

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH NINE:
31 MARCH 2015: (T 6/1/1-2014/2015): BUDGET AND TREASURY OFFICE**

EXECUTIVE SUMMARY

Section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA) states that the accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget. This report is submitted to both the National and Provincial Treasuries through a series of MFMA returns that were designed by the National Treasury.

RECOMMENDED:

- (a) That the ninth month's operational and capital expenditure results for the year ended 31 March 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 ninth month of the new financial year, the municipality's statement of financial performance reflected a surplus of R59 235 000. During the same period, the municipality generated 77% (R1 169 179 000) of the adjusted budget of R1 517 570 000. The variance between the revenue budget for the period ending 31 March 2015 and the actual revenue accrued for the same period is 1% (R31 001 000). In line with Standard Generally Recognised Accounting Practice (GRAP), revenue is recognised when it is earned, which means that the municipality's financial performance in relation to revenue reflects billings and not the actual cash receipts. Schedule SC9 shows actual cash receipts per revenue sources.

Operational Expenditure

During the period under review, the municipality had spent 65% (R1 109 944 000) of the total adjusted budget of R1 715 231 000. Comparison between the pro rata budget of R1 286 423 000 and actual expenditure for the ninth month period reflects an under-expenditure of R176 479 000 (-14%). By the end of March 2015 expenditure amounting to R52 619 000 had been incurred in respect of *Repairs and Maintenance*, which is reflected on Schedule SC13c.

Capital Expenditure

Capital expenditure for month March 2015 amounted to R196 882 000, which represents 46% of the total adjusted capital budget of R428 348 000. Comparison between the pro rata budget of R321 261 000 and actual expenditure for the ninth month period reflects and under expenditure of (R124 379 000) which implies that the municipality spent 39% less than the budget for the same period. Capital expenditure per department is as follows:

<i>Corporate Service</i>	52% (R78.4 million)
<i>Community Services</i>	55% (R17.9 million)
<i>Budget and Treasury Office</i>	44% (R1.7million)
<i>Municipal Manager</i>	0% (R0 million)
<i>Development Planning and Human Settlements</i>	23% (R6.6 million)
<i>Technical Services</i>	46% (R70.2million)
<i>Electrical & Mechanical Services</i>	51% (R22.1 million)

Debtors

The municipality's debtors as reflected in table SC3 continued to increase and by the end of March 2015, the total debtors amounted to R1 017 644 000. The bulk of this amount (R920 500 000) is debt owing for more than 90 days, while R830 900 000 of the total debt is owed by households. This needs to be attended to urgently as failure to do so might impact negatively on the municipality's cash flows. Table SC9 shows that the monthly collection rates per each revenue source are very low compared to the monthly billings per each revenue source.

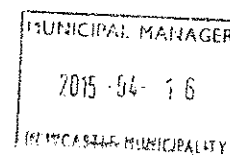
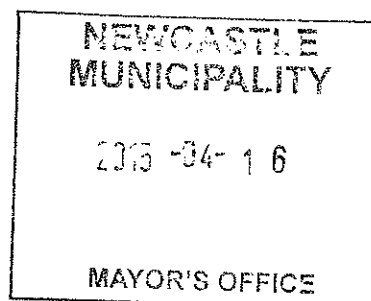
Report seen by:



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

B.E MSWANE
ACTING MUNICIPAL MANAGER

A. F. REHMAN
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



KZN252 Newcastle - Contact Information

A. GENERAL INFORMATION

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

Set name on 'Instructions' sheet

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

Speaker:	
Name	Cllr M. F. Zikhali
Telephone number	
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Fax number	
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Secretary/PA to the Speaker:	
Name	Mrs N. Dlamini
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Mayor/Executive Mayor:	
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Telephone number	(034) 328 7737
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Secretary/PA to the Mayor/Executive Mayor:	
Name	Miss Z. Marrengane
Telephone number	(034) 328 7737
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Fax number	
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Deputy Mayor/Executive Mayor:	
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Secretary/PA to the Deputy Mayor/Executive Mayor:	
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D. MANAGEMENT LEADERSHIP

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Secretary/PA to the Municipal Manager:	
Name	Mrs S.R. Mzila
Telephone number	(034) 328 7750
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Chief Financial Officer	
Name	Mr S.G.L. Dube
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Secretary/PA to the Chief Financial Officer	
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Official responsible for submitting financial information	
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Official responsible for submitting financial information	
Name	Mr B.N Khumalo
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E-mail address	ntando.khumalo@newcastle.gov.za
Official responsible for submitting financial information	
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Cell number	
Fax number	(034) 328 7800
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KZN252 Newcastle - Table C1 Consolidated Monthly Budget Statement Summary - M09 March

Description	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									
Financial Performance									
Property rates	175,479	242,670	226,946	17,463	156,822	170,209	(13,387)	-8%	209,097
Service charges	798,617	937,620	943,736	65,430	618,707	707,802	(89,096)	-13%	824,942
Investment revenue	11,179	16,872	16,872	226	8,206	12,654	(4,448)	-35%	19,103
Transfers recognised - operational	434,932	298,618	302,434	166,292	360,069	226,826	133,243	59%	302,434
Other own revenue	36,004	30,582	27,582	2,994	25,375	20,686	4,689	23%	33,833
Total Revenue (excluding capital transfers and contributions)	1,456,211	1,526,362	1,517,570	252,405	1,169,179	1,138,177	31,001	3%	1,389,409
Employee costs	353,489	399,663	411,597	29,996	270,659	308,698	(38,039)	-12%	360,878
Remuneration of Councillors	18,191	18,121	18,121	1,432	13,003	13,591	(588)	-4%	17,337
Depreciation & asset impairment	252,321	238,002	238,002	15,995	171,086	178,501	(7,415)	-4%	228,115
Finance charges	11,325	22,158	22,158	1,897	17,767	16,619	1,148	7%	23,689
Materials and bulk purchases	386,040	435,798	424,581	58,804	314,007	318,436	(4,429)	-1%	418,676
Transfers and grants	-	54,913	-	-	-	-	-	-	-
Other expenditure	373,765	689,814	600,772	49,001	323,422	450,579	(127,156)	-28%	431,230
Total Expenditure	1,395,131	1,858,469	1,715,231	157,125	1,109,944	1,286,423	(176,479)	-14%	1,479,925
Surplus/(Deficit)	61,080	(332,107)	(197,661)	95,280	59,235	(148,246)	207,481	-140%	(90,516)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	61,080	(332,107)	(197,661)	95,280	59,235	(148,246)	207,481	-140%	(90,516)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	61,080	(332,107)	(197,661)	95,280	59,235	(148,246)	207,481	-140%	(90,516)
Capital expenditure & funds sources									
Capital expenditure	389,202	444,229	428,348	36,955	196,882	321,261	(124,379)	-39%	262,509
Capital transfers recognised	148,615	147,914	145,440	9,552	54,863	109,080	(54,217)	-50%	73,150
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	109,108	284,840	256,863	27,156	133,839	192,647	(58,808)	-31%	178,453
Internally generated funds	131,478	11,475	26,045	246	8,180	19,534	(11,354)	-58%	10,907
Total sources of capital funds	389,202	444,229	428,348	36,955	196,882	321,261	(124,379)	-39%	262,509
Financial position									
Total current assets	-	775,895	1,348,325	-	1,006,110	-	-	-	1,348,325
Total non current assets	-	3,676,069	4,124,631	-	2,815,418	-	-	-	4,124,631
Total current liabilities	-	138,593	138,593	-	378,262	-	-	-	138,593
Total non current liabilities	-	642,861	620,703	-	338,434	-	-	-	620,703
Community wealth/Equity	-	3,670,509	4,713,660	-	3,104,832	-	-	-	4,713,660
Cash flows									
Net cash from (used) operating	-	207,461	190,362	95,538	157,683	142,771	14,912	10%	190,362
Net cash from (used) investing	-	(444,229)	(428,348)	(57,738)	(185,517)	(321,261)	135,744	-42%	(428,348)
Net cash from (used) financing	-	262,682	262,682	(866)	(16,310)	197,011	(213,321)	-108%	262,682
Cash/cash equivalents at the month/year end	-	233,094	231,875	-	283,764	225,701	58,062	26%	352,602
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	47,350	25,742	24,077	22,549	20,485	20,203	23,764	833,474	1,017,644
Creditors Age Analysis									
Total Creditors	35,825	93	43	-	0	-	-	27	35,988

