

**SECTION 52(d): QUARTERLY REPORT ON BUDGET IMPLEMENTATION: REPORTING STANDARD:
QUARTER ENDED 31 MARCH 2016: (T 6/1/1-2015/2016): 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 third 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;
- (d) That the Strategic Executive Directors acknowledge the significance of the 2015/2016 approved capital budget as a service delivery barometer;

SED: Budget &
Treasury Office

REPORT

Operational Revenue

As at the end of the third quarter of the current financial year, the municipality's statement of financial performance reflected a deficit of R75 536 000. During the same period, the municipality generated revenue of 81% (R1 282 234 000) of the adjusted budget of R1 592 702 000. The variance between the revenue budget for the period ending 31 March 2016 and the actual revenue accrued for the same period is 5% (R61 591 000). 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 72% (R1 357 770 000) of the total adjusted budget of R1 894 525 000. Comparison between the pro rata budget of R1 420 894 000 and actual expenditure for the third quarter and reflects an under-expenditure of R63 124 000 (4%).

Capital Expenditure

Capital expenditure for the third quarter amounted to R195 615 000, which represents 50% of the approved total adjusted capital budget of R389 560 000. Comparison between the pro rata budget of R292 170 000 and actual expenditure for the period reflects and under expenditure of (R96 346 000) which implies that the municipality spent 33% less than the budget for the same period. Capital expenditure per department is reflected as follows:

Corporate Service	64% (R44.7 million)
Community Services	42% (R26.8 million)
Budget and Treasury Office	53% (R1.1 million)
Municipal Manager	R 0
Development Planning and Human Settlements	31% (R8.9 million)
Technical Services	48% (R87.0 million)
Electrical & Mechanical Services	68% (R26.9 million)

Debtors

The municipality's debtors as reflected in table SC3 continued to increase and by the end of the third quarter, the total debtors amounted to R1 195 216 000. The bulk of this amount (R1 080 654 000) is debt owing for more than 90 days, while R985 086 000 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:

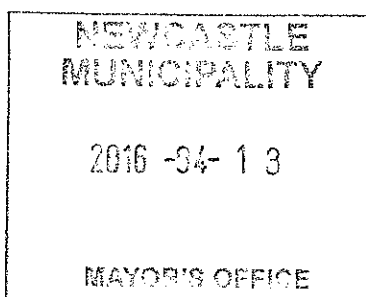


S.M NKOSI
ACTING STRATEGIC EXECUTIVE DIRECTOR
BUDGET AND TREASURY OFFICE



B.E MSWANE
ACTING MUNICIPAL MANAGER

A. F. REHMAN
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



KZN252 Newcastle - Contact Information

A. GENERAL INFORMATION

Municipality	KZN252 Newcastle
Grade	Grade 4
Province	KZN KWAZULU-NATAL
Web Address	www.newcastle.gov.za
e-mail Address	mm.newcastle.gov.za

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

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:

Name	Cllr M. F. Zikhali
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Secretary/PA to the Speaker:

Name	Mrs N. Dlamini
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Mayor/Executive Mayor:

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Secretary/PA to the Mayor/Executive Mayor:

Name	Miss Z. Marrengane
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Deputy Mayor/Executive Mayor:

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Secretary/PA to the Deputy Mayor/Executive Mayor:

Name	Miss Z. Marrengane
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D. MANAGEMENT LEADERSHIP

Municipal Manager:

Name	Mr B. E Mswane
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Secretary/PA to the Municipal Manager:

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Chief Financial Officer

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Secretary/PA to the Chief Financial Officer

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Official responsible for submitting financial information	
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Cell number	
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E-mail address	mfanafuthi.ndlovu@newcastle.gov.za
Official responsible for submitting financial information	
Name	Miss X.M.Msibi
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Cell number	
Fax number	(034) 328 7800
E-mail address	xolife.msibi@newcastle.gov.za
Official responsible for submitting financial information	
Name	Miss Z.F Mkhize
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KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q3 Third 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										
Revenue - Standard										
<i>Governance and administration</i>		335,314	343,779	341,690	39,350	269,417	256,267	13,150	5%	350,709
Executive and council		16,048	16,499	10,861	1,675	9,585	8,146	1,439	18%	11,764
Budget and treasury office		267,349	272,997	272,629	24,223	206,070	204,471	1,599	1%	280,724
Corporate services		51,917	54,284	58,200	13,452	53,762	43,650	10,112	23%	58,221
<i>Community and public safety</i>		20,295	18,887	18,648	1,216	12,837	13,986	(1,149)	-8%	17,775
Community and social services		4,284	9,554	5,123	402	4,608	3,842	766	20%	4,691
Sport and recreation		2,042	644	1,226	35	1,094	920	174	19%	1,376
Public safety		6,548	2,718	5,052	360	3,884	3,789	95	3%	4,541
Housing		4,541	5,968	7,222	418	3,231	5,416	(2,185)	-40%	7,141
Health		2,879	2	25	1	19	19	(0)	0%	25
<i>Economic and environmental services</i>		46,644	2,405	4,948	8,576	40,853	3,711	37,142	1001%	5,910
Planning and development		5,072	591	605	43	3,006	454	2,552	562%	878
Road transport		41,572	1,814	4,343	8,534	37,847	3,257	34,590	1062%	5,032
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,119,469	1,215,741	1,227,267	137,917	959,030	1,069,750	(110,720)	-10%	1,136,056
Electricity		583,972	702,824	702,817	58,878	492,010	626,646	(134,636)	-21%	617,454
Water		265,194	226,202	237,695	36,607	224,656	228,038	(3,382)	-1%	232,928
Waste water management		167,988	178,125	178,879	28,616	154,271	134,160	20,111	15%	178,168
Waste management		102,315	108,590	107,875	13,816	88,093	80,906	7,187	9%	107,505
<i>Other</i>	4	134	149	149	8	98	112	(15)	-13%	130
Total Revenue - Standard	2	1,521,856	1,580,961	1,592,702	187,067	1,282,234	1,343,826	(61,591)	-5%	1,510,580
Expenditure - Standard										
<i>Governance and administration</i>		304,289	330,306	680,967	30,788	255,192	510,726	(255,533)	-50%	340,256
Executive and council		113,275	120,003	122,809	8,141	81,265	92,107	(10,842)	-12%	108,353
Budget and treasury office		131,228	130,975	171,747	17,164	130,969	128,810	2,159	2%	174,625
Corporate services		59,786	79,328	386,412	5,483	42,959	289,809	(246,850)	-85%	57,278
<i>Community and public safety</i>		203,686	246,062	206,209	18,645	189,012	154,657	34,355	22%	252,016
Community and social services		69,832	92,505	67,308	6,830	60,926	50,481	10,445	21%	81,235
Sport and recreation		46,930	55,103	47,047	4,890	43,869	35,285	8,584	24%	58,493
Public safety		57,551	68,091	65,173	5,023	55,214	48,880	6,334	13%	73,619
Housing		25,696	25,342	21,816	1,668	26,103	16,362	9,741	60%	34,803
Health		3,676	5,020	4,865	234	2,899	3,649	(749)	-21%	3,866
<i>Economic and environmental services</i>		263,498	328,228	123,481	29,669	275,552	92,610	182,941	198%	367,402
Planning and development		28,365	38,101	31,962	2,155	24,041	23,971	69	0%	32,054
Road transport		234,978	289,957	91,397	27,502	251,435	68,548	182,887	267%	335,247
Environmental protection		155	170	122	11	76	91	(15)	-17%	101
<i>Trading services</i>		544,091	928,102	882,728	93,972	637,097	662,046	(24,949)	-4%	849,463
Electricity		267,409	557,166	522,057	69,665	390,267	391,543	(1,276)	0%	520,355
Water		154,069	224,627	228,738	14,745	147,383	171,554	(24,171)	-14%	196,510
Waste water management		38,852	46,771	44,651	2,040	25,618	33,488	(7,870)	-24%	34,157
Waste management		83,762	99,537	87,281	7,521	73,830	65,461	8,369	13%	98,440
<i>Other</i>		135	1,991	1,141	(6)	918	856	62	7%	1,224
Total Expenditure - Standard	3	1,315,698	1,834,688	1,894,525	173,068	1,357,770	1,420,894	(63,124)	-4%	1,810,361
Surplus/ (Deficit) for the year		206,158	(253,727)	(301,824)	13,999	(75,536)	(77,068)	1,532	-2%	(299,781)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

