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

### EXECUTIVE SUMMARY

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

RECOMMENDED:

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

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

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

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

SED: Budget & Treasury Office

### REPORT

*Operational Revenue*

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

*Operational Expenditure*

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

*Capital Expenditure*

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

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

*Debtors*

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

Report seen by:

A HARIPERSAD
ACTING STRATEGIC EXECUTIVE DIRECTOR
BUDGET AND TREASURY OFFICE

K. MASANGE
MUNICIPAL MANAGER

A. F. REHMAN
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE

NEWCASTLE MUNICIPALITY
2015 -02- 13
MAYOR'S OFFICE

MUNICIPAL MANAGER
2015 -02- 13
NEWCASTLE MUNICIPALITY

## KZN252 Newcastle - Contact Information

### A. GENERAL INFORMATION

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

### B. CONTACT INFORMATION

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

### C. POLITICAL LEADERSHIP

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

### D. MANAGEMENT LEADERSHIP

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

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

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

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | | | |
| Property rates | 175,479 | 242,670 | – | 17,380 | 124,600 | 141,557 | (16,958) | -12% | 213,599 |
| Service charges | 798,617 | 937,620 | – | 68,190 | 489,081 | 546,945 | (57,864) | -11% | 838,424 |
| Investment revenue | 11,179 | 16,872 | – | 857 | 7,377 | 9,842 | (2,465) | -25% | 20,737 |
| Transfers recognised - operational | 434,932 | 298,618 | – | 20,313 | 259,977 | 174,194 | 85,783 | 49% | 298,618 |
| Other own revenue | 36,004 | 30,582 | – | 4,125 | 20,225 | 17,840 | 2,385 | 13% | 34,671 |
| **Total Revenue (excluding capital transfers and contributions)** | **1,456,211** | **1,526,362** | **–** | **110,865** | **901,259** | **890,378** | **10,881** | **1%** | **1,406,049** |
| Employee costs | 353,489 | 399,663 | – | 31,828 | 208,733 | 233,137 | (24,403) | -10% | 357,828 |
| Remuneration of Councillors | 18,191 | 18,121 | – | 1,438 | 9,912 | 10,571 | (658) | -6% | 16,993 |
| Depreciation & asset impairment | 252,321 | 238,002 | – | 17,399 | 137,758 | 138,834 | (1,076) | -1% | 236,157 |
| Finance charges | 11,325 | 22,158 | – | 1,986 | 13,854 | 12,926 | 928 | 7% | 23,749 |
| Materials and bulk purchases | 386,040 | 435,798 | – | 29,657 | 254,438 | 254,215 | 223 | 0% | 436,180 |
| Transfers and grants | – | 54,913 | – | – | – | 32,033 | (32,033) | | – |
| Other expenditure | 373,765 | 689,814 | – | 35,724 | 194,603 | 402,391 | (207,789) | -52% | 333,605 |
| **Total Expenditure** | **1,395,131** | **1,858,469** | **–** | **118,032** | **819,298** | **1,084,107** | **(264,808)** | **-24%** | **1,404,511** |
| **Surplus/(Deficit)** | **61,080** | **(332,107)** | **–** | **(7,166)** | **81,960** | **(193,729)** | **275,689** | **-142%** | **1,538** |
| Transfers recognised - capital | – | – | – | – | – | – | – | | – |
| Contributions & Contributed assets | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **61,080** | **(332,107)** | **–** | **(7,166)** | **81,960** | **(193,729)** | **275,689** | **-142%** | **1,538** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **61,080** | **(332,107)** | **–** | **(7,166)** | **81,960** | **(193,729)** | **275,689** | **-142%** | **1,538** |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | **389,202** | **444,229** | **–** | **3,216** | **141,304** | **259,134** | **(117,830)** | **-45%** | **242,235** |
| Capital transfers recognised | 148,615 | 147,914 | – | 1,349 | 43,643 | 73,957 | (30,314) | -41% | 87,285 |
| Public contributions & donations | – | – | – | – | – | – | – | | – |
| Borrowing | 109,108 | 284,840 | – | 1,780 | 90,771 | 142,420 | (51,649) | -36% | 181,543 |
| Internally generated funds | 131,478 | 11,475 | – | 87 | 6,890 | 5,738 | 1,153 | 20% | 13,780 |
| **Total sources of capital funds** | **389,202** | **444,229** | **–** | **3,216** | **141,304** | **222,114** | **(80,811)** | **-36%** | **282,608** |
| **Financial position** | | | | | | | | | |
| Total current assets | – | 775,895 | – | | 939,193 | | | | 775,895 |
| Total non current assets | – | 3,676,069 | – | | 2,786,584 | | | | 3,676,069 |
| Total current liabilities | – | 138,593 | – | | 312,392 | | | | 138,593 |
| Total non current liabilities | – | 642,861 | – | | 336,693 | | | | 642,861 |
| **Community wealth/Equity** | **–** | **3,670,509** | **–** | | **3,076,692** | | | | **3,670,509** |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | – | 207,461 | – | (30,622) | 62,145 | 121,019 | (58,874) | -49% | 207,461 |
| Net cash from (used) investing | – | (444,229) | – | 6,301 | (127,779) | (259,134) | 131,354 | -51% | (444,229) |
| Net cash from (used) financing | – | 262,682 | – | 1,595 | (15,445) | 153,231 | (168,675) | -110% | 262,682 |
| **Cash/cash equivalents at the month/year end** | **–** | **233,094** | **–** | **–** | **246,829** | **222,296** | **24,532** | **11%** | **353,821** |
| **Debtors & creditors analysis** | **0-30 Days** | **31-60 Days** | **61-90 Days** | **91-120 Days** | **121-150 Dys** | **151-180 Dys** | **181 Dys-1 Yr** | **Over 1Yr** | **Total** |
| **Debtors Age Analysis** | | | | | | | | | |
| Total By Income Source | 43,247 | 27,280 | 22,591 | 21,413 | 24,742 | 20,220 | 19,064 | 811,460 | 990,016 |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | 32,374 | 36 | 541 | 26 | 250 | 18 | 23 | – | 33,269 |

