

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH SIX: 31 DECEMBER 2017: (T 6/1/1-2017/2018): BUDGET AND TREASURY OFFICE



REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

File Reference:
Report Number:

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FOR CONSIDERATION

1st Level: PORTFOLIO COMMITTEE
2nd Level: EXECUTIVE COMMITTEE
3rd Level: COUNCIL

SUBJECT: DECEMBER 2017/18 MONTHLY SECTION71 REPORT

PURPOSE

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the monthly financial performance of the municipality as required by Section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA) which states that; the accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget. This report is submitted to both the National and Provincial Treasuries through a series of MFMA returns that were designed for the purpose of uploading into the National Treasury database.

1 ANNEXURES

- 1.1 uThukela Water Financial Performance report
- 1.2 Financial Reports as at 31 December 2017
 - 1.2.1 Eskom invoice for bulk
 - 1.2.2 Investment register
 - 1.2.3 Grant register
 - 1.2.4 Bank Statements
- 1.3 Quality Certificate

2 ANALYSIS OF FINANCIAL RESULTS

The financial analysis comprise of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows. Major variances and those items with an impact in each of these categories will be discussed in the analysis below.

Table C1: Monthly budget statements summary

The table below provides a high-level summation of the municipality's operating and capital budget actuals to date, financial position and cash flow.

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M06 December

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	232 286	266 182	-	20 616	131 499	133 091	(1 592)	-1%	266 182
Service charges	948 273	990 210	-	80 443	508 277	495 105	13 172	3%	990 210
Investment revenue	4 505	4 601	-	332	2 108	2 300	(193)	-8%	4 601
Transfers and subsidies	527 822	345 790	-	114 594	316 273	316 273	-		345 790
Other own revenue	37 579	43 583	-	3 965	19 078	21 791	(2 713)	-12%	43 583
Total Revenue (excluding capital transfers and contributions)	1 750 466	1 650 366	-	219 951	977 235	968 561	8 674	1%	1 650 366
Employee costs	495 757	514 737	-	45 261	260 118	257 369	2 749	1%	514 737
Remuneration of Councillors	20 389	23 219	-	1 563	10 391	11 610	(1 218)	-10%	23 219
Depreciation & asset impairment	472 110	247 895	-	37 490	228 306	123 947	104 359	84%	247 895
Finance charges	65 784	47 135	-	3 838	24 014	23 568	447	2%	47 135
Materials and bulk purchases	560 778	583 298	-	74 067	280 708	291 649	(10 941)	-4%	583 298
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	388 709	315 797	-	26 842	226 367	157 898	68 469	43%	315 797
Total Expenditure	2 003 528	1 732 082	-	189 061	1 029 905	866 041	163 864	19%	1 732 082
Surplus/(Deficit)	(253 062)	(81 716)	-	30 890	(52 670)	102 520	(155 190)	-151%	(81 716)
Transfers and subsidies - capital (monetary alloc	-	229 854	-	55 000	108 300	108 300	-		229 854
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(253 062)	148 138	-	85 890	55 630	210 820	(155 190)	-74%	148 138
Share of surplus/ (deficit) of associate	(41 220)	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(294 282)	148 138	-	85 890	55 630	210 820	(155 190)	-74%	148 138
Capital expenditure & funds sources									
Capital expenditure	219 406	253 778	-	28 955	87 026	126 889	(39 863)	-31%	253 778
Capital transfers recognised	196 312	229 854	-	25 195	71 288	114 927	(43 639)	-36%	229 854
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	23 094	23 924	-	3 760	15 738	11 962	3 776	32%	23 924
Total sources of capital funds	219 406	253 778	-	28 955	87 026	126 889	(39 863)	-31%	253 778
Financial position									
Total current assets	572 491	317 136	-	-	647 070	-	-		317 136
Total non current assets	7 738 790	7 646 580	-	-	7 588 261	-	-		7 646 580
Total current liabilities	547 921	212 037	-	-	551 731	-	-		212 037
Total non current liabilities	606 837	534 708	-	-	592 776	-	-		534 708
Community wealth/Equity	7 156 524	7 216 971	-	-	7 090 824	-	-	-	7 216 971
Cash flows									
Net cash from (used) operating	233 689	290 793	-	112 478	121 543	145 396	23 853	16%	290 793
Net cash from (used) investing	(219 406)	(251 778)	-	(44 936)	(87 026)	(125 889)	(38 863)	31%	(251 778)
Net cash from (used) financing	(8 347)	(31 738)	-	(3 813)	(15 748)	(15 869)	(122)	1%	(31 738)
Cash/cash equivalents at the month/year end	50 508	47 288	-	-	69 276	43 650	(25 627)	-59%	57 783
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	74 434	49 374	29 301	22 322	21 308	24 583	113 351	758 432	1 093 104
Creditors Age Analysis									
Total Creditors	76 773	262	41 828	25	35	-	1	-	118 924

2.1 Operating budget performance - revenue

2.1.1 The municipality generated a total revenue of R1 085 535 000 of the original budget of R1 880 220 000, representing 57 percent. The variance between the pro-rata revenue budget and the actual revenue accrued for the same period amounts to R8 674 000, representing an over-performance of 8 percent during the period under review. Although the aggregate performance on revenue generated shows over performance of 8%, it is however necessary to explain reasons which attributed to such variance.

2.1.2 The municipality generated R508 277 000 (3%) more revenue from service charges than a pro-rata budget of R495 105 000 for the period under review. The main service charge contributor to the positive variance was electricity and sanitation collectively over-performed by R19 148 000 for period under review. Water and refuse have collectively under-performed by R5 976 000.

2.1.3 The municipality generated R193 000 (-8%) less revenue from interest on investments than a pro-rata budget of R2 300 000 for the period under review.

2.1.4 As at December the municipality receipted R316 273 million for operational transfers and grants, and R108 300 million for capital transfers and grants.

2.1.5 The municipality generated R2 713 000 (-12%) less revenue from sundry revenue than a pro-rata budget of R21 791 000 for the period under review.

2.2 Operating performance – expenditure

The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of December 2017, the municipality incurred the total expenditure of R1 042 934 000 of the original budget of R1 732 082 000, which represents 60 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R176 894 000, representing over-expenditure of 20 percent. The attributors to over-expenditure and under-expenditure are discussed below.

2.2.1 Debt impairment and depreciated both reflected an over-expenditure. These are accounting items which are non-cash, and are required to reflect on capital charges that compensate for doubtful debtors and assets which deteriorate in value. It is important that the municipality appropriately budget and contribute in reserves for these items for the future costs of unpaid debtors or replacement of assets. The municipality incurred R38 568 000 (76%) more than the pro rata budget of R50 904 000 on debt impairment during the period under review. This variance is taken into consideration after accounting for the doubtful debts of Indigents and other consumers. Depreciation over-performed by R104 359 000 (84%), this variance is caused after taking into consideration the revaluation of assets and the finalisation of the AFS audit which impact the opening balances of the assets.

2.2.2 The municipality incurred R1 218 000 (-10%) less on councillors remuneration than a pro-rata budget of R11 610 000. This variance is attributed to the provision of EXCO members which were budgeted as full time but not yet approved as such by MEC for COGTA. This will be rectified during the adjustment budget.

2.2.3 The municipality spent R398 000 (-20%) less on materials than a pro-rata budget of R1 956 000. This is mainly due to the culture of cost containment which has been inculcated.

2.2.4 The municipality spent R7 868 000 (71%) more on contracted services than a pro-rata budget of R11 101 000. This over expenditure is due to the appointment of external security services which have over spent by R3 116 347 as at 31 December 2017, as well as an over expenditure from finance consultants by R2 570 652.