Vote 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										
Revenue by Vote										
Vote 1 - CORPORATE SERVICES	1	67,381	69,815	68,505	15,082	63,292	51,379	11,913	23.2%	69,429
Vote 2 - COMMUNITY SERVICES		118,233	121,973	119,977	12,693	98,817	89,982	8,835	9.8%	120,090
Vote 3 - BUDGET AND TREASURY		267,349	272,997	272,629	22,906	206,133	204,471	1,662	0.8%	280,724
Vote 4 - MUNICIPAL MANAGER		584	967	601	45	55	450	(396)	-87.8%	556
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		9,748	6,709	7,976	469	7,747	5,982	1,765	29.5%	15,749
Vote 6 - TECHNICAL SERVICES		474,590	405,675	420,242	70,589	415,656	364,948	50,707	13.9%	414,637
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		583,972	702,824	702,772	65,283	490,535	626,612	(136,077)	-21.7%	609,394
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	1,521,856	1,580,961	1,592,702	187,067	1,282,234	1,343,826	(61,591)	-4.6%	1,510,580
Expenditure by Vote										
Vote 1 - CORPORATE SERVICES	1	93,399	104,444	415,391	7,456	61,559	311,543	(249,984)	-80.2%	82,079
Vote 2 - COMMUNITY SERVICES		251,463	312,285	262,549	24,353	226,001	196,912	29,089	14.8%	301,334
Vote 3 - BUDGET AND TREASURY		131,228	130,975	171,747	17,164	149,872	128,810	21,062	16.4%	199,829
Vote 4 - MUNICIPAL MANAGER		71,747	81,748	80,799	5,490	56,556	60,599	(4,043)	-6.7%	75,408
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		54,196	65,434	54,918	3,818	51,061	41,189	9,872	24.0%	68,081
Vote 6 - TECHNICAL SERVICES		432,894	571,066	374,684	44,789	428,466	281,013	147,453	52.5%	571,288
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		280,772	568,737	534,436	69,999	384,255	400,827	(16,572)	-4.1%	512,340
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,315,698	1,834,688	1,894,525	173,068	1,357,770	1,420,894	(63,124)	-4.4%	1,810,361
Surplus/ (Deficit) for the year	2	206,158	(253,727)	(301,824)	13,999	(75,536)	(77,068)	1,532	-2.0%	(299,781)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q3 Third Quarter

Vote 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
Revenue by Vote										
Vote 1 - CORPORATE SERVICES	1	67,381	69,815	66,505	15,082	63,292	51,379	11,913	23%	69,429
1.1-Administration		67,373	69,815	64,575	15,082	63,281	48,431	14,850	31%	65,499
1.2-Human Resources		8		3,930	-	10	2,948	(2,937)	-100%	3,930
Vote 2-COMMUNITY SERVICES		118,233	121,973	119,977	12,693	98,817	89,982	8,835	10%	120,080
2.1-Culture and Amenities		6,327	10,198	6,349	437	5,929	4,762	1,167	25%	6,527
2.2-Community Services		111,907	111,775	113,627	12,256	92,889	85,221	7,668	9%	113,563
Vote 3 -BUDGET AND TREASURY		267,349	272,997	272,629	22,906	206,133	204,471	1,662	1%	280,724
3.1 - Financial Services		267,349	272,997	272,629	22,906	206,133	204,471	1,662	1%	280,724
3.2 - Data Processing										
3.3 - Supply Chain Unit										
Vote 4 - MUNICIPAL MANAGER		584	967	601	45	55	450	(396)	-88%	556
4.1 - Municipal Manager										
4.2 - Internal Audit Unit										
4.3 - Integrated Development Planning										
4.4 - Legal Services										
4.5 - Mayoral Office										
4.6 - Public Relations Office										
4.7 - Governance										
4.8 - Performance Management										
4.9 - Information Technology		584	967	601	45	55	450	(396)	-88%	556
4.10 - Risk Management										
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETT		9,748	6,709	7,976	469	7,747	5,982	1,765	29%	15,749
5.1 - Economic Development		282	190	179	11	1,595	135	1,461	1086%	158
5.2 - Housing and Land		4,541	5,968	7,222	418	3,231	5,416	(2,185)	-40%	7,141
5.3 - Town Planning		4,924	551	575	40	2,920	431	2,489	577%	8,450
Vote 6 - TECHNICAL SERVICES		474,590	405,675	420,242	70,589	415,656	364,948	50,707	14%	414,637
6.1 - Civil Services		41,408	1,348	4,422	8,520	36,729	3,317	33,412	1007%	3,540
6.2 - Water and Sanitation Services		433,182	404,327	415,820	62,069	378,927	361,632	17,295	5%	411,096
Vote 7 - ELETRICAL AND MECHANICAL SERVICES		583,972	702,824	702,772	65,283	490,535	626,612	(136,077)	-22%	609,394
7.1 - Electrical Services		583,972	702,824	702,772	65,283	490,535	626,612	(136,077)	-22%	609,394