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

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

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

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

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

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

*References*

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

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

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

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

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

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

| Vote Description | Ref | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Revenue by Vote** | 1 | | | | | | | | | |
| Vote 1 - Corporate Services | | 88,699 | 73,133 | – | 1,741 | 47,535 | 42,661 | 4,874 | 11.4% | 68,808 |
| Vote 2 - Community Services | | 13,163 | 114,107 | – | 6,810 | 57,401 | 66,562 | (9,161) | -13.8% | 113,949 |
| Vote 3 - Budget &Treasury Office | | 300,482 | 270,568 | – | 19,451 | 146,394 | 157,831 | (11,438) | -7.2% | 271,988 |
| Vote 4 - Municipal Manager | | 715 | 934 | – | 116 | 616 | 545 | 71 | 13.1% | – |
| Vote 5 - Development Planning & Human Settlements | | 13,572 | 7,272 | – | 2,783 | 5,843 | 4,242 | 1,601 | 37.7% | 7,227 |
| Vote 6 - Technical Services | | 533,840 | 397,193 | – | 33,973 | 271,556 | 231,696 | 39,860 | 17.2% | 393,521 |
| Vote 7 - Electrical and Mechanical Services | | 505,739 | 663,155 | – | 45,991 | 371,914 | 386,840 | (14,926) | -3.9% | 542,465 |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | | – |
| **Total Revenue by Vote** | 2 | **1,456,211** | **1,526,362** | **–** | **110,865** | **901,259** | **890,378** | **10,882** | **1.2%** | **1,397,958** |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| Vote 1 - Corporate Services | | 59,878 | 128,064 | – | 11,112 | 69,815 | 74,704 | (4,889) | -6.5% | 119,682 |
| Vote 2 - Community Services | | 234,002 | 273,976 | – | 20,561 | 139,056 | 159,820 | (20,764) | -13.0% | 238,382 |
| Vote 3 - Budget &Treasury Office | | 99,052 | 74,642 | – | 7,267 | 45,623 | 43,541 | 2,081 | 4.8% | 78,210 |
| Vote 4 - Municipal Manager | | 92,117 | 62,903 | – | 5,533 | 31,083 | 36,693 | (5,610) | -15.3% | 53,286 |
| Vote 5 - Development Planning & Human Settlements | | 47,530 | 54,867 | – | 3,667 | 25,825 | 32,006 | (6,181) | -19.3% | 44,271 |
| Vote 6 - Technical Services | | 456,582 | 755,068 | – | 35,426 | 208,684 | 440,457 | (231,772) | -52.6% | 357,744 |
| Vote 7 - Electrical and Mechanical Services | | 405,970 | 508,949 | – | 34,465 | 299,213 | 296,887 | 2,326 | 0.8% | 512,936 |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | | – |
| **Total Expenditure by Vote** | 2 | **1,395,131** | **1,858,469** | **–** | **118,032** | **819,298** | **1,084,107** | **(264,808)** | **-24.4%** | **1,404,511** |
| **Surplus/ (Deficit) for the year** | 2 | **61,080** | **(332,107)** | **–** | **(7,166)** | **81,961** | **(193,729)** | **275,690** | **-142.3%** | **(6,553)** |