KZN252 Newcastle - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M09 March

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										
Revenue - Standard										
Governance and administration		408,878	344,084	331,482	116,128	271,829	248,611	23,218	9%	276,602
Executive and council		26,555	21,415	21,115	1,725	13,103	15,836	(2,733)	-17%	10,552
Budget and treasury office		292,909	270,568	258,338	100,534	207,095	193,754	13,341	7%	213,955
Corporate services		89,414	52,101	52,029	13,869	51,632	39,022	12,610	32%	52,095
Community and public safety		18,135	18,853	21,283	1,090	10,085	15,963	(5,877)	-37%	16,572
Community and social services		3,947	12,187	5,861	336	3,267	4,396	(1,129)	-26%	4,428
Sport and recreation		515	586	736	208	1,665	552	1,113	202%	429
Public safety		8,701	2,471	2,471	194	1,678	1,853	(175)	-9%	1,259
Housing		4,972	3,608	12,214	350	3,473	9,160	(5,687)	-62%	10,455
Health		0	2	2	2	2	1	1	77%	2
Economic and environmental services		68,121	4,589	4,597	4,535	35,126	3,448	31,678	919%	3,267
Planning and development		8,492	529	537	540	3,519	403	3,116	773%	482
Road transport		59,629	4,060	4,060	3,996	31,607	3,045	28,562	938%	2,784
Environmental protection		0	-	-	-	-	-	-	-	-
Trading services		960,968	1,158,700	1,160,072	130,638	852,039	870,054	(18,015)	-2%	1,084,732
Electricity		505,966	663,155	663,584	56,837	459,118	497,688	(38,570)	-8%	625,124
Water		232,023	224,081	224,200	34,311	191,531	168,150	23,381	14%	259,766
Waste water management		127,282	169,475	169,475	27,410	133,090	127,107	5,983	5%	128,946
Waste management		95,697	101,989	102,813	12,079	68,300	77,110	(8,809)	-11%	70,896
Other	4	109	136	136	13	99	102	(2)	-2%	75
Total Revenue - Standard	2	1,456,211	1,526,362	1,517,570	252,405	1,169,179	1,138,177	31,001	3%	1,381,248
Expenditure - Standard										
Governance and administration		297,301	278,675	337,513	23,631	200,605	253,135	(52,530)	-21%	267,474
Executive and council		132,603	122,172	117,240	10,904	94,675	87,930	6,745	8%	126,233
Budget and treasury office		99,052	72,642	142,710	8,048	62,975	107,032	(44,058)	-41%	83,966
Corporate services		65,646	83,861	77,564	4,680	42,956	58,173	(15,216)	-26%	57,275
Community and public safety		168,433	203,507	229,093	23,698	147,663	171,820	(24,157)	-14%	196,884
Community and social services		61,158	75,195	82,442	6,385	50,043	61,832	(11,789)	-19%	66,724
Sport and recreation		40,231	46,167	49,069	3,376	33,799	36,802	(3,002)	-8%	45,066
Public safety		49,609	60,093	62,405	6,143	40,987	46,804	(5,817)	-12%	54,650
Housing		14,843	18,196	30,789	7,466	20,236	23,091	(2,855)	-12%	26,982
Health		2,592	3,856	4,388	328	2,597	3,291	(694)	-21%	3,462
Economic and environmental services		232,364	346,409	299,949	20,386	203,130	224,962	(21,832)	-10%	270,840
Planning and development		31,706	36,044	36,004	2,385	19,382	27,003	(7,621)	-28%	25,843
Road transport		200,564	310,259	263,775	17,980	183,631	197,831	(14,201)	-7%	244,841
Environmental protection		94	106	170	21	117	127	(10)	-8%	156
Trading services		696,809	1,029,251	848,335	89,404	558,421	636,251	(77,831)	-12%	744,561
Electricity		445,374	499,254	494,258	62,363	359,328	370,693	(11,365)	-3%	479,104
Water		127,426	191,450	214,420	13,473	110,762	160,815	(50,053)	-31%	147,683
Waste water management		42,935	244,629	46,138	6,673	26,262	34,604	(8,342)	-24%	35,016
Waste management		81,074	93,918	93,519	6,896	62,068	70,139	(8,071)	-12%	82,758
Other		225	627	341	5	125	256	(130)	-51%	167
Total Expenditure - Standard	3	1,395,131	1,858,469	1,715,231	157,125	1,109,944	1,286,423	(176,479)	-14%	1,479,925
Surplus/ (Deficit) for the year		61,080	(332,107)	(197,661)	95,280	59,235	(148,246)	207,481	-140%	(98,678)

KZN252 Newcastle - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

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										
Revenue by Vote										
Vote 1 - Corporate Services	1	88,699	73,133	72,499	15,594	64,368	54,374	9,994	18.4%	62,003
Vote 2 - Community Services		13,163	114,107	112,305	12,831	75,046	84,229	(9,183)	-10.9%	77,114
Vote 3 - Budget & Treasury Office		300,482	270,568	258,338	100,534	207,095	193,754	13,341	6.9%	213,955
Vote 4 - Municipal Manager		715	934	645	-	366	483	(117)	-24.3%	645
Vote 5 - Development Planning & Human Settlements		13,572	7,272	12,887	904	7,091	9,665	(2,574)	-26.6%	11,012
Vote 6 - Technical Services		533,840	397,193	397,312	65,705	349,410	297,984	51,426	17.3%	391,396
Vote 7 - Electrical and Mechanical Services		505,739	663,155	663,584	56,837	465,803	497,688	(31,885)	-6.4%	625,124
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	1,517,570	252,405	1,169,179	1,138,177	31,001	2.7%	1,381,248
Expenditure by Vote										
Vote 1 - Corporate Services	1	59,878	128,064	105,467	11,184	90,139	79,100	11,039	14.0%	120,185
Vote 2 - Community Services		234,002	273,976	283,686	20,866	183,010	212,765	(29,754)	-14.0%	244,013
Vote 3 - Budget & Treasury Office		99,052	74,642	142,710	8,048	62,975	107,032	(44,058)	-41.2%	83,966
Vote 4 - Municipal Manager		92,117	62,903	77,228	3,811	41,211	57,921	(16,710)	-28.8%	54,949
Vote 5 - Development Planning & Human Settlements		47,530	54,867	67,133	9,856	39,744	50,350	(10,606)	-21.1%	52,992
Vote 6 - Technical Services		456,582	755,068	533,178	38,572	324,629	399,884	(75,255)	-18.8%	432,839
Vote 7 - Electrical and Mechanical Services		405,970	508,949	505,828	64,789	368,236	379,371	(11,135)	-2.9%	490,981
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	1,715,231	157,125	1,109,944	1,286,423	(176,479)	-13.7%	1,479,925
Surplus/ (Deficit) for the year	2	61,080	(332,107)	(197,661)	95,280	59,235	(148,246)	207,481	-140.0%	(98,678)

