	1	1							
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	36,613	1	–	–	–	–	–	–	36,61

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market va at end of month
R thousands		Yrs/Months							
Municipality									
Nedbank		12 months	Call Account		69		5,043	0	5,0
Standard Bank		12 months	Call Account		476		35,929	(1,040)	34,8
ABSA		12 months	Call Account		179		13,992	1	13,9
Sanlam		12 months	Call Account		859		54,211	795	55,0
Municipality sub-total					1,583		109,174	(244)	108,93
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				1,583		109,174	(244)	108,930

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

Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:										
Local Government Equitable Share		–	307,059	–	–	128,100	128,100	–		307,059
Water Services Operating Subsidy			298,215			124,256	124,256	–		298,215
EPWP Incentive			3,000							3,000
Integrated National Electrification Programme			3,286			1,314	1,314			3,286
Finance Management							–			
Municipal Systems Improvement			1,600			1,600	1,600			1,600
Neighbourhood Development Partership	3		930			930	930	–		930
			28					–		28
							–	–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
Health subsidy							–	–		
IDP							–			
Sport and Recreation							–			
Level 2 accreditation							–			
Community Library							–			
Recapitalisation of Community Libraries	4						–	–		
Corridor development							–	–		
Museum							–	–		
District Municipality:							–	–		
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:								–		
[insert description]		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	–	307,059	–	–	128,100	128,100	–		307,059
Capital Transfers and Grants										
National Government:										
Neighbourhood Development Partnership		–	162,530	–	8,146	44,048	41,048	–		162,530
Municipal Infrastructure Grant (MIG)			22,000		5,146	10,342	10,342	–		22,000
Integrated National Electrification Programme			110,705			24,000	24,000			110,705
Ernergy efficiency & demand side management			8,000							8,000
Municipal water infrastructure			7,000		3,000	6,000	3,000			7,000
Accrediation			14,825			3,706	3,706			14,825
							–	–		–
							–	–		–
							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		–	11,354	–	–	–	–	–		11,354
Level 2 accreditation			4,750					–		4,750
Recapitalisation of Community Libraries			5,627							5,627
Sport and Recreation			150							150
Community Library			510							510
Museum			317							317
District Municipality:							–			
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:								–		
[insert description]		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	–	173,884	–	8,146	44,048	41,048	–		173,884
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	480,943	–	8,146	172,148	169,148	–		480,943

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

Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	307,059	–	352	125,383	125,383	–		307,
Local Government Equitable Share			298,215			124,256	124,256	–		298,
Water Services Operating Subsidy			3,000					–		3,
EPWP Incentive			3,286		331	1,056	1,056			3,2
Integrated National Electrification Programme										
Finance Management			1,600		20	70	70	–		1,6
Municipal Systems Improvement			930					–		9
Neighbourhood Development Partership			28					–		
							–	–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
Health subsidy							–	–		
IDP							–			
Sport and Recreation							–			
Level 2 accreditation							–			
mmunity Library							–			
ecapitalisation of Community Libraries							–	–		
Corridor development							–	–		
Museum							–	–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		–	307,059	–	352	125,383	125,383	–		307,059
Capital expenditure of Transfers and Grants										
National Government:		–	162,530	–	5,096	7,732	7,732	(0)	0.0%	162,530
Neighbourhood Development Partnership			22,000		92	92	92	–		22,000
Municipal Infrastructure Grant (MIG)			110,705		1,239	3,875	3,875	–		110,705
Integrated National Electrification Programme			8,000		2,646	2,646	2,646	–		8,000
Ernergy efficiency & demand side management			7,000					–		7,000
Municipal water infrastructure			14,825		1,119	1,119	1,119	(0)	0.0%	14,825
Accrediation										
Provincial Government:		–	11,354	–	277	465	465	–		11,354
2 accreditation			4,750					–		4,750
talisation of Community Libraries			5,627		181	323	323			5,627
Sport and Recreation			150		66	90	90			150
Community Library			510		30	52	52			510
Museum			317							317
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		–	173,884	–	5,373	8,197	8,197	(0)	0.0%	173,884
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	480,943	–	5,725	133,580	133,580	(0)	0.0%	480,943

