22. SECTION 52D: FIRST QUARTER ASSESSMENT FOR THE PERIOD ENDING: 30 September 2014: (T 6/1/1-2014/2015): BUDGET AND TREASURY OFFICE

EXECUTIVE SUMMARY

In terms of Section 52 (d) of the Local Government: Municipal Finance Management Act No. 56 of 2003, the mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state affairs of the municipality. 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 first quarter's operational and capital expenditure results for the year ended 30 September 2014 be noted;	SED: Budget & Treasury Office
(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;	

REPORT

Operational Revenue

During the first quarter of the new financial year, the municipality's statement of financial performance reflected a surplus of R55 369 000. During the same period, the municipality generated 26% R403 042 000 of the total original budget of R1 526 362 000. The variance between the revenue budget for the period ending 30 September 2014 and the actual revenue accrued for the same period is 6% (R21 452 000) which means that the municipality generated 6% more than the budget for this period. This was due to huge portions of grants being recognised as revenue during the first quarter. The municipality recognised 36% of anticipated grants during this period. This revenue comprises of the actual cash received. 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.

The average revenue collection rate in respect of the municipality's own revenue sources was 74% during this period. Individually, the primary revenue sources recorded the following collection rates during the period under review:

Property Rates:	22.70%
Electricity:	22.10%
Water:	24.41%
Sanitation:	24.69%
Solid Waste:	25.21%

The above indicates that the municipality needs to put more effort into revenue collection.

Operational Expenditure

During the first quarter, the municipality had incurred 19% (R347 674 000) of the total original budget of R1 858 469 000. Actual cash spent on operating expenditure amounted to R393.8million which is 34.7% of the total annual anticipated cash expenditure of R1.1 billion. Comparison between the pro rata budget of R464 617 000 and actual expenditure for the third month period reflects an under-expenditure of R116.9million (-25%). By the end of September 2014 R10 554 593 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 the quarter amounted to R37.1million and the total capital expenditure incurred which is 8% of the total original capital budget of R444 229 000. Comparison between the pro rata budget of R111 057 000 and actual expenditure for the third month period reflects and under expenditure of (R73 954 000) (-67%) which means that the municipality spent 67% less than the budget for this period. Capital expenditure per department is as follows:

Corporate Service	*R6.6 million 4%*
Community Services	*R11.6 million 37%*
BTO	*R485 thousand 20%*
Municipal Manager	*R0 million 0%*
Dev Plan & HS	*- R655 thousand -3%*
Technical Services	*R14 million 7%*
Electrical & Mechanical Services	*R5 million 28%*

Debtors

The municipality's debt continues to increase at an alarming rate and as mentioned above, this poses a threat to the municipality's liquidity. The increase in outstanding debtors requires urgent attention in order to prevent potential cash flow problems in future. The municipality's debtors as reflected in table SC3 continued to increase and by the end of the quarter, the total amount of debtors was R947.8 million. The bulk of this amount (R853.1 million) is debt owing for more than 90 days. About R762.5 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:

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

K. MASANGE
MUNICIPAL MANAGER

A. F. REHMAN
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE

KZN252 Newcastle - Contact Information

A. GENERAL INFORMATION

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

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

D. MANAGEMENT LEADERSHIP

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

Official responsible for submitting financial information	
Name	Mr J.S. Cele
Telephone number	(034) 328 3460
Cell number	(076) 413 1629
Fax number	(034) 328 7800
E-mail address	jerome.cele@newcastle.gov.za
Official responsible for submitting financial information	
Name	Miss Z F Mkhize
Telephone number	(034) 328 3428
Cell number	
Fax number	(034) 328 7800
E-mail address	zamambo.mkhize@newcastle.gov.za
Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

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

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 Yea Forecas
Financial Performance									
Property rates	–	242,670	–	18,712	55,100	60,667	(5,567)	-9%	220,
Service charges	–	937,620	–	84,144	215,634	234,405	(18,771)	-8%	862,
Investment revenue	–	16,872	–	546	4,941	4,218	723	17%	28,
Transfers recognised - operational	–	298,618	–	1,377	119,640	74,655	44,985	60%	298,
Other own revenue	–	30,582	–	3,987	7,728	7,646	82	1%	30,
Total Revenue (excluding capital transfers and contributions)	–	1,526,362	–	108,766	403,042	381,590	21,452	6%	1,440,
Employee costs	–	399,663	–	29,977	86,006	99,916	(13,910)	-14%	344,
Remuneration of Councillors	–	18,121	–	1,404	4,158	4,530	(372)	-8%	16,
Depreciation & asset impairment	–	238,002	–	46,936	67,365	59,500	7,865	13%	269,
Finance charges	–	22,158	–	3,117	6,990	5,540	1,450	26%	27,
Materials and bulk purchases	–	435,798	–	81,743	132,219	108,949	23,269	21%	528,
Transfers and grants	–	54,913	–	–	–	13,728	(13,728)		
Other expenditure	–	689,814	–	33,337	50,936	172,453	(121,518)	-70%	203,
Expenditure	–	1,858,469	–	196,514	347,674	464,617	(116,943)	-25%	1,390,
Surplus/(Deficit)	–	(332,107)	–	(87,748)	55,369	(83,027)	138,395	-167%	49,
Transfers recognised - capital	–	–	–	–	–	–	–		
Contributions & Contributed assets	–	–	–	–	–	–	–		
Surplus/(Deficit) after capital transfers & contributions	–	(332,107)	–	(87,748)	55,369	(83,027)	138,395	-167%	49,
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		
Surplus/ (Deficit) for the year	–	(332,107)	–	(87,748)	55,369	(83,027)	138,395	-167%	49,
Capital expenditure & funds sources									
Capital expenditure	–	444,229	–	14,786	37,103	111,057	(73,954)	-67%	148,
Capital transfers recognised	–	147,914	–	2,914	13,512	36,979	(23,467)	-63%	54,
Public contributions & donations	–	–	–	–	–	–	–		
Borrowing	–	284,840	–	10,710	24,418	71,210	(46,792)	-66%	97,
Internally generated funds	–	11,475	–	1,162	(826)	2,869	(3,695)	-129%	(3,
Total sources of capital funds	–	444,229	–	14,786	37,103	111,057	(73,954)	-67%	148,
Financial position									
Total current assets	–	775,895	–		945,706				775,
Total non current assets	–	3,676,069	–		3,027,076				3,676,
Total current liabilities	–	138,593	–		325,311				138,
Total non current liabilities	–	642,861	–		336,503				642,
Community wealth/Equity	–	3,670,509	–		3,310,968				3,670,
Cash flows									
Net cash from (used) operating	–	207,461	–	(7,386)	2,593	51,865	(49,273)	-95%	207,
Net cash from (used) investing	–	(444,229)	–	(10,805)	(22,870)	(111,057)	88,187	-79%	(444,
Net cash from (used) financing	–	262,682	–	(6,755)	(2,741)	65,670	(68,411)	-104%	262,
Cash/cash equivalents at the month/year end	–	233,094	–	–	304,889	213,658	91,230	43%	353,

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	42,077	29,061	23,519	18,984	18,800	16,965	798,400	–	947,
Creditors Age Analysis									
Total Creditors	150,220	–	–	–	–	–	–	–	150,

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

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 Ye Forecı
R thousands	1								%	
Revenue - Standard										
Governance and administration		–	**344,084**	–	**21,942**	**101,299**	**86,021**	15,278	18%	**34**
Executive and council		–	21,415	–	1,030	3,848	5,354	(1,505)	-28%	1
Budget and treasury office		–	270,568	–	20,901	76,823	67,642	9,181	14%	28
Corporate services		–	52,101	–	11	20,628	13,025	7,603	58%	5
Community and public safety		–	**18,853**	–	**1,562**	**3,255**	**4,713**	(1,459)	-31%	**1**
Community and social services		–	12,187	–	336	1,143	3,047	(1,903)	-62%	8
Sport and recreation		–	586	–	666	691	146	545	372%	
Public safety		–	2,471	–	257	573	618	(45)	-7%	2
Housing		–	3,608	–	303	848	902	(54)	-6%	6
Health		–	2	–	–	–	0	(0)	-100%	
Economic and environmental services		–	**4,589**	–	**630**	**1,084**	**1,147**	(63)	-6%	**5**
Planning and development		–	529	–	100	236	132	104	79%	
Road transport		–	4,060	–	530	847	1,015	(167)	-17%	4
Environmental protection		–	–	–	–	–	–	–		
ding services		–	**1,158,700**	–	**84,617**	**297,370**	**289,675**	7,695	3%	**1,063**
Electricity		–	663,155	–	57,147	149,772	165,789	(16,017)	-10%	571
Water		–	224,081	–	13,767	64,171	56,020	8,151	15%	220
Waste water management		–	169,475	–	7,495	53,602	42,369	11,233	27%	168
Waste management		–	101,989	–	6,207	29,826	25,497	4,328	17%	102
Other	4	–	**136**	–	**16**	**35**	**34**	**1**	**2%**	
Total Revenue - Standard	2	–	**1,526,362**	–	**108,766**	**403,042**	**381,590**	**21,452**	**6%**	**1,432**
Expenditure - Standard										
Governance and administration		–	**278,675**	–	**23,518**	**58,165**	**69,669**	(11,504)	-17%	**232**
Executive and council		–	122,172	–	10,923	29,790	30,543	(752)	-2%	119
Budget and treasury office		–	72,642	–	7,234	15,749	18,160	(2,411)	-13%	62
Corporate services		–	83,861	–	5,361	12,625	20,965	(8,340)	-40%	50
Community and public safety		–	**203,507**	–	**15,685**	**40,122**	**50,877**	(10,755)	-21%	**160,**
Community and social services		–	75,195	–	6,099	13,927	18,799	(4,872)	-26%	55,
Sport and recreation		–	46,167	–	3,588	9,309	11,542	(2,233)	-19%	37,
Public safety		–	60,093	–	4,301	12,451	15,023	(2,573)	-17%	49,
Housing		–	18,196	–	1,456	3,741	4,549	(808)	-18%	14,
Health		–	3,856	–	241	694	964	(270)	-28%	2,
Economic and environmental services		–	**346,409**	–	**44,840**	**75,597**	**86,602**	(11,005)	-13%	**302,**
Planning and development		–	36,044	–	2,005	5,561	9,011	(3,450)	-38%	22,
Road transport		–	310,259	–	42,823	69,982	77,565	(7,583)	-10%	279,
Environmental protection		–	106	–	12	54	27	28	104%	
Trading services		–	**1,029,251**	–	**112,466**	**173,772**	**257,313**	(83,541)	-32%	**695,**
Electricity		–	499,254	–	89,560	115,450	124,814	(9,364)	-8%	461,
Water		–	191,450	–	12,740	34,258	47,862	(13,605)	-28%	137,
Waste water management		–	244,629	–	2,070	5,447	61,157	(55,710)	-91%	21,
Waste management		–	93,918	–	8,095	18,618	23,479	(4,861)	-21%	74,
Other		–	**627**	–	**6**	**18**	**157**	**(139)**	**-89%**	
Total Expenditure - Standard	3	–	**1,858,469**	–	**196,514**	**347,674**	**464,617**	**(116,943)**	**-25%**	**1,390,**
Surplus/ (Deficit) for the year		–	**(332,107)**	–	**(87,748)**	**55,369**	**(83,027)**	**138,395**	**-167%**	**41,**