KZN252 Newcastle - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		175,479	242,670	226,946	17,463	156,822	170,209	(13,387)	-8%	209,097
Property rates - penalties & collection charges							-	-		-
Service charges - electricity revenue		540,813	609,525	614,791	43,634	415,969	461,094	(45,125)	-10%	554,625
Service charges - water revenue		138,425	164,356	164,963	11,394	108,840	123,722	(14,882)	-12%	145,120
Service charges - sanitation revenue		68,937	90,288	90,532	6,047	54,149	67,899	(13,750)	-20%	72,198
Service charges - refuse revenue		50,442	73,450	73,450	4,355	39,749	55,087	(15,338)	-28%	52,999
Service charges - other							-	-		-
Rental of facilities and equipment		4,640	6,479	6,479	463	4,581	4,859	(278)	-6%	6,107
Interest earned - external investments		11,179	16,872	16,872	226	8,206	12,654	(4,448)	-35%	10,941
Interest earned - outstanding debtors		7,621	8,131	8,131	696	6,121	6,098	23	0%	8,161
Dividends received							-	-		-
Fines		9,022	2,827	2,827	204	1,774	2,120	(347)	-16%	2,365
Licences and permits		7	3	12	1	11	9	2	26%	15
Agency services							-	-		-
Transfers recognised - operational		434,932	298,618	302,434	166,292	360,069	226,826	133,243	59%	302,434
Other revenue		14,713	13,142	10,133	1,631	12,889	7,600	5,289	70%	17,185
Gains on disposal of PPE							-	-		-
T. Revenue (excluding capital transfers and contributions)		1,456,211	1,526,362	1,517,570	252,405	1,169,179	1,138,177	31,001	3%	1,381,248
Expenditure By Type										
Employee related costs		353,489	399,663	411,597	29,996	270,659	308,698	(38,039)	-12%	360,878
Remuneration of councillors		18,191	18,121	18,121	1,432	13,003	13,591	(588)	-4%	17,337
Debt impairment		11,178	296,728	98,909	-	-	74,182	(74,182)	-100%	-
Depreciation & asset impairment		252,321	238,002	238,002	15,995	171,086	178,501	(7,415)	-4%	228,115
Finance charges		11,325	22,158	22,158	1,897	17,767	16,619	1,148	7%	23,689
Bulk purchases		382,803	432,240	421,745	58,057	311,970	316,309	(4,339)	-1%	415,960
Other materials		3,238	3,558	2,836	747	2,037	2,127	(90)	-4%	2,716
Contracted services		152,522	161,322	165,800	17,961	107,657	124,350	(16,693)	-13%	143,543
Transfers and grants		-	54,913				-	-		-
Other expenditure		210,066	231,763	336,062	31,039	215,765	252,047	(36,281)	-14%	287,687
Loss on disposal of PPE							-	-		-
Total Expenditure		1,395,131	1,858,469	1,715,231	157,125	1,109,944	1,286,423	(176,479)	-14%	1,479,925
Surplus/(Deficit)		61,080	(332,107)	(197,661)	95,280	59,235	(148,246)	207,481	(0)	(98,678)
Transfers recognised - capital							-	-		-
Contributions recognised - capital							-	-		-
Contributed assets							-	-		-
Surplus/(Deficit) after capital transfers & contributions		61,080	(332,107)	(197,661)	95,280	59,235	(148,246)			(98,678)
Taxation							-	-		-
Surplus/(Deficit) after taxation		61,080	(332,107)	(197,661)	95,280	59,235	(148,246)			(98,678)
Attributable to minorities							-	-		-
Surplus/(Deficit) attributable to municipality		61,080	(332,107)	(197,661)	95,280	59,235	(148,246)			(98,678)
Share of surplus/ (deficit) of associate							-	-		-
Surplus/ (Deficit) for the year		61,080	(332,107)	(197,661)	95,280	59,235	(148,246)			(98,678)

KZN252 Newcastle - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M09 March

Vote Description	Ref	2013/14 Audited Outcome	Budget Year 2014/15							Full Year Forecast
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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	150,225	22,057	78,408	112,668	(34,261)	-30%	104,544
Vote 2 - Community Services		38,353	31,675	47,327	339	17,900	35,495	(17,596)	-50%	23,866
Vote 3 - Budget & Treasury Office		2,366	2,450	3,914	1	1,724	2,936	(1,211)	-41%	2,299
Vote 4 - Municipal Manager		1,698	2,034	1,178	-	0	883	(883)	-100%	0
Vote 5 - Development Planning & Human Settlements		31,374	23,040	29,110	580	6,631	21,833	(15,201)	-70%	8,841
Vote 6 - Technical Services		179,859	190,458	153,663	11,301	70,150	115,247	(45,097)	-39%	93,533
Vote 7 - Electrical and Mechanical Services		26,445	18,200	42,931	2,677	22,069	32,198	(10,130)	-31%	29,425
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	428,348	36,955	196,882	321,261	(124,379)	-39%	262,509
Total Capital Expenditure		389,202	444,229	428,348	36,955	196,882	321,261	(124,379)	-39%	262,509
Capital Expenditure - Standard Classification										
Governance and administration		113,170	180,854	155,317	22,058	80,132	116,488	(36,356)	-31%	106,842
Executive and council		109,171	176,374	150,200	22,057	77,949	112,650	(34,701)	-31%	103,932
Budget and treasury office		2,366	2,450	3,914	1	1,724	2,936	(1,212)	-41%	2,298
Corporate services		1,634	2,030	1,203	-	459	902	(443)	-49%	612
Community and public safety		29,071	31,775	48,312	733	14,122	36,234	(22,112)	-61%	18,830
Community and social services		2,914	12,880	18,645	-	1,491	13,583	(12,493)	-89%	1,987
Sport and recreation		19,160	13,620	18,295	335	9,883	13,721	(3,838)	-28%	13,178
Public safety		214	775	2,975	4	35	2,231	(2,196)	-98%	47
Housing		5,307	4,500	8,263	394	2,607	6,197	(3,590)	-58%	3,476
Health		1,476	-	135	-	107	101	5	5%	142
Economic and environmental services		127,257	106,640	97,096	4,587	42,858	72,822	(29,964)	-41%	57,144
Planning and development		26,067	18,540	20,947	186	4,024	15,635	(11,611)	-74%	5,366
Road transport		101,191	88,100	75,933	4,401	38,833	56,950	(18,117)	-32%	51,778
Environmental protection		-	-	315	-	-	236	(236)	-100%	-
Trading services		119,703	124,980	127,623	9,577	59,771	85,717	(35,947)	-38%	79,694
Electricity		26,851	18,200	42,931	2,677	22,070	32,198	(10,129)	-31%	29,425
Water		78,263	102,360	77,729	6,900	31,317	58,297	(26,980)	-46%	41,756
Waste water management		14,589	4,400	6,963	-	6,384	5,222	1,162	22%	8,512
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	389,202	444,229	428,348	36,955	196,882	321,261	(124,379)	-39%	262,509
Funded by:										
National Government		148,615	147,914	145,440	9,552	54,863	109,080	(54,217)	-50%	73,150
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		148,615	147,914	145,440	9,552	54,863	109,080	(54,217)	-50%	73,150
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	109,108	284,840	256,863	27,156	133,639	192,647	(58,808)	-31%	178,453
Internally generated funds		131,478	11,475	26,045	246	8,180	19,534	(11,354)	-58%	10,907
Total Capital Funding		389,202	444,229	428,348	36,955	196,882	321,261	(124,379)	-39%	262,509