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

Description	Ref	Budget Year 2015/16				
R thousands		Approved Rollover 2014/15	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					–	
Integrated National Electrification Programme					–	
Finance Management					–	
Municipal Systems Improvement					–	
Other transfers and grants [insert description]					–	
Provincial Government:		–	–	–	–	
Health subsidy					–	
Community Library					–	
Recapitalisation of Community Libraries					–	
Corridor development					–	
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:		–	–	–	–	
Neighbourhood Development Partnership					–	
Accrediation					–	
					–	
					–	
					–	
Other capital transfers [insert description]					–	
Provincial Government:		–	–	–	–	
					–	
District Municipality:		–	–	–	–	
					–	
Other grant providers:		–	–	–	–	
					–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

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

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			11,661		949	2,828	2,915	(87)	-3%	11,312
Pension and UIF Contributions			1,590		106	321	398	(77)	-19%	1,282
Medical Aid Contributions			265		20	60	66	(7)	-10%	239
Motor Vehicle Allowance			4,452		450	1,311	1,113	198	18%	5,243
Cellphone Allowance							–	–		–
Housing Allowances			572		40	120	143	(23)	-16%	480
Other benefits and allowances			668		–	–	167	(167)	-100%	–
Sub Total - Councillors		–	19,208	–	1,566	4,639	4,802	(163)	-3%	18,557
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			8,299		461	1,379	2,075	(695)	-34%	5,517
Pension and UIF Contributions					8	24	–	24	#DIV/0!	96
Medical Aid Contributions					8	24	–	24	#DIV/0!	95
Overtime							–	–		–
Performance Bonus							–	–		–
Motor Vehicle Allowance					67	201	–	201	#DIV/0!	804
Cellphone Allowance							–	–		–
Housing Allowances					2	6	–	6	#DIV/0!	24
Other benefits and allowances			2,838		11	127	709	(582)	-82%	510
Payments in lieu of leave							–	–		–
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Municipality		–	11,137	–	557	1,762	2,784	(1,023)	-37%	7,047
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			269,042		22,913	50 847	67,260	(16 414)	-24%	203,386
Pension and UIF Contributions			44,233		3,931	10,402	11,058	(656)	-6%	41,610
Medical Aid Contributions			19,377		1,406	4,104	4,844	(740)	-15%	16,416
Overtime			32,116		3,896	9,729	8,029	1,700	21%	38,918
Performance Bonus							–	–		–
Motor Vehicle Allowance			19,745		1,565	4,677	4,936	(259)	-5%	18,709
Cellphone Allowance			63				16	(16)	-100%	–
Housing Allowances			9,062		735	2,138	2,266	(127)	-6%	8,553
Other benefits and allowances			16,508		3,011	9,206	4,127	5 079	123%	36,826
Payments in lieu of leave			26,704		315	2,036	6,676	(4 640)	-70%	8,143
Long service awards			381				95	(95)	-100%	–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Other Municipal Staff		–	437,233	–	37,772	93,140	109,308	(16,168)	-15%	372,561
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		–	467,578	–	39,895	99,541	116,895	(17,353)	-15%	398,165
Unpaid salary, allowances & benefits in arrears			#DIV/0!							#DIV/0!
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		–	467,578	–	39,895	99,541	116,895	(17,353)	-15%	398,165
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		–	448,370	–	38,329	94,902	112,093	(17,191)	-15%	379,608

KZN252 Newcastle - Supporting Table SC9 Monthly Budget S ent - actuals and revised targets for cash receipts - Q1 First Quar