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

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Municipal governance and administration		-	344,084	-	21,942	101,299	86,021	15,278	18%	346,178
Executive and council		-	21,415	-	1,030	3,848	5,354	(1,505)	-28%	13,701
Mayor and Council			21,115		1,030	3,848	5,279	(1,430)	-27%	13,701
Municipal Manager			300				75	(75)	-100%	-
Budget and treasury office			270,568		20,901	76,823	67,642	9,181	14%	280,392
Corporate services		-	52,101	-	11	20,628	13,025	7,603	58%	52,085
Human Resources							-	-		834
Information Technology			934				234	(234)	-100%	-
Property Services			51,167		11	20,628	12,792	7,836	61%	51,250
Other Admin							-	-		-
Community and public safety		-	18,853	-	1,562	3,255	4,713	(1,459)	-31%	17,336
Community and social services		-	12,187	-	336	1,143	3,047	(1,903)	-62%	8,343
Libraries and Archives			8,613		164	615	2,153	(1,538)	-71%	5,631
Museums & Art Galleries etc			1,302		-	-	326	(326)	-100%	598
Community halls and Facilities			491		60	114	123	(9)	-7%	456
Cemeteries & Crematoriums			1,781		112	415	445	(31)	-7%	1,658
Child Care							-	-		-
Aged Care							-	-		-
Other Community							-	-		-
Other Social							-	-		-
Sport and recreation			586		666	691	146	545	372%	435
Public safety		-	2,471	-	257	573	618	(45)	-7%	2,290
Police							-	-		-
Fire			10		0	17	3	14	553%	68
Civil Defence							-	-		-
Street Lighting							-	-		-
Other			2,461		256	556	615	(59)	-10%	2,223
Housing			3,608		303	848	902	(54)	-6%	6,267
Health		-	2	-	-	-	0	(0)	-100%	-
Clinics							-	-		-
Ambulance							-	-		-
Other			2				0	(0)	-100%	-
Economic and environmental services		-	4,589	-	630	1,084	1,147	(63)	-6%	5,086
Planning and development		-	529	-	100	236	132	104	79%	946
Economic Development/Planning					-	51	-	51	#DIV/0!	202
Town Planning/Building enforcement			501		97	175	125	50	40%	699
Licensing & Regulation			28		3	11	7	4	59%	45
Road transport		-	4,060	-	530	847	1,015	(167)	-17%	4,140
Roads			2,427		415	427	607	(180)	-30%	2,458
Public Buses							-	-		-
Parking Garages			423		21	68	106	(38)	-36%	272
Vehicle Licensing and Testing							-	-		-
Other			1,210		94	352	303	50	16%	1,409
Environmental protection		-	-	-	-	-	-	-		-
Pollution Control							-	-		-
Biodiversity & Landscape							-	-		-
Other							-	-		-
Trading services		-	1,158,700	-	84,617	297,370	289,675	7,695	3%	1,063,491
Electricity		-	663,155	-	57,147	149,772	165,789	(16,017)	-10%	571,671
Electricity Distribution			663,155		57,147	149,772	165,789	(16,017)	-10%	571,671
Electricity Generation							-	-		-
Water		-	224,081	-	13,767	64,171	56,020	8,151	15%	220,733
Water Distribution			224,081		13,767	64,171	56,020	8,151	15%	220,733
Water Storage							-	-		-
Waste water management		-	169,475	-	7,495	53,602	42,369	11,233	27%	168,415
Sewerage			169,475		7,495	53,602	42,369	11,233	27%	168,415
Storm Water Management							-	-		-

Public Toilets							–	–		–
Waste management		–	101,989	–	6,207	29,826	25,497	4,328	17%	102,673
Solid Waste			101,989		6,207	29,826	25,497	4,328	17%	102,673
Other		–	136	–	16	35	34	1	2%	138
Air Transport			136		16	35	34	1	2%	138
Abattoirs							–	–		
Tourism							–	–		
Forestry							–	–		
Markets							–	–		
Total Revenue - Standard	2	–	1,526,362	–	108,766	403,042	381,590	21,452	6%	1,432,229
								–		
Expenditure - Standard								–		
Municipal governance and administration		–	278,675	–	23,518	58,165	69,669	(11,504)	-17%	232,659
Executive and council		–	122,172	–	10,923	29,790	30,543	(752)	-2%	119,162
Mayor and Council			75,532		7,584	20,765	18,883	1,882	10%	83,061
Municipal Manager			46,639		3,340	9,025	11,660	(2,635)	-23%	36,101
Budget and treasury office			72,642		7,234	15,749	18,160	(2,411)	-13%	62,998
Corporate services		–	83,861	–	5,361	12,625	20,965	(8,340)	-40%	50,499
Human Resources			19,562		1,325	3,454	4,891	(1,436)	-29%	13,817
Information Technology			8,348		446	1,161	2,087	(926)	-44%	4,643
Property Services			31,368		1,583	3,532	7,842	(4,310)	-55%	14,128
Other Admin			24,584		2,007	4,478	6,146	(1,668)	-27%	17,911
Community and public safety		–	203,507	–	15,685	40,122	50,877	(10,755)	-21%	160,487
Community and social services		–	75,195	–	6,099	13,927	18,799	(4,872)	-26%	55,707
Libraries and Archives			26,838		889	2,653	6,709	(4,057)	-60%	10,612
Museums & Art Galleries etc			2,369		122	381	592	(211)	-36%	1,524
Community halls and Facilities			7,690		275	847	1,922	(1,075)	-56%	3,390
Cemeteries & Crematoriums			3,906		91	389	976	(588)	-60%	1,555
Child Care							–	–		–
Aged Care							–	–		–
Other Community			34,392		4,722	9,657	8,598	1,059	12%	38,627
Other Social							–	–		–
Sport and recreation			46,167		3,588	9,309	11,542	(2,233)	-19%	37,237
Public safety		–	60,093	–	4,301	12,451	15,023	(2,573)	-17%	49,802
Police							–	–		–
Fire			27,157		2,036	5,581	6,789	(1,208)	-18%	22,324
Civil Defence			1,019		6	8	255	(246)	-97%	33
Street Lighting			9,694		685	2,511	2,424	88	4%	10,045
Other			22,223		1,575	4,350	5,556	(1,206)	-22%	17,400
Housing			18,196		1,456	3,741	4,549	(808)	-18%	14,964
Health		–	3,856	–	241	694	964	(270)	-28%	2,777
Clinics			743		97	228	186	43	23%	914
Ambulance							–	–		–
Other			3,113		145	466	778	(313)	-40%	1,863
Economic and environmental services		–	346,409	–	44,840	75,597	86,602	(11,005)	-13%	302,389
Planning and development		–	36,044	–	2,005	5,561	9,011	(3,450)	-38%	22,244
Economic Development/Planning			12,841		727	1,946	3,210	(1,264)	-39%	7,784
Town Planning/Building enforcement			22,071		1,226	3,441	5,518	(2,077)	-38%	13,762
Licensing & Regulation			1,131		52	174	283	(108)	-38%	698
Road transport		–	310,259	–	42,823	69,982	77,565	(7,583)	-10%	279,928
Roads			306,829		42,738	69,779	76,707	(6,928)	-9%	279,115
Public Buses							–	–		–
Parking Garages			585		64	101	146	(45)	-31%	405
Vehicle Licensing and Testing							–	–		–
Other			2,845		21	102	711	(609)	-86%	408
Environmental protection		–	106	–	12	54	27	28	104%	217
Pollution Control							–	–		–
Biodiversity & Landscape			106		12	54	27	28	104%	217
Other							–	–		–
Trading services		–	1,029,251	–	112,466	173,772	257,313	(83,541)	-32%	695,089
Electricity		–	499,254	–	89,560	115,450	124,814	(9,364)	-8%	461,799
Electricity Distribution			499,254		89,560	115,450	124,814	(9,364)	-8%	461,799
Electricity Generation							–	–		–