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

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

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

*References*

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

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

*3. Assign share in 'associate' to relevant Vote*

*check revenue*

*check expenditure*

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

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

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

| Vote Description | Ref | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| **Multi-Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 1 - Corporate Services | | – | – | – | – | – | – | – | | – |
| Vote 2 - Community Services | | – | – | – | – | – | – | – | | – |
| Vote 3 - Budget &Treasury Office | | – | – | – | – | – | – | – | | – |
| Vote 4 - Municipal Manager | | – | – | – | – | – | – | – | | – |
| Vote 5 - Development Planning & Human Settlements | | – | – | – | – | – | – | – | | – |
| Vote 6 - Technical Services | | – | – | – | – | – | – | – | | – |
| Vote 7 - Electrical and Mechanical Services | | – | – | – | – | – | – | – | | – |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | | – |
| **Total Capital Multi-year expenditure** | 4,7 | – | – | – | – | – | – | – | | – |
| **Single Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 1 - Corporate Services | | 109,106 | 176,374 | – | 16 | 50,530 | 102,885 | (52,355) | -51% | 86,623 |
| Vote 2 - Community Services | | 38,353 | 31,675 | – | 424 | 15,967 | 18,477 | (2,511) | -14% | 27,371 |
| Vote 3 - Budget &Treasury Office | | 2,366 | 2,450 | – | 0 | 1,512 | 1,429 | 83 | 6% | 2,592 |
| Vote 4 - Municipal Manager | | 1,698 | 2,034 | – | – | 0 | 1,187 | (1,186) | -100% | 0 |
| Vote 5 - Development Planning & Human Settlements | | 31,374 | 23,040 | – | 333 | 5,381 | 13,440 | (8,058) | -60% | 9,225 |
| Vote 6 - Technical Services | | 179,859 | 190,456 | – | 1,434 | 49,096 | 111,099 | (62,003) | -56% | 84,165 |
| Vote 7 - Electrical and Mechanical Services | | 26,445 | 18,200 | – | 1,009 | 18,818 | 10,617 | 8,201 | 77% | 32,259 |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | | – |
| **Total Capital single-year expenditure** | 4 | 389,202 | 444,229 | – | 3,216 | 141,304 | 259,134 | (117,830) | -45% | 242,235 |
| **Total Capital Expenditure** | | 389,202 | 444,229 | – | 3,216 | 141,304 | 259,134 | (117,830) | -45% | 242,235 |
| **Capital Expenditure - Standard Classification** | | | | | | | | | | |
| ***Governance and administration*** | | 113,170 | 180,854 | – | 16 | 52,042 | 90,427 | (38,385) | -42% | 104,084 |
| Executive and council | | 109,171 | 176,374 | | 16 | 50,509 | 88,187 | (37,678) | -43% | 101,018 |
| Budget and treasury office | | 2,366 | 2,450 | | 0 | 1,512 | 1,225 | 287 | 23% | 3,024 |
| Corporate services | | 1,634 | 2,030 | | – | 21 | 1,015 | (994) | -98% | 42 |
| ***Community and public safety*** | | 29,071 | 31,775 | – | 424 | 11,767 | 15,888 | (4,121) | -26% | 23,533 |
| Community and social services | | 2,914 | 12,880 | | – | – | 6,440 | (6,440) | -100% | – |
| Sport and recreation | | 19,160 | 13,620 | | 424 | 9,476 | 6,810 | 2,666 | 39% | 18,951 |
| Public safety | | 214 | 775 | | | | 388 | (388) | -100% | – |
| Housing | | 5,307 | 4,500 | | – | 2,184 | 2,250 | (66) | -3% | 4,369 |
| Health | | 1,476 | | | – | 107 | – | 107 | #DIV/0! | 213 |
| ***Economic and environmental services*** | | 127,257 | 106,640 | – | 930 | 30,963 | 53,320 | (22,357) | -42% | 61,926 |
| Planning and development | | 26,067 | 18,540 | | 333 | 3,197 | 9,270 | (6,073) | -66% | 6,394 |
| Road transport | | 101,191 | 88,100 | | 597 | 27,766 | 44,050 | (16,284) | -37% | 55,532 |
| Environmental protection | | – | | | | | – | – | | – |
| ***Trading services*** | | 119,703 | 124,960 | – | 1,845 | 46,532 | 62,480 | (15,948) | -26% | 93,065 |
| Electricity | | 26,851 | 18,200 | | 1,009 | 18,818 | 9,100 | 9,718 | 107% | 37,636 |
| Water | | 78,263 | 102,360 | | 837 | 21,330 | 51,180 | (29,850) | -58% | 42,660 |
| Waste water management | | 14,589 | 4,400 | | – | 6,384 | 2,200 | 4,184 | 190% | 12,769 |
| Waste management | | | | | | | – | – | | – |
| ***Other*** | | | | | | | – | – | | – |
| **Total Capital Expenditure - Standard Classification** | 3 | 389,202 | 444,229 | – | 3,216 | 141,304 | 222,114 | (80,810) | -36% | 282,608 |
| **Funded by:** | | | | | | | | | | |
| National Government | | 148,615 | 147,914 | | 1,349 | 43,643 | 73,957 | (30,314) | -41% | 87,285 |
| Provincial Government | | | | | | | – | – | | – |
| District Municipality | | | | | | | – | – | | – |
| Other transfers and grants | | | | | | | – | – | | – |
| **Transfers recognised - capital** | | 148,615 | 147,914 | – | 1,349 | 43,643 | 73,957 | (30,314) | -41% | 87,285 |
| **Public contributions & donations** | 5 | | | | | | | – | | – |
| **Borrowing** | 6 | 109,108 | 284,840 | | 1,780 | 90,771 | 142,420 | (51,649) | -36% | 181,543 |
| **Internally generated funds** | | 131,478 | 11,475 | | 87 | 6,690 | 5,738 | 1,153 | 20% | 13,780 |
| **Total Capital Funding** | | 389,202 | 444,229 | – | 3,216 | 141,304 | 222,114 | (80,811) | -36% | 282,608 |

*References*

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

*2. Include capital component of PPP unitary payment*

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

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

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

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

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

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

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

*References*

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

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

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

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

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

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

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

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

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

*References*

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

*2. Material variances to be explained.*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