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
R thousands		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source	1															
Property rates		13,178	13,050	12,834	20,053	20,053	20,053	20,053	20,053	20,053	20,053	20,053	41,152	240,640	264,870	291,941
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		27,608	33,356	35,539	54,101	54,101	54,101	54,101	54,101	54,101	54,101	54,101	119,901	649,212	728,667	821,135
Service charges - water revenue		5,051	5,907	5,331	13,651	13,651	13,651	13,651	13,651	13,651	13,651	13,651	38,313	163,809	168,209	179,984
Service charges - sanitation revenue		2,345	2,489	2,704	7,966	7,966	7,966	7,966	7,966	7,966	7,966	7,966	24,327	95,592	102,283	109,443
Service charges - refuse		2,288	2,597	2,432	6,571	6,571	6,571	6,571	6,571	6,571	6,571	6,571	18,966	78,850	84,370	90,276
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		163	695	144	594	594	594	594	594	594	594	594	1,373	7,126	7,839	8,623
Interest earned - external investments		83	224	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	2,693	12,000	10,000	10,000
Interest earned - outstanding debtors		747	338	725	725	725	725	725	725	725	725	725	1,090	8,700	9,309	9,961
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		210	179	259	259	259	259	259	259	259	259	259	388	3,110	3,421	3,763
Licences and permits		0	1	1	1	1	1	1	1	1	1	1	3	13	14	16
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operating		2,530	1,314	25,666	25,666	25,666	25,666	25,666	25,666	25,666	25,666	25,666	72,223	307,059	307,983	313,564
Other revenue		792	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,683	14,850	16,842	18,180
Cash Receipts by Source		54,993	61,388	87,873	131,824	131,824	131,824	131,824	131,824	131,824	131,824	131,824	322,113	1,580,961	1,703,807	1,856,885
Other Cash Flows by Source													–			
Transfer receipts - capital			2,000										(2,000)			
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans													–			
Borrowing long term/refinancing													–			
Increase in consumer deposits													–			
Receipt of non-current debtors													–			
Receipt of non-current receivables													–			
Change in non-current investments													–			
Total Cash Receipts by Source		54,993	63,388	87,873	131,824	131,824	131,824	131,824	131,824	131,824	131,824	131,824	320,113	1,580,961	1,703,807	1,856,885
Cash Payments by Type													–			
Employee related costs		28,666	29,411	36,960	36,436	36,436	36,436	36,436	36,436	36,436	36,436	36,436	55,936	442,461	465,186	493,097
Remuneration of councillors		1,447	1,496	1,533	1,601	1,601	1,601	1,601	1,601	1,601	1,601	1,601	1,926	19,208	20,361	21,582
Interest paid		4,932	–	9,002	2,259	2,259	2,259	2,259	2,259	2,259	2,259	2,259	(4,899)	27,105	27,105	27,105
Bulk purchases - Electricity		–	58,328	76,401	39,508	39,508	39,508	39,508	39,508	39,508	39,508	39,508	23,303	474,096	564,107	644,436
Bulk purchases - Water & Sewer													–			
Other materials		175	238	181	238	238	238	238	238	238	238	238	384	2,881	3,519	3,665
Contracted services		9,433	150	19,085	15,858	15,858	15,858	15,858	15,858	15,858	15,858	15,858	35,124	190,653	202,878	210,772
Grants and subsidies paid - other municipalities		–	–	–	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	27,000	73,400	79,311	78,290
Grants and subsidies paid - other													–			
General expenses		18,549	16,937	28,683	21,006	21,006	21,006	21,006	21,006	21,006	21,006	21,006	22,411	254,625	273,368	288,558
Cash Payments by Type		63,202	106,560	171,845	122,705	122,705	122,705	122,705	122,705	122,705	122,705	122,705	161,185	1,484,429	1,635,834	1,767,505
Other Cash Flows/Payments by Type																
Capital assets		3,667	12,491	26,250									(42,408)			
Repayment of borrowing													–			
Other Cash Flows/Payments													–			
Total Cash Payments by Type		66,869	119,051	198,095	122,705	122,705	122,705	122,705	122,705	122,705	122,705	122,705	118,778	1,484,429	1,635,834	1,767,505
NET INCREASE/(DECREASE) IN CASH HELD		(11,876)	(55,663)	(110,222)	9,120	9,120	9,120	9,120	9,120	9,120	9,120	9,120	201,335	96,532	67,973	89,380
Cash/cash equivalents at the month/year beginning:		349,022	337,146	281,483	171,261	180,381	189,500	198,620	207,740	216,860	225,980	235,099	244,219	349,022	445,554	513,527
Cash/cash equivalents at the month/year end:		337,146	281,483	171,261	180,381	189,500	198,620	207,740	216,860	225,980	235,099	244,219	[illegible]	[illegible]	[illegible]	[illegible]