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Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		280,772	568,737	534,436	69,999	384,255	400,827	(16,572)	-4%	512,340
7.1 - Electrical Services		280,772	568,737	534,436	69,999	384,255	400,827	(16,572)	-4%	512,340
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Total Expenditure by Vote	2	1,315,698	1,834,668	1,894,525	173,068	1,357,770	1,420,894	(63,124)	(0)	1,810,361
Surplus (Deficit) for the year	2	206,158	(253,727)	(301,824)	13,999	(75,536)	(77,068)	1,532	(0)	(299,781)

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) - Q3 Third 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										
Revenue By Source										
Property rates		209,013	240,640	232,130	19,067	173,925	174,098	(172)	0%	231,900
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		569,008	649,212	651,708	45,609	431,948	488,781	(56,833)	-12%	575,930
Service charges - water revenue		139,248	163,809	172,646	13,182	125,914	129,485	(3,571)	-3%	167,886
Service charges - sanitation revenue		72,051	95,592	96,143	7,969	71,599	72,107	(509)	-1%	95,465
Service charges - refuse revenue		52,948	78,850	77,964	6,346	58,193	58,473	(279)	0%	77,591
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		6,325	7,126	6,715	573	5,015	5,036	(22)	0%	6,686
Interest earned - external investments		16,249	12,000	9,270	116	6,731	6,953	(222)	-3%	8,974
Interest earned - outstanding debtors		8,065	8,700	5,700	668	4,241	4,275	(34)	-1%	5,655
Dividends received		-	-	-	-	-	-	-	-	-
Fines		6,230	3,110	5,146	361	3,956	3,859	96	2%	5,274
Licences and permits		-	13	11	1	7	8	(1)	-14%	10
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		420,439	307,059	317,931	91,398	387,748	387,748	-	-	317,931
Other revenue		22,280	14,850	17,338	1,776	12,958	13,003	(45)	0%	17,277
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,521,856	1,580,961	1,592,702	187,067	1,282,234	1,343,826	(61,591)	-5%	1,510,580
Expenditure By Type										
Employee related costs		359,263	442,461	446,857	38,843	348,368	335,142	13,226	4%	464,491
Remuneration of councillors		20,124	19,208	19,440	1,643	14,593	14,580	13	0%	19,457
Debt impairment		(50,390)	102,308	102,308	137	137	76,731	(76,594)	-100%	183
Depreciation & asset impairment		302,387	247,952	311,729	22,028	197,772	233,796	(36,024)	-15%	263,696
Finance charges		33,542	27,105	53,692	4,460	40,602	40,269	333	1%	54,136
Bulk purchases		479,491	474,096	457,000	64,153	333,254	342,750	(9,496)	-3%	444,338
Other materials		2,191	2,881	2,336	251	1,967	1,752	215	12%	2,623
Contracted services		52,452	190,653	168,608	14,123	101,845	126,456	(24,611)	-19%	135,793
Transfers and grants		54,913	73,400	68,262	6,982	60,139	51,197	8,942	17%	80,185
Other expenditure		61,726	254,625	264,294	20,449	259,094	198,221	60,874	31%	345,459
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		1,315,698	1,834,688	1,894,525	173,068	1,357,770	1,420,894	(63,124)	-4%	1,810,361
Surplus/(Deficit)		206,158	(253,727)	(301,824)	13,999	(75,536)	(77,068)	1,532	(0)	(299,781)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		206,158	(253,727)	(301,824)	13,999	(75,536)	(77,068)			(299,781)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		206,158	(253,727)	(301,824)	13,999	(75,536)	(77,068)			(299,781)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		206,158	(253,727)	(301,824)	13,999	(75,536)	(77,068)			(299,781)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		206,158	(253,727)	(301,824)	13,999	(75,536)	(77,068)			(299,781)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q3 Third Quarter