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

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

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

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

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

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

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

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

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

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Specialised vehicles** | | – | – | – | – | – | – | – | | – |
| Refuse | | | | | | | | – | | |
| Fire | | | | | | | | – | | |
| Conservancy | | | | | | | | – | | |
| Ambulances | | | | | | | | – | | |

*References*

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

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| *check balance* | -3 | - | - | -1 | -0 | - | | -0 |

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

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

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

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Specialised vehicles** | | - | - | - | - | - | - | - | | - |
| Refuse | | | | | | | | - | | |
| Fire | | | | | | | | - | | |
| Conservancy | | | | | | | | - | | |
| Ambulances | | | | | | | | - | | |

*References*

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

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| *check balance* | | -3 | - | - | -1 | -0 | - | | | -0 |

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

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

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

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Specialised vehicles** | | – | – | – | – | – | – | – | | – |
| Refuse | | | | | | | | – | | |
| Fire | | | | | | | | – | | |
| Conservancy | | | | | | | | – | | |
| Ambulances | | | | | | | | – | | |

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

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

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

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Specialised vehicles** | | – | – | – | – | – | – | – | | – |
| Refuse | | | | | | | | – | | |
| Fire | | | | | | | | – | | |
| Conservancy | | | | | | | | – | | |
| Ambulances | | | | | | | | – | | |

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

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

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

NEWCASTLE LOCAL MUNICIPALITY

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

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

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

**NEWCASTLE MUNICIPALITY**
**FINANCIAL REPORTING**
**JANUARY 2015**

**Monthly Bank Reconciliation as at 2015/01/31**

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

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

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

**Mr J S CELE**
**Acting Director:**
**Budget and Financial Reforms**

**Mr S M NKOSI**
**Financial Manager: Support**

**A HARIPARSAD**
**Acting Strategic Executive Director:**
**Budget & Treasury Office**

| GENERAL LEDGER - 31 JANUARY 2015 | PRE-ADJUSTMENT | AUDITORS ADJUSTMENTS | PRIOR YEAR ADJUSTMENTS | OPENING | ADDITIONS | ASSETS TAKE-ON | TRANSFERS | IMPAIRMENTS | IMPAIRMENT REVERSAL | DISPOSALS | CLOSING |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **PPE at Cost** | | | | | | | | | | | |
| LAND | 68,218,381.00 | 0.00 | 0.00 | 68,218,381.00 | 4,241,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 72,459,381.00 |
| BUILDING | 73,503,590.00 | 0.00 | 0.00 | 73,503,590.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 73,503,590.00 |
| INFRASTRUCTURE | 2,568,105,139.60 | 6,254,127.14 | 0.00 | 2,574,359,266.74 | 49,199,454.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,623,558,721.43 |
| COMMUNITY | 104,070,204.00 | 394,938.60 | 0.00 | 104,465,142.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 104,465,142.60 |
| OTHER | 145,033,416.28 | 163,857.62 | 0.00 | 153,795,599.71 | 5,862,396.44 | 0.00 | 0.00 | 0.00 | 0.00 | -8,598,325.81 | 151,059,670.34 |
| LEASED ASSETS | 1,175,738.00 | 0.00 | 0.00 | 1,175,738.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,175,738.00 |
| WORK IN PROGRESS | 597,517,752.69 | 390,858.00 | 0.00 | 597,908,610.69 | 83,380,637.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 681,289,247.81 |
| **PPE at Cost** | 3,557,624,221.57 | 7,203,781.36 | 0.00 | 3,573,426,328.74 | 142,683,488.25 | 0.00 | 0.00 | 0.00 | 0.00 | -8,598,325.81 | 3,707,511,491.18 |
| HERITAGE | 3,068,756.00 | -163,858.00 | 0.00 | 2,904,898.00 | 60,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,964,898.00 |
| INTANGIBLES | 2,097,323.89 | 0.00 | 0.00 | 2,097,323.89 | 437,750.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,535,073.90 |
| INVESTMENT PROPERTIES | 245,993,000.00 | 27,702,000.00 | 0.00 | 273,695,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -91,000.00 | 273,604,000.00 |
| ASSETS HELD FOR SALE | 8,745,487.58 | 0.00 | 0.00 | 8,745,487.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -2,268,145.91 | 6,477,341.67 |
| **TOTAL ASSETS** | 3,817,528,789.04 | 34,741,923.36 | 0.00 | 3,860,869,038.21 | 143,181,238.26 | 0.00 | 0.00 | 0.00 | 0.00 | -10,957,471.72 | 3,993,092,804.75 |
| **PPE Accum Depr** | | | | | | | | | | | |
| LANDFILL SITE | -10,399,488.00 | 0.00 | 0.00 | -10,399,488.00 | -2,797,014.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -13,196,502.52 |
| BUILDINGS | -28,333,616.97 | 0.00 | 0.00 | -28,333,616.97 | -1,344,362.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -29,677,979.78 |
| INFRASTRUCTURE | -1,084,760,505.89 | -1,246,245.64 | 0.00 | -1,086,006,751.53 | -117,404,721.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -1,203,411,473.35 |
| COMMUNITY | -22,641,490.00 | -7,746.45 | 0.00 | -22,649,236.45 | -1,997,563.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -24,646,800.24 |
| OTHER | -67,145,275.70 | -26,603.78 | 0.00 | -75,770,205.29 | -13,934,547.23 | 0.00 | 0.00 | 0.00 | 0.00 | 8,598,325.81 | -81,106,426.71 |
| LEASED ASSETS | -406,673.00 | 0.00 | 0.00 | -406,673.00 | -93,524.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -500,197.92 |
| **PPE Accum Depr** | -1,213,687,049.56 | -1,280,595.87 | 0.00 | -1,223,565,971.24 | -137,571,735.09 | 0.00 | 0.00 | 0.00 | 0.00 | 8,598,325.81 | -1,352,539,380.52 |
| HERITAGE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INTANGIBLES | -749,321.41 | 0.00 | 0.00 | -749,321.41 | -185,425.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -934,747.31 |
| INVESTMENT PROPERTY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL ASSETS** | -1,214,436,370.97 | -1,280,595.87 | 0.00 | -1,224,315,292.65 | -137,757,160.99 | 0.00 | 0.00 | 0.00 | 0.00 | 8,598,325.81 | -1,353,474,127.83 |
| **Net Carrying Value - PPE** | 2,343,937,172.01 | 5,923,185.49 | 0.00 | 2,349,860,357.50 | 5,111,753.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,354,972,110.66 |
| **Net Carrying Amount - OTHE** | 259,155,246.06 | 27,538,142.00 | 0.00 | 286,693,388.06 | 312,324.11 | 0.00 | 0.00 | 0.00 | 0.00 | -2,359,145.91 | 284,646,566.26 |