2.3 Capital budget performance

Table C5: Monthly budget statements – Capital Expenditure (municipal vote, standard classification and funding)

The table below reflects the municipality's capital programme in relation to capital expenditure by municipal vote, capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from National and Provincial departments:

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06
December

Vote Description	Ref	Budget Year 2017/18								
		2016/17 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 SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	24	210	-	210	#DIV/0!	-
Vote 2 - COMMUNITY SERVICES		7 323	17 705	-	846	2 456	8 853	(6 396)	-72%	17 705
Vote 3 - BUDGET AND TREASURY		737	1 000	-	-	-	500	(500)	-100%	1 000
Vote 4 - MUNICIPAL MANAGER		32	2 700	-	-	-	1 350	(1 350)	-100%	2 700
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		49 224	55 795	-	4 884	17 005	27 898	(10 893)	-39%	55 795
Vote 6 - TECHNICAL SERVICES		153 197	167 578	-	23 201	67 126	83 789	(16 663)	-20%	167 578
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		8 883	9 000	-	-	229	4 500	(4 271)	-95%	9 000
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	219 406	253 778	-	28 955	87 026	126 889	(39 863)	-31%	253 778
Total Capital Expenditure		219 406	253 778	-	28 955	87 026	126 889	(39 863)	-31%	253 778
Capital Expenditure - Functional Classification										
Governance and administration		770	3 700	-	24	210	1 850	(1 640)	-89%	3 700
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		738	-	-	-	-	-	-	-	-
Internal audit		32	3 700	-	24	210	1 850	(1 640)	-89%	3 700
Community and public safety		9 171	17 705	-	902	2 812	8 853	(6 040)	-68%	17 705
Community and social services		4 715	17 705	-	902	2 812	8 853	(6 040)	-68%	17 705
Sport and recreation		2 202	-	-	-	-	-	-	-	-
Public safety		48	-	-	-	-	-	-	-	-
Housing		2 206	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		126 477	108 784	-	10 782	35 767	54 392	(18 625)	-34%	108 784
Planning and development		56 022	55 795	-	4 828	16 649	27 898	(11 249)	-40%	55 795
Road transport		70 455	52 989	-	5 954	19 118	26 495	(7 376)	-28%	52 989
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		82 988	123 589	-	17 247	48 237	61 795	(13 558)	-22%	123 589
Energy sources		9 367	9 000	-	-	229	4 500	(4 271)	-95%	9 000
Water management		73 262	112 489	-	17 247	48 008	56 245	(8 237)	-15%	112 489
Waste water management		358	2 100	-	-	-	1 050	(1 050)	-100%	2 100
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	219 406	253 778	-	28 955	87 026	126 889	(39 863)	-31%	253 778
Funded by:										
National Government		185 150	212 204	-	25 139	65 161	106 102	(40 941)	-39%	212 204
Provincial Government		11 162	11 250	-	56	6 127	5 625	502	9%	11 250
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	6 400	-	-	-	3 200	(3 200)	-100%	6 400
Transfers recognised - capital		196 312	229 854	-	25 195	71 288	114 927	(43 639)	-38%	229 854
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		23 094	23 924	-	3 760	15 738	11 962	3 776	32%	23 924
Total Capital Funding		219 406	253 778	-	28 955	87 026	126 889	(39 863)	-31%	253 778

2.3.1 Capital expenditure for the sixth month of the financial year amounted to R87 026 000, which represents 34% of the approved capital budget of R253 778 000. Comparison between the pro rata budget of R126 889 000 and actual expenditure for the period reflects an under expenditure of (R39 863 000) which implies that the municipality spent 31 percent less than the budget for the same period. Departments are encouraged to spend more on grants to avoid the reversal of grants by National and Provincial Treasury.

The council is also reminded to note that during September we approved internal roll overs and the total capital budget is now sitting at R271 million but this will only be collaborated on tables after the approval of the adjustment budget.

2.4 Financial position

Table C6: Monthly budget statements – Financial Position

The table below reflects the performance to date in relation to the financial position of the municipality.

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		20 722	15 187		21 098	15 187
Call investment deposits		29 785	32 101		48 178	32 101
Consumer debtors		452 627	225 034		498 429	225 034
Other debtors		54 128	31 166		64 626	31 166
Current portion of long-term receivables		6	-		5	-
Inventory		15 224	13 648		14 734	13 648
Total current assets		572 491	317 136	-	647 070	317 136
Non current assets						
Long-term receivables		-	-		-	-
Investments		-	-		-	-
Investment property		365 272	281 493		365 272	281 493
Investments in Associate		301 163	346 321		301 163	346 321
Property, plant and equipment		7 056 677	7 005 862		6 907 631	7 005 862
Agricultural		-	-		-	-
Biological assets		-	-		-	-
Intangible assets		8 687	6 877		7 204	6 877
Other non-current assets		6 991	6 025		6 991	6 025
Total non current assets		7 738 790	7 646 580	-	7 588 261	7 646 580
TOTAL ASSETS		8 311 282	7 963 716	-	8 235 331	7 963 716
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Borrowing		32 171	32 002		30 485	32 002
Consumer deposits		14 334	13 478		16 218	13 478
Trade and other payables		495 200	160 101		498 812	160 101
Provisions		6 216	6 455		6 216	6 455
Total current liabilities		547 921	212 037	-	551 731	212 037
Non current liabilities						
Borrowing		447 450	397 125		433 389	397 125
Provisions		159 386	137 583		159 386	137 583
Total non current liabilities		606 837	534 708	-	592 776	534 708
TOTAL LIABILITIES		1 154 758	746 745	-	1 144 507	746 745
NET ASSETS	2	7 156 524	7 216 971	-	7 090 824	7 216 971
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		7 130 923	7 188 422		7 064 730	7 188 422
Reserves		25 601	28 549		26 094	28 549
TOTAL COMMUNITY WEALTH/EQUITY	2	7 156 524	7 216 971	-	7 090 824	7 216 971

2.4.1 As at end the sixth month of the financial year, the municipality seemed to be showing a favourable equity position, with a net effect of R7.1 billion. While this picture looks good, it is however important to point out major contributors to such a favourable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:

2.4.2 The municipality's ageing debtors as reflected in table SC3 are R1.1billion as at the sixth month. The bulk of this amount (R939 995 000) is debt owing for more than 90 days, while R 825 813 000 of the total debt is owed by households. It must be noted that the total figure of debtors is inclusive of indigent. While it is appreciated the intervention which was introduced by the Revenue Income Task Team which is mandated to devise strategies of dealing with the escalating debt and there by address or improve cash inflows, it is also recommended that the council also intervenes in this regard as the project of meter restrictors has been stalled.

2.4.3 Property Plant and Equipment (Assets) comprise of R6.9 billion of the total assets of R8.2 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.

2.4.4 As per AFS received from uThukela indicated that the municipality has a share of 34%, representing an investment in associate of R301million. This also cannot be converted into cash instantly, however its represents the value of the interest of the municipality within the entity.

2.4.5 The municipality closed with a balance of cash and cash equivalent of R69.3 million as at the end of the sixth month of the financial year. The balance comprise only of call investments of R48.1 million and the cash of R21.1 million, however it must be noted that included on the investment is the housing development fund of R25 million which belong to KZN Department of Human Settlements. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations.

2.5 Cash flow analysis

Table C7: Monthly budget statements – Cash Flow

The municipality's cash flow position and cash/cash equivalent outcome is shown on the table below:

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		232 286	212 408		15 847	96 574	106 204	(9 630)	-9%	212 408
Service charges		832 111	845 575		52 241	364 298	422 788	(58 489)	-14%	845 575
Other revenue		12 805	27 367		5 324	21 625	13 684	7 942	58%	27 367
Government - operating		317 832	339 640		106 049	243 239	169 820	73 419	43%	339 640
Government - capital		218 965	240 492		55 000	109 500	120 246	(10 746)	-9%	240 492
Interest		14 835	8 373		1 740	8 185	4 186	3 999	96%	8 373
Dividends										
Payments										
Suppliers and employees		(1 329 362)	(1 335 927)		(119 885)	(697 865)	(667 964)	29 902	-4%	(1 335 927)
Finance charges		(65 784)	(47 135)		(3 838)	(24 014)	(23 568)	447	-2%	(47 135)
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		233 689	290 793	-	112 478	121 543	145 396	23 853	16%	290 793
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			2 000				1 000	(1 000)	-100%	2 000
Decrease (Increase) in non-current debtors										
Decrease (increase) other non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets		(219 406)	(253 778)		(44 936)	(87 026)	(126 889)	(39 863)	31%	(253 778)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(219 406)	(251 778)	-	(44 936)	(87 026)	(125 889)	(38 863)	31%	(251 778)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits			264				132	(132)	-100%	264
Payments										
Repayment of borrowing		(8 347)	(32 002)		(3 813)	(15 748)	(16 001)	(254)	2%	(32 002)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(8 347)	(31 738)	-	(3 813)	(15 748)	(15 869)	(122)	1%	(31 738)
NET INCREASE/ (DECREASE) IN CASH HELD		5 935	7 276	-	63 729	18 769	3 638			7 276
Cash/cash equivalents at beginning:		44 573	40 012			50 508	40 012			50 508
Cash/cash equivalents at month/year end:		50 508	47 288			69 276	43 650			57 783

2.5.1 The municipality opened with a cash and cash equivalent balance of R50.5 million at the beginning of the financial year and closed with a balance of R69.3 million as at the end of December 2017, which represents a cash increase of R18.8 million.