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

Description	Ref	2014/15	Budget Year 2015/16							
		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		209,013	240,640		18,251	60,759	60,160	599	1%	243,038
Property rates - penalties & collection charges							–	–		–
Service charges - electricity revenue			649,212		52,322	143,588	162,303	(18,715)	-12%	574,353
Service charges - water revenue			163,809		13,067	38,912	40,952	(2,040)	-5%	155,649
Service charges - sanitation revenue			95,592		6,461	19,365	23,898	(4,533)	-19%	77,460
Service charges - refuse revenue			78,850		4,632	13,800	19,713	(5,912)	-30%	55,202
Service charges - other							–	–		–
Rental of facilities and equipment		6,325	7,126		485	1,681	1,782	(101)	-6%	6,724
Interest earned - external investments			12,000		2,778	2,980	3,000	(20)	-1%	11,919
Interest earned - outstanding debtors			8,700		(794)	291	2,175	(1,884)	-87%	1,164
Dividends received							–	–		–
Fines		7,069	3,110		659	1,048	777	270	35%	4,192
Licences and permits			13		1	2	3	(2)	-51%	6
Agency services							–	–		–
Transfers recognised - operational		420,439	307,059		8,107	134,314	134,314	–		307,059
Other revenue		14,705	14,850		1,802	3,662	3,712	(50)	-1%	14,649
Gains on disposal of PPE							–	–		–
Total Revenue (excluding capital transfers and contributions)		**657,551**	**1,580,961**	**–**	**107,771**	**420,403**	**452,789**	**(32,387)**	**-7%**	**1,451,415**
Expenditure By Type										
Employee related costs		359,263	442,461		36,960	95,065	110,615	(15,550)	-14%	380,261
Remuneration of councillors		20,124	19,208		1,533	4,476	4,802	(326)	-7%	17,905
Debt impairment		195,564	102,308		–	–	25,577	(25,577)	-100%	–
Depreciation & asset impairment		318,765	247,952		123,114	123,114	61,988	61,126	99%	492,456
Finance charges		29,713	27,105		9,002	13,957	6,776	7,181	106%	55,828
Bulk purchases		479,491	474,096		76,401	134,729	118,524	16,205	14%	538,917
Other materials		–	2,881		181	506	720	(214)	-30%	2,024
Contracted services		52,452	190,653		19,085	39,695	47,663	(7,968)	-17%	158,780
Transfers and grants		–	73,400				18,350	(18,350)	-100%	–
Other expenditure		317,189	254,625		28,683	57,682	63,656	(5,975)	-9%	230,726
Loss on disposal of PPE							–	–		–
Total Expenditure		**1,772,560**	**1,834,688**	**–**	**294,959**	**469,224**	**458,672**	**10,552**	**2%**	**1,876,896**
Surplus/(Deficit)		(1,115,010)	(253,727)	–	(187,188)	(48,822)	(5,883)	(42,939)	730%	(425,482)
Transfers recognised - capital								–		
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		(1,115,010)	(253,727)	–	(187,188)	(48,822)	(5,883)	(42,939)	730%	(425,482)
Taxation								–		
Surplus/(Deficit) after taxation		**(1,115,010)**	**(253,727)**	**–**	**(187,188)**	**(48,822)**	**(5,883)**	**(42,939)**	**730%**	**(425,482)**