**SECTION 71 REPORT - FIXED ASSETS**

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

| | PRE-ADJUSTMENT | AUDITORS ADJUSTMENTS | PRIOR YEAR ADJUSTMENTS | OPENING | ADDITIONS | ASSETS TAKE-ON | TRANSFERS | IMPAIRMENTS | IMPAIRMENT REVERSAL | DISPOSALS | CLOSING | VARIANCE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ASSET REGISTER - 31 JANUARY 2015 | | | | | | | | | | | | |
| **PPE at Cost** | | | | | | | | | | | | |
| LAND | 68,218,381.00 | 0.00 | 0.00 | 68,218,381.00 | 4,241,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 72,459,381.00 | 0.00 |
| BUILDING | 73,503,590.00 | 0.00 | 0.00 | 73,503,590.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 73,503,590.00 | 0.00 |
| INFRASTRUCTURE | 2,568,105,139.60 | 6,254,127.14 | 0.00 | 2,574,359,266.74 | 49,199,454.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,623,558,721.43 | 0.00 |
| COMMUNITY | 104,070,204.00 | 394,938.60 | 0.00 | 104,465,142.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 104,465,142.60 | 0.00 |
| OTHER | 145,033,416.28 | 163,857.62 | 0.00 | 145,197,273.90 | 5,862,396.44 | 0.00 | 0.00 | 0.00 | 0.00 | -8,598,325.81 | 142,461,344.53 | -8,598,325.81 |
| LEASED ASSETS | 1,175,738.00 | 0.00 | 0.00 | 1,175,738.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,175,738.00 | 0.00 |
| WORK IN PROGRESS | 597,517,752.69 | 390,858.00 | 0.00 | 597,908,610.69 | 83,380,637.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 681,289,247.81 | 0.00 |
| **PPE at Cost** | 3,557,624,221.57 | 7,203,781.36 | 0.00 | 3,564,828,002.93 | 142,683,488.25 | 0.00 | 0.00 | 0.00 | 0.00 | -8,598,325.81 | 3,698,913,165.37 | -8,598,325.81 |
| HERITAGE | 3,068,756.00 | -163,858.00 | 0.00 | 2,904,898.00 | 60,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,964,898.00 | 0.00 |
| INTANGIBLES | 2,097,323.89 | 0.00 | 0.00 | 2,097,323.89 | 437,750.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,535,073.90 | 0.00 |
| INVESTMENT PROPERTIES | 245,993,000.00 | 27,702,000.00 | 0.00 | 273,695,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -91,000.00 | 273,604,000.00 | 0.00 |
| ASSETS HELD FOR SALE | 8,745,487.58 | 0.00 | 0.00 | 8,745,487.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -2,268,145.91 | 6,477,341.67 | 0.00 |
| **TOTAL ASSETS** | 3,817,528,789.04 | 34,741,923.36 | 0.00 | 3,852,270,712.40 | 143,181,238.26 | 0.00 | 0.00 | 0.00 | 0.00 | -10,957,471.72 | 3,984,494,478.94 | -8,598,325.81 |
| **PPE Accum Depr** | | | | | | | | | | | | |
| LANDFILL SITE | -10,399,488.00 | 0.00 | 0.00 | -10,399,488.00 | -2,797,014.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -13,196,502.52 | 0.00 |
| BUILDINGS | -28,333,616.97 | 0.00 | 0.00 | -28,333,616.97 | -1,344,362.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -29,677,979.78 | 0.00 |
| INFRASTRUCTURE | -1,084,760,505.89 | -1,246,245.64 | 0.00 | -1,086,006,751.53 | -117,404,721.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -1,203,411,473.35 | 0.00 |
| COMMUNITY | -22,641,490.00 | -7,746.45 | 0.00 | -22,649,236.45 | -1,997,563.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -24,646,800.24 | 0.00 |
| OTHER | -67,145,275.70 | -26,603.78 | 0.00 | -67,171,879.48 | -13,934,547.23 | 0.00 | 0.00 | 0.00 | 0.00 | 8,598,325.81 | -72,508,100.90 | 8,598,325.81 |
| LEASED ASSETS | -406,673.00 | 0.00 | 0.00 | -406,673.00 | -93,524.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -500,197.92 | 0.00 |
| **PPE Accum Depr** | -1,213,687,049.56 | -1,280,595.87 | 0.00 | -1,214,967,645.43 | -137,571,735.09 | 0.00 | 0.00 | 0.00 | 0.00 | 8,598,325.81 | -1,343,941,054.71 | 8,598,325.81 |
| HERITAGE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INTANGIBLES | -749,321.41 | 0.00 | 0.00 | -749,321.41 | -185,425.90 | 0.00 | 0.00 | 0.00 | | 0.00 | -934,747.31 | 0.00 |
| INVESTMENT PROPERTY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 |
| **TOTAL ASSETS** | -1,214,436,370.97 | -1,280,595.87 | 0.00 | -1,215,716,966.84 | -137,757,160.99 | 0.00 | 0.00 | 0.00 | 0.00 | 8,598,325.81 | -1,344,875,802.02 | 8,598,325.81 |
| **Net Carrying Value - PPE** | 2,343,937,172.01 | 5,923,185.49 | 0.00 | 2,349,860,357.50 | 5,111,753.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,354,972,110.66 | 0.00 |
| **Net Carrying Amount - OTHE** | 259,155,246.06 | 27,538,142.00 | 0.00 | 286,693,388.06 | 312,324.11 | 0.00 | 0.00 | 0.00 | 0.00 | -2,359,145.91 | 284,646,566.26 | 0.00 |