2.5.2 Cash flows from operating activities yielded a net cash inflow of R121.5 million as result of receipts from services charges, property rates, government grants as well as other sundry receipts. This net cash inflows was after the municipality paid its suppliers for services rendered, remunerated its employees and paid the portion of the outstanding interest on loans.

As per SC6 on the statement of transfers and grants as well as C7 the Cash Flow statement the municipality has received R352.7million, R243.2 million for operational grants and R109.5 million for capital grants. This is in line with the payment schedule of DORA allocation as issued by National Treasury as well as other grants not legislated by DORA.

2.5.3 Cash flows from investing activities recorded a cash outflow of R87 million. This was the actual cash used by the municipality to implement its capital budget over the past six months.

2.5.4 Cash flows from financing activities recorded a cash outflow of R15.7 million. This relates to the cash paid by the municipality to repay a portion of its long term loan.

CONCLUSION

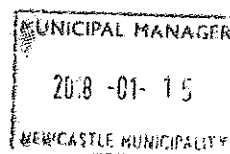
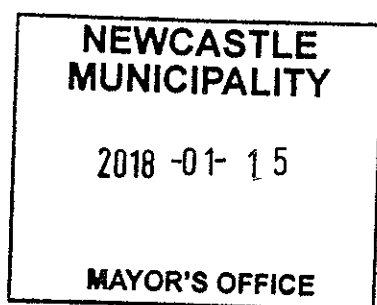
Cooperation within management and structures in council is required in order to curb expenditure on the budget throughout the course of the year. The issues that still reflect variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget.

Furthermore, the municipality will continue to explore and implement effective credit control measures in order to strengthen its cash base, especially from individual consumers. Other revenue enhancement strategies over and above those currently yielding revenue will have to be explored with a view to widen the revenue and cash base as these seem to be the solution to turn the cash-flow situation around.

RECOMMENDED

- (a) that S71 for the month ended 31 December be noted;
- (b) that council reconsider resuscitating water restrictor programme as a means to improve cash inflows

Report seen by:



A handwritten signature in black ink, appearing to be "SM NKOSI".

ME NKOSI
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE

SM NKOSI
ACTING STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **BE Mswane**, the Municipal Manager of **Newcastle Municipality**, hereby certify that the monthly budget statement; for the month of December of 2017/2018. financial year, have been prepared in accordance the Municipal Finance Management Act, No56 of 2003; and Regulation 27 of the Budget and Reporting Regulations.

Print Name : **BHEKANI ERROL MSWANE**

Municipal Manager : **NEWCASTLE MUNICIPALITY**

Signature : .....

Date : 2018/01/15.....

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M06 December

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	232,286	266,182	-	20,616	131,499	133,091	(1,592)	-1%	266,182
Service charges	948,273	990,210	-	80,443	508,277	495,105	13,172	3%	990,210
Investment revenue	4,505	4,601	-	332	2,108	2,300	(193)	-8%	4,601
Transfers and subsidies	527,822	345,790	-	114,594	316,273	316,273	-		345,790
Other own revenue	37,579	43,583	-	3,965	19,078	21,791	(2,713)	-12%	43,583
Total Revenue (excluding capital transfers and contributions)	1,750,466	1,650,366	-	219,951	977,235	968,561	8,674	1%	1,650,366
Employee costs	495,757	514,737	-	45,261	260,118	257,369	2,749	1%	514,737
Remuneration of Councillors	20,389	23,219	-	1,563	10,391	11,610	(1,218)	-10%	23,219
Depreciation & asset impairment	472,110	247,895	-	37,490	228,306	123,947	104,359	84%	247,895
Finance charges	65,784	47,135	-	3,838	24,014	23,568	447	2%	47,135
Materials and bulk purchases	560,778	583,298	-	74,067	280,708	291,649	(10,941)	-4%	583,298
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	388,709	315,797	-	26,842	226,367	157,898	68,469	43%	315,797
Total Expenditure	2,003,528	1,732,082	-	189,061	1,029,905	866,041	163,864	19%	1,732,082
Surplus/(Deficit)	(253,062)	(81,716)	-	30,890	(52,670)	102,520	(155,190)	-151%	(81,716)
Transfers and subsidies - capital (monetary allocations)	-	229,854	-	55,000	108,300	108,300	-		229,854
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(253,062)	148,138	-	85,890	55,630	210,820	(155,190)	-74%	148,138
Share of surplus/ (deficit) of associate	(41,220)	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(294,282)	148,138	-	85,890	55,630	210,820	(155,190)	-74%	148,138
Capital expenditure & funds sources									
Capital expenditure	219,406	253,778	-	28,955	87,026	126,889	(39,863)	-31%	253,778
Capital transfers recognised	196,312	229,854	-	25,195	71,288	114,927	(43,639)	-38%	229,854
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	23,094	23,924	-	3,760	15,738	11,962	3,776	32%	23,924
Total sources of capital funds	219,406	253,778	-	28,955	87,026	126,889	(39,863)	-31%	253,778
Financial position									
Total current assets	572,491	317,136	-	-	647,070	-	-		317,136
Total non current assets	7,738,790	7,646,580	-	-	7,588,261	-	-		7,646,580
Total current liabilities	547,921	212,037	-	-	551,731	-	-		212,037
Total non current liabilities	606,837	534,708	-	-	592,776	-	-		534,708
Community wealth/Equity	7,156,524	7,216,971	-	-	7,090,824	-	-	-	7,216,971
Cash flows									
Net cash from (used) operating	233,689	290,793	-	112,478	121,543	145,396	23,853	16%	290,793
Net cash from (used) investing	(219,406)	(251,778)	-	(44,936)	(87,026)	(125,889)	(38,863)	31%	(251,778)
Net cash from (used) financing	(8,347)	(31,738)	-	(3,813)	(15,748)	(15,869)	(122)	1%	(31,738)
Cash/cash equivalents at the month/year end	50,508	47,288	-	-	69,276	43,650	(25,627)	-59%	57,783
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	74,434	49,374	29,301	22,322	21,308	24,583	113,351	758,432	1,093,104
Creditors Age Analysis									
Total Creditors	76,773	262	41,828	25	35	-	1	-	118,924

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		363,804	375,191	-	48,437	201,916	187,596	14,321	8%	375,191
Executive and council		8,514	8,151	-	1,486	5,079	4,076	1,004	25%	8,151
Finance and administration		355,290	367,040	-	46,952	196,837	183,520	13,317	7%	367,040
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		21,005	23,116	-	2,321	10,385	11,558	(1,173)	-10%	23,116
Community and social services		8,865	4,297	-	446	3,535	2,149	1,387	65%	4,297
Sport and recreation		501	652	-	65	229	326	(97)	-30%	652
Public safety		3,588	5,136	-	1,238	3,312	2,568	744	29%	5,136
Housing		7,991	12,968	-	571	3,284	6,484	(3,200)	-49%	12,968
Health		61	63	-	1	25	32	(7)	-22%	63
<i>Economic and environmental services</i>		90,023	249,523	-	58,973	134,768	232,830	(98,063)	-42%	249,523
Planning and development		35,070	1,236	-	1,609	14,415	618	13,797	2232%	1,236
Road transport		54,953	248,286	-	57,364	120,352	232,212	(111,860)	-48%	248,286
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,275,500	1,232,242	-	165,208	738,402	644,803	93,599	15%	1,232,242
Energy sources		679,610	750,879	-	74,500	408,530	404,122	4,408	1%	750,879
Water management		298,736	215,506	-	39,284	170,597	107,753	62,844	58%	215,506
Waste water management		184,598	171,271	-	35,905	109,670	85,636	24,034	28%	171,271
Waste management		112,557	94,586	-	15,519	49,606	47,293	2,312	5%	94,586
<i>Other</i>	4	134	147	-	11	64	74	(10)	-13%	147
Total Revenue - Functional	2	1,750,466	1,880,220	-	274,951	1,085,535	1,076,861	8,674	1%	1,880,220
Expenditure - Functional										
<i>Governance and administration</i>		420,546	300,787	-	34,235	174,234	150,394	23,841	16%	300,787
Executive and council		161,811	76,446	-	8,677	41,749	38,223	3,526	9%	76,446
Finance and administration		258,735	224,341	-	25,558	132,485	112,170	20,315	18%	224,341
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		241,345	213,542	-	18,285	101,785	106,771	(4,986)	-5%	211,862
Community and social services		89,993	63,712	-	4,321	32,335	31,856	479	2%	63,712
Sport and recreation		60,663	59,424	-	5,687	28,771	29,712	(941)	-3%	59,424
Public safety		63,060	63,377	-	6,327	28,663	31,688	(3,026)	-10%	61,697
Housing		23,562	23,144	-	1,646	10,183	11,572	(1,389)	-12%	23,144
Health		4,068	3,886	-	303	1,833	1,943	(110)	-6%	3,886
<i>Economic and environmental services</i>		511,967	334,193	-	43,956	266,278	167,096	99,182	59%	334,193
Planning and development		23,043	26,057	-	1,765	11,266	13,028	(1,762)	-14%	26,057
Road transport		488,835	308,009	-	42,190	255,012	154,005	101,007	66%	308,009
Environmental protection		89	127	-	-	-	63	(63)	-100%	127
<i>Trading services</i>		870,725	883,240	-	92,580	487,571	441,620	45,951	10%	884,920
Energy sources		514,435	531,397	-	63,890	264,956	265,699	(742)	0%	533,077
Water management		229,329	277,556	-	18,405	169,746	138,778	30,968	22%	277,556
Waste water management		33,008	4,289	-	2,478	13,654	2,145	11,510	537%	4,289
Waste management		93,953	69,997	-	7,807	39,214	34,999	4,215	12%	69,997
<i>Other</i>		164	320	-	5	37	160	(123)	-77%	320
Total Expenditure - Functional	3	2,044,748	1,732,082	-	189,061	1,029,905	866,041	163,864	19%	1,732,082
Surplus/ (Deficit) for the year		(294,282)	148,138	-	85,890	55,630	210,820	(155,190)	-74%	148,138