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3)
- Include capital component of PPP unitary payment
- Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

KZN252 Newcastle - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M09 March

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
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										

Expenditure of single-year capital appropriation									
Vote 1 - Corporate Services	109,106	176,374	150,225	22,057	78,408	112,668	(34,261)	-30%	104,544
Administration	109,106	176,374	150,225	22,057	78,408	112,668	(34,261)	-30%	104,544
Human Resources	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services	38,353	31,675	47,327	339	17,900	35,495	(17,596)	-50%	23,868
Culture & Amenities	19,782	19,095	28,574	335	10,659	21,431	(10,772)	-50%	14,212
Other Community Services	18,571	12,620	18,753	4	7,241	14,065	(6,824)	-49%	9,655
Vote 3 - Budget & Treasury Office	2,366	2,450	3,914	1	1,724	2,936	(1,211)	-41%	2,299
Financial Services	2,366	2,450	3,914	1	1,724	2,936	(1,211)	-41%	2,299
Data Processing	-	-	-	-	-	-	-	-	-
Supply Chain Unit	-	-	-	-	-	-	-	-	-
Vote 4 - Municipal Manager	1,898	2,034	1,178	-	0	883	(883)	-100%	0
Municipal Manager & C.o.D.	-	-	-	-	-	-	-	-	-
Internal Audit Unit	-	-	-	-	-	-	-	-	-
I.D.P	-	-	-	-	-	-	-	-	-
Governance Unit	-	-	-	-	-	-	-	-	-
Mayor's Unit	-	-	-	-	-	-	-	-	-
Legal Services	140	-	-	-	-	-	-	-	-
Performance Management	-	-	-	-	-	-	-	-	-
Information Technology	1,559	2,034	1,178	-	0	883	(883)	-100%	0
Vote 5 - Development Planning & Human Settlements	31,374	23,040	29,110	580	6,631	21,833	(15,201)	-70%	8,841
Economic Development	4,410	5,000	4,750	186	1,603	3,563	(1,959)	-55%	2,138
Housing & Land	5,307	4,500	6,263	394	2,607	6,197	(3,590)	-56%	3,476
Town Planning	21,657	13,540	16,097	-	2,421	12,073	(9,652)	-56%	3,228
Vote 6 - Technical Services	179,859	190,456	153,663	11,301	70,150	115,247	(45,097)	-39%	93,533
Civil Services	101,597	109,096	75,933	4,401	38,833	56,950	(18,117)	-32%	51,778
Water & Sanitation Services	78,263	81,960	77,729	6,900	31,317	58,297	(26,980)	-46%	41,756
Vote 7 - Electrical and Mechanical Services	26,445	18,200	42,931	2,677	22,069	32,198	(10,130)	-31%	29,425
Electrical Services	26,445	18,200	42,931	2,677	22,069	32,198	(10,130)	-31%	29,425
Total single-year capital expenditure	389,202	444,229	428,348	36,955	196,882	321,261	(124,379)	-39%	262,509
Total Capital Expenditure	389,202	444,229	428,348	36,955	196,882	321,261	(124,379)	-39%	262,509

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

KZN252 Newcastle - Table C6 Consolidated Monthly Budget Statement - Financial Position - M09 March

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					87,731	
Call investment deposits			278,841	233,094	196,032	233,094
Consumer debtors			474,896	1,093,072	634,696	1,093,072
Other debtors					77,936	
Current portion of long-term receivables			22,158	22,158	10	22,158
Inventory					9,704	
Total current assets		-	775,895	1,348,325	1,006,110	1,348,325
Non current assets						
Long-term receivables						
Investments						
Investment property			171,249	171,249	279,482	171,249
Investments in Associate			1,110,224	1,110,224	154,822	1,110,224
Property, plant and equipment			2,393,683	2,842,246	2,376,652	2,842,246
Agricultural						
Biological assets						
Intangible assets			913	913	4,462	913
Other non-current assets						
Total non current assets		-	3,676,069	4,124,631	2,815,418	4,124,631
TOTAL ASSETS		-	4,451,964	5,472,956	3,821,528	5,472,956
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			22,158	22,158	9,290	22,158
Consumer deposits			9,997	9,997	10,310	9,997
Trade and other payables			103,000	103,000	354,236	103,000
Provisions			3,438	3,438	4,426	3,438
Total current liabilities		-	138,593	138,593	378,262	138,593
Non current liabilities						
Borrowing			513,000	490,842	218,771	490,842
Provisions			129,861	129,861	119,663	129,861
Total non current liabilities		-	642,861	620,703	338,434	620,703
TOTAL LIABILITIES		-	781,454	759,296	716,696	759,296
NET ASSETS	2	-	3,670,509	4,713,660	3,104,832	4,713,660
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			3,637,156	4,680,307	3,068,411	4,680,307
Reserves			33,353	33,353	36,420	33,353
TOTAL COMMUNITY WEALTH/EQUITY	2	-	3,670,509	4,713,660	3,104,832	4,713,660

KZN252 Newcastle - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M09 March

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	897,535	65,628	696,297	673,151	23,146	3%	897,535	
Government - operating			298,618	302,434	87,525	306,472	226,826	79,646	35%	302,434	
Government - capital			147,914	153,658	79,210	138,261	115,243	23,018	20%	153,658	
Interest			16,872	16,872	3,361	18,830	12,654	6,176	49%	16,872	
Dividends											
Payments											
Suppliers and employees			(1,131,767)	(1,157,979)	(136,397)	(984,534)	(868,484)	116,050	-13%	(1,157,979)	
Finance charges			(22,158)	(22,158)	(3,789)	(17,642)	(16,619)	1,024	-6%	(22,158)	
Transfers and Grants											
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	207,461	190,362	95,538	157,683	142,771	14,912	10%	190,362
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE					259	8,858	-	8,858	#DIV/0!		
Decrease (Increase) in non-current debtors							-	-			
Increase (decrease) other non-current receivables							-	-			
Decrease (increase) in non-current investments					(2,419)	2,508	-	2,508	#DIV/0!		
Payments											
Capital assets			(444,229)	(428,348)	(55,578)	(196,882)	(321,261)	(124,379)	39%	(428,348)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(444,229)	(57,738)	(185,517)	(321,261)	(135,744)	42%	(428,348)	
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing			284,840	284,840	(710)	(1,907)	213,630	(215,537)	-101%	284,840	
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing			(22,158)	(22,158)	(156)	(14,403)	(16,619)	(2,215)	13%	(22,158)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	262,682	(866)	(16,310)	197,011	213,321	108%	262,682	
NET INCREASE/ (DECREASE) IN CASH HELD											
			-	25,914	24,695	36,935	(44,144)	18,521		24,695	
Cash/cash equivalents at beginning:			207,180	207,180		327,907	207,180			327,907	
Cash/cash equivalents at month/year end:			233,094	231,875		283,764	225,701			352,602	