Water		-	191,450	-	12,740	34,258	47,862	(13,605)	-28%	137,030
Water Distribution			191,407		12,740	34,258	47,852	(13,594)	-28%	137,030
Water Storage			43				11	(11)	-100%	-
Waste water management		-	244,629	-	2,070	5,447	61,157	(55,710)	-91%	21,787
Sewerage			242,714		1,963	5,113	60,679	(55,565)	-92%	20,452
Storm Water Management							-	-		-
Public Toilets			1,915		107	334	479	(145)	-30%	1,335
Waste management		-	93,918	-	8,095	18,618	23,479	(4,861)	-21%	74,472
Solid Waste			93,918		8,095	18,618	23,479	(4,861)	-21%	74,472
Other		-	627	-	6	18	157	(139)	-89%	72
Air Transport			627		6	18	157	(139)	-89%	72
Abattoirs				-				-		-
Tourism				-				-		-
Forestry				-				-		-
Markets				-				-		-
Total Expenditure - Standard	3	-	1,858,469	-	196,514	347,674	464,617	(116,943)	-25%	1,390,695
Surplus/ (Deficit) for the year		-	(332,107)	-	(87,748)	55,369	(83,027)	138,395	-167%	41,533

References

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

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

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

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

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

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

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 Ye Foreca
Revenue by Vote	1									
Vote 1 - Corporate Services		–	73,133	–	1,041	58,345	18,283	40,062	219.1%	65
Vote 2 - Community Services		–	114,107	–	7,487	32,301	28,527	3,774	13.2%	114
Vote 3 - Budget &Treasury Office		–	270,568	–	20,901	76,823	67,642	9,181	13.6%	280
Vote 4 - Municipal Manager		–	934	–	–	–	234	(234)	-100.0%	
Vote 5 - Development Planning & Human Settlements		–	7,272	–	419	1,119	1,818	(699)	-38.5%	7
Vote 6 - Technical Services		–	397,193	–	21,772	118,552	99,298	19,254	19.4%	393
Vote 7 - Electrical and Mechanical Services		–	663,155	–	57,147	115,903	165,789	(49,886)	-30.1%	571
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]		–	–	–	–	–	–	–		
T Revenue by Vote	2	–	**1,526,362**	–	**108,766**	**403,042**	**381,590**	**21,452**	**5.6%**	**1,432**
Expenditure by Vote	1									
Vote 1 - Corporate Services		–	128,064	–	11,349	29,322	32,016	(2,694)	-8.4%	117
Vote 2 - Community Services		–	273,976	–	21,929	53,300	68,494	(15,194)	-22.2%	213
Vote 3 - Budget &Treasury Office		–	74,642	–	7,234	15,749	18,660	(2,911)	-15.6%	62
Vote 4 - Municipal Manager		–	62,903	–	4,141	11,046	15,726	(4,679)	-29.8%	44
Vote 5 - Development Planning & Human Settlements		–	54,867	–	3,467	9,320	13,717	(4,397)	-32.1%	37
Vote 6 - Technical Services		–	755,068	–	58,149	110,975	188,767	(77,792)	-41.2%	443
Vote 7 - Electrical and Mechanical Services		–	508,949	–	90,245	117,961	127,237	(9,276)	-7.3%	471,
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		
Total Expenditure by Vote	2	–	**1,858,469**	–	**196,514**	**347,674**	**464,617**	**(116,943)**	**-25.2%**	**1,390,**
Surplus/ (Deficit) for the year	2	–	**(332,107)**	–	**(87,748)**	**55,368**	**(83,027)**	**138,395**	**-166.7%**	**41,**

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

Vote Description	Ref	2013/14	Budget Year 2014/15							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Corporate Services		-	73,133	-	1,041	58,345	18,283	40,062	219%	65,786
Administration			72,282		1,041	24,476	18,070	6,406	35%	64,952
Human Resources			851		-	-	213	(213)	-100%	834
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								-		
								-		
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Vote 2 - Community Services		-	114,107	-	7,487	32,301	28,527	3,774	13%	114,013
Culture & Amenities			7,660		1,002	1,835	1,915	(80)	-4%	8,778
Other Community Services			106,447		6,485	30,466	26,612	3,854	14%	105,235
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								-		
Vote 3 - Budget &Treasury Office		-	270,568	-	20,901	76,823	67,642	9,181	14%	280,392
Financial Services			270,568		20,901	76,823	67,642	9,181	14%	280,392
Data Processing							-	-		-
Supply Chain Unit							-	-		-
								-		
								-		
								-		
								-		
						-		-		
								-		
								-		
Vote 4 - Municipal Manager		-	934	-	-	-	234	(234)	-100%	-
Municipal Manager			-		-			-		
Internal Audit Unit								-		
Intergrated Development Planning								-		
Legal Services								-		
Mayoral Office								-		
Public Relations Office								-		
Governance Unit								-		
Performance Management								-		
Information Technology			934				234	(234)	-100%	-
								-		
Vote 5 - Development Planning & Human Settlements		-	7,272	-	419	1,119	1,818	(699)	-38%	7,352
Economic Development			164		19	46	41	5	12%	183
Housing & Land			6,608		303	848	1,652	(804)	-49%	6,267
Town Planning			501		97	225	125	100	80%	901
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Vote 6 - Technical Services		-	397,193	-	21,772	118,552	99,298	19,254	19%	393,016
Civil Services			3,637		509	779	909	(130)	-14%	3,868
Water & SanitationServices			393,556		21,263	117,773	98,389	19,384	20%	389,148
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								-		
Vote 7 - Electrical and Mechanical Services		-	663,155	-	57,147	115,903	165,789	(49,886)	-30%	571,671
Electrical Services			663,155		57,147	115,903	165,789	(49,886)	-30%	571,671
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								-		
Total Revenue by Vote	2	-	1,526,362	-	108,766	403,042	381,590	21,452	6%	1,432,229
Expenditure by Vote	1							-		
Vote 1 - Corporate Services		-	128,064	-	11,349	29,322	32,016	(2,694)	-8%	117,288
Administration			108,502		10,024	25,868	27,125	(1,258)	-5%	103,471
Human Resources			19,562		1,325	3,454	4,891	(1,436)	-29%	13,817
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Vote 2 - Community Services		-	273,976	-	21,929	53,300	68,494	(15,194)	-22%	213,201
Culture & Amenities			86,970		4,965	13,579	21,742	(8,163)	-38%	54,317
Other Community Services			187,007		16,965	39,721	46,752	(7,031)	-15%	158,884
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Vote 3 - Budget &Treasury Office		-	74,642	-	7,234	15,749	18,660	(2,911)	-16%	62,998
Financial Services			69,288		7,144	15,186	17,322	(2,136)	-12%	60,745
Data Processing			1,804		78	209	451	(242)	-54%	838
Supply Chain Unit			3,550		11	354	887	(534)	-60%	1,415
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Vote 4 - Municipal Manager		-	62,903	-	4,141	11,046	15,726	(4,679)	-30%	44,185
Municipal Manager			18,886		1,423	3,758	4,722	(963)	-20%	15,033
Internal Audit Unit			6,326		537	1,572	1,582	(10)	-1%	6,288
Intergrated Development Planning			3,128		201	603	782	(179)	-23%	2,413
Legal Services			4,617		425	1,013	1,154	(141)	-12%	4,054
Mayoral Office			7,916		355	860	1,979	(1,119)	-57%	3,442
Public Relations Office			1,976		45	165	494	(329)	-67%	660
Governance Unit			9,424		554	1,472	2,356	(884)	-38%	5,888
Performance Management			2,278		154	441	570	(128)	-23%	1,765
Information Technology			8,351		446	1,161	2,088	(927)	-44%	4,643
							-	-		-
Vote 5 - Development Planning & Human Settlements		-	54,867	-	3,467	9,320	13,717	(4,397)	-32%	37,279
Economic Development			13,928		784	2,138	3,482	(1,344)	-39%	8,554
Housing & Land			18,196		1,456	3,741	4,549	(808)	-18%	14,964
Town Planning			22,742		1,226	3,441	5,686	(2,245)	-39%	13,762
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Vote 6 - Technical Services		-	755,068	-	58,149	110,975	188,767	(77,792)	-41%	443,899
Civil Services			320,904		43,446	71,604	80,226	(8,622)	-11%	286,417
Water & SanitationServices			434,164		14,703	39,371	108,541	(69,170)	-64%	157,482
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								-		
Vote 7 - Electrical and Mechanical Services		-	508,949	-	90,245	117,961	127,237	(9,276)	-7%	471,844
Electrical Services			508,949		90,245	117,961	127,237	(9,276)	-7%	471,844

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Total Expenditure by Vote	2	-	1,858,469	-	196,514	347,674	464,617	(116,943)	-25%	1,390,695
Surplus/ (Deficit) for the year	2	-	(332,107)	-	(87,748)	55,368	(83,027)	138,395	-167%	41,533