Vote Description	Ref	Budget Year 2015/16								
		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 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		120,987	80,350	69,845	-	44,654	52,384	(7,730)	-15%	59,538
Vote 2 - COMMUNITY SERVICES		26,428	48,632	64,653	3,152	26,831	48,490	(21,659)	-45%	36,775
Vote 3 - BUDGET AND TREASURY		3,527	2,000	2,256	69	1,194	1,692	(498)	-29%	1,592
Vote 4 - MUNICIPAL MANAGER		594	3,624	2,824	-	-	2,118	(2,118)	-100%	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		13,129	46,569	28,315	670	8,904	21,236	(12,332)	-56%	11,872
Vote 6 - TECHNICAL SERVICES		130,509	185,734	181,863	10,536	87,080	136,396	(49,317)	-36%	116,107
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		45,946	33,600	39,803	2,179	29,952	29,852	(2,901)	-10%	35,936
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	341,121	400,509	389,560	16,605	195,615	292,170	(96,555)	-33%	260,820
Total Capital Expenditure		341,121	400,509	389,560	16,605	195,615	292,170	(96,555)	-33%	260,820
Capital Expenditure - Standard Classification										
Governance and administration		125,548	85,974	74,925	69	45,848	56,194	(10,346)	-18%	61,130
Executive and council		120,966	80,350	69,845	-	44,654	52,384	(7,730)	-15%	59,538
Budget and treasury office		3,529	2,000	2,256	69	1,194	1,692	(498)	-29%	1,592
Corporate services		1,053	3,624	2,824	-	-	2,118	(2,118)	-100%	-
Community and public safety		28,827	42,332	61,287	553	26,146	45,965	(19,819)	-43%	34,862
Community and social services		7,651	22,832	28,848	157	14,840	21,636	(6,796)	-31%	19,787
Sport and recreation		10,314	11,450	22,036	385	6,433	16,526	(11,094)	-57%	7,243
Public safety		1,669	2,690	3,513	35	2,477	2,635	(157)	-6%	3,303
Housing		6,887	5,300	6,762	5	3,396	5,072	(1,676)	-33%	4,528
Health		107	60	129	-	-	97	(97)	-100%	-
Economic and environmental services		98,716	122,699	127,302	6,140	59,423	95,477	(36,053)	-38%	79,231
Planning and development		6,242	41,269	21,553	685	5,508	16,165	(10,657)	-66%	7,344
Road transport		92,303	81,430	105,749	5,475	53,916	79,312	(25,396)	-32%	71,887
Environmental protection		170	-	-	-	-	-	-	-	-
Trading services		90,030	149,504	126,046	9,834	64,198	94,534	(30,337)	-32%	65,597
Electricity		33,970	33,600	39,803	1,613	26,294	29,852	(3,558)	-12%	35,059
Water		49,676	104,304	76,114	6,627	33,822	57,086	(23,264)	-41%	45,096
Waste water management		6,384	11,600	10,128	2,595	4,081	7,596	(3,515)	-46%	5,441
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	341,121	400,509	389,560	16,605	195,615	292,170	(96,555)	-33%	260,820
Funded by:										
National Government		121,807	173,884	157,713	9,486	76,941	118,285	(41,344)	-35%	102,587
Provincial Government		-	-	16,066	659	3,151	(2,049)	(8,838)	-74%	4,201
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		121,907	173,884	173,779	10,146	80,091	130,334	(50,243)	-39%	106,789
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	205,945	63,335	63,335	512	64,796	47,501	17,294	36%	86,394
Internally generated funds		13,870	162,290	162,446	6,848	50,728	114,335	(63,607)	-56%	67,637
Total Capital Funding		341,121	400,509	389,560	16,605	195,615	292,170	(96,555)	-33%	260,820

References

- 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).
- Include capital component of PPP unitary payment
- Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	45,946	33,600	39,803	2,179	26,952	29,852	(2,901)	-10%	35,936
7.1 - Electrical Services	45,946	33,600	39,803	2,179	26,952	29,852	(2,901)	-10%	35,936
							-		
							-		
							-		
							-		
							-		
							-		
							-		
Total single-year capital expenditure	341,121	400,509	389,560	16,605	195,615	292,170	(96,555)	(0)	260,820
Total Capital Expenditure	341,121	400,509	389,560	16,605	195,615	292,170	(96,555)	(0)	260,820

References

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		340,813	98,672	27,204	69,913	27,204
Call investment deposits		-	330,682	125,597	45,883	125,597
Consumer debtors		749,007	1,169,587	788,391	858,454	788,391
Other debtors		64,894		65,481	73,590	65,481
Current portion of long-term receivables		10		9	8	9
Inventory		10,896		13,938	13,027	13,938
Total current assets		1,165,620	1,598,942	1,020,618	1,060,876	1,020,618
Non current assets						
Long-term receivables				-		-
Investments				-		-
Investment property		207,527	171,249	207,527	207,527	207,527
Investments in Associate		413,063	1,172,246	413,063	413,063	413,063
Property, plant and equipment		3,852,248	3,223,480	3,854,000	3,846,747	3,854,000
Agricultural				-		-
Biological assets				-		-
Intangible assets		1,813	913	4,886	4,581	4,886
Other non-current assets		2,965		2,965	2,965	2,965
Total non current assets		4,477,615	4,567,887	4,482,441	4,474,883	4,482,441
TOTAL ASSETS		5,643,235	6,166,829	5,503,059	5,535,759	5,503,059
LIABILITIES						
Current liabilities						
Bank overdraft				-		-
Borrowing		27,713	27,105	27,516	12,532	27,516
Consumer deposits		11,048	9,997	12,257	12,454	12,257
Trade and other payables		341,874	103,000	315,631	312,325	315,631
Provisions		4,692	3,438	4,692	4,692	4,692
Total current liabilities		385,326	143,540	360,096	342,004	360,096
Non current liabilities						
Borrowing		471,913	463,737	458,705	483,586	458,705
Provisions		134,413	22,923	134,413	134,413	134,413
Total non current liabilities		606,326	486,661	593,119	617,999	593,119
TOTAL LIABILITIES		991,652	630,200	953,214	960,003	953,214
NET ASSETS	2	4,651,583	5,536,629	4,549,844	4,575,756	4,549,844
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4,621,697	5,503,276	4,520,568	4,556,159	4,520,568
Reserves		29,886	33,353	29,277	19,598	29,277
TOTAL COMMUNITY WEALTH/EQUITY	2	4,651,583	5,536,629	4,549,844	4,575,756	4,549,844

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third 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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		914,435	187,230	196,873	13,738	123,640	123,640	-		196,873
Service charges			740,597	832,590	48,150	577,804	577,804	-		832,590
Other revenue			22,589	26,638	1,776	12,958	12,958	-		17,277
Government - operating		448,029	307,059	317,931	74,554	313,273	313,273	-		313,273
Government - capital			173,884	173,779	64,705	149,157	149,157	-		149,157
Interest		24,315	12,174	9,483	870	14,953	14,953	(0)	0%	19,936
Dividends								-		
Payments										
Suppliers and employees		(1,255,414)	(1,200,398)	(1,329,803)	(31,884)	(1,177,077)	(1,176,864)	213	0%	(1,523,661)
Finance charges		(33,542)	(27,105)	(53,692)	(4,462)	(40,602)	(40,602)	0	0%	(53,692)
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		97,823	216,031	173,800	167,446	(25,894)	(25,681)	213	-1%	(48,244)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		252	-	1,000				-		1,000
Decrease (increase) in non-current debtors				-				-		-
Decrease (increase) other non-current receivables			225,000	-				-		-
Decrease (increase) in non-current investments		(950)		-				-		-
Payments										
Capital assets		(341,121)	(400,509)	(173,884)	(16,605)	(195,615)	(195,828)	(214)	0%	(260,820)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(341,819)	(175,509)	(172,884)	(16,605)	(195,615)	(195,828)	(214)	0%	(259,820)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		-
Borrowing long term/refinancing		257,257	63,335	-	-	-	-	-		-
Increase (decrease) in consumer deposits								-		-
Payments										
Repayment of borrowing		(365)	(27,105)	(27,327)	(1,380)	(3,507)	(3,507)	-		(27,327)
NET CASH FROM/(USED) FINANCING ACTIVITIES		256,901	36,231	(27,327)	(1,380)	(3,507)	(3,507)	-		(27,327)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		327,907	352,602	340,913	340,813	340,813	340,813			340,813
Cash/cash equivalents at month/year end:		340,813	429,354	314,502	115,797	115,896	115,896			5,422