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Licences and permits	386%	Revenue from this item is depended on community requests	
	Other revenue	173%		
	Transfers Recognised	59%	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	-16%		
	Interest earned - external investments	-35%	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	-12%	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	-28%	Refuse revenue is dependent on levels of consumption and therefore fluctuates every month.	
2	Expenditure By Type			
	Employee related costs	-12%		
	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	
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 position.	
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	Measurable 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 - M09 March

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%	15.2%	1.6%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		28.0%	64.1%	60.0%	68.0%	68.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	17.4%	13.1%	18.8%	13.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	1538.1%	1471.7%	600.7%	1471.7%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	559.8%	972.9%	266.0%	972.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	201.2%	166.2%	75.0%	168.2%
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%	73.5%	61.0%	80.7%
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		24.3%	26.2%	27.1%	23.1%	26.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	6.2%	5.8%	4.5%	4.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		18.1%	17.0%	17.1%	1.5%	3.0%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year					2.3%	
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					6.1%	

References

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

Calculations							
Borrowing			513,000	490,842	218,771		
Total Assets			4,451,964	5,472,956	3,821,528	5,472,956	
Employee related costs		353,489	399,663	411,597	270,659	360,878	
Repairs & Maintenance			95,258	88,164	52,619	63,669	
Interest (finance charges)		11,325	22,158	22,158	17,767	23,689	
Principal paid			22,158	22,158	14,403	22,158	
Depreciation		252,321	238,002	238,002		17,337	
Operating expenditure		1,395,131	1,858,469	1,715,231	1,109,944	1,479,925	
Total Capital Expenditure		389,202	444,229	428,348	196,882	262,509	
Borrowed funding for capital		109,108	284,840	256,863	133,639	178,453	
Debt			638,158	616,000	582,297	616,000	
Equity			3,670,509	4,713,680	3,104,832	4,713,660	
Reserves			33,353	33,353	36,420	33,353	
Borrowing			513,000	490,842	218,771	490,842	
Current assets			775,895	1,348,325	1,006,110	1,348,325	
Current liabilities			138,593	138,593	378,262	138,593	
Monetary assets			278,841	233,094	283,763	233,094	
Total Revenue (excluding capital transfers and contributions)		1,456,211	1,526,362	1,517,570	1,169,179	1,381,248	
Transfers recognised - operational		434,932	298,618	302,434	360,069	302,434	
Transfers recognised - capital							
Debt service payments			(5,286)	(5,286)	(32,048)	(44,317)	
Outstanding debtors (receivables)			497,054	1,115,230	712,642	1,115,230	
Annual services revenue		798,617	937,620	943,736	618,707		
Cash + investments	Including LT investments		278,841	233,094	283,763	233,094	
Fixed operational expend. (monthly)			860,718		157,629	630,510	
Longstanding debtors outstanding							
Longstanding debtors recovered							
Attorney collections			13,158	13,158	7,329	13,158	

KZM252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2014/15										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total						
R thousands																
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	1200	11,659	8,573	8,178	8,088	7,067	6,620	6,477	166,572	223,235	194,825					
Trade and Other Receivables from Exchange Transactions - Electricity	1300	22,324	2,290	1,580	652	576	636	499	10,754	39,312	13,117					
Receivables from Non-exchange Transactions - Property Rates	1400	14,086	5,190	4,773	4,621	4,392	4,347	4,258	30,868	132,535	108,486					
Receivables from Exchange Transactions - Waste Water Management	1500	5,789	3,972	3,902	3,841	3,747	3,797	3,742	140,885	169,474	155,811					
Receivables from Exchange Transactions - Waste Management	1600	4,144	2,059	1,958	1,920	1,894	1,867	1,864	62,860	78,553	70,394					
Receivables from Exchange Transactions - Property Rental Debtors	1700	241	81	61	57	38	36	41	1,093	1,647	1,265					
Interest on Arrear Dabbor Accounts	1810	729	673	673	636	619	636	600	54,828	59,393	57,319					
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820															
Other	1900	(11,822)	2,905	2,954	2,735	2,152	2,284	6,283	305,824	313,485	319,257					
Total By Income Source	2000	47,350	25,742	24,077	22,549	20,485	20,203	23,764	833,474	1,017,644	920,475					
2013/14 - total only																
Debtors Age Analysis By Customer Group																
Origins of State	2200	(105)	637	612	390	260	233	205	12,057	14,289	13,145					
Commercial	2300	15,451	3,642	2,672	1,840	1,808	1,900	1,692	45,638	74,644	52,879					
Households	2400	33,668	20,668	20,137	19,248	17,875	17,511	18,257	757,962	905,316	830,853					
Other	2500	(1,665)	806	655	1,070	541	559	3,610	17,817	23,394	23,598					
Total By Customer Group	2600	47,350	25,742	24,077	22,549	20,485	20,203	23,764	833,474	1,017,644	920,475					

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2014/15								Total
		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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	30,414								30,414
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400	4,258								4,258
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	1,153	93	43	-	0	-	-	27	1,317
Auditor General	0800	-								-
Other	0900	-								-
Total By Customer Type	1000	35,825	93	43	-	0	-	-	27	35,988

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of Investment	Accrued Interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Nedbank		12 months	Call Account		198	5.3%	5,043	-	5,043
Standard Bank		12 months	Call Account		3,414	4.5%	93,741	(47,375)	46,365
ABSA		12 months	Call Account		2,853	6.2%	60,642	23,238	83,880
FNB		12 months	Call Account		244	5.3%	7,104	201	7,305
Sanlam		12 months			2,318		51,363	2,076	53,439
Municipality sub-total					9,026		217,893	(21,861)	196,032
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				9,026		217,893	(21,861)	196,032

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2013/14	Budget Year 2014/15							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		252,650	289,692	289,692	77,120	289,692	217,269	72,423	33.3%	289,692
Local Government Equitable Share		248,414	284,747	284,747	77,120	284,747	213,560	71,187	33.3%	284,747
Water Services Operating Subsidy		486								
EPWP Incentive	3	1,310	2,411	2,411	-	2,411	1,808	603	33.3%	2,411
Finance Management		1,550	1,600	1,600	-	1,600	1,200	400	33.3%	1,600
Municipal Systems Improvement		890	934	934	-	934	701	234	33.3%	934
Other transfers and grants [insert description]										
Provincial Government:		5,644	8,900	14,780	-	8,276	11,085	1,093	9.9%	14,780
Health subsidy										
IDP							900			1,200
Sport and Recreation			150	1,200						
Level 2 accreditation			3,000	3,000		3,000	2,250			3,000
Community Library	4	360	252	378	-	378	284	95	33.3%	378
Recapitalisation of Community Libraries		4,716	4,900	4,900	-	4,900	3,675	1,225	33.3%	4,900
Corridor development				5,000			3,750			5,000
Museum		568	598	302			227	(227)	-100.0%	302
District Municipality:										
[insert description]										
Other grant providers:										
[insert description]										
Total Operating Transfers and Grants	5	258,294	298,592	304,472	77,120	297,970	228,354	73,516	32.2%	304,472
Capital Transfers and Grants										
National Government:		132,018	130,360	138,136	79,300	138,136	103,602	6,704	6.5%	138,136
Neighbourhood Development Partnership		10,000	12,000	19,776	-	19,776	14,832	4,944	33.3%	19,776
Municipal Infrastructure Grant (MiG)		97,802	107,320	107,320	76,540	107,320	80,490			107,320
Water service operating subsidy		14,216								
Integrated national electrification										
Emergency efficiency & demand side management		5,000	4,000	4,000	1,000	4,000	3,000			4,000
Municipal water infrastructure		5,000	7,040	7,040	1,760	7,040	5,280	1,760	33.3%	7,040
Accreditation										
Other capital transfers [insert description]										
Provincial Government:										
Mastication Grant										
District Municipality:										
[insert description]										
Other grant providers:										
[insert description]										
Total Capital Transfers and Grants	5	132,018	130,360	138,136	79,300	138,136	103,602	6,704	6.5%	138,136
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	390,312	428,952	442,608	156,420	436,106	331,956	80,220	24.2%	442,608