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) - Q1 First Quarter

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 Y Forec
Revenue By Source										
Property rates			242,670		18,712	55,100	60,667	(5,567)	-9%	22
Property rates - penalties & collection charges							–	–		
Service charges - electricity revenue			609,525		56,806	134,704	152,381	(17,677)	-12%	53
Service charges - water revenue			164,356		13,699	40,125	41,089	(964)	-2%	16
Service charges - sanitation revenue			90,288		7,438	22,291	22,572	(281)	-1%	8
Service charges - refuse revenue			73,450		6,202	18,514	18,362	152	1%	74
Service charges - other							–	–		
Rental of facilities and equipment			6,479		469	1,758	1,620	138	9%	7
Interest earned - external investments			16,872		546	4,941	4,218	723	17%	19
Interest earned - outstanding debtors			8,131		706	2,109	2,033	76	4%	8
Dividends received							–	–		
Fines			2,827		280	615	707	(92)	-13%	2
Licences and permits			3		2	6	1	6	686%	
Agency services							–	–		
Transfers recognised - operational			298,618		1,377	119,640	74,655	44,985	60%	298
Other revenue			13,142		2,531	3,240	3,286	(46)	-1%	12
Gains on disposal of PPE							–	–		
Total Revenue (excluding capital transfers and contributions)		–	**1,526,362**	–	**108,766**	**403,042**	**381,590**	**21,452**	**6%**	**1,432**
Expenditure By Type										
Employee related costs			399,663		29,977	86,006	99,916	(13,910)	-14%	344
Remuneration of councillors			18,121		1,404	4,158	4,530	(372)	-8%	16
Debt impairment			296,728		–	–	74,182	(74,182)	-100%	
Depreciation & asset impairment			238,002		46,936	67,365	59,500	7,865	13%	269,
Finance charges			22,158		3,117	6,990	5,540	1,450	26%	27,
Bulk purchases			432,240		81,417	131,806	108,060	23,746	22%	527,
Other materials			3,558		326	413	889	(477)	-54%	1,
Contracted services			161,322		10,874	28,053	40,331	(12,278)	-30%	112,
Transfers and grants			54,913				13,728	(13,728)	-100%	
Other expenditure			231,763		22,463	22,883	57,941	(35,058)	-61%	91,
Loss on disposal of PPE						–	–	–		
Total Expenditure		–	**1,858,469**	–	**196,514**	**347,674**	**464,617**	**(116,943)**	**-25%**	**1,390,**
Surplus/(Deficit)		–	**(332,107)**	–	**(87,748)**	**55,369**	**(83,027)**	**138,395**	**(0)**	**41,**
Transfers recognised - capital								–		
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		–	**(332,107)**	–	**(87,748)**	**55,369**	**(83,027)**			**41,**
Taxation								–		
Surplus/(Deficit) after taxation		–	**(332,107)**	–	**(87,748)**	**55,369**	**(83,027)**			**41,**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	**(332,107)**	–	**(87,748)**	**55,369**	**(83,027)**			**41,**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	**(332,107)**	–	**(87,748)**	**55,369**	**(83,027)**			**41,**

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

Vote 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
Multi-Year expenditure appropriation	2									
Vote 1 - Corporate Services		–	–	–	–	–	–	–		–
Vote 2 - Community Services		–	–	–	–	–	–	–		–
Vote 3 - Budget &Treasury Office		–	–	–	–	–	–	–		–
Vote 4 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 5 - Development Planning & Human Settlements		–	–	–	–	–	–	–		–
Vote 6 - Technical Services		–	–	–	–	–	–	–		–
Vote 7 - Electrical and Mechanical Services		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Corporate Services		–	176,374	–	13	6,612	44,094	(37,481)	-85%	26,450
Vote 2 - Community Services		–	31,675	–	5,087	11,632	7,919	3,713	47%	46,527
Vote 3 - Budget &Treasury Office		–	2,450	–	208	485	613	(128)	-21%	1,938
Vote 4 - Municipal Manager		–	2,034	–	–	–	509	(509)	-100%	–
Vote 5 - Development Planning & Human Settlements		–	23,040	–	911	(655)	5,760	(6,415)	-111%	(2,621)
Vote 6 - Technical Services		–	190,456	–	4,836	13,985	47,614	(33,629)	-71%	55,941
Vote 7 - Electrical and Mechanical Services		–	18,200	–	3,730	5,044	4,550	494	11%	20,178
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	444,229	–	14,786	37,103	111,057	**(73,954)**	**-67%**	148,412
Total Capital Expenditure		–	**444,229**	–	**14,786**	**37,103**	**111,057**	**(73,954)**	**-67%**	**148,412**
Capital Expenditure - Standard Classification										
Governance and administration		–	**180,854**	–	**222**	**7,097**	**45,214**	(38,117)	-84%	**28,388**
Executive and council			176,374		13	6,612	44,094	(37,481)	-85%	26,450
Budget and treasury office			2,450		208	485	613	(128)	-21%	1,938
Corporate services			2,030		–	–	508	(508)	-100%	–
Community and public safety		–	**31,775**	–	**1,669**	**4,210**	**7,944**	(3,734)	-47%	**16,839**
Community and social services			12,880				3,220	(3,220)	-100%	–
Sport and recreation			13,620		1,228	6,069	3,405	2,664	78%	24,275
Public safety			775				194	(194)	-100%	–
Housing			4,500		441	(1,859)	1,125	(2,984)	-265%	(7,436)
Health					–	–	–	–		–
Economic and environmental services		–	**106,640**	–	**4,230**	**9,783**	**26,660**	(16,877)	-63%	**39,131**
Planning and development			18,540		470	1,204	4,635	(3,431)	-74%	4,815
Road transport			88,100		3,759	8,579	22,025	(13,446)	-61%	34,316
Environmental protection							–	–		–
Trading services		–	**124,960**	–	**8,666**	**16,014**	**31,240**	(15,226)	-49%	**64,055**
Electricity			18,200		3,730	5,044	4,550	494	11%	20,178
Water			102,360		1,076	5,406	25,590	(20,184)	-79%	21,625
Waste water management			4,400		3,859	5,563	1,100	4,463	406%	22,252
Waste management							–	–		–
Other							–	–		–
Total Capital Expenditure - Standard Classification	3	–	**444,229**	–	**14,786**	**37,103**	**111,057**	**(73,954)**	**-67%**	**148,412**
Funded by:										
National Government			147,914		2,914	13,512	36,979	(23,467)	-63%	54,047
Provincial Government							–	–		–
District Municipality							–	–		–
Other transfers and grants							–	–		–
Transfers recognised - capital		–	**147,914**	–	**2,914**	**13,512**	**36,979**	**(23,467)**	**-63%**	**54,047**
Public contributions & donations	5							–		–
Borrowing	6		284,840		10,710	24,418	71,210	(46,792)	-66%	97,671
Internally generated funds			11,475		1,162	(826)	2,869	(3,695)	-129%	(3,306)
Total Capital Funding		–	**444,229**	–	**14,786**	**37,103**	**111,057**	**(73,954)**	**-67%**	**148,412**

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 - Q1 First Quarter

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

Expenditue of single-year capital appropriation	1							-		
Vote 1 - Corporate Services		-	176,374	-	13	6,612	44,094	(37,481)	-85%	26,450
Administration			176,374		13	6,612	44,094	(37,481)	-85%	26,450
Human Resources			-				-	-		-
							-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 2 - Community Services		-	31,675	-	5,087	11,632	7,919	3,713	47%	46,527
Culture & Amenities			19,055		1,228	6,069	4,764	1,305	27%	24,275
Other Community Services			12,620		3,859	5,563	3,155	2,408	76%	22,252
							-	-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 3 - Budget &Treasury Office		-	2,450	-	208	485	613	(128)	-21%	1,938
Financial Services			2,450		208	485	613	(128)	-21%	1,938
Data Processing							-	-		-
Supply Chain Unit							-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 4 - Municipal Manager		-	2,034	-	-	-	509	(509)	-100%	-
Municipal Manager & C.o.O.							-	-		-
Internal Audit Unit							-	-		-
I.D.P							-	-		-
Governance Unit							-	-		-
Mayoral Unit							-	-		-
Legal Services							-	-		-
Performance Management							-	-		-
Information Technology			2,034				509	(509)	-100%	-
							-	-		-
							-	-		
Vote 5 - Development Planning & Human Settlements		-	23,040	-	911	(655)	5,760	(6,415)	-111%	(2,621)
Economic Development			5,000		286	286	1,250	(964)	-77%	1,145
Housing & Land			4,500		441	(1,859)	1,125	(2,984)	-265%	(7,436)
Town Planning			13,540		184	918	3,385	(2,467)	-73%	3,670
							-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
Vote 6 - Technical Services		-	190,456	-	4,836	13,985	47,614	(33,629)	-71%	55,941
Civil Services			109,096		3,759	8,579	27,274	(18,695)	-69%	34,316
Water & SanitationServices			81,360		1,076	5,406	20,340	(14,934)	-73%	21,625
							-	-		-
							-	-		-
							-	-		-
							-	-		
								-		
								-		
								-		
Vote 7 - Electrical and Mechanical Services		-	18,200	-	3,730	5,044	4,550	494	11%	20,178
Electrical Services			18,200		3,730	5,044	4,550	494	11%	20,178
								-		-
								-		-
								-		
								-		
								-		
								-		
								-		
								-		
Total single-year capital expenditure		-	444,229	-	14,786	37,103	111,057	(73,954)	-67%	148,412
Total Capital Expenditure		-	444,229	-	14,786	37,103	111,057	(73,954)	-67%	148,412

References

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

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

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					88,858	
Call investment deposits			278,841		219,046	278,841
Consumer debtors			474,896		555,123	474,896
Other debtors					64,088	
Current portion of long-term receivables			22,158		0	22,158
Inventory					18,591	
Total current assets		–	**775,895**	–	**945,706**	**775,895**
Non current assets						
Long-term receivables						
Investments						
Investment property			171,249		245,902	171,249
Investments in Associate			1,110,224		462,936	1,110,224
Property, plant and equipment			2,393,683		2,313,782	2,393,683
Agricultural						
Biological assets						
Intangible assets			913		1,387	913
Other non-current assets					3,069	
Total non current assets		–	**3,676,069**	–	**3,027,076**	**3,676,069**
TOTAL ASSETS		–	**4,451,964**	–	**3,972,782**	**4,451,964**
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			22,158		21,632	22,158
Consumer deposits			9,997		10,023	9,997
Trade and other payables			103,000		289,230	103,000
Provisions			3,438		4,426	3,438
Total current liabilities		–	**138,593**	–	**325,311**	**138,593**
Non current liabilities						
Borrowing			513,000		216,840	513,000
Provisions			129,861		119,663	129,861
Total non current liabilities		–	**642,861**	–	**336,503**	**642,861**
TOTAL LIABILITIES		–	**781,454**	–	**661,814**	**781,454**
NET ASSETS	2	–	**3,670,509**	–	**3,310,968**	**3,670,509**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			3,637,156		3,275,617	3,637,156
Reserves			33,353		35,351	33,353
TOTAL COMMUNITY WEALTH/EQUITY	2	–	**3,670,509**	–	**3,310,968**	**3,670,509**