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Q3 Third Quarter

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source Service Charges	-8%	Service charges are dependent on levels of consumption and therefore fluctuates every month. This variance is expected to lessen as we approach the end of the financial year	Projections for year to date will be based on seasons rather than straight line in the new year
2	Expenditure By Type Depreciation	-15%	Depreciation was not allocated correctly as per asset class and GFS	Asset section will assist in allocating depreciation correct
	Transfers & grants	17%	Increase on the number of applicants for indigent support	Applications made in prior years will be reviewed and projections will be rectified in the draft budget
	Other Expenditure	-10%	In line with cost curtailment measure, municipality has taken a decision to reduce its general expenditure	Offsets on overspent votes against savings will be done on a monthly basis to the extent that total detarment is not overspent
3	Capital Expenditure Total Capital Expenditure	-33%	Slow spending of the Capital Budget mainly due to either SCM processes or a delay on the side of the relevant Department initiating spending. The targets that are submitted to PMS are not inline with the Budget Projections on the Financial system	Going forward our Financial System will align the budget projections with the PMS submissions
4	Financial Position No major variances			
5	Cash Flow No major variances			
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 - Q3 Third 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		2.5%	15.0%	19.3%	3.0%	4.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		80.2%	15.8%	16.3%	33.1%	33.1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provisions/ Funds & Reserves		18.1%	10.7%	17.6%	17.7%	17.6%
Gearing	Long Term Borrowing/ Funds & Reserves		1579.1%	1390.4%	1566.8%	2467.6%	1566.8%
Liquidity							
Current Ratio	Current assets/current liabilities	1	302.5%	1113.9%	283.4%	310.2%	283.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		88.4%	299.1%	42.4%	33.9%	42.4%
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		53.5%	74.0%	53.6%	72.7%	56.5%
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	6.2%				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	43.6%				
Employee costs	Employee costs/Total Revenue - capital revenue		23.8%	28.0%	28.1%	27.2%	30.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.0%	6.8%	5.3%	5.5%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		22.1%	17.4%	22.9%	3.2%	4.9%
IDP regulation financial viability Indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)					13.2%	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					1.7%	
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		471,913	463,737	456,705	483,586		
Total Assets		5,643,235	6,168,829	5,503,059	5,535,759	5,503,059	
Employee related costs		359,263	442,461	446,857	346,368	464,491	
Repairs & Maintenance		75,583	108,279	84,945	70,115	84,945	
Interest (finance charges)		33,542	27,105	53,692	40,602	54,136	
Principal paid		355	27,105	27,327	3,507	27,327	
Depreciation		302,387	247,952	311,729		19,457	
Operating expenditure		1,315,698	1,834,888	1,894,525	1,357,770	1,810,351	
Total Capital Expenditure		341,121	400,509	389,560	195,815	260,820	
Borrowed funding for capital		205,345	63,335	63,335	64,796	86,394	
Debt		841,499	593,842	801,652	808,444	801,652	
Equity		4,651,583	5,536,629	4,549,844	4,575,756	4,549,844	
Reserves		29,886	33,353	29,277	19,598	29,277	
Borrowing		471,913	463,737	456,705	483,586	458,705	
Current assets		1,165,620	1,598,942	1,020,618	1,060,876	1,020,618	
Current liabilities		385,326	143,540	360,096	342,004	360,096	
Monetary assets		340,813	429,354	152,800	115,796	152,800	
Total Revenue (excluding capital transfers and contributions)		1,521,856	1,580,961	1,592,702	1,282,234	1,510,580	
Transfers recognised - operational		420,439	307,059	317,931	387,748	317,931	
Transfers recognised - capital							
Debt service payments		23,959	(14,931)	(17,844)	(44,109)	(81,019)	
Outstanding debtors (receivables)		813,910	1,169,587	853,880	932,052	853,880	
Annual services revenue		833,255	987,463	998,461	687,654		
Cash + investments	Including LT Investments	340,813	429,354	152,800	115,796	152,800	
Fixed operational expend. (monthly)			860,490		582,687	857,952	
Longstanding debtors outstanding							
Longstanding debtors recovered							
Attorney collections			13,684	18,100	13,467	18,100	

KZM252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description		Budget Year 2015/16										Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e. Council Policy
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days			
Debtors Age Analysis By Income Source														
	1200	12,341	7,374	8,200	7,816	6,776	8,679	7,827	229,592	288,606	260,691			
	1300	25,333	1,859	1,015	592	570	574	615	11,130	41,689	13,481			
	1400	16,394	5,224	4,690	4,479	4,249	4,160	4,028	125,576	169,800	143,492			
	1500	6,396	4,251	4,119	4,129	4,077	4,222	4,039	178,279	209,512	194,746			
	1600	4,287	2,218	2,022	1,979	1,962	1,937	1,905	79,229	95,549	87,012			
	1700	312	104	91	100	80	70	61	1,501	2,319	1,812			
	1810	1,020	785	764	742	679	700	664	56,692	62,035	59,466			
	1820													
	1900	(513)	3,529	2,737	2,620	2,207	2,487	3,239	309,399	325,705	319,952			
	2000	65,581	25,344	23,638	22,458	20,600	22,830	22,378	992,389	1,195,216	1,080,654			
Debtors Age Analysis By Customer Group														
	2200	985	744	311	344	332	452	342	11,973	15,464	13,444			
	2300	28,254	3,266	2,108	1,718	1,479	1,408	1,307	51,202	90,742	57,114			
	2400	35,369	19,880	20,539	19,840	18,270	20,468	20,220	908,289	1,062,894	987,086			
	2500	972	1,454	680	556	519	501	509	20,925	26,116	23,009			
	2600	65,581	25,344	23,638	22,458	20,600	22,830	22,378	992,389	1,195,216	1,080,654			