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		251,817	289,692	289,692	77,466	286,938	217,269	69,669	32.1%	289,692
Local Government Equitable Share		248,414	284,747	284,747	77,120	284,747	213,560	71,187	33.3%	284,747
Water Services Operating Subsidy							-	-		
EPWP Incentive		1,336	2,411	2,411	139	1,253	1,808	(555)	-30.7%	2,411
#REF!							-	-		
Finance Management		823	1,600	1,600	93	459	1,200	(741)	-61.8%	1,600
Municipal Systems Improvement		1,243	934	934	113	479	701	(221)	-31.6%	934
Provincial Government:		2,034	8,900	14,780	178	1,825	11,085	(2,510)	-22.6%	14,780
Health subsidy							-	-		
IDP							-	-		
Sport and Recreation			150	1,200	-	150	900			1,200
Level 2 accreditation			3,000	3,000			2,250			3,000
Community Library		390	252	378	35	334	284	51	18.0%	378
Recapitalisation of Community Libraries		1,645	4,900	4,900	144	1,340	3,675	(2,335)	-63.5%	4,900
Corridor development				5,000			3,750			5,000
Museum			598	302			227	(227)	-100.0%	302
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total operating expenditure of Transfers and Grants:		253,851	298,592	304,472	77,644	288,763	228,354	67,159	29.4%	304,472
Capital expenditure of Transfers and Grants										
National Government:		163,359	130,360	138,136	10,243	66,328	103,602	(14,669)	-14.2%	138,136
Neighbourhood Development Partnership		24,617	12,000	19,776	-	2,760	14,832	(12,072)	-81.4%	19,776
Municipal Infrastructure Grant (MIG)		107,720	107,320	107,320	9,105	57,885	80,490			107,320
Water service operating subsidy		16,502	-	-			-			-
Intergrated national electrification			-	-			-			-
Energy efficiency & demand side management		11,054	4,000	4,000	735	3,013	3,000	13	0.4%	4,000
Municipal water infrastructure		3,466	7,040	7,040	403	2,670	5,280	(2,610)	-49.4%	7,040
Accreditation							-			-
Other capital transfers [insert description]							-			-
Provincial Government:		-	-	-	-	-	-	-		-
Communication Grant							-			-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		163,359	130,360	138,136	10,243	66,328	103,602	(14,669)	-14.2%	138,136
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		417,211	428,952	442,608	87,887	355,091	331,956	52,489	15.8%	442,608

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

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					-	
Intergated national electrification					-	
#REF!					-	
Finance Management					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Health subsidy					-	
#REF!					-	
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	9,508	60,555	(58,224)	-2496.9%
Neighbourhood Development Partnership					-	
Municipal water infrastructure		1,921	403	2,670	(749)	-39.0%
Accrediation					-	
Municipal Infrastructure Grant (MIG)		411	9,105	57,885	(57,475)	-13998.2%
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		2,332	9,508	60,555	(58,224)	-2496.9%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		2,332	9,508	60,555	(58,224)	-2496.9%

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	417,784	33,184	283,661	313,338	(29,676)	-9%	378,215
% Increase	4		6.5%	12.4%						1.8%
TOTAL MANAGERS AND STAFF		355,291	399,663	399,663	31,560	269,334	299,747	(30,413)	-10%	359,112

KZM252 Newcastle - Supporting Table SC9 Monthly Budget Stat

t - actuals and revised targets for cash receipts - M09 March

Ref	Description	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
1	Cash Receipts By Source																
	Property rates	11,440	11,668	13,147	12,925	10,974	14,592	8,359	10,506	11,670	20,532	20,532	242,670	259,667	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	21,188	27,491	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	3,910	6,278	13,696	13,696	164,356	175,861	188,172		
	Service charges - sanitation revenue	2,359	2,361	2,162	2,400	1,998	2,688	2,077	2,081	2,375	7,524	7,524	90,288	96,668	103,371		
	Service charges - refuse	2,289	2,475	2,305	2,462	1,995	2,620	1,744	1,930	2,288	6,121	6,121	73,450	76,591	84,093		
	Service charges - other																
	Rental of facilities and equipment	219	588	133	111	96	168	83	138	167	540	540	6,479	7,126	7,838		
	Interest earned - external investments	2,169	556	546	1,609	518	547	241	603	226	1,406	1,406	16,872	16,872	16,872		
	Interest earned - outstanding debtors	695	708	706	623	701	386	710	166	696	678	678	8,131	8,700	9,308		
	Dividends received																
	Fines	149	186	280	405	220	34	158	138	204	236	236	2,827	3,110	3,421		
	Licences and permits	2	3	2	1	1	0	1	1	1	0	0	3	4	4		
	Agency services																
	Transfer receipts - operating	19	112,752	1,500	2,661	104,188	2,048	-	5,562	87,525	74,162	74,162	298,618	309,009	309,730		
	Other revenue	1,809	3,473	2,531	2,661	2,639	39,463	25,892	5,562	79,210	1,026	1,026	13,142	15,382	14,894		
	Cash Receipts by Source	49,735	169,537	62,793	54,954	149,947	98,668	62,163	46,234	216,131	176,714	102,552	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			79,210							
	Contributions & Contributed assets																
	Proceeds on disposal of PPE																
	Short term loans																
	Borrowing long term/refinancing																
	Increase in consumer deposits																
	Receipt of non-current debtors	(3,830)	4,014	(2,741)		(370)											
	Receipt of non-current receivables																
	Change in non-current investments	(10,095)				17,600											
	Total Cash Receipts by Source	69,766	183,013	60,056	54,954	221,155	100,168	62,163	46,234	297,341	176,714	102,552	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	31,922	29,996	33,243	33,243	399,663	423,745	448,662		
	Remuneration of councillors	1,389	1,366	1,404	1,435	1,445	1,436	1,438	1,658	1,432	1,510	1,510	18,121	19,571	21,136		
	Interest paid	1,937	1,636	3,117	965	1,859	1,966	1,966	1,980	1,897	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	59,364	58,057	19,834	19,834	238,002	238,002	208,196		
	Bulk purchases - Water & Sewer																
	Other materials	85		326	177	250	142	178	131	747	1,847	1,847	22,168	27,105	27,105		
	Contracted services	(831)	16,146	10,874	12,804	11,861	15,111	11,096	10,772	17,961	297	297	467,079	467,079	504,725		
	Grants and subsidies paid - other municipalities																
	Grants and subsidies paid - other																
	General expenses	9,284	19,249	13,063	32,638	28,672	18,368	24,628	31,565	31,039	31,595	31,595	376,322	376,322	404,123		
	Cash Payments by Type	83,628	121,450	140,178	139,364	108,850	128,236	100,633	137,411	144,130	152,720	154,566	1,659,469	1,897,742	1,968,403		
	Other Cash Flows/Payments by Type																
	Capital assets																
	Repayment of borrowing	10,095	11,627	37,103	30,233	39,876	30,282	3,216	37,019	36,955	37,019	37,019	458,256	458,256	458,256		
	Other Cash Flows/Payments																
	Total Cash Payments by Type	93,723	133,076	177,281	169,596	146,726	158,518	103,848	174,430	178,085	169,739	191,586	1,659,469	1,897,742	1,968,403		
	NET INCREASE/(DECREASE) IN CASH HELD	(23,957)	49,936	(23,019)	(40,946)	(98,927)	(56,350)	(61,078)	(128,197)	(44,144)	(13,025)	(89,034)	(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	327,907	327,907	327,907	283,763	270,738	181,704	351,864	19,757	(246,464)	
	Cash/cash equivalents at the month/year end:	327,907	327,907	327,907	286,961	228,981	269,557	246,829	199,711	283,763	270,738	181,704	88,093	19,757	(246,464)	(486,630)	