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

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 Yea Forecas
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other			897,982		78,203	226,307	224,496	1,812	1%	897,
Government - operating			298,618		–	112,711	74,655	38,056	51%	298,
Government - capital			147,914		11,473	50,363	36,979	13,384	36%	147,
Interest			16,872		2,444	7,050	4,218	2,832	67%	16,
Dividends							–	–		
Payments										
Suppliers and employees			(1,131,767)		(96,389)	(386,848)	(282,942)	103,907	-37%	(1,131,
Finance charges			(22,158)		(3,117)	(6,990)	(5,540)	1,450	-26%	(22,
Transfers and Grants							–	–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**207,461**	–	**(7,386)**	**2,593**	**51,865**	**(49,273)**	**-95%**	**207,**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE						195	–	195	#DIV/0!	
Decrease (Increase) in non-current debtors							–	–		
Decrease (increase) other non-current receivables							–	–		
Decrease (increase) in non-current investments					4,576	14,038	–	14,038	#DIV/0!	
Payments										
Capital assets			(444,229)		(15,381)	(37,103)	(111,057)	(73,954)	67%	(444,
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(444,229)**	–	**(10,805)**	**(22,870)**	**(111,057)**	**(88,187)**	**79%**	**(444,**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans							–	–		
Borrowing long term/refinancing			284,840		(6,755)	(2,741)	71,210	(73,951)	-104%	284,
Increase (decrease) in consumer deposits							–	–		
Payments										
Repayment of borrowing			(22,158)				(5,540)	(5,540)	100%	(22,
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**262,682**	–	**(6,755)**	**(2,741)**	**65,670**	**68,411**	**104%**	**262,**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**25,914**	–	**(24,946)**	**(23,019)**	**6,478**			**25,**
Cash/cash equivalents at beginning:			207,180			327,907	207,180			327,
Cash/cash equivalents at month/year end:		–	233,094	–		304,889	213,658			353,

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

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service Charges- Electricity	-12%	Electricty revenue is dependent on levels of consumption and therefore fluctuates every month.	
	Licences and permits	686%	Revenue from this item is depended on community requests	
	Transfers Recognised	60%	We received R4 011 000 for NDPG,and R1 760 000 on MWIG	
	Interest earned - external investments	79%	Revenue on this item is dependent on external factors	
2	**Expenditure By Type**			
	Depreciation and asset impairment	13%	This variance is due to under-expenditure on capital projects. The lower the capital expenditure, the lower the depreciation	
	Finance Charges	26%	The loan has not yet been equired.	
	Other Expenditure	-61%	Expenditure on some items is incurred on particular time frames and not necessarily on a monthly basis	
3	**Capital Expenditure**			
4	**Financial Position**		It is inevitable that variances in both operational and capital budget will have an impect 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	
	unicipal Entities			

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

Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	14.0%	0.0%	2.0%	3.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	64.1%	0.0%	65.8%	65.8%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	17.4%	0.0%	15.9%	17.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	1538.1%	0.0%	613.4%	1538.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	559.8%	0.0%	290.7%	559.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	201.2%	0.0%	94.6%	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%	153.6%	34.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	26.2%	0.0%	21.3%	24.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	6.2%	0.0%	2.6%	2.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	17.0%	0.0%	1.7%	3.1%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)					0.4%	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					7.1%	
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure					4.2%	

References

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

2. Material variances to be explained.

Calculations				
Borrowing		513,000	216,840	
Total Assets		4,451,964	3,972,782	4,451,964
Employee related costs		399,663	86,006	344,023
Repairs & Maintenance		95,258	10,555	42,218
Interest (finance charges)		22,158	6,990	27,959
Principal paid		22,158		22,158
Depreciation		238,002		16,633
Operating expenditure		1,858,469	347,674	1,390,695
Total Capital Expenditure		444,229	37,103	148,412
Borrowed funding for capital		284,840	24,418	97,671
Debt		638,158	527,702	638,158
Equity		3,670,509	3,310,968	3,670,509
Reserves		33,353	35,351	33,353
Borrowing		513,000	216,840	513,000
Current assets		775,895	945,706	775,895
Current liabilities		138,593	325,311	138,593
Monetary assets		278,841	307,904	278,841
Total Revenue (excluding capital transfers and contributions)		1,526,362	403,042	1,432,229
Transfers recognised - operational		298,618	119,640	298,618
Transfers recognised - capital				
Debt service payments		(5,286)	(6,990)	(44,317)
Outstanding debtors (receivables)		497,054	619,211	497,054
Annual services revenue		937,620	215,634	
Cash + investments	Including LT investments	278,841	307,904	278,841
Fixed operational expend. (monthly)		860,718	80,318	321,273
Longstanding debtors outstanding				
Longstanding debtors recovered				
Attorney collections		13,158	1,610	13,158

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

Description	NT Code	Budget Year 2014/15											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	11,259	7,612	6,967	5,304	6,648	5,576	149,105		192,470	166,633		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27,339	5,256	1,739	906	749	706	11,808		48,503	14,169		
Receivables from Non-exchange Transactions - Property Rates	1400	13,353	5,953	5,109	3,924	2,997	2,520	83,158		117,013	92,599		
Receivables from Exchange Transactions - Waste Water Management	1500	5,352	4,114	3,973	3,674	3,607	3,580	127,585		151,885	138,447		
Receivables from Exchange Transactions - Waste Management	1600	3,838	2,211	1,996	1,849	1,795	1,773	56,737		70,199	62,154		
Receivables from Exchange Transactions - Property Rental Debtors	1700	(27)	74	61	35	31	31	3,329		3,534	3,426		
Interest on Arrear Debtor Accounts	1810	662	684	631	671	586	549	54,515		58,298	56,320		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	(19,699)	3,157	3,043	2,622	2,386	2,230	312,162		305,902	319,400		
Total By Income Source	**2000**	**42,077**	**29,061**	**23,519**	**18,984**	**18,800**	**16,965**	**798,400**	**–**	**947,805**	**853,148**	**–**	**–**
2013/14 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(1,033)	1,345	654	550	584	556	15,499		18,154	17,188		
Commercial	2300	13,163	4,864	2,818	2,457	1,403	1,322	46,125		72,151	51,306		
Households	2400	31,352	21,846	18,562	15,070	15,895	14,117	717,463		834,304	762,544		
Other	2500	(1,404)	1,005	1,485	907	918	971	19,313		23,196	22,110		
Total By Customer Group	**2600**	**42,077**	**29,061**	**23,519**	**18,984**	**18,800**	**16,965**	**798,400**	**–**	**947,805**	**853,148**	**–**	**–**

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

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	85,749								85,7
Bulk Water	0200	5,390								5,3
PAYE deductions	0300	4,445								4,4
VAT (output less input)	0400	7,943								7,9
Pensions / Retirement deductions	0500	4,345								4,3
Loan repayments	0600	10,184								10,1
Trade Creditors	0700	32,165								32,1
Auditor General	0800									
Other	0900									
Total By Customer Type	**1000**	**150,220**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**150,2**

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

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market val at end of t month
Municipality									
Nedbank		12 months	Call Account		66	5.3%	5,043	–	5,0
Standard Bank		12 months	Call Account		1,226	4.5%	93,741	465	94,2
ABSA		12 months	Call Account		798	6.2%	60,642	(0)	60,6
FNB		12 months	Call Account		81	5.3%	7,104	67	7,1
Sanlam		12 months	Call Account		741		51,363	621	51,9
Municipality sub-total					2,911		217,893	1,153	219,0
Entities									
Entities sub-total					–		–	–	
TOTAL INVESTMENTS AND INTEREST	2				2,911		217,893	1,153	219,0

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

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:		–	289,692	–	1,500	117,709	48,282	69,427	143.8%	289,692
Local Government Equitable Share			284,747			112,711	47,458	65,253	137.5%	284,747
Water Services Operating Subsidy							–	–		
EPWP Incentive			2,411			964	402	562	139.9%	2,411
Energy Efficiency and Demand Management					1,500	1,500	–	1,500	#DIV/0!	
Finance Management	3		1,600			1,600	267	1,333	500.0%	1,600
Municipal Systems Improvement			934			934	156	778	500.0%	934
								–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]										
Provincial Government:		–	8,900	–	–	–	1,483	(958)	-64.6%	8,900
Health subsidy							–	–		
IDP							–			
Sport and Recreation			150				25			150
Level 2 accreditation			3,000				500			3,000
Sport and Recreation			–				–	–		–
Community Library	4		252				42	(42)	-100.0%	252
Recapitalisation of Community Libraries			4,900				817	(817)	-100.0%	4,900
Museum			598				100	(100)	-100.0%	598
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	–	298,592	–	1,500	117,709	49,765	68,469	137.6%	298,592
Capital Transfers and Grants										
National Government:		–	130,360	–	5,771	38,743	21,727	4,790	22.0%	130,360
Neighbourhood Development Partnership			12,000		4,011	6,203	2,000	4,203	210.2%	12,000
Municipal Infrastructure Grant (MIG)			107,320			30,780	17,887			107,320
Water service operating subsidy			–				–			–
Intergrated national electrification			–				–			–
Emergy efficiency & demand side management			4,000				667			4,000
Municipal water infrastructure			7,040		1,760	1,760	1,173	587	50.0%	7,040
Accrediation							–	–		–
							–	–		–
								–		–
Other capital transfers *[insert description]*							–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
Masification Grant								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	130,360	–	5,771	38,743	21,727	4,790	22.0%	130,360
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	428,952	–	7,271	156,452	71,492	73,258	102.5%	428,952