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third 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 value at end of the month
		Yrs/Months							
R thousands									
Municipality									
Nedbank		12 months	Call Account		198		5,043	-	5,043
Standard Bank		12 months	Call Account		1,273		35,929	(11,665)	24,264
ABSA		12 months	Call Account		664		9,628	6,873	16,501
Sanlam		12 months	Call Account		2,708		54,211	(54,136)	75
Municipality sub-total					4,843		104,811	(58,928)	45,883
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				4,843		104,811	(58,928)	45,883

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third 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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		304,875	307,059	307,031	77,554	307,031	307,031	-		307,059
Local Government Equitable Share		284,747	298,215	298,215	74,554	298,215	298,215	-		298,215
Water Services Operating Subsidy		3,393	3,000	3,000	3,000	3,000	3,000	-		3,000
EPWP Incentive		2,067	3,288	3,288		3,288	3,288	-		3,288
Integrated National Electrification Programme		3,978						-		
Finance Management		1,600	1,600	1,600		1,600	1,600	-		1,600
Municipal Systems Improvement	3	1,348	930	930		930	930	-		930
Neighbourhood Development Partnership		4,755	28	-				-		28
Other transfers and grants [insert description]		2,990						-		
Provincial Government:		4,708	5,727	5,727	-	6,242	6,242	-		-
Health subsidy								-		
Skills Development						970	970	-		
Sport and Recreation		1,407	150	150				-		
Level 2 accreditation			4,750	4,750		4,445	4,445	-		
Community Library		413	510	510		510	510	-		
Recapitalisation of Community Libraries	4	2,888						-		
Corridor development								-		
Museum			317	317		317	317	-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	309,584	312,786	312,758	77,554	313,273	313,273	-		307,059
Capital Transfers and Grants										
National Government:		110,855	162,530	154,546	64,705	143,530	143,530	-		162,530
Neighbourhood Development Partnership			22,000	14,016	10,000	10,000	10,000	-		22,000
Municipal Infrastructure Grant (MIG)		107,572	110,705	110,705	54,705	110,705	110,705	-		110,705
Integrated National Electrification Programme			8,000	8,000		8,000	8,000	-		8,000
Energy efficiency & demand side management			7,000	7,000				-		7,000
Municipal water infrastructure		3,282	14,825	14,825		14,825	14,825	-		14,825
Accreditation								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	5,627	5,627	-	5,627	5,627	(0)	0.0%	11,354
Level 2 accreditation								-		4,750
Recapitalisation of Community Libraries			5,627	5,627		5,627	5,627	-		5,627
Sport and Recreation								-		150
Community Library								-		510
Museum								-		317
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	110,855	168,157	160,173	64,705	149,157	149,157	(0)	0.0%	173,884
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	420,439	480,943	472,931	142,259	462,430	462,430	(0)	0.0%	480,943

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third 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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		304,875	314,031	307,031	74,871	229,855	229,855	-		307,059
Local Government Equitable Share		284,747	298,215	298,215	74,554	223,661	223,661	-		298,215
Water Services Operating Subsidy		3,393	3,000	3,000	231	2,575	2,575	-		3,000
EPWP Incentive		2,067	3,286	3,286	-	3,286	3,286	-		3,286
Integrated National Electrification Programme		3,978	7,000	-	-	-	-	-		-
Finance Management		1,600	1,600	1,600	86	278	278	-		1,600
Municipal Systems Improvement		1,346	930	930	-	55	55	-		930
Neighbourhood Development Partnership		4,755	-	-	-	-	-	-		28
Other transfers and grants [insert description]		2,990	-	-	-	-	-	-		-
Provincial Government:		4,708	660	660	49	499	499	-		-
Health subsidy		-	-	-	-	-	-	-		-
IDP		-	-	-	-	10	10	-		-
Sport and Recreation		1,407	150	150	-	-	-	-		-
Level 2 accreditation		-	-	-	-	-	-	-		-
Community Library		413	510	510	49	489	489	-		-
Recapitalisation of Community Libraries		2,888	-	-	-	-	-	-		-
Corridor development		-	-	-	-	-	-	-		-
Museum		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		309,584	314,691	307,691	74,920	230,355	230,355	-		307,059
Capital expenditure of Transfers and Grants										
National Government:		110,855	162,530	154,546	7,199	76,880	76,880	-		162,530
Neighbourhood Development Partnership		-	22,000	110,705	17	2,282	2,282	-		22,000
Municipal Infrastructure Grant (MiG)		107,572	110,705	14,016	6,169	51,794	51,794	-		110,705
Integrated National Electrification Programme		-	8,000	8,000	(1,617)	8,000	8,000	-		8,000
Emergency efficiency & demand side management		-	7,000	7,000	-	-	-	-		7,000
Municipal water infrastructure		3,282	14,825	14,825	2,631	14,804	14,804	-		14,825
Accreditation		-	-	-	-	-	-	-		-
Provincial Government:		-	11,037	510	224	7,382	7,382	(0)	0.0%	11,354
Level 2 accreditation		-	4,750	-	-	4,445	4,445	-		4,750
Recapitalisation of Community Libraries		-	5,627	-	175	2,449	2,449	-		5,627
Sport and Recreation		-	150	-	-	-	-	-		150
Community Library		-	510	510	49	489	489	-		510
Museum		-	-	-	-	-	-	-		317
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		110,855	173,567	155,056	7,424	84,263	84,263	(0)	0.0%	173,884
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		420,439	488,258	462,747	82,344	314,617	314,617	(0)	0.0%	480,943

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		379,387	467,578	456,297	40,486	362,961	349,723	13,238	4%	483,948
% increase	4		23.2%	22.9%						27.5%
TOTAL MANAGERS AND STAFF		359,263	448,370	446,857	38,843	348,368	335,143	13,225	4%	464,491