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2016/17	Budget Year 2017/18							
		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	63,342	63,305	-	19,817	46,466	31,653	14,814	46.8%	63,305
Vote 2 - COMMUNITY SERVICES		126,512	107,288	-	17,352	57,309	53,644	3,665	6.8%	107,288
Vote 3 - BUDGET AND TREASURY		300,462	311,886	-	28,621	155,450	155,943	(493)	-0.3%	311,886
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		43,195	14,351	-	2,191	17,763	7,176	10,588	147.5%	14,351
Vote 6 - TECHNICAL SERVICES		537,346	632,510	-	132,470	400,016	424,555	(24,539)	-5.8%	632,510
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		679,610	750,879	-	74,500	408,530	403,891	4,639	1.1%	750,879
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	1,750,466	1,880,220	-	274,951	1,085,535	1,076,861	8,674	0.8%	1,880,220
Expenditure by Vote										
Vote 1 - CORPORATE SERVICES	1	136,869	69,300	-	7,202	33,938	34,650	(711)	-2.1%	69,300
Vote 2 - COMMUNITY SERVICES		306,461	260,559	-	24,717	147,941	130,280	17,661	13.6%	260,559
Vote 3 - BUDGET AND TREASURY		198,546	164,891	-	20,799	103,072	82,445	20,626	25.0%	164,891
Vote 4 - MUNICIPAL MANAGER		76,542	60,251	-	5,163	30,408	30,126	283	0.9%	60,251
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		48,644	49,521	-	4,018	25,655	24,760	894	3.6%	49,521
Vote 6 - TECHNICAL SERVICES		740,795	593,483	-	63,271	423,365	296,741	126,624	42.7%	593,483
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		536,890	534,077	-	63,890	265,526	267,039	(1,513)	-0.6%	534,077
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	2,044,748	1,732,082	-	189,061	1,029,905	866,041	163,864	18.9%	1,732,082
Surplus/ (Deficit) for the year	2	(294,282)	148,138	-	85,890	55,630	210,820	(155,190)	-73.6%	148,138

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		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		232,286	266,182		20,616	131,499	133,091	(1,592)	-1%	266,182
Service charges - electricity revenue		675,673	690,521		54,407	361,729	345,261	16,468	5%	690,521
Service charges - water revenue		135,672	151,001		13,577	74,982	75,500	(518)	-1%	151,001
Service charges - sanitation revenue		80,093	85,212		7,292	45,287	42,606	2,680	6%	85,212
Service charges - refuse revenue		56,836	63,475		5,166	26,279	31,738	(5,458)	-17%	63,475
Service charges - other		-	-		-	-	-	-	-	-
Rental of facilities and equipment		7,278	8,059		612	3,928	4,029	(101)	-3%	8,059
Interest earned - external investments		4,505	4,601		332	2,108	2,300	(193)	-8%	4,601
Interest earned - outstanding debtors		10,330	12,573		1,272	6,078	6,287	(209)	-3%	12,573
Dividends received		-	-		-	-	-	-	-	-
Fines, penalties and forfeits		3,606	5,203		1,250	3,369	2,602	767	29%	5,203
Licences and permits		12	12		1	5	6	(1)	-18%	12
Agency services		-	-		-	-	-	-	-	-
Transfers and subsidies		527,822	345,790		114,594	316,273	316,273	-	-	345,790
Other revenue		16,353	17,735		830	5,699	8,868	(3,169)	-36%	17,735
Gains on disposal of PPE		-	-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,750,466	1,650,366	-	219,951	977,235	968,561	8,674	1%	1,650,366
Expenditure By Type										
Employee related costs		495,757	514,737		45,261	260,118	257,369	2,749	1%	514,737
Remuneration of councillors		20,389	23,219		1,563	10,391	11,610	(1,218)	-10%	23,219
Debt impairment		100,304	101,807		168	89,472	50,904	38,568	76%	101,807
Depreciation & asset impairment		472,110	247,895		37,490	228,306	123,947	104,359	84%	247,895
Finance charges		65,784	47,135		3,838	24,014	23,568	447	2%	47,135
Bulk purchases		558,946	579,385		73,769	279,149	289,693	(10,543)	-4%	579,385
Other materials		1,832	3,913		297	1,558	1,956	(398)	-20%	3,913
Contracted services		61,246	22,203		2,979	18,969	11,101	7,868	71%	22,203
Transfers and subsidies		-	-		-	-	-	-	-	-
Other expenditure		227,160	191,787		23,695	117,926	95,893	22,032	23%	191,787
Loss on disposal of PPE		-	-		-	-	-	-	-	-
Total Expenditure		2,003,528	1,732,082	-	189,061	1,029,905	866,041	163,864	19%	1,732,082
Surplus/(Deficit)		(253,062)	(81,716)	-	30,890	(52,670)	102,520	(155,190)	(0)	(81,716)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			229,854		55,000	108,300	108,300	-	-	229,854
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-	-	
Transfers and subsidies - capital (in-kind - all)								-	-	
Surplus/(Deficit) after capital transfers & contributions		(253,062)	148,138	-	85,890	55,630	210,820			148,138
Taxation								-	-	
Surplus/(Deficit) after taxation		(253,062)	148,138	-	85,890	55,630	210,820			148,138
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(253,062)	148,138	-	85,890	55,630	210,820			148,138
Share of surplus/ (deficit) of associate		(41,220)								
Surplus/ (Deficit) for the year		(294,282)	148,138	-	85,890	55,630	210,820			148,138