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

Description R thousands	Ref	2014/15 Audited Outcome	Budget Year 2015/16 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		59,636	62,022		5,168	15,505	15,505	0	0%	62,022
Other revenue								–		
Gains on disposal of PPE								–		
								–		
Total Operating Revenue	1	**59,636**	**62,022**	**–**	**5,168**	**15,505**	**15,505**	**0**	**0%**	**62,022**
Expenditure By Municipal Entity										
Employee Related Cost		7,362	7,153		780	1,922	1,788	134	7%	7,153
Debt Impairment								–		
Collection Costs								–		
Depreciation		–	470		39	117	117	0	0%	470
Finance Charges		–	100		–	–	25	(25)	-100%	100
Bulk Purchases		27,304	18,336		1,528	4,584	4,584	(0)	0%	18,336
Other Material		6,661	6,553		523	872	1,638	(766)	-47%	6,553
Repairs & Maintenance		25,483	30,919		2,222	7,520	7,730	(210)	-3%	30,919
Other Expenditure		129	77		9	30	19	10	53%	77
Contributions to staff leave reserve fund		180	24		2	6	6	0	0%	24
Total Operating Expenditure	2	**67,119**	**63,632**	**–**	**5,103**	**15,051**	**15,908**	**(857)**	**-5%**	**63,632**
Surplus/ (Deficit) for the yr/period		(7,483)	(1,610)	–	65	455	(403)	(857)	213%	(1,610)
Capital Expenditure By Municipal Entity										
Service charges - sanitation revenue								–		
Service charges - other								–		
Rental of facilities and equipment								–		
Interest earned - external investments								–		
Interest earned - outstanding debtors								–		
Agency services								–		
Transfers recognised - operational								–		
Other revenue								–		
Gains on disposal of PPE								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

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

Month R thousands	2014/15 Audited Outcome	Budget Year 2015/16 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July		13,858		3,667	3,667	13,858	10,191	73.5%	1%
August		12,311		12,491	16,158	26,168	10,011	38.3%	4%
September		16,603		26,250	42,408	42,771	364	0.8%	11%
October		32,221				74,992	–		
November		43,680				118,672	–		
December		28,120				146,792	–		
January		25,857				172,649	–		
February		31,266				203,916	–		
March		32,981				236,897	–		
April		34,469				271,365	–		
May		35,156				306,521	–		
June		93,488				400,009	–		
Total Capital expenditure	–	400,009	–	42,408					