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third Quarter

Ref	Description	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	February Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
1	Cash Receipts By Source	13,178	13,060	12,834	17,523	13,811	10,371	12,596	13,503	13,738	20,053	20,053	76,930	240,640	264,870	291,941
	Property rates	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Property rates - penalties & collection charges	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Service charges - electricity revenue	27,608	33,356	35,539	40,988	36,757	40,071	33,655	29,772	29,843	54,101	54,101	233,441	649,212	728,667	821,135
	Service charges - water revenue	5,051	5,907	5,331	5,677	5,919	5,754	6,432	5,555	4,893	13,651	13,651	85,967	163,809	168,209	179,994
	Service charges - sanitation revenue	2,345	2,489	2,704	2,484	2,555	2,649	2,535	2,557	2,525	7,966	7,966	56,817	95,592	102,283	109,443
	Service charges - refuse	2,288	2,597	2,432	2,522	2,617	2,539	2,939	2,611	2,534	6,571	6,571	42,630	78,860	84,370	90,276
	Service charges - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Rental of facilities and equipment	163	695	144	502	231	594	182	237	1,813	594	594	1,377	7,126	7,839	8,623
	Interest earned - external investments	83	224	1,000	1,121	897	642	561	221	116	1,000	1,000	5,135	12,000	10,000	10,000
	Interest earned - outstanding debtors	747	338	725	773	737	826	318	770	668	725	725	1,347	8,700	9,309	9,981
	Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Fines	210	179	259	255	1,157	177	95	469	361	259	259	(571)	3,110	3,421	3,763
	Licences and permits	0	1	1	2	1	1	1	0	1	1	1	3	13	14	16
	Agency services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Transfer receipts - operating	2,530	1,314	25,666	14,010	97,231	27,146	39,959	37,073	91,396	25,666	25,666	(80,599)	307,059	307,993	313,564
	Other revenue	792	1,238	1,238	1,721	1,490	2,261	2,384	1,771	1,776	1,238	1,238	(2,296)	14,850	16,842	18,180
	Cash Receipts by Source	54,993	61,388	67,873	87,558	163,403	96,031	101,659	94,539	149,667	131,824	131,824	420,202	1,580,961	1,703,807	1,856,885
	Other Cash Flows by Source	24,000	2,000	3,000	34,000	2,000	2,000	—	—	—	—	—	(65,000)	—	—	—
	Transfer receipts - capital	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Contributions & Contributed assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Proceeds on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Borrowing long term/financing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Increase in consumer deposits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Receipt of non-current debtors	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Receipt of non-current receivables	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Change in non-current investments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Total Cash Receipts by Source	79,993	137,784	92,692	199,461	163,403	175,139	101,788	98,961	204,372	131,824	131,824	64,719	1,580,961	1,703,807	1,856,885
	Cash Payments by Type	28,686	29,411	36,980	38,006	55,639	40,980	36,436	38,731	36,843	36,436	36,436	25,937	442,461	465,186	493,097
	Employee related costs	1,447	1,496	1,533	1,536	1,535	1,543	1,601	1,636	1,643	1,601	1,601	2,037	19,208	20,361	21,562
	Remuneration of councillors	1,932	—	9,002	4,482	4,516	4,467	2,259	4,348	4,460	2,259	2,259	(15,878)	27,105	27,105	27,105
	Interest paid	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Bulk purchases - Electricity	—	58,328	76,401	68,946	66,829	33,754	69,511	31,754	30,003	35,508	35,508	(42,446)	474,096	564,107	644,436
	Bulk purchases - Water & Sewer	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Other materials	175	238	181	281	173	322	238	179	251	238	238	367	2,881	3,519	3,665
	Contracted services	9,433	150	19,085	17,029	17,101	22,119	15,858	12,589	14,723	15,858	15,858	31,451	180,653	202,878	210,772
	Grants and subsidies paid - other municipalities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Grants and subsidies paid - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	General expenses	16,549	16,937	28,683	31,681	32,851	40,505	6,597	678	6,982	21,006	21,006	(59,231)	254,625	273,368	288,558
	Cash Payments by Type	63,202	106,560	171,845	161,961	180,644	150,267	147,567	149,850	119,002	122,705	122,705	(10,877)	1,484,429	1,635,834	1,767,505
	Other Cash Flows/Payments by Type	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Capital assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Repayment of borrowing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Other Cash Flows/Payments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Total Cash Payments by Type	66,964	119,135	198,805	187,461	251,836	186,928	166,167	165,705	134,607	122,705	122,705	(238,589)	1,484,429	1,635,834	1,767,505
	NET INCREASE/(DECREASE) IN CASH HELD	12,029	48,649	(106,114)	12,000	(88,433)	(11,789)	(64,379)	(66,744)	69,765	9,120	9,120	303,308	96,532	67,973	89,380
	Cash/cash equivalents at the month/year beginning:	340,813	352,842	371,491	265,377	277,377	188,944	177,155	112,776	46,033	115,797	124,917	134,037	340,813	437,345	505,318
	Cash/cash equivalents at the month/year end:	352,842	371,491	265,377	277,377	188,944	177,155	112,776	46,033	115,797	124,917	134,037	437,345	437,345	505,318	594,698