KZN252 Newcastle - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M09 March

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	226,946	17,463	156,822	170,209	(13,387)	-8%	209,097
Property rates - penalties & collection charges							-	-		-
Service charges - electricity revenue		540,813	609,525	614,791	43,634	415,969	461,094	(45,125)	-10%	554,625
Service charges - water revenue		138,425	164,356	164,963	11,394	108,840	123,722	(14,882)	-12%	145,120
Service charges - sanitation revenue		68,937	90,288	90,532	6,047	54,149	67,899	(13,750)	-20%	72,198
Service charges - refuse revenue		50,442	73,450	73,450	4,355	39,749	55,087	(15,338)	-28%	52,999
Service charges - other							-	-		-
Rental of facilities and equipment		4,640	6,479	6,479	463	4,581	4,859	(278)	-6%	6,107
Interest earned - external investments		11,179	16,872	16,872	226	8,206	12,654	(4,448)	-35%	10,941
Interest earned - outstanding debtors		7,621	8,131	8,131	696	6,121	6,098	23	0%	8,161
Dividends received							-	-		-
Fines		9,022	2,827	2,827	204	1,774	2,120	(347)	-16%	2,365
Licences and permits		7	3	12	1	11	9	2	26%	15
Agency services							-	-		-
Transfers recognised - operational		434,932	298,618	302,434	166,292	360,069	226,826	133,243	59%	302,434
Transfers recognised - revenue		14,713	13,142	10,133	1,631	12,889	7,600	5,289	70%	17,185
Gains on disposal of PPE							-	-		-
Total Revenue (excluding capital transfers and contributions)		1,456,211	1,526,362	1,517,570	252,405	1,169,179	1,138,177	31,001	3%	1,381,248
Expenditure By Type										
Employee related costs		353,489	399,663	411,597	29,996	270,659	308,698	(38,039)	-12%	360,878
Remuneration of councillors		18,191	18,121	18,121	1,432	13,003	13,591	(588)	-4%	17,337
Debt impairment		11,178	296,728	98,909	-	-	74,182	(74,182)	-100%	-
Depreciation & asset impairment		252,321	238,002	238,002	15,995	171,086	178,501	(7,415)	-4%	228,115
Finance charges		11,325	22,158	22,158	1,897	17,767	16,619	1,148	7%	23,689
Bulk purchases		382,803	432,240	421,745	58,057	311,970	316,309	(4,339)	-1%	415,960
Other materials		3,238	3,558	2,836	747	2,037	2,127	(90)	-4%	2,716
Contracted services		152,522	161,322	165,800	17,961	107,657	124,350	(16,693)	-13%	143,543
Transfers and grants		-	54,913				-	-		-
Other expenditure		210,066	231,763	336,062	31,039	215,765	252,047	(36,281)	-14%	287,687
Loss on disposal of PPE							-	-		-
Total Expenditure		1,395,131	1,858,469	1,715,231	157,125	1,109,944	1,286,423	(176,479)	-14%	1,479,925
Surplus/(Deficit)		61,080	(332,107)	(197,661)	95,280	59,235	(148,246)	207,481	-140%	(98,678)
Transfers recognised - capital							-	-		-
Contributions recognised - capital							-	-		-
Contributed assets							-	-		-
Surplus/(Deficit) after capital transfers & contributions		61,080	(332,107)	(197,661)	95,280	59,235	(148,246)	207,481	-140%	(98,678)
Taxation										
Surplus/(Deficit) after taxation		61,080	(332,107)	(197,661)	95,280	59,235	(148,246)	207,481	-140%	(98,678)

KZN252 Newcastle - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M09 March

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	32,433	37,019	35,696	10,095	10,095	35,696	25,601	71.7%	2%
August	32,433	37,019	35,696	12,222	22,317	71,391	49,074	68.7%	5%
September	32,433	37,019	35,696	15,527	37,844	107,087	69,243	64.7%	9%
October	32,433	37,019	35,696	30,584	68,428	142,783	74,354	52.1%	15%
November	32,433	37,019	35,696	39,876	108,304	178,478	70,175	39.3%	24%
December	32,433	37,019	35,696	29,785	138,088	214,174	76,086	35.5%	31%
January	32,433	37,019	35,696	3,216	141,304	249,870	108,566	43.4%	32%
February	32,433	37,019	35,696	18,623	159,927	285,565	125,638	44.0%	36%
March	32,433	37,019	35,696	36,955	196,882	321,261	124,379	38.7%	44%
April	32,433	37,019	35,696			356,957	-		
May	32,433	37,019	35,696			392,652	-		
June	32,433	37,019	35,696			428,348	-		
Total Capital expenditure	389,202	444,229	428,348	196,882					