PREPARED BY : ______________________ DATE ______________________

SIGNATURE : ______________________ DATE ______________________

APPROVED BY: ______________________ DATE ______________________

SIGNATURE : ______________________ DATE ______________________

## Newcastle Municipality Grant Register for January 2015

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

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

Eskom

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

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

# TAX INVOICE

E-MAIL: eletric@newcastle.gov.za

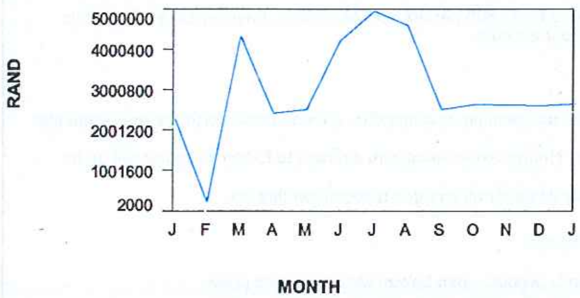
## ACCOUNT TRANSACTION SUMMARY

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

## ACCOUNT SUMMARY FOR JANUARY 2015

| | | | |
|---|---|---|---|
| BALANCE BROUGHT FORWARD | (Due Date 2015-01-15) | R | 2,418,232.71 |
| PAYMENT(S) RECEIVED | Direct Deposit - 2015-01-15 | R | -2,418,232.71 |
| TOTAL CHARGES FOR BILLING PERIOD | | R | 2,157,784.29 |
| VAT RAISED ON ITEMS AT 14% | | R | 302,089.80 |

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

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

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SMS: 082 941 3707
083 647 1951
084 655 5778

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

**DIRECT DEPOSIT DETAIL**

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

**ACCOUNT NO / REFERENCE NO**
6238370809

**NAME**
NEWCASTLE LOCAL MUNICIPALITY

**FAX NUMBER**
0343129697

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

EasyPay "a better way to pay"

**TOTAL AMOUNT DUE**
2,459,874.05

**PAYMENT ARRANGEMENT**

**INSTALMENT**
0.00

**ARREARS**
0.00

**DUE DATE**
2015-02-16

**AMOUNT PAID**

**LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT**

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EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

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

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

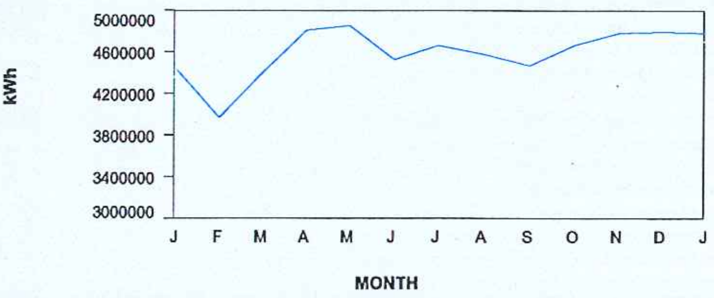
## CONSUMPTION DETAILS (2015-01-01 - 2015-01-31)