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

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 Ye Foreca
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	289,692	–	652	113,704	72,423	41,281	57.0%	289
Local Government Equitable Share			284,747		–	112,711	71,187	41,524	58.3%	284
Water Services Operating Subsidy							–	–		
EPWP Incentive			2,411		–	210	603	(393)	-65.1%	2
							–	–		
Energy Efficiency and Demand Management			–		132	150	–	150	#DIV/0!	1
Finance Management			1,600		521	633	400	233	58.3%	
Municipal Systems Improvement			934				234	(234)	-100.0%	
Provincial Government:		–	8,900	–	168	527	2,225	(911)	-40.9%	8
Health subsidy							–	–		
IDP							–			
Sport and Recreation			150				38			
Level 2 accreditation			3,000				750			3
Sport and Recreation			–				–			
Community Library			252		34	110	63	47	75.1%	
Recapitalisation of Community Libraries			4,900		134	416	1,225	(809)	-66.0%	4
Museum			598				150	(150)	-100.0%	
							–	–		
District Municipality:		–	–	–	–	–	–	–		
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		–	298,592	–	820	114,231	74,648	40,370	54.1%	29
Capital expenditure of Transfers and Grants										
National Government:		–	130,360	–	3,655	4,622	32,590	(5,550)	-17.0%	13
Neighbourhood Development Partnership			12,000		184	210	3,000	(2,790)	-93.0%	1
Municipal Infrastructure Grant (MIG)			107,320		3,471	4,412	26,830			10
Water service operating subsidy			–				–			
Intergrated national electrification			–				–			
Emergy efficiency & demand side management			4,000				1,000	(1,000)	-100.0%	
Municipal water infrastructure			7,040				1,760	(1,760)	-100.0%	
Accrediation							–	–		
							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	–	–	–		
Masification Grant							–	–		
								–		
District Municipality:		–	–	–	–	–	–	–		
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		
								–		
								–		
Total capital expenditure of Transfers and Grants		–	130,360	–	3,655	4,622	32,590	(5,550)	-17.0%	1
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	428,952	–	4,475	118,853	107,238	34,821	32.5%	4

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

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					–	
Energy Efficiency and Demand Management					–	
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:		–	–	–	–	
Neighbourhood Development Partnership					–	
Municipal water infrastructure					–	
Accrediation					–	
					–	
					–	
Other capital transfers [insert description]					–	
Provincial Government:		–	–	–	–	
					–	
					–	
District Municipality:		–	–	–	–	
					–	
					–	
Other grant providers:		–	–	–	–	
					–	
					–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

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

Summary of Employee and Councillor remuneration	Ref	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			11,347		875	2,578	2,837	(259)	-9%	10,312
Pension and UIF Contributions			1,231		99	294	308	(14)	-4%	1,176
Medical Aid Contributions			127		20	60	32	28	88%	239
Motor Vehicle Allowance			4,487		426	1,231	1,122	109	10%	4,923
Cellphone Allowance							–	–		–
Housing Allowances			708		94	306	177	129	73%	1,225
Other benefits and allowances			222		42	131	55	76	137%	526
Sub Total - Councillors		–	**18,121**	–	**1,557**	**4,600**	**4,530**	**70**	**2%**	**18,401**
% increase	4		**#DIV/0!**							**#DIV/0!**
Senior Managers of the Municipality	3									
Basic Salaries and Wages			8,175		765	2,005	2,044	(39)	-2%	8,019
Pension and UIF Contributions			237		20	46	59	(13)	-23%	184
Medical Aid Contributions			84		15	45	21	24	114%	180
Overtime			–				–	–		–
Performance Bonus			–				–	–		–
Motor Vehicle Allowance			1,489		169	418	372	46	12%	1,672
Cellphone Allowance			–				–	–		–
Housing Allowances			56		5	15	14	2	11%	62
Other benefits and allowances			410		439	467	103	365	356%	1,869
Payments in lieu of leave							–	–		–
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Municipality		–	**10,451**	–	**1,413**	**2,996**	**2,613**	**384**	**15%**	**11,986**
% increase	4		**#DIV/0!**							**#DIV/0!**
Other Municipal Staff										
Basic Salaries and Wages			221,744		19,812	54,635	55,436	(801)	-1%	218,539
Pension and UIF Contributions			64,638		3,011	9,057	16,160	(7,102)	-44%	36,228
Medical Aid Contributions			15,416		1,229	3,675	3,854	(179)	-5%	14,698
Overtime			24,277		2,331	7,265	6,069	1,196	20%	29,060
Performance Bonus					(415)	(415)	–	(415)	#DIV/0!	(1,661)
Motor Vehicle Allowance			17,044		1,517	4,512	4,261	251	6%	18,049
Cellphone Allowance			–				–	–		–
Housing Allowances			10,535		593	1,763	2,634	(871)	-33%	7,051
Other benefits and allowances			28,192		314	2,077	7,048	(4,971)	-71%	8,306
Payments in lieu of leave			6,458				1,615	(1,615)	-100%	–
Long service awards			908				227	(227)	-100%	–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Other Municipal Staff		–	**389,212**	–	**28,391**	**82,568**	**97,303**	**(14,736)**	**-15%**	**330,270**
% increase	4		**#DIV/0!**							**#DIV/0!**
Total Parent Municipality		–	**417,784**	–	**31,361**	**90,164**	**104,446**	**(14,282)**	**-14%**	**360,656**
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		-	417,784	-	31,361	90,164	104,446	(14,282)	-14%	360,656
% increase	4		6.5%							#DIV/0!
TOTAL MANAGERS AND STAFF		-	399,663	-	29,804	85,564	99,916	(14,352)	-14%	342,256

KZN252 Newcastle - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - Q1 First Q

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 Ye Foreca
R thousands	1								%	
Revenue By Source										
Property rates			242,670		18,712	55,100	60,667	(5,567)	-9%	220
Property rates - penalties & collection charges							–	–		
Service charges - electricity revenue			609,525		56,806	134,704	152,381	(17,677)	-12%	538
Service charges - water revenue			164,356		13,699	40,125	41,089	(964)	-2%	160
Service charges - sanitation revenue			90,288		7,438	22,291	22,572	(281)	-1%	89
Service charges - refuse revenue			73,450		6,202	18,514	18,362	152	1%	74
Service charges - other							–	–		
Rental of facilities and equipment			6,479		469	1,758	1,620	138	9%	7
Interest earned - external investments			16,872		546	4,941	4,218	723	17%	19
Interest earned - outstanding debtors			8,131		706	2,109	2,033	76	4%	8
Dividends received							–	–		
Fines			2,827		280	615	707	(92)	-13%	2
Licences and permits			3		2	6	1	6	686%	
Agency services							–	–		
Transfers recognised - operational			298,618		1,377	119,640	74,655	44,985	60%	298
Other revenue			13,142		2,531	3,240	3,286	(46)	-1%	12
Gains on disposal of PPE							–	–		
Total Revenue (excluding capital transfers and contributions)		–	**1,526,362**	–	**108,766**	**403,042**	**381,590**	**21,452**	**6%**	**1,43**
Expenditure By Type										
Employee related costs			399,663		29,977	86,006	99,916	(13,910)	-14%	34
Remuneration of councillors			18,121		1,404	4,158	4,530	(372)	-8%	1
Debt impairment			296,728		–	–	74,182	(74,182)	-100%	
Depreciation & asset impairment			238,002		46,936	67,365	59,500	7,865	13%	26
Finance charges			22,158		3,117	6,990	5,540	1,450	26%	2
Bulk purchases			432,240		81,417	131,806	108,060	23,746	22%	52
Other materials			3,558		326	413	889	(477)	-54%	
Contracted services			161,322		10,874	28,053	40,331	(12,278)	-30%	11
Transfers and grants			54,913				13,728	(13,728)	-100%	
Other expenditure			231,763		22,463	22,883	57,941	(35,058)	-61%	9
Loss on disposal of PPE						–	–	–		
Total Expenditure		–	**1,858,469**	–	**196,514**	**347,674**	**464,617**	**(116,943)**	**-25%**	**1,39**
Surplus/(Deficit)		–	(332,107)	–	(87,748)	55,369	(83,027)	138,395	-167%	4
Transfers recognised - capital								–		
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		–	(332,107)	–	(87,748)	55,369	(83,027)	138,395	-167%	4
Taxation										
Surplus/(Deficit) after taxation		–	**(332,107)**	–	**(87,748)**	**55,369**	**(83,027)**	138,395	-167%	4