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	Budget Year 2017/18								
		2016/17 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		-	-	-	24	210	-	210	#DIV/0!	-
Vote 2 - COMMUNITY SERVICES		7,323	17,705	-	846	2,456	8,853	(6,396)	-72%	17,705
Vote 3 - BUDGET AND TREASURY		737	1,000	-	-	-	500	(500)	-100%	1,000
Vote 4 - MUNICIPAL MANAGER		32	2,700	-	-	-	1,350	(1,350)	-100%	2,700
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		49,224	55,795	-	4,884	17,005	27,898	(10,893)	-39%	55,795
Vote 6 - TECHNICAL SERVICES		153,197	167,578	-	23,201	67,126	83,789	(16,663)	-20%	167,578
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		8,893	9,000	-	-	229	4,500	(4,271)	-95%	9,000
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	219,406	253,778	-	28,955	87,026	126,889	(39,863)	-31%	253,778
Total Capital Expenditure		219,406	253,778	-	28,955	87,026	126,889	(39,863)	-31%	253,778
Capital Expenditure - Functional Classification										
Governance and administration		770	3,700	-	24	210	1,850	(1,640)	-89%	3,700
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		738	-	-	-	-	-	-	-	-
Internal audit		32	3,700	-	24	210	1,850	(1,640)	-89%	3,700
Community and public safety		9,171	17,705	-	902	2,812	8,853	(6,040)	-68%	17,705
Community and social services		4,715	17,705	-	902	2,812	8,853	(6,040)	-68%	17,705
Sport and recreation		2,202	-	-	-	-	-	-	-	-
Public safety		48	-	-	-	-	-	-	-	-
Housing		2,206	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		126,477	108,784	-	10,782	35,767	54,392	(18,625)	-34%	108,784
Planning and development		56,022	55,795	-	4,828	16,648	27,898	(11,249)	-40%	55,795
Road transport		70,455	52,989	-	5,954	19,118	26,495	(7,376)	-28%	52,989
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		82,988	123,589	-	17,247	46,237	61,795	(13,558)	-22%	123,589
Energy sources		9,367	9,000	-	-	229	4,500	(4,271)	-95%	9,000
Water management		73,262	112,489	-	17,247	46,008	56,245	(8,237)	-15%	112,489
Waste water management		358	2,100	-	-	-	1,050	(1,050)	-100%	2,100
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	219,406	253,778	-	28,955	87,026	126,889	(39,863)	-31%	253,778
Funded by:										
National Government		185,150	212,204	-	25,139	65,161	106,102	(40,941)	-39%	212,204
Provincial Government		11,162	11,250	-	56	6,127	5,625	502	9%	11,250
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	6,400	-	-	-	3,200	(3,200)	-100%	6,400
Transfers recognised - capital		196,312	229,854	-	25,195	71,288	114,927	(43,639)	-38%	229,854
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		23,094	23,924	-	3,760	15,738	11,962	3,776	32%	23,924
Total Capital Funding		219,406	253,778	-	28,955	87,026	126,889	(39,863)	-31%	253,778

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 functional 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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		20,722	15,187		21,098	15,187
Call investment deposits		29,785	32,101		48,178	32,101
Consumer debtors		452,627	225,034		498,429	225,034
Other debtors		54,128	31,166		64,626	31,166
Current portion of long-term receivables		6	-		5	-
Inventory		15,224	13,648		14,734	13,648
Total current assets		572,491	317,136	-	647,070	317,136
Non current assets						
Long-term receivables		-	-		-	-
Investments		-	-		-	-
Investment property		365,272	281,493		365,272	281,493
Investments in Associate		301,163	346,321		301,163	346,321
Property, plant and equipment		7,056,677	7,005,862		6,907,631	7,005,862
Agricultural		-	-		-	-
Biological assets		-	-		-	-
Intangible assets		8,687	6,877		7,204	6,877
Other non-current assets		6,991	6,025		6,991	6,025
Total non current assets		7,738,790	7,646,580	-	7,588,261	7,646,580
TOTAL ASSETS		8,311,282	7,963,716	-	8,235,331	7,963,716
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Borrowing		32,171	32,002		30,465	32,002
Consumer deposits		14,334	13,478		16,218	13,478
Trade and other payables		495,200	160,101		498,812	160,101
Provisions		6,216	6,455		6,216	6,455
Total current liabilities		547,921	212,037	-	551,731	212,037
Non current liabilities						
Borrowing		447,450	397,125		433,389	397,125
Provisions		159,386	137,583		159,386	137,583
Total non current liabilities		606,837	534,708	-	592,776	534,708
TOTAL LIABILITIES		1,154,758	746,745	-	1,144,507	746,745
NET ASSETS	2	7,156,524	7,216,971	-	7,090,824	7,216,971
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		7,130,923	7,188,422		7,064,730	7,188,422
Reserves		25,601	28,549		26,094	28,549
TOTAL COMMUNITY WEALTH/EQUITY	2	7,156,524	7,216,971	-	7,090,824	7,216,971

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		232,286	212,408		15,847	96,574	106,204	(9,630)	-9%	212,408
Service charges		832,111	845,575		52,241	364,298	422,788	(58,489)	-14%	845,575
Other revenue		12,805	27,367		5,324	21,625	13,684	7,942	58%	27,367
Government - operating		317,832	339,640		106,049	243,239	169,820	73,419	43%	339,640
Government - capital		218,965	240,492		55,000	109,500	120,246	(10,746)	-9%	240,492
Interest		14,835	8,373		1,740	8,185	4,186	3,999	96%	8,373
Dividends								-		
Payments										
Suppliers and employees		(1,329,362)	(1,335,927)		(119,885)	(697,865)	(667,964)	29,902	-4%	(1,335,927)
Finance charges		(65,784)	(47,135)		(3,838)	(24,014)	(23,568)	447	-2%	(47,135)
Transfers and Grants					-	-	-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		233,689	290,793	-	112,478	121,543	145,396	23,853	16%	290,793
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			2,000				1,000	(1,000)	-100%	2,000
Decrease (increase) in non-current debtors		-	-				-	-		-
Decrease (increase) other non-current receivables		-	-				-	-		-
Decrease (increase) in non-current investments		-	-				-	-		-
Payments										
Capital assets		(219,406)	(253,778)		(44,936)	(87,026)	(126,889)	(39,863)	31%	(253,778)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(219,406)	(251,778)	-	(44,936)	(87,026)	(125,889)	(38,863)	31%	(251,778)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-				-	-		-
Borrowing long term/refinancing		-	-				-	-		-
Increase (decrease) in consumer deposits			264				132	(132)	-100%	264
Payments										
Repayment of borrowing		(8,347)	(32,002)		(3,813)	(15,748)	(16,001)	(254)	2%	(32,002)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(8,347)	(31,738)	-	(3,813)	(15,748)	(15,869)	(122)	1%	(31,738)
NET INCREASE/ (DECREASE) IN CASH HELD		5,935	7,276	-	63,729	18,769	3,638			7,276
Cash/cash equivalents at beginning:		44,573	40,012			50,508	40,012			50,508
Cash/cash equivalents at month/year end:		50,508	47,288			69,276	43,650			57,783

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Fines, penalties and forfeits	29%	Subject to consumers reaction	adjustment budget
	Services Charges:Refuse	-17%	During the year indigent benefit was reduced drastically from refuse instaed of other services	adjustment budget
	Interest earned : External Investments	-15%	Withdrawal of investments during the financial year due to financial constrains	adjustment budget
	Other Revenue	-36%	Other revenue is dependent on levels of consumption and therefore fluctuates every month.	adjustment budget
	Licences and permits	-18%	Licences are dependent on the publics reaction,it fluctuates every month.	adjustment budget
2	Expenditure By Type			
	Debt Impairment	76%	During the year we account for the indigent debt impairment, the bulk is accounted for bi annually	adjustment budget
	Remuneration of Councilors	-10%	Councilors remunerated as part time councilors, whereas budget was gazetted on full time councilors	adjustment budget
	Other Material	-20%	Consolidation of departments in the tower block has reduced expenditure	adjustment budget
	Depreciation	84%	We didn't budget for depreciation which resulted from the revaluation of assets (as per circular 58)	adjustment budget
	Other Expenditure	23%	The budget allocation for most of these items were reduced drastically in implementation on cost containment	adjustment budget
	Contracted Services	71%	Security charges and finance consultants escalated contracted services	adjustment budget
3	Capital Expenditure			
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.9%	17.0%	0.0%	2.3%	4.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		13.6%	8.2%	0.0%	13.6%	8.2%
Gearing	Long Term Borrowing/ Funds & Reserves		1747.8%	1391.1%	0.0%	1660.9%	1391.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	104.5%	149.6%	0.0%	117.3%	149.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		9.2%	22.3%	0.0%	12.6%	22.3%
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		29.0%	15.5%	0.0%	57.6%	15.5%
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	3.5%				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	44.0%				
Employee costs	Employee costs/Total Revenue - capital revenue		28.3%	31.2%	0.0%	26.6%	31.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		30.7%	17.9%	0.0%	2.5%	4.3%
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						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2017/18										Total	Over 1Yr	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr										
Debtors Age Analysis By Income Source																		
Trade and Other Receivables from Exchange Transactions - Water	1200	11,679	7,940	7,048	6,311	6,464	5,638	35,358	181,260	261,899	235,232							
Trade and Other Receivables from Exchange Transactions - Electricity	1300	40,636	19,366	3,202	938	665	488	1,977	9,306	76,578	13,374							
Receivables from Non-exchange Transactions - Property Rates	1400	16,834	7,558	6,537	4,873	4,749	8,692	24,833	123,869	197,966	167,036							
Receivables from Exchange Transactions - Waste Water Management	1500	5,197	4,928	4,546	4,409	4,280	4,425	23,482	150,166	202,432	186,762							
Receivables from Exchange Transactions - Waste Management	1600	4,136	2,484	2,073	2,016	1,901	1,881	9,871	63,729	88,090	79,398							
Receivables from Exchange Transactions - Property Rental Debtors	1700	323	143	104	113	98	94	486	1,772	3,133	2,563							
Interest on Arrear Debtor Accounts	1810	1,062	1,198	1,051	1,284	981	1,007	5,276	41,922	53,780	50,470							
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-							
Other	1900	6,432	5,758	4,739	2,378	2,170	2,157	12,058	186,388	209,227	205,161							
Total By Income Source	2000	74,434	49,374	29,301	22,322	21,308	24,583	113,351	758,432	1,093,104	939,995							
2016/17 - totals only																		
Debtors Age Analysis By Customer Group																		
Organs of State	2200	(5,066)	1,369	2,722	970	729	3,762	3,514	28,783	36,792	37,767							
Commercial	2300	44,965	24,249	6,146	2,201	1,816	1,984	9,159	51,227	141,750	66,388							
Households	2400	32,662	23,468	20,211	18,933	18,531	17,783	99,694	670,872	902,143	825,813							
Other	2500	1,863	288	220	218	233	1,055	983	7,539	12,418	10,027							
Total By Customer Group	2600	74,434	49,374	29,301	22,322	21,308	24,583	113,351	758,432	1,093,104	939,995							