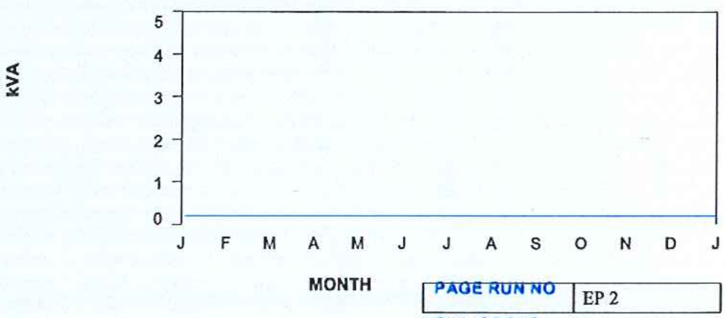
| | |
|---|---|
| ENERGY CONSUMPTION OFF PEAK kWH | 1,172,235.00 |
| ENERGY CONSUMPTION STD kWh | 2,452,904.00 |
| ENERGY CONSUMPTION PEAK kWh | 1,084,154.00 |
| ENERGY CONSUMPTION ALL kWh | 4,709,293.00 |

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

NON ESKOM GENERATION PURCHASE SHORT TERM PPA

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

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| BILL GROUP | |
| BILL PAGE | 2 OF 2 |

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

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

# TAX INVOICE

E-MAIL: eletric@newcastle.gov.za

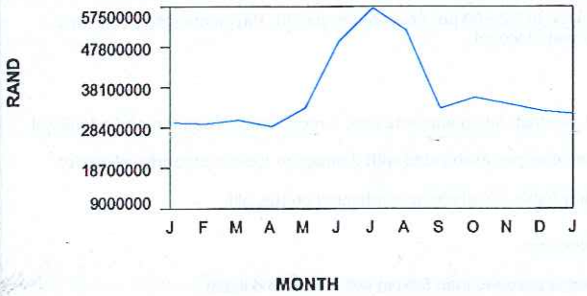
## ACCOUNT TRANSACTION SUMMARY

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

## ACCOUNT SUMMARY FOR JANUARY 2015

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

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

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

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http://csonline.eskom.co.za/

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

ACCOUNT NO / REFERENCE NO
5578885631

NAME
NEWCASTLE LOCAL MUNICIPALITY

FAX NUMBER
0343129697

EasyPay "a better way to pay"
>>>>>>> 9207 0557 8885 6313
0934 5578885631

TOTAL AMOUNT DUE
29,914,457.40

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2015-02-16

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

# Eskom

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

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

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

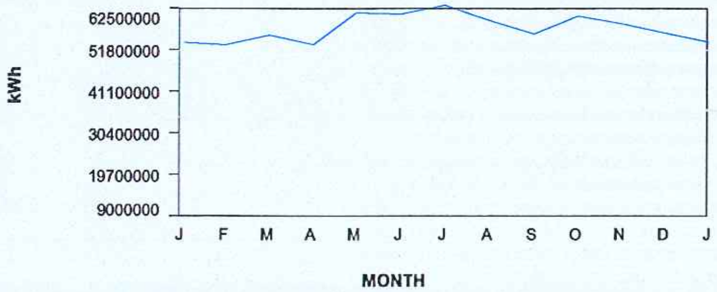
## CONSUMPTION DETAILS (2015-01-01 - 2015-01-31)

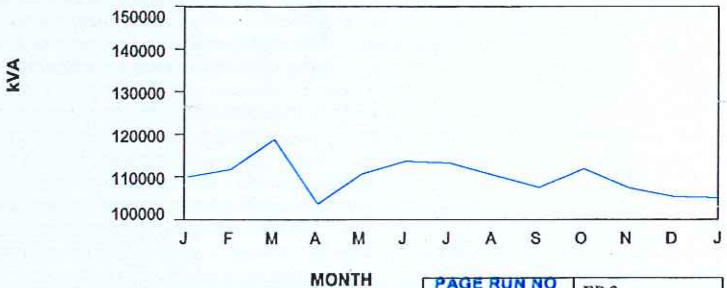
| | |
|---|---|
| ENERGY CONSUMPTION OFF PEAK kWH | 25,252,845.12 |
| ENERGY CONSUMPTION STD kWh | 19,490,035.06 |
| ENERGY CONSUMPTION PEAK kWh | 7,182,687.52 |
| ENERGY CONSUMPTION ALL kWh | 51,925,567.70 |
| DEMAND CONSUMPTION - OFF PEAK | 103,152.90 |
| DEMAND CONSUMPTION - STD | 102,765.59 |
| DEMAND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

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

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

| | | |
|---|---|---|
| Administration Charge @ R89.86 per day for 31 days | R | 2,785.66 |
| TX Network Access Charge 125,000 kVa @ R7.08 : = R7.08/kVA | R | 885,000.00 |
| Urban Low Voltage Subsidy 125,000 kVa @ R10.09 : = R10.09/kVA | R | 1,261,250.00 |
| Reliability Charge 51,925,568 kWh @ R0.0025 /kWh | R | 129,813.92 |
| Low Season Peak Energy Charge 7,182,688 kWh @ R0.6632 /kWh | R | 4,763,558.68 |
| Low Season Off Peak Energy Charge 25,252,845 kWh @ R0.2896 /kWh | R | 7,313,223.91 |
| Low Season Standard Energy Charge 19,490,035 kWh @ R0.4564 /kWh | R | 8,895,251.97 |
| Electrification and Rural Subsidy 51,925,568 kWh @ R0.0559 /kWh | R | 2,902,639.25 |
| The energy rate includes the 3.5 c/kWh cost of the environmental levy | R | 0.00 |
| SERVICE CHARGE | R | 87,228.73 |
| **TOTAL CHARGES** | **R** | **28,240,752.12** |