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

Description	Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source																
Property rates		11,440	11,658	13,147	20,532	20,532	20,532	20,532	20,532	20,532	20,532	20,532	16,819	242,670	259,657	277,833
Property rates - penalties & collection charges													–	–	–	–
Service charges - electricity revenue		23,721	28,925	34,518	50,794	50,794	50,794	50,794	50,794	50,794	50,794	50,794	50,794	609,525	660,601	712,690
Service charges - water revenue		5,055	5,811	4,963	13,696	13,696	13,696	13,696	13,696	13,696	13,696	13,696	13,697	164,356	175,861	188,172
Service charges - sanitation revenue		2,359	2,391	2,162	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	90,288	96,608	103,371
Service charges - refuse		2,299	2,475	2,305	6,121	6,121	6,121	6,121	6,121	6,121	6,121	6,121	6,121	73,450	78,591	84,093
Service charges - other													–	–	–	–
Rental of facilities and equipment		219	598	133	540	540	540	540	540	540	540	540	539	6,479	7,126	7,839
Interest earned - external investments		2,169	556	546	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	16,872	16,872	16,872
Interest earned - outstanding debtors		695	708	706	678	678	678	678	678	678	678	678	677	8,131	8,700	9,309
Dividends received													–	–	–	–
Fines		149	186	280	236	236	236	236	236	236	236	236	236	2,827	3,110	3,421
Licences and permits		2	3	2	0	0	0	0	0	0	0	0	1	3	4	4
Agency services													–	–	–	–
Transfer receipts - operating		19	112,752	1,500	74,162			74,162			74,162		1,971	298,618	309,009	309,730
Other revenue		1,609	3,473	2,531	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,860	13,142	15,392	14,894
Cash Receipts by Source		49,735	169,537	62,793	176,714	102,552	102,552	176,714	102,552	102,552	176,714	102,552	101,645	1,526,362	1,631,532	1,728,226
Other Cash Flows by Source													–			
Transfer receipts - capital		33,388		5,771												
Contributions & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/refinancing		(3,830)	4,014	(2,741)												
Increase in consumer deposits																
Receipt of non-current debtors																
Receipt of non-current receivables		(10,095)														
Change in non-current investments		568	9,462	14,233												
Total Cash Receipts by Source		69,766	183,013	80,056	176,714	102,552	102,552	176,714	102,552	102,552	176,714	102,552	101,645	1,526,362	1,631,532	1,728,226
Cash Payments by Type													–			
Employee related costs		26,234	29,814	29,977	33,243	33,243	33,243	33,243	33,243	33,243	33,243	33,243	33,993	399,663	423,745	448,662
Remuneration of councillors		1,389	1,366	1,404	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	18,121	19,571	21,136
Interest paid		1,937	1,936	3,117	24,727	24,727	24,727	24,727	24,727	24,727	24,727	24,727	24,727	296,728	317,499	339,724
Bulk purchases - Electricity		45,031	52,834	81,417	19,834	19,834	19,834	19,834	19,834	19,834	19,834	19,834	19,833	238,002	238,002	208,198
Bulk purchases - Water & Sewer				–	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	22,158	27,105	27,105
Other materials		85	3	326	36,020	36,020	36,020	36,020	36,020	36,020	36,020	36,020	36,020	432,240	467,079	504,725
Contracted services		(331)	16,148	10,874	297	297	297	297	297	297	297	297	296	3,558	3,050	3,162
Grants and subsidies paid - other municipalities				–	5,505	5,505	5,505	5,505	5,505	5,505	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	31,585	31,585	31,585	31,585	31,585	31,585	31,585	31,585	(115,666)	231,763	219,280	225,654
Cash Payments by Type		83,628	121,450	140,178	154,566	154,566	154,566	154,566	154,566	154,566	154,566	154,566	158,237	1,858,469	1,897,742	1,968,403
Other Cash Flows/Payments by Type																
Capital assets		10,095	11,627	37,103	37,019	37,019	37,019	37,019	37,019	37,019	37,019	37,019	37,019			
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type		93,723	133,076	177,281	191,586	191,586	191,586	191,586	191,586	191,586	191,586	191,586	195,256	1,858,469	1,897,742	1,968,403
NET INCREASE/(DECREASE) IN CASH HELD		(23,957)	49,936	(23,019)	(14,872)	(89,034)	(89,034)	(14,872)	(89,034)	(89,034)	(14,872)	(89,034)	(93,612)	(332,107)	(266,210)	(240,177)
		[illegible]	[illegible]	[illegible]	204,889	290,017	200,983	111,949	97,077	8,043	(80,990)	(95,862)	(184,896)	351,864	19,757	(246,454)

KZN252 Newcastle - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - Q1 First Quarter

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 Yea Forecas
Revenue By Municipal Entity										
								–		
Service charges - sanitation revenue								–		
Service charges - other								–		
Rental of facilities and equipment								–		
Interest earned - external investments								–		
Interest earned - outstanding debtors								–		
Agency services								–		
Transfers recognised - operational			56,736		9,347	18,912	14,184	4,728	33%	56,
Other revenue								–		
Gains on disposal of PPE								–		
Total Operating Revenue	1		**56,736**	–	**9,347**	**18,912**	**14,184**	**4,728**	**33%**	**56,**
Expenditure By Municipal Entity										
Employee related costs			8,086		572	1,666	2,022	(356)	-18%	8,
Remuneration of Directors					–	–	–	–		
D pairment			–		–	–	–	–		
Collection costs			–		–	–	–	–		
Depreciation & asset impairment			439		37	110	110	(0)	0%	
Finance charges			93		–	–	23	(23)	-100%	
Bulk purchases			17,136		1,738	4,284	4,284			17,
Other materials			5,657		237	1,032	1,414			5,
Contracted services			–		–	–	–			
Transfers and grants			–		–	–	–	–		
Repairs and maintenance			25,937		2,311	7,140	6,484	656	10%	25,
Other expenditure			215		8	23	54	(30)	-57%	
Loss on disposal of PPE					–		–	–		
Total Operating Expenditure	2	–	**57,564**	–	**4,902**	**14,255**	**14,391**	**(136)**	**-1%**	**57,**
Surplus/ (Deficit) for the yr/period		–	(828)	–	4,446	4,657	(207)	4,592	-2220%	(
Capital Expenditure By Municipal Entity										
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		

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

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend Origina Budget
R thousands								%	
Monthly expenditure performance trend									
July		37,019		10,095	10,095	37,019	26,924	72.7%	2%
August		37,019		12,222	22,317	74,038	51,721	69.9%	5%
September		37,019		14,786	37,103	111,057	73,954	66.6%	8%
October		37,019				148,076	–		
November		37,019				185,095	–		
December		37,019				222,114	–		
January		37,019				259,134	–		
February		37,019				296,153	–		
March		37,019				333,172	–		
April		37,019				370,191	–		
May		37,019				407,210	–		
June		37,019				444,229	–		
Total Capital expenditure	–	444,229	–	37,103					

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

Description	Ref	2013/14	Budget Year 2014/15							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	**171,340**	–	**6,154**	**9,066**	**42,835**	33,769	**78.8%**	**36,265**
Infrastructure - Road transport		–	62,080	–	1,270	1,894	15,520	13,626	**87.8%**	7,576
Roads, Pavements & Bridges			60,080		1,270	1,894	15,020	13,126	**87.4%**	7,576
Storm water			2,000				500	500	**100.0%**	–
Infrastructure - Electricity		–	10,500	–	525	2,435	2,625	190	**7.2%**	9,739
Generation							–	–		–
Transmission & Reticulation			10,500		12	1,068	2,625	1,557	**59.3%**	4,271
Street Lighting					513	1,367	–	(1,367)	**#DIV/0!**	5,468
Infrastructure - Water		–	33,140	–	–	41	8,285	8,244	**99.5%**	164
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation			33,140		–	41	8,285	8,244	**99.5%**	164
Infrastructure - Sanitation		–	36,320	–	257	595	9,080	8,485	**93.4%**	2,381
Reticulation			36,320				9,080	9,080	**100.0%**	–
Sewerage purification					257	595	–	(595)	**#DIV/0!**	2,381
Infrastructure - Other		–	29,300	–	4,101	4,101	7,325	3,224	**44.0%**	16,404
Waste Management					3,800	3,800	–	(3,800)	**#DIV/0!**	15,200
Transportation							–	–		–
Gas							–	–		–
Other			29,300		301	301	7,325	7,024	**95.9%**	1,204
Community		–	**11,300**	–	**59**	**446**	**2,825**	**2,379**	**84.2%**	**1,783**
Parks & gardens			2,400				600	600	100.0%	–
Sportsfields & stadia			1,000				250	250	100.0%	–
Swimming pools			1,000		–	446	250	(196)	-78.3%	1,783
Community halls			6,900				1,725	1,725	100.0%	–
Libraries							–	–		–
Recreational facilities							–	–		–
Fire, safety & emergency							–	–		–
Security and policing							–	–		–
Buses							–	–		–
Clinics							–	–		–
Museums & Art Galleries							–	–		–
Cemeteries							–	–		–
Social rental housing							–	–		–
Other					59	–	–	–		–
Heritage assets		–	60	–	–	–	15	15	100.0%	–
Buildings							–	–		–
Other			**60**				15	15	100.0%	–
Investment properties		–	–	–	–	–	–	–		–
Housing development							–	–		–
Other							–	–		–
Other assets		–	**215,855**	–	**663**	**6,532**	**53,964**	**47,432**	**87.9%**	**26,129**
General vehicles			3,600		–	1,294	900	(394)	-43.8%	5,177
Specialised vehicles							–	–		–
Plant & equipment			14,435		13	13	3,609	3,595	99.6%	54
Computers - hardware/equipment			1,700				425	425	100.0%	–
Furniture and other office equipment			2,120		208	485	530	45	8.6%	1,938
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings			194,000		–	6,599	48,500	41,901	86.4%	26,396
Other Buildings							–	–		–
Other Land					441	(1,859)	–	1,859	#DIV/0!	(7,436)
Surplus Assets - (Investment or Inventory)							–	–		–
Other							–	–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	**334**	–	–	–	**84**	**84**	**100.0%**	–
Computers - software & programming			334		–	–	84	84	100.0%	–
Other				–			–	–		–
Total Capital Expenditure on new assets	1	–	**398,889**	–	**6,876**	**16,044**	**99,722**	**83,678**	**83.9%**	**64,176**