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

Description	Ref	2014/15	Budget Year 2015/16							
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		–	134,989	–	10,466	17,143	31,622	14,480	45.8%	68,571
Infrastructure - Road transport		–	73,471	–	2,739	8,481	18,368	9,887	53.8%	33,922
Roads, Pavements & Bridges			73,471	–	2,739	8,074	18,368	10,294	56.0%	32,296
Storm water					–	406	–	(406)	#DIV/0!	1,626
Infrastructure - Electricity		–	26,630	–	2,602	3,273	6,658	3,384	50.8%	13,092
Generation			–					–		–
Transmission & Reticulation			16,530		1,414	2,085	4,133	2,048	49.5%	8,340
Street Lighting			10,100		1,188	1,188	2,525	1,337	52.9%	4,752
Infrastructure - Water		–	8,580	–	1,343	1,500	2,145	645	30.1%	6,002
Dams & Reservoirs								–		–
Water purification								–		–
Reticulation			8,580		1,343	1,500	2,145	645	30.1%	6,002
Infrastructure - Sanitation		–	8,500	–	427	427	–	(427)	#DIV/0!	1,706
Reticulation			–		427	427	–	(427)	#DIV/0!	1,706
Sewerage purification			8,500		–	–		–		–
Infrastructure - Other		–	17,808	–	3,354	3,462	4,452	990	22.2%	13,849
Waste Management					–	–	–	–		–
Transportation					–		–	–		–
Gas							–	–		–
Other			17,808		3,354	3,462	4,452	990	22.2%	13,849
Community		–	6,484	–	–	5,185	1,621	(3,564)	-219.9%	20,741
Parks & gardens			1,800		–	–	450	450	100.0%	–
Sportsfields & stadia			4,000		–	–	1,000	1,000	100.0%	–
Swimming pools					–	–	–	–		–
Community halls					–	5,185	–	(5,185)	#DIV/0!	20,741
Libraries							–	–		–
Recreational facilities							–	–		–
Fire, safety & emergency							–	–		–
Security and policing							–	–		–
Buses							–	–		–
Clinics							–	–		–
Museums & Art Galleries			284				71	71	100.0%	–
Cemeteries							–	–		–
Social rental housing							–	–		–
Other			400		–	–	100	100	100.0%	–
Heritage assets		–	70	–	–	–	–	–		–
Buildings								–		–
Other			70		–	–		–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		–
Other								–		–
Other assets		–	115,600	–	1,744	2,248	27,525	25,277	91.8%	8,993
General vehicles		–	9,650	–	988	1,143	2,413	1,270	52.6%	4,570
Specialised vehicles			–		–	–	–	–		–
Plant & equipment			18,785		510	780	4,696	3,916	83.4%	3,120
Computers - hardware/equipment							–	–		–
Furniture and other office equipment			2,665		246	326	666	341	51.1%	1,303
Abattoirs							–	–		–
Markets			4,000				1,000	1,000	100.0%	–
Civic Land and Buildings			75,000				18,750	18,750	100.0%	–
Other Buildings					–		–	–		–
Other Land			5,500			–		–		–
Surplus Assets - (Investment or Inventory)								–		–
Other					–			–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		–
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		–
Intangibles		–	1,424	–	–	–	–	–		–
Computers - software & programming			1,424		–	–		–		–
Other								–		–
Total Capital Expenditure on new assets	1	–	258,567	–	12,210	24,576	60,768	36,192	59.6%	98,305

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

Description	Ref	2014/15	Budget Year 2015/16							
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		–	117,229	–	1,601	5,245	22,082	16,838	76.2%	20,979
Infrastructure - Road transport		–	45,500	–	2,368	2,368	11,375	9,007	79.2%	9,471
Roads, Pavements & Bridges			45,500		2,368	2,368	11,375	9,007	79.2%	9,471
Storm water					–	–		–		–
Infrastructure - Electricity		–	6,000	–	(767)	1,451	1,500	49	3.3%	5,803
Generation								–		–
Transmission & Reticulation			6,000		(767)	1,451	1,500	49	3.3%	5,803
Street Lighting								–		–
Infrastructure - Water		–	36,829	–	–	1,426	9,207	7,781	84.5%	5,704
Dams & Reservoirs							–	–		–
Water purification						1,426	–	(1,426)	#DIV/0!	5,704
Reticulation			36,829				9,207	9,207	100.0%	–
Infrastructure - Sanitation		–	28,900	–	–	–	–	–		–
Reticulation								–		–
Sewerage purification			28,900					–		–
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		–
Transportation								–		–
Gas								–		–
Other						–		–		–
Community		–	24,053	–	462	651	2,068	1,416	68.5%	2,604
Parks & gardens			2,000		326	326	500	174	34.7%	1,306
Sportsfields & stadia			6,000		135	325	1,500	1,175	78.4%	1,298
Swimming pools			270		–	–	68	68	100.0%	–
Community halls			12,072					–		–
Libraries			3,711					–		–
Recreational facilities								–		–
Fire, safety & emergency								–		–
Security and policing								–		–
Buses								–		–
Clinics								–		–
Museums & Art Galleries								–		–
Cemeteries								–		–
Social rental housing								–		–
Other					–	–		–		–
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		–
Other								–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		–
Other								–		–
Other assets		–	660	–	12,687	12,825	140	(12,685)	-9060.8%	51,300
General vehicles								–		–
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			100					–		–
Computers - hardware/equipment								–		–
Furniture and other office equipment								–		–
Abattoirs								–		–
Markets								–		–
Civic Land and Buildings							–	–		–
Other Buildings			560		12,687	12,825	140	(12,685)	-9060.8%	51,300
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	**-**	**141,942**	**-**	**14,750**	**18,721**	**24,290**	**5,569**	**22.9%**	**74,883**
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	-	709,602	889,118	-15,069,308			3,556,473