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

**NEWCASTLE MUNICIPALITY**

Financial statements
for the 7 months ended January 31, 2015

# Index

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



**Abbreviations**

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

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

**Accounting Officer**
**Designation**

# Statement of Financial Position as at January 31, 2015

| Figures in Rand | Note(s) | 31 January 2015 | 2014 |
|---|---|---|---|
| **Assets** | | | |
| Current Assets | | | |
| Inventories | | 12,569,705 | 12,439,141 |
| Other financial assets | | 10,396 | 3,015,328 |
| Receivables from exchange transactions | | 40,152,393 | 24,012,946 |
| Receivables from non-exchange transactions | | 8,580,963 | 8,580,964 |
| VAT receivable | | 22,998,103 | 34,801,284 |
| Consumer debtors | | 601,575,684 | 522,181,847 |
| Assets held for sale | | 6,477,342 | 8,745,488 |
| Cash and cash equivalents | | 246,828,823 | 327,907,203 |
| | | **939,193,409** | **941,684,201** |
| Non-Current Assets | | | |
| Investment property | | 273,604,000 | 273,695,000 |
| Property, plant and equipment | | 2,353,592,445 | 2,349,860,728 |
| Intangible assets | | 1,600,325 | 1,348,001 |
| Heritage assets | | 2,964,899 | 2,904,899 |
| Investments in associates | | 154,822,299 | 154,822,299 |
| | | **2,786,583,968** | **2,782,630,927** |
| **Total Assets** | | **3,725,777,377** | **3,724,315,128** |
| **Liabilities** | | | |
| Current Liabilities | | | |
| Financial liabilities | | 10,776,775 | 20,979,603 |
| Finance lease obligation | | 501,928 | 509,592 |
| Payables from exchange transactions | | 223,927,994 | 307,727,211 |
| Consumer deposits | | 9,790,077 | 10,027,543 |
| Unspent conditional grants and receipts | | 62,969,468 | 44,948,444 |
| Define benefit plan obligation | | 4,425,946 | 4,425,946 |
| | | **312,392,188** | **388,618,339** |
| Non-Current Liabilities | | | |
| Non current financial liabilities | | 216,958,356 | 221,003,266 |
| Finance lease obligation | | 72,208 | 231,853 |
| Defined benefit plan obligation | | 93,802,319 | 93,802,319 |
| Provision on rehabilitation of landfil site | | 25,860,274 | 25,860,274 |
| | | **336,693,157** | **340,897,712** |
| **Total Liabilities** | | **649,085,345** | **729,516,051** |
| **Net Assets** | | **3,076,692,032** | **2,994,799,077** |
| Reserves | | | |
| Donations and public contributions | | 28,659,171 | 27,802,096 |
| Insurance reserve | | 7,268,115 | 7,095,715 |
| Accumulated surplus | | 3,040,764,738 | 2,959,901,258 |
| **Total Net Assets** | | **3,076,692,024** | **2,994,799,069** |

## Statement of Financial Performance

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

## Statement of Changes in Net Assets

| Figures in Rand | Housing Development fund | Insurance reserve | Total reserves | Accumulated surplus | Total net assets |
|---|---|---|---|---|---|
| **Balance at July 1, 2013** | **26,548,794** | **6,804,366** | **33,353,160** | **2,883,039,476** | **2,916,392,636** |
| Changes in net assets | | | | | |
| Prior year period errors | - | - | - | 15,781,965 | 15,781,965 |
| Net income (losses) recognised directly in net assets | - | - | - | 15,781,965 | 15,781,965 |
| Surplus for the 7 months | - | - | - | 61,079,817 | 61,079,817 |
| Total recognised income and expenses for the 7 months | - | - | - | 76,861,782 | 76,861,782 |
| Transfer of income surplus to trust capital | 1,253,302 | - | 1,253,302 | - | 1,253,302 |
| Transfer of capital surplus to trust capital | - | 291,349 | 291,349 | - | 291,349 |
| Total changes | 1,253,302 | 291,349 | 1,544,651 | 76,861,782 | 78,406,433 |
| **Balance at July 1, 2014** | **27,802,096** | **7,095,715** | **34,897,811** | **2,959,901,258** | **2,994,799,069** |
| Changes in net assets | | | | | |
| Surplus for the 7 months | - | - | - | 81,960,203 | 81,960,203 |
| Transfer to Housing Development fund | 857,075 | - | 857,075 | (857,075) | - |
| Transfer to self insurance reserve | - | 172,400 | 172,400 | (172,400) | - |
| Adjustment to accumulated surplus | - | - | - | (67,248) | (67,248) |
| Total changes | 857,075 | 172,400 | 1,029,475 | 80,863,480 | 81,892,955 |
| **Balance at January 31, 2015** | **28,659,171** | **7,268,115** | **35,927,286** | **3,040,764,738** | **3,076,692,024** |

Note(s)

# Newcastle Municipality

Financial Statements for the 7 months ended January 31, 2015

## Cash Flow Statement

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