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

R thousands	Description	NT Code	Budget Year 2017/18										Total	Prior year totals for chart (same period)	
			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					
	Creditors Age Analysis By Customer Type														
	Bulk Electricity	0100	29,893		41,822										71,715
	Bulk Water	0200	6,345												6,345
	PAYE deductions	0300	6,124												6,124
	VAT (output less input)	0400													-
	Pensions / Retirement deductions	0500	6,480												6,480
	Loan repayments	0600	-												-
	Trade Creditors	0700	27,930	262	6	25						1			28,260
	Auditor General	0800	-												-
	Other	0900	-												-
	Total By Customer Type	1000	76,773	262	41,828	25	35	-	1	-	-	-	-	118,924	-

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M06 December

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										
<u>Municipality</u>										
Nedbank		12 months		Call Account		-	-	-	-	-
Standard Bank		12 months		Call Account		1,138	-	84,311	(42,862)	41,449
ABSA		12 months		Call Account		54		26,679	(19,950)	6,729
Santam		12 months		Call Account		4		95	(95)	-
Municipality sub-total						1,196		111,085	(62,907)	48,178
<u>Entities</u>										
Entities sub-total						-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2					1,196		111,085	(62,907)	48,178

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		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:		311,750	324,042	-	105,349	242,539	243,248	(709)	-0.3%	324,042
Local Government Equitable Share		306,952	318,176	-	105,349	237,923	238,632	(709)	-0.3%	318,176
Water Services Operating Subsidy		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,173	4,166	-	-	2,916	2,916	-	-	4,166
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management		1,625	1,700	-	-	1,700	1,700	-	-	1,700
Municipal Systems improvement	3	-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		10,643	15,598	-	-	350	350	-	-	15,598
Provincialisation of Libraries		5,695	5,923	-	-	-	-	-	-	5,923
Level 2 accreditation		4,077	8,761	-	-	-	-	-	-	8,761
Museums Services		334	350	-	-	350	350	-	-	350
Community Library Services Grant	4	537	564	-	-	-	-	-	-	564
Health subsidy		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	322,393	339,640	-	105,349	242,889	243,598	(709)	-0.3%	339,640
Capital Transfers and Grants										
National Government:		185,150	218,604	-	55,000	108,300	108,300	-	-	218,604
Neighbourhood Development Partnership		26,323	50,000	-	-	4,800	4,800	-	-	50,000
Municipal Infrastructure Grant (MIG)		109,214	114,604	-	55,000	72,000	72,000	-	-	114,604
Integrated National Electrification Programme		7,000	9,000	-	-	9,000	9,000	-	-	9,000
Energy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Municipal water infrastructure		40,613	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		-	45,000	-	-	22,500	22,500	-	-	45,000
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	11,000	-	-	-	-	-	-	11,000
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Community Library Service		-	11,000	-	-	-	-	-	-	11,000
Museum		-	-	-	-	-	-	-	-	-
Corridor Development		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		9,798	10,888	-	-	6,072	6,072	-	-	10,888
European Union		9,798	10,888	-	-	6,072	6,072	-	-	10,888
Total Capital Transfers and Grants	5	194,948	240,492	-	55,000	114,372	114,372	-	-	240,492
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	517,341	580,132	-	160,349	357,261	357,970	(709)	-0.2%	580,132

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		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:		311,750	324,042	-	106,204	240,320	241,565	(1,245)	-0.5%	324,042
Local Government Equitable Share		306,952	318,176	-	105,349	237,923	238,632	(709)	-0.3%	318,176
Water Services Operating Subsidy		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,173	4,166	-	816	2,189	2,083	106	5.1%	4,166
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Finance Management		1,625	1,700	-	39	208	850	(642)	-75.6%	1,700
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		8,643	15,598	-	523	3,461	7,517	(3,358)	-44.7%	15,598
Level 2 accreditation		4,077	8,761	-	228	1,198	4,381	(3,183)	-72.7%	8,761
Recapitalisation of Community Libraries		3,695	5,923	-	295	2,263	2,962	-	-	5,923
Museums Services		334	350	-	-	-	175	(175)	-100.0%	350
Community Library Services Grant		537	564	-	-	-	-	-	-	564
Health subsidy		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		320,393	339,640	-	106,727	243,781	249,082	(4,603)	-1.8%	339,640
Capital expenditure of Transfers and Grants										
National Government:		152,395	218,604	-	27,683	62,889	89,102	(3,439)	-3.9%	218,604
Neighbourhood Development Partnership		11,954	50,000	-	-	4,800	4,800	0	0.0%	50,000
Municipal Infrastructure Grant (MIG)		99,544	114,604	-	20,963	37,438	57,302	-	-	114,604
Integrated National Electrification Programme		6,001	9,000	-	-	1,591	4,500	-	-	9,000
Emergency efficiency & demand side management		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		34,896	45,000	-	6,721	19,060	22,500	(3,440)	-15.3%	45,000
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2,000	11,000	-	-	-	5,500	(5,500)	-100.0%	11,000
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Recapitalisation of Community Libraries		2,000	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Community Library		-	11,000	-	-	-	5,500	-	-	11,000
Museum		-	-	-	-	-	-	-	-	-
Corridor Development		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
European Union		9,798	10,888	-	-	6,072	6,072	-	-	10,888
European Union		9,798	10,888	-	-	6,072	6,072	-	-	10,888
Total capital expenditure of Transfers and Grants		164,193	240,492	-	27,683	68,960	100,674	(8,939)	-8.9%	240,492
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		484,586	580,132	-	134,411	312,741	349,756	(13,542)	-3.9%	580,132