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

Description	Ref	2014/15	Budget Year 2015/16							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	76,480	–	4,984	9,781	19,120	9,339	48.8%	39,124
Infrastructure - Road transport		–	41,586	–	485	485	10,396	9,911	95.3%	1,942
Roads, Pavements & Bridges			41,586		485	485	10,396	9,911	95.3%	1,942
Storm water								–		–
Infrastructure - Electricity		–	15,749	–	1,618	3,546	3,937	391	9.9%	14,185
Generation							–	–		–
Transmission & Reticulation			15,749		1,618	3,546	3,937	391	9.9%	14,185
Street Lighting										
Infrastructure - Water		–	4,872	–	1,200	1,679	1,218	(461)	-37.8%	6,716
Dams & Reservoirs								–		–
Water purification							–	–		–
Reticulation			4,872		1,200	1,679	1,218	(461)	-37.8%	6,716
Infrastructure - Sanitation		–	12,239	–	1,641	3,786	3,060	(726)	-23.7%	15,144
Reticulation			12,239		1,641	3,786	3,060	(726)	-23.7%	15,144
Sewerage purification			–					–		–
Infrastructure - Other		–	2,034	–	40	284	508	224	44.1%	1,138
Waste Management			120				30	30	100.0%	–
Transportation					3	3	–	(3)	#DIV/0!	13
Gas							–	–		–
Other			1,914		37	281	478	197	41.2%	1,124
Community		–	10,407	–	370	664	2,602	1,938	74.5%	2,657
Parks & gardens			3,854		25	27	964	937	97.2%	106
Sportsfields & stadia			980		83	271	245	(26)	-10.8%	1,086
Swimming pools			505		112	144	126	(18)	-14.0%	576
Community halls			2,526		12	33	632	599	94.8%	131
Libraries			1,638		23	42	409	368	89.8%	167
Recreational facilities			261		75	105	65	(39)	-60.5%	418
Fire, safety & emergency			596				149	149	100.0%	–
Security and policing							–	–		–
Buses							–	–		–
Clinics							–	–		–
Museums & Art Galleries							–	–		–
Cemeteries			5		30	30	1	(28)	-2229.4%	119
Social rental housing							–	–		–
Other			42		10	13	11	(3)	-26.5%	54
Heritage assets		–	531	–	4	4	133	129	96.8%	17
Buildings			506		4	4	127	122	96.7%	17
Other			25				6	6	100.0%	–
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		–
Other								–		–
Other assets		–	18,251	–	7,740	9,502	4,563	(4,939)	-108.2%	38,008
General vehicles								–		–
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			13,188		5,169	6,458	3,297	(3,161)	-95.9%	25,831
Computers - hardware/equipment							–	–		–
Furniture and other office equipment			78				20	20	100.0%	–
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings							–	–		–
Other Buildings			4,985		2,571	3,044	1,246	(1,798)	-144.3%	12,177
Other Land							–	–		–
Surplus Assets - (Investment or Inventory)								–		–
Other								–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		–
								–		–

Biological assets										
List sub-class		–	2,600	–	–	–	–	–		–
			2,600					–		–
Intangibles								–		–
Computers - software & programming		–	–	–	271	807	–	(807)	#DIV/0!	3,227
Other					271	807	–	(807)	#DIV/0!	3,227
								–		–
Total Repairs and Maintenance Expenditure		–	108,270	–	13,368	20,758	26,417	5,659	21.4%	83,033