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q3 Third Quarter

Description	Ref	Budget Year 2015/16								
		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		209,013	240,640	232,130	19,067	173,925	174,098	(172)	0%	231,900
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		569,008	649,212	651,708	45,609	431,948	486,781	(56,833)	-12%	575,930
Service charges - water revenue		139,248	163,809	172,646	13,182	125,914	129,485	(3,571)	-3%	167,886
Service charges - sanitation revenue		72,051	95,592	96,143	7,969	71,599	72,107	(509)	-1%	95,465
Service charges - refuse revenue		52,948	78,850	77,954	6,346	58,193	58,473	(279)	0%	77,591
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		6,325	7,126	6,715	573	5,015	5,036	(22)	0%	5,686
Interest earned - external investments		16,249	12,000	9,270	116	6,731	6,953	(222)	-3%	8,974
Interest earned - outstanding debtors		8,065	8,700	5,700	668	4,241	4,275	(34)	-1%	5,655
Dividends received		-	-	-	-	-	-	-	-	-
Fines		6,230	3,110	5,146	361	3,956	3,859	96	2%	5,274
Licences and permits		-	13	11	1	7	8	(1)	-14%	10
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		420,439	307,059	317,931	91,398	387,748	387,748	-	-	317,931
Other revenue		22,280	14,850	17,338	1,776	12,958	13,003	(45)	0%	17,277
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,521,856	1,580,961	1,592,702	187,067	1,282,234	1,343,826	(61,591)	-5%	1,510,580
Expenditure By Type										
Employee related costs		359,263	442,461	446,857	38,843	348,368	335,142	13,226	4%	464,491
Remuneration of councillors		20,124	19,208	19,440	1,643	14,593	14,580	13	0%	19,457
Debt impairment		(50,390)	102,308	102,308	137	137	76,731	(76,594)	-100%	183
Depreciation & asset impairment		302,387	247,952	311,729	22,028	197,772	233,796	(36,024)	-15%	263,696
Finance charges		33,542	27,105	53,692	4,460	40,602	40,269	333	1%	54,136
Bulk purchases		479,491	474,096	457,000	64,153	333,254	342,750	(9,496)	-3%	444,338
Other materials		2,191	2,881	2,336	251	1,967	1,752	215	12%	2,623
Contracted services		52,452	190,653	168,608	14,123	101,845	126,456	(24,611)	-19%	135,793
Transfers and grants		54,913	73,400	68,262	6,982	60,139	51,197	8,942	17%	80,185
Other expenditure		61,726	254,625	264,294	20,449	259,094	198,221	60,874	31%	345,459
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		1,315,698	1,834,688	1,894,525	173,068	1,357,770	1,420,894	(63,124)	-4%	1,810,361
Surplus/(Deficit)		206,158	(253,727)	(301,824)	13,999	(75,536)	(77,068)	1,532	-2%	(299,781)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		206,158	(253,727)	(301,824)	13,999	(75,536)	(77,068)	1,532	-2%	(299,781)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		206,158	(253,727)	(301,824)	13,999	(75,536)	(77,068)	1,532	-2%	(299,781)

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

Month	2014/15	Budget Year 2015/16							
	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	10,095	13,858	3,762	3,762	3,762	3,762	-		1%
August	12,222	12,311	12,575	12,575	16,337	16,337	-		4%
September	15,527	16,603	26,961	26,961	43,298	43,298	-		11%
October	30,584	32,221	25,500	25,500	68,798	68,798	-		17%
November	39,876	43,680	30,129	30,129	98,927	98,927	-		25%
December	29,785	28,120	45,938	45,724	144,652	144,865	214	0.1%	36%
January	3,216	25,857	18,503	18,503	163,155	163,368	214	0.1%	41%
February	18,623	31,266	15,855	15,855	179,010	179,223	214	0.1%	45%
March	36,119	32,981	16,605	16,605	195,615	195,829	214	0.1%	49%
April	29,875	34,469	64,577			260,406	-		
May	22,611	35,156	64,577			324,983	-		
June	92,589	93,488	64,577			389,560	-		
Total Capital expenditure	341,121	400,009	389,560	195,615					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 Third Quarter

Description	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		72,564	134,989	153,745	9,188	89,757	122,546	32,790	26.8%	123,361
Infrastructure - Road transport		33,853	73,471	79,543	3,068	40,717	66,895	26,178	39.1%	57,974
Roads, Pavements & Bridges		33,347	73,471	79,543	3,068	40,717	66,895	26,178	39.1%	57,974
Storm water		506	-	-	-	-	-	-	-	-
Infrastructure - Electricity		10,601	26,630	25,497	705	20,377	19,123	(1,254)	-6.6%	27,169
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		5,480	16,530	25,497	705	20,377	19,123	(1,254)	-6.6%	27,169
Street Lighting		5,121	10,100	-	-	-	-	-	-	-
Infrastructure - Water		9,973	8,580	29,555	4,768	24,010	22,167	(1,844)	-8.3%	32,014
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		9,973	8,580	29,555	4,768	24,010	22,167	(1,844)	-8.3%	32,014
Infrastructure - Sanitation		8,284	8,500	19,150	-	-	14,362	14,362	100.0%	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		8,284	8,500	19,150	-	-	14,362	14,362	100.0%	-
Infrastructure - Other		9,853	17,808	-	647	4,652	-	(4,652)	#DIV/0!	6,203
Waste Management		3,800	-	-	-	-	-	-	-	-
Transportation		801	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		5,252	17,808	-	647	4,652	-	(4,652)	#DIV/0!	6,203
Community		8,411	6,464	6,250	311	17,174	4,688	(12,487)	-266.4%	22,899
Parks & gardens		86	1,800	4,000	160	2,690	3,000	310	10.3%	3,586
Sportsfields & stadia		-	4,000	2,250	-	457	1,688	1,231	72.9%	609
Swimming pools		1,829	-	-	-	526	-	(526)	#DIV/0!	701
Community halls		6,390	-	-	151	13,502	-	(13,502)	#DIV/0!	18,002
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	284	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		107	400	-	-	-	-	-	-	-
Heritage assets		-	70	70	-	-	53	53	100.0%	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	70	70	-	-	53	53	100.0%	-
Investment properties		-	-	9,650	-	-	-	-	-	-
Housing development		-	-	9,650	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		104,625	115,600	22,462	2,871	12,881	16,847	3,966	23.5%	17,174
General vehicles		4,183	9,650	3,157	2,622	4,507	2,368	(2,140)	-90.4%	6,010
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		4,366	18,785	12,329	168	6,876	9,247	2,370	25.6%	9,168
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		1,831	2,665	3,127	81	1,497	2,345	848	36.2%	1,996
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	4,000	-	-	-	-	-	-	-
Civic Land and Buildings		93,784	75,000	-	-	-	-	-	-	-
Other Buildings		441	-	700	-	-	525	525	100.0%	-
Other Land		-	5,500	3,150	-	-	2,363	2,363	100.0%	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	1,424	2,824	-	-	2,118	2,118	100.0%	-
Computers - software & programming		-	1,424	2,824	-	-	2,118	2,118	100.0%	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	185,601	258,567	195,002	12,370	119,611	146,251	26,440	18.1%	163,434