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	-	-	-	104	-8	-		-31

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

Description	Ref	2013/14	Budget Year 2014/15							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	34,800	–	6,682	15,436	8,700	(6,736)	-77.4%	61,744
Infrastructure - Road transport		–	7,000	–	2,299	7,455	1,750	(5,705)	-326.0%	29,820
Roads, Pavements & Bridges			7,000		2,230	7,383	1,750	(5,633)	-321.9%	29,534
Storm water					69	72	–	(72)	#DIV/0!	286
Infrastructure - Electricity		–	7,600	–	3,205	3,079	1,900	(1,179)	-62.0%	12,314
Generation							–	–		–
Transmission & Reticulation			7,600		3,205	3,079	1,900	(1,179)	-62.0%	12,314
Street Lighting							–	–		–
Infrastructure - Water		–	–	–	789	2,584	–	(2,584)	#DIV/0!	10,338
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation					789	2,584	–	(2,584)	#DIV/0!	10,338
Infrastructure - Sanitation		–	18,700	–	287	2,216	4,675	2,459	52.6%	8,866
Reticulation			18,700		287	2,216	4,675	2,459	52.6%	8,866
Sewerage purification							–	–		–
Infrastructure - Other		–	1,500	–	102	102	375	273	72.9%	406
Waste Management							–	–		–
Transportation							–	–		–
Gas							–	–		–
Other			1,500		102	102	375	273	72.9%	406
Community		–	5,620	–	–	505	1,405	900	64.1%	2,020
Parks & gardens							–	–		–
Sportsfields & stadia					–	505	–	(505)	#DIV/0!	2,020
Swimming pools							–	–		–
Community halls			5,620				1,405	1,405	100.0%	–
Libraries							–	–		–
Recreational facilities							–	–		–
Fire, safety & emergency							–	–		–
Security and policing							–	–		–
Buses							–	–		–
Clinics							–	–		–
Museums & Art Galleries							–	–		–
Cemeteries							–	–		–
Social rental housing							–	–		–
Other							–	–		–
Heritage assets		–	600	–	–	–	150	150	100.0%	–
Buildings			600				150	150	100.0%	–
Other							–	–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development							–	–		–
Other							–	–		–
Other assets		–	4,320	–	1,228	5,118	1,080	(4,038)	-373.9%	20,472
General vehicles							–	–		–
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			3,620		1,228	5,118	905	(4,213)	-465.5%	20,472
Computers - hardware/equipment							–	–		–
Furniture and other office equipment							–	–		–
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings							–	–		–
Other Buildings			700				175	175	100.0%	–
Other Land							–	–		–
Surplus Assets - (Investment or Inventory)							–	–		–
Other							–	–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		

Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming								–		
Other								–		
Total Capital Expenditure on renewal of existing assets	1	–	45,340	–	7,910	21,059	11,335	(9,724)	-85.8%	84,236

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	-	-	-	104	-8	-		-31

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

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
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	71,915	–	4,054	7,868	17,979	10,110	56.2%	31,473
Infrastructure - Road transport		–	37,350	–	217	1,150	9,338	8,187	87.7%	4,601
Roads, Pavements & Bridges			37,350		217	1,150	9,338	8,187	87.7%	4,601
Storm water							–	–		–
Infrastructure - Electricity		–	17,351	–	2,980	5,213	4,338	(875)	-20.2%	20,851
Generation				–			–	–		–
Transmission & Reticulation			14,851		2,980	5,213	3,713	(1,500)	-40.4%	20,851
Street Lighting			2,500		–	–	625	625	100.0%	–
Infrastructure - Water		–	–	–	218	280	–	(280)	#DIV/0!	1,120
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation					218	280	–	(280)	#DIV/0!	1,120
Infrastructure - Sanitation		–	16,356	–	582	1,035	4,089	3,054	74.7%	4,140
Reticulation			16,356		582	1,035	4,089	3,054	74.7%	4,140
Sewerage purification				–			–	–		–
Infrastructure - Other		–	858	–	57	190	215	24	11.3%	761
Waste Management			130		–	–	33	33	100.0%	–
Transportation							–	–		–
Gas							–	–		–
Other			728		57	190	182	(8)	-4.5%	761
Community		–	7,274	–	207	355	1,819	1,463	80.5%	1,421
Parks & gardens			3,569		–	9	892	883	99.0%	36
Sportsfields & stadia			902		157	206	225	19	8.5%	825
Swimming pools			209		26	60	52	(7)	-14.3%	239
Community halls			1,439		13	32	360	328	91.1%	128
Libraries			799		10	19	200	180	90.3%	77
Recreational facilities			202		–	29	51	22	42.7%	116
Fire, safety & emergency			13		–	–	3	3	100.0%	–
Security and policing							–	–		–
Buses							–	–		–
Clinics			77				19	19	100.0%	–
Museums & Art Galleries			65				16	16	100.0%	–
Cemeteries							–	–		–
Social rental housing							–	–		–
Other				–	–	–	–	–		–
Heritage assets		–	4	–	–	–	1	1	100.0%	–
Buildings							–	–		–
Other			4				1	1	100.0%	–
Investment properties		–	–	–	–	–	–	–		–
Housing development							–	–		–
Other							–	–		–
Other assets		–	16,065	–	896	2,331	4,016	1,685	42.0%	9,324
General vehicles			253		5	6	63	57	90.6%	24
Specialised vehicles		–					–	–		–
Plant & equipment			5,366		454	1,522	1,341	(181)	-13.5%	6,090
Computers - hardware/equipment			–				–	–		–
Furniture and other office equipment			2,853		34	34	713	679	95.2%	136
Abattoirs			–				–	–		–
Markets			–				–	–		–
Civic Land and Buildings			222				56	56	100.0%	–
Other Buildings			6,722		403	769	1,680	912	54.3%	3,075
Other Land			–				–	–		–
Surplus Assets - (Investment or Inventory)			–				–	–		–
Other			649	–	–	–	162	162	100.0%	–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		

Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming								–		
Other								–		
Total Repairs and Maintenance Expenditure		–	95,258	–	5,156	10,555	23,815	13,260	55.7%	42,218

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

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

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		–	189,504	–	15,792	59,614	47,376	(12,238)	-25.8%	238,458
Infrastructure - Road transport		–	112,658	–	9,388	40,183	28,164	(12,018)	-42.7%	160,730
Roads, Pavements & Bridges			112,632		9,386	36,189	28,158	(8,030)	-28.5%	144,754
Storm water			25		2	3,994	6	(3,988)	-62999.8%	15,976
Infrastructure - Electricity		–	14,316	–	1,193	3,089	3,579	490	13.7%	12,357
Generation					–		–	–		–
Transmission & Reticulation			14,316		1,193	3,089	3,579	490	13.7%	12,357
Street Lighting					–	–	–	–		–
Infrastructure - Water		–	26,920	–	2,243	6,547	6,730	183	2.7%	26,188
Dams & Reservoirs					–	–	–	–		–
Water purification			26,920		2,243	6,547	6,730	183	2.7%	26,188
Reticulation					–	–	–	–		–
Infrastructure - Sanitation		–	34,187	–	2,849	8,048	8,547	499	5.8%	32,192
Reticulation			34,187		2,849	8,048	8,547	499	5.8%	32,192
Sewerage purification					–		–	–		–
Infrastructure - Other		–	1,423	–	119	1,748	356	(1,392)	-391.4%	6,990
Waste Management							–	–		–
Transportation							–	–		–
Gas							–	–		–
Other			1,423		119	1,748	356	(1,392)	-391.4%	6,990
Community		–	1,413	–	118	853	353	(499)	-141.4%	3,411
Parks & gardens			211		18	321	53	(268)	-507.0%	1,284
Sportsfields & stadia			127		11	62	32	(31)	-97.3%	250
Swimming pools			252		21	46	63	17	26.9%	184
Community halls			415		35	30	104	74	71.5%	118
Libraries			1		0	38	0	(38)	-16103.6%	152
Recreational facilities			287		24	166	72	(94)	-131.6%	664
Fire, safety & emergency			0		0	(0)	0	0	567.2%	(1)
Security and policing					–		–	–		–
Buses					–		–	–		–
Clinics					–		–	–		–
Museums & Art Galleries					–		–	–		–
Cemeteries			19		2	142	5	(137)	-2818.4%	567
Social rental housing					–		–	–		–
Other			102		8	48	25	(23)	-90.1%	193
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		–
Other								–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	46,885	–	3,907	6,791	11,721	4,931	42.1%	27,162
General vehicles			13,237		1,103	3,475	3,309	(166)	-5.0%	13,901
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			4,044		337	1,570	1,011	(559)	-55.3%	6,281
Computers - hardware/equipment			9,941		828	534	2,485	1,951	78.5%	2,135
Furniture and other office equipment			11,414		951	569	2,854	2,285	80.1%	2,275
Abattoirs					–	–	–	–		–
Markets			152		13		38	38	100.0%	–
Civic Land and Buildings			7,937		661	597	1,984	1,387	69.9%	2,387
Other Buildings			–		–	–	–	–		–
Other Land					–	–	–	–		–
Surplus Assets - (Investment or Inventory)					–		–	–		–
Other			160		13	46	40	(6)	-14.8%	184
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		

Biological assets	–	–	–	–	–	–	–		–
List sub-class							–		
							–		
Intangibles	–	200	–	17	107	50	(57)	-113.8%	428
Computers - software & programming		200		17	107	50	(57)	-113.8%	428
Other						–	–		
Total Depreciation	–	238,002	–	19,834	67,365	59,501	(7,864)	-13.2%	269,459

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