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

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

Description R thousands	Ref 1	2014/15 Audited Outcome	Budget Year 2015/16 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure										
Infrastructure - Road transport		–	197,463	–	39,265	117,796	49,366	(68,431)	-138.6%	471,185
Roads, Pavements & Bridges		–	117,389	–	27,502	82,505	29,347	(53,158)	-181.1%	330,020
Storm water			117,363		18,791	56,373	29,341	(27,032)	-92.1%	225,490
Infrastructure - Electricity			26		8,711	26,133	7	(26,126)	#########	104,530
Generation		–	14,917	–	1,638	4,914	3,729	(1,184)	-31.8%	19,655
Transmission & Reticulation							–	–		–
Street Lighting			14,917		1,638	4,914	3,729	(1,184)	-31.8%	19,655
Infrastructure - Water							–	–		–
Dams & Reservoirs		–	28,051	–	8,497	25,491	7,013	(18,478)	-263.5%	101,963
Water purification								–		–
Reticulation			28,051		8,497	25,491	7,013	(18,478)	-263.5%	101,963
Infrastructure - Sanitation								–		–
Reticulation		–	35,623	–	1,334	4,003	8,906	4,903	55.0%	16,013
Sewerage purification			35,623		1,334	4,003	8,906	4,903	55.0%	16,013
Infrastructure - Other								–		–
Waste Management		–	1,482	–	295	884	371	(513)	-138.4%	3,534
Transportation								–		–
Gas								–		–
Other								–		–
Community			1,462		295	884	371	(513)	-138.4%	3,534
Parks & gardens		–	1,472	–	259	777	368	(409)	-111.1%	3,108
Sportsfields & stadia			220		94	282	55	(227)	-411.9%	1,128
Swimming pools			132		9	27	33	6	17.7%	109
Community halls			262		13	40	66	26	39.2%	159
Libraries			432		9	28	108	80	73.9%	113
Recreational facilities			1		12	37	0	(37)	-15064.2%	148
Fire, safety & emergency			299		56	167	75	(92)	-123.2%	667
Security and policing					15	44	–	(44)	#DIV/0!	177
Buses						–	–	–		–
Clinics						–	–	–		–
Museums & Art Galleries						–	–	–		–
Cemeteries						–	–	–		–
Social rental housing			20		43	129	5	(124)	-2444.5%	515
Other						–	–	–		–
Heritage assets			106		8	23	26	4	13.9%	91
Buildings		–	–	–	–	–	–	–		–
Other								–		–
Investment properties								–		–
Housing development		–	–	–	–	–	–	–		–
Other								–		–
Other assets								–		–
General vehicles		–	48,854	–	1,485	4,405	12,214	7,808	63.9%	17,622
Specialised vehicles			13,793		587	1,746	3,448	1,702	49.4%	6,983
Plant & equipment		–	–	–	–	–	–	–		–
Computers - hardware/equipment			4,214		431	1,272	1,053	(218)	-20.7%	5,086
Furniture and other office equipment			10,358		145	423	2,590	2,166	83.7%	1,694
Abattoirs			11,894		148	442	2,973	2,532	85.1%	1,767
Markets			–			–	–	–		–
Civic Land and Buildings			159				40	40	100.0%	–
Other Buildings			8,271				2,068	2,068	100.0%	–
Other Land			–		174	523	–	(523)	#DIV/0!	2,092
Surplus Assets - (Investment or Inventory)			–			–	–	–		–
Other			–				–	–		–
Agricultural assets			167				42	42	100.0%	–
List sub-class		–	–	–	–	–	–	–		–
								–		–
								–		–

Biological assets										
List sub-class		–	–	–	–	–	–	–		–
								–		–
Intangibles								–		–
Computers - software & programming		–	–	–	45	135	–	(135)	#DIV/0!	542
Other					45	135	–	(135)	#DIV/0!	542
								–		–
Total Depreciation		–	247,790	–	41,055	123,114	61,947	(61,167)	-98.7%	492,456
Specialised vehicles										
Refuse		–	–	–	–	–	–	–		–
Fire								–		–
Conservancy								–		–
Ambulances								–		–
								–		–