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		12,321	14,613		638	7,428	7,306	122	2%	14,613
Pension and UIF Contributions		1,700	2,305		115	454	1,152	(698)	-61%	2,305
Medical Aid Contributions		283	1,201		7	30	600	(570)	-95%	1,201
Motor Vehicle Allowance		4,759	3,841		718	2,315	1,920	395	21%	3,841
Cellphone Allowance		-	155		-	-	77	(77)	-100%	155
Housing Allowances		612	-		-	-	-	-	-	-
Other benefits and allowances		714	1,106		83	164	553	(389)	-70%	1,106
Sub Total - Councillors		20,389	23,219		1,563	10,381	11,610	(1,218)	-10%	23,219
% increase	4		13.9%							13.9%
Senior Managers of the Municipality										
Basic Salaries and Wages		23,782	8,892		278	850	4,446	(3,596)	-81%	8,892
Pension and UIF Contributions		547	580		22	55	290	(235)	-81%	580
Medical Aid Contributions		160	166		9	26	85	(58)	-69%	166
Overtime		-	-		-	-	-	-	-	-
Performance Bonus		249	264		-	-	132	(132)	-100%	264
Motor Vehicle Allowance		825	875		21	64	437	(373)	-85%	875
Cellphone Allowance		-	-		-	-	-	-	-	-
Housing Allowances		30	32		-	-	16	(16)	-100%	32
Other benefits and allowances		137	146		24	55	73	(17)	-24%	146
Payments in lieu of leave		-	-		-	118	-	118	#DIV/0!	-
Long service awards		-	-		-	-	-	-	-	-
Post-retirement benefit obligations		-	-		-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		25,739	10,957		354	1,169	5,478	(4,309)	-79%	10,957
% increase	4		57.4%							57.4%
Other Municipal Staff										
Basic Salaries and Wages		302,860	296,996		27,631	206,930	147,999	58,931	40%	296,996
Pension and UIF Contributions		51,570	56,321		4,639	14,015	27,681	(13,666)	-49%	56,321
Medical Aid Contributions		18,714	21,691		1,837	5,533	10,845	(5,312)	-49%	21,691
Overtime		85,605	32,652		3,772	11,127	16,328	(5,199)	-32%	32,652
Performance Bonus		27,223	28,856		-	-	14,428	(14,428)	-100%	28,856
Motor Vehicle Allowance		12,466	15,854		1,805	5,471	7,977	(2,506)	-31%	15,854
Cellphone Allowance		11	11		-	-	6	(6)	-100%	11
Housing Allowances		8,610	8,483		690	1,383	4,742	(3,359)	-71%	8,483
Other benefits and allowances		12,610	18,491		3,971	12,954	9,246	3,408	37%	18,491
Payments in lieu of leave		-	24,402		562	1,836	12,231	(10,395)	-85%	24,402
Long service awards		-	862		-	-	431	(431)	-100%	862
Post-retirement benefit obligations		-	-		-	-	-	-	-	-
Sub Total - Other Municipal Staff		470,018	503,781		44,907	258,949	251,890	7,058	3%	503,781
% increase	4		7.2%							7.2%
Total Parent Municipality		516,146	537,957		46,824	270,510	268,978	1,531	1%	537,957
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		-	-		-	-	-	-	-	-
Pension and UIF Contributions		-	-		-	-	-	-	-	-
Medical Aid Contributions		-	-		-	-	-	-	-	-
Overtime		-	-		-	-	-	-	-	-
Performance Bonus		-	-		-	-	-	-	-	-
Motor Vehicle Allowance		-	-		-	-	-	-	-	-
Cellphone Allowance		-	-		-	-	-	-	-	-
Housing Allowances		-	-		-	-	-	-	-	-
Other benefits and allowances		-	-		-	-	-	-	-	-
Board Fees		-	-		-	-	-	-	-	-
Payments in lieu of leave		-	-		-	-	-	-	-	-
Long service awards		-	-		-	-	-	-	-	-
Post-retirement benefit obligations		-	-		-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-		-	-	-	-	-	-
% 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		-	-		-	-	-	-	-	-
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		516,146	537,957		46,824	270,510	268,978	1,531	1%	537,957
% increase	4		4.2%							4.2%
TOTAL MANAGERS AND STAFF		495,757	514,737		45,281	260,118	257,369	2,749	1%	514,737

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework					
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20			
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget						
R thousands	1																		
Cash Receipts By Source																			
Property rates		15,368	15,436	16,853	16,614	16,455	15,847					108,489	205,063	219,417	234,776				
Service charges - electricity revenue		39,140	50,238	49,053	42,012	43,032	38,523	372,640	634,638	682,551	728,596								
Service charges - water revenue		11,111	5,857	11,796	6,450	7,216	7,086	76,430	125,947	134,763	144,196								
Service charges - sanitation revenue		8,407	3,016	7,231	3,225	3,345	3,361	51,555	80,241	85,858	91,868								
Service charges - refuse		6,573	3,007	4,987	3,125	3,234	3,271	40,871	65,068	69,623	74,487								
Service charges - other		-	-	-	-	-	-	3,502	7,326	8,059	8,865								
Rental of facilities and equipment		601	647	636	643	686	612	2,097	4,001	10,337	11,370								
Interest earned - external investments		-	472	434	249	280	468	(2,756)	3,525	6,887	7,587								
Interest earned - outstanding debtors		1,070	810	1,022	917	1,189	1,272	-	-	-	-								
Dividends received		-	-	-	-	-	-	(876)	1,561	6,226	6,849								
Fines, penalties and forfeits		70	11	699	377	29	1,250	7	12	13	15								
Licences and permits		1	1	1	1	1	1	-	-	-	-								
Agency services		-	-	-	-	-	-	88,249	331,488	314,600	321,688								
Transfer receipts - operating		134,274	1,042	-	-	1,874	106,049	12,962	28,321	20,944	23,003								
Other revenue		-	810	965	2,159	7,963	3,461	-	-	-	-								
Cash Receipts by Source		216,617	81,347	93,680	75,772	85,304	181,201	753,270	1,487,191	1,559,288	1,651,310								
Other Cash Flows by Source																			
Transfer receipts - capital		49,700	2,400		2,400		55,000	106,186	215,686	184,662	222,540								
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-								
Proceeds on disposal of PPE		-	-	-	-	-	-	2,012	2,012	2,000	2,000								
Short term loans		-	-	-	-	-	-	-	-	-	-								
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-								
Increase in consumer deposits		-	-	-	-	-	-	1,705	1,705	670	458								
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-								
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-								
Change in non-current investments		-	-	-	-	-	-	-	-	-	-								
Total Cash Receipts by Source		266,317	81,347	96,080	78,172	85,304	236,201	863,173	1,706,594	1,746,620	1,876,308								
Cash Payments by Type																			
Employee related costs		42,692	40,000	44,688	44,093	44,419	45,261	209,683	470,815	466,484	499,225								
Remuneration of councillors		1,563	1,563	1,563	1,563	1,563	1,563	11,577	21,055	22,076	23,458								
Interest paid		4,079	4,106	3,840	4,204	3,948	3,837	26,298	50,312	56,347	53,785								
Bulk purchases - Electricity		78,690	66,694	36,686	36,686	7,351	72,225	186,607	484,938	589,715	633,450								
Bulk purchases - Water & Sewer		5,457	5,457	5,566	5,566	5,566	5,566	35,046	68,224	68,224	68,224								
Other materials		151	210	214	474	212	297	1,985	3,543	3,745	3,932								
Contracted services		765	2,602	2,270	4,726	2,237	2,979	23,253	38,832	53,355	55,313								
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-								
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-								
General expenses		5,670	20,188	11,430	11,984	5,541	17,021	263,769	335,804	322,720	333,292								
Cash Payments by Type		139,268	140,821	106,237	109,296	70,836	148,750	758,318	1,473,524	1,598,863	1,602,455								
Other Cash Flows/Payments by Type																			
Capital assets		0	6,885	16,817	11,433	23,137	28,965	132,085	219,112	184,662	222,540								
Repayment of borrowing		32,406	(3,677)	(3,692)	(1,355)	(3,921)	(3,813)	13,628	29,375	37,206	41,351								
Other Cash Flows/Payments		-	-	0	-	-	-	(0)	-	-	-								
Total Cash Payments by Type		171,673	143,829	119,161	119,373	90,052	173,882	904,031	1,722,011	1,820,731	1,866,345								
NET INCREASE/(DECREASE) IN CASH HELD		94,644	(62,482)	(23,081)	(41,202)	(4,748)	62,310	(40,858)	(15,417)	(74,112)	9,962								
Cash/cash equivalents at the monthly/year beginning:		43,835	138,479	75,997	52,915	11,714	6,966	69,276	69,276	69,276	28,418								
Cash/cash equivalents at the monthly/year end:		138,479	75,997	52,915	11,714	6,966	69,276	69,276	69,276	69,276	28,418								

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	Budget Year 2017/18								
		2016/17 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	1	232,286	266,182		20,616	131,499	133,091	(1,592)	-1%	266,182
Service charges - electricity revenue		675,673	690,521		54,407	361,729	345,261	16,468	5%	690,521
Service charges - water revenue		135,672	151,001		13,577	74,982	75,500	(518)	-1%	151,001
Service charges - sanitation revenue		80,093	85,212		7,292	45,287	42,606	2,680	6%	85,212
Service charges - refuse revenue		56,836	63,475		5,166	26,279	31,738	(5,458)	-17%	63,475
Service charges - other		-	-		-	-	-	-		-
Rental of facilities and equipment		7,278	8,059		612	3,928	4,029	(101)	-3%	8,059
Interest earned - external investments		4,505	4,601		332	2,108	2,300	(193)	-8%	4,601
Interest earned - outstanding debtors		10,330	12,573		1,272	6,078	6,287	(209)	-3%	12,573
Dividends received		-	-		-	-	-	-		-
Fines, penalties and forfeits		3,606	5,203		1,250	3,369	2,602	767	29%	5,203
Licences and permits		12	12		1	5	6	(1)	-18%	12
Agency services		-	-		-	-	-	-		-
Transfers and subsidies		527,822	345,790		114,594	316,273	316,273	-		345,790
Other revenue		16,353	17,735		830	5,699	8,868	(3,169)	-36%	17,735
Gains on disposal of PPE		-	-		-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		1,750,466	1,650,366	-	219,951	977,235	968,561	8,674	1%	1,650,366
Expenditure By Type										
Employee related costs		495,757	514,737		45,261	260,118	257,369	2,749	1%	514,737
Remuneration of councillors		20,389	23,219		1,563	10,391	11,610	(1,218)	-10%	23,219
Debt impairment		100,304	101,807		168	89,472	50,904	38,568	76%	101,807
Depreciation & asset impairment		472,110	247,895		37,490	228,306	123,947	104,359	84%	247,895
Finance charges		65,784	47,135		3,838	24,014	23,568	447	2%	47,135
Bulk purchases		558,946	579,385		73,769	279,149	289,693	(10,543)	-4%	579,385
Other materials		1,832	3,913		297	1,558	1,956	(398)	-20%	3,913
Contracted services		61,246	22,203		2,979	18,969	11,101	7,868	71%	22,203
Transfers and subsidies		-	-		-	-	-	-		-
Other expenditure		227,160	191,787		23,695	130,955	95,893	35,062	37%	191,787
Loss on disposal of PPE		-	-		-	-	-	-		-
Total Expenditure		2,003,528	1,732,082	-	189,061	1,042,934	866,041	176,894	20%	1,732,082
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(253,062)	(81,716)		30,890	(65,700)	102,520	(168,220)	-164%	(81,716)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			229,854		55,000	108,300	108,300	-		229,854
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		(253,062)	148,138	-	85,890	42,600	210,820	(168,220)	-80%	148,138
Taxation										
Surplus/(Deficit) after taxation		(253,062)	148,138	-	85,890	42,600	210,820	(168,220)	-80%	148,138

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
Service charges - sanitation revenue			66,793		5,566	33,397	33,397	-		66,793
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 Operating Revenue	1	-	66,793	-	5,566	33,397	33,397	-		66,793
Expenditure By Municipal Entity										
Employee Related Cost		9,590	10,849		1,478	5,736	4,520	1,216	27%	10,849
Debt impairment		-	-		-	-	-	-		-
Collection Costs		-	-		-	-	-	-		-
Depreciation		498	528		88	220	220	0	0%	528
Finance Charges		-	-		-	-	-	-		-
Bulk Purchases		19,611	15,000		(141)	6,668	6,250	418	7%	15,000
Other Material		4,600	3,450		360	1,841	1,437	404	28%	3,450
Repairs & Maintenance		24,333	27,802		1,856	11,711	11,584	127	1%	27,802
Other Expenditure		226	31		-	5	13	(8)	-58%	31
Total Operating Expenditure	2	58,859	57,659	-	3,641	26,182	24,025	2,157	9%	57,659
Surplus/ (Deficit) for the yr/period		(58,859)	9,134	-	1,925	7,214	9,372	2,157	23%	9,134
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 - M06 December

R thousands	Month	Budget Year 2017/18										
		2016/17	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget	
	Monthly expenditure performance trend											
	July	5,425	21,148	382	382	21,148	20,767	382	98.2%	0%		
	August	24,742	21,148	6,685	7,067	42,296	35,230	7,067	83.3%	3%		
	September	9,997	21,148	16,817	23,883	63,445	39,561	23,883	62.4%	9%		
	October	6,589	21,148	10,827	34,710	84,583	49,883	34,710	59.0%	14%		
	November	20,254	21,148	23,361	58,071	105,741	47,670	58,071	45.1%	23%		
	December	18,619	21,148	28,955	87,026	126,889	39,863	87,026	31.4%	34%		
	January	11,502	21,148			148,037	-					
	February	12,094	21,148			169,186	-					
	March	7,186	21,148			190,334	-					
	April	9,042	21,148			211,482	-					
	May	34,782	21,148			232,630	-					
	June	59,173	21,148			253,778	-					
	Total Capital expenditure	219,406	253,778	-	87,026							

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	2016/17		Budget Year 2017/18						
		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		168,532	224,836	-	24,212	65,070	112,418	47,348	42.1%	224,836
Roads Infrastructure		110,326	98,873	-	6,242	15,961	49,436	33,476	67.7%	98,873
Roads		110,326	98,873	-	6,242	15,961	49,436	33,476	67.7%	98,873
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,059	9,000	-	-	1,624	4,500	2,876	63.9%	9,000
Power Plants		1,059	9,000	-	-	1,624	4,500	2,876	63.9%	9,000
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		46,310	116,963	-	9,537	30,410	58,482	28,072	48.0%	116,963
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		46,310	116,963	-	9,537	30,410	58,482	28,072	48.0%	116,963
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		10,235	-	-	8,434	17,075	-	(17,075)	#DIV/0!	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		10,235	-	-	8,434	17,075	-	(17,075)	#DIV/0!	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		602	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		602	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revelments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		1,411	10,368	-	846	2,456	5,184	2,728	52.6%	10,368
Community Facilities		815	10,368	-	846	2,456	5,184	2,728	52.6%	10,368
Halls		-	10,368	-	-	-	5,184	5,184	100.0%	10,368
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		48	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	846	2,456	-	(2,456)	#DIV/0!	-

Cemeteries/Crematoria										
Police										
Parks										
Public Open Space	767									
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	597									
Indoor Facilities										
Outdoor Facilities	597									
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets	602				300		(300)	#DIV/0!		
Operational Buildings	602									
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares	602									
Housing					300		(300)	#DIV/0!		
Staff Housing					300		(300)	#DIV/0!		
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets	32									
Servitudes										
Licences and Rights	32									
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	32									
Load Settlement Software Applications										
Unspecified										
Computer Equipment	115	2,700				1,350	1,350	100.0%		2,700
Computer Equipment	115	2,700				1,350	1,350	100.0%		2,700
Furniture and Office Equipment	358	1,250		80	266	625	359	57.4%		1,250
Furniture and Office Equipment	358	1,250		80	266	625	359	57.4%		1,250
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Libraries										
Libraries										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	171,050	239,154		25,138	68,092	119,577	51,485	43.1%	239,154

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on renewal of existing assets	1	48,356	14,624	-	3,817	18,934	7,312	(11,622)	-158.9%

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure

check balance

Staff Housing										
Social Housing										
Capital Spares	387									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	2,537	2,600	-	294	1,581	1,300	(281)	-21.6%	2,600	
Servitudes										
Licences and Rights	2,537	2,600	-	294	1,581	1,300	(281)	-21.6%	2,600	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	2,537	2,600		294	1,581	1,300	(281)	-21.6%	2,600	
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment										
Machinery and Equipment	10,100	7,130	-	857	4,420	3,565	(855)	-24.0%	7,130	
Machinery and Equipment	10,100	7,130		857	4,420	3,565	(855)	-24.0%	7,130	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets										
Libraries	-	-	-	-	-	-	-	-	-	
Libraries										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	85,654	45,165	-	5,374	31,546	22,583	(8,963)	-39.7%	45,165

Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets	1,881	-	-	247	1,483	-	(1,483)	#DIV/0!	-	
Servitudes										
Licences and Rights	1,881	-	-	247	1,483	-	(1,483)	#DIV/0!	-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	1,881			247	1,483		(1,483)	#DIV/0!		
Load Settlement Software Applications										
Unspecified										
Computer Equipment	1,774	-	-	133	855	-	(855)	#DIV/0!	-	
Computer Equipment	1,774			133	855		(855)	#DIV/0!		
Furniture and Office Equipment	1,656	-	-	205	1,218	-	(1,218)	#DIV/0!	-	
Furniture and Office Equipment	1,656			205	1,218		(1,218)	#DIV/0!		
Machinery and Equipment	5,760	-	-	665	4,186	-	(4,186)	#DIV/0!	-	
Machinery and Equipment	5,760			665	4,186		(4,186)	#DIV/0!		
Transport Assets	8,138	-	-	770	4,652	-	(4,652)	#DIV/0!	-	
Transport Assets	8,138			770	4,652		(4,652)	#DIV/0!		
Libraries	-	-	-	-	-	-	-		-	
Libraries										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	472,111	247,895	-	38,487	228,306	103,289	(125,017)	-121.0%	247,895