KZN252 Newcastle - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

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										
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure		118,170	171,340	137,447	8,398	59,859	103,085	43,226	41.9%	79,812	
Infrastructure - Road transport		25,615	62,080	52,611	3,061	25,763	39,458	13,695	34.7%	34,350	
Roads, Pavements & Bridges		25,615	60,080	52,611	3,061	25,580	39,458	13,678	35.2%	34,107	
Storm water			2,000			182		(182)	#DIV/0!	243	
Infrastructure - Electricity			10,500	20,614	1,356	9,615	15,460	5,845	37.8%	12,820	
Generation											
Transmission & Retiulation			10,500	14,914	267	4,634	11,185	6,552	58.6%	6,178	
Street Lighting				5,700	1,089	4,981	4,275	(706)	-16.5%	6,642	
Infrastructure - Water		78,263	33,140	20,365	1,932	8,708	15,274	6,566	43.0%	11,611	
Dams & Reservoirs											
Water purification											
Retiulation		78,263	33,140	20,365	1,932	8,708	15,274	6,566	43.0%	11,611	
Infrastructure - Sanitation		14,292	36,320	28,502	1,469	6,566	21,377	14,821	69.3%	8,741	
Retiulation		14,292	36,320	28,502	1,469	6,566	21,377	14,821	69.3%	8,741	
Sewerage purification				28,502	1,469	6,566	21,377	14,821	69.3%	8,741	
Infrastructure - Other			29,300	15,355	580	9,218	11,516	2,299	20.0%	12,290	
Waste Management				3,800		3,800	2,850	(950)	-33.3%	5,067	
Transportation				930		801	697	(104)	-14.9%	1,068	
Gas											
Other			29,300	10,625	580	4,617	7,969	3,353	42.1%	6,155	
Community		36,954	11,300	22,424		3,366	16,818	13,452	80.0%	4,488	
Parks & gardens		2,582	2,400	2,000			1,500	1,500	100.0%		
Sportsfields & stadia		1,418	1,000	1,000			750	750	100.0%		
Swimming pools		8,545	1,000	3,105		1,828	2,329	500	21.5%	2,438	
Community halls		1,413	6,900	16,184		1,491	12,138	10,647	87.7%	1,987	
Libraries											
Recreational facilities											
Fire, safety & emergency											
Security and policing											
Buses											
Clinics											
Museums & Art Galleries											
Cemeteries											
Social rental housing											
Other		22,997		135		47	102	55	54.1%	62	
Heritage assets			60	60		60	45	(15)	-33.3%	80	
Buildings											
Other			60	60		60	45	(15)	-33.3%	80	
Investment properties											
Housing development											
Other											
Other assets		132,993	215,855	170,675	22,396	88,378	128,006	39,628	31.0%	117,838	
General vehicles		1,188	3,600	5,876		4,170	4,407	237	5.4%	5,559	
Specialised vehicles		7,984									
Plant & equipment			14,435	9,127	251	3,702	6,845	3,143	45.9%	4,936	
Computers - hardware/equipment			1,700	677			508	508	100.0%		
Furniture and other office equipment		2,693	2,120	3,154	89	1,309	2,366	1,057	44.7%	1,745	
Abattoirs											
Markets											
Civic Land and Buildings		110,250	194,000	150,000	22,057	78,316	112,500	34,184	30.4%	104,421	
Other Buildings				1,841		441	1,381	940	68.1%	588	
Other Land		4,652				441		(441)	#DIV/0!	588	
Surplus Assets - (Investment or Inventory)											
Other		6,226									
Agricultural assets											
List sub-class											
Biological assets											
List sub-class											
Intangibles		1,559	334	501			376	376	100.0%		
Computers - software & programming		1,559	334	501			376	376	100.0%		
Other											
Total Capital Expenditure on new assets	1	289,678	398,889	331,107	30,794	151,663	248,330	96,667	38.9%	202,218	
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

0

0

0

Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	99,526	45,340	97,241	6,160	45,219	72,931	27,712	38.0%	60,292

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

<i>check balance</i>		-3	-	-	0	0	-	-	-	0
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- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 Mar 2015

NEWCASTLE LOCAL MUNICIPALITY

Description	2013/14	Current Year 2014/15							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
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	52,805,804.64	56,736,402.00		4,728,033.50	47,280,335.00	42,552,301.50	4,728,033.50	0.11	56,736,402.00
Other revenue							-		
Gains on disposal of PPE							-		
Total Revenue (excluding capital transfers and contributions)	52,805,804.64	56,736,402.00	.	4,728,033.50	47,280,335.00	42,552,301.50	4,728,033.50	0.11	56,736,402.00
Expenditure By Type									
Employee related costs	7,066,346.55	8,086,374.41		643,663.16	5,667,640.90	6,064,760.81	-397,139.91	-0.07	8,086,374.41
Remuneration of Directors							-		
Debt impairment							-		
Collection costs							-		
Depreciation & asset impairment		438,825.88		36,568.82	329,119.38	329,119.40	-0.02	-0.00	438,825.86
Finance charges	1,420,540.43	93,000.00				69,750.00	-69,750.00	-1.00	93,000.00
Bulk purchases	15,019,403.69	17,136,126.43		1,428,010.53	12,852,094.82	12,852,094.82	-0.00	-0.00	17,136,126.43
Other materials	1,656,117.55	5,657,222.50		1,276,056.49	4,695,729.45	4,242,916.87	452,812.58	0.11	5,657,222.50
Contracted services							-		
Transfers and grants							-		
Repairs and maintenance	20,194,086.84	25,937,368.13		2,382,935.89	19,867,474.32	19,453,026.10	414,448.22	0.02	25,937,368.13
Other expenditure	85,126.73	215,084.52		43,960.99	126,251.01	161,313.39	-35,062.38	-0.22	215,084.52
Loss on disposal of PPE							-		
Total Expenditure	45,421,624.79	57,564,001.86	.	5,611,195.88	43,538,309.88	43,173,001.39	365,308.49	0.01	57,564,001.86
Surplus/(Deficit)									
Transfers recognised - capital	7,384,179.85	-827,599.86		-1,083,162.38	3,742,025.12	-620,699.89	4,362,725.01	-7.03	-827,599.86
Contributions to staff leave reserve fund	126,362.19	32,737.90		2,728.16	24,553.42	24,553.42	-0.00	-0.00	32,737.90
Contributions of PPE									
Recharge									
Head Office Recharge	26,418,571.74	18,362,021.28		1,292,181.69	13,832,243.10	13,771,515.96	60,727.14	0.00	18,362,021.28
Surplus/(Deficit) for the year	-19,160,754.08	-19,222,359.03	.	-2,378,072.23	-10,114,771.40	-14,416,769.27	4,301,997.87		-19,222,359.03

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 Mar 2015

UTHUKELA WATER (PTY) LTD

Description	2013/14	Current Year 2014/15							Full Year Forecast
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Revenue By Source									
Service charges - water revenue	124	-	-	77	441	-	441	#DIV/0!	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	41	-	-	4	36	-	36	#DIV/0!	48
Interest earned - external investments	441	-	-	16	188	-	188	#DIV/0!	251
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	81,248	79,295	-	6,318	61,514	64,465	(2,951)	-4.6%	78,463
Other revenue	2,091	-	-	99	885	-	885	#DIV/0!	1,180
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	83,944	79,295	-	6,513	63,064	64,465	(1,401)	-2.2%	79,941
Expenditure By Type									
Employee related costs	31,805	26,881	-	1,986	18,861	20,161	(1,300)	-6.4%	26,881
Remuneration of Directors	-	-	-	-	-	-	-	-	-
Debt commitment	382	-	-	-	-	-	-	-	-
Collection costs	0	-	-	-	-	-	-	-	-
Depreciation & asset impairment	32,170	999	-	83	749	749	(0)	0.0%	999
Finance charges	4,878	1,526	-	128	1,352	1,144	208	18.2%	1,526
Bulk purchases	17,346	18,554	-	1,546	13,916	13,916	(0)	0.0%	18,554
Other materials	6,196	7,834	-	1,356	5,645	5,876	(230)	-3.9%	7,834
Contracted services	-	200	-	-	-	150	(150)	-100.0%	200
Transfers and grants	-	-	-	-	-	-	-	-	-
Repairs and maintenance	34,253	42,695	-	3,534	32,037	32,021	16	0.1%	42,695
Other expenditure	8,301	3,260	-	172	1,352	2,445	(1,093)	-44.7%	3,260
Loss on disposal of PPE	21	-	-	-	-	-	-	-	-
Total Expenditure	135,352	101,949	-	8,806	73,913	76,462	(2,549)	-3.3%	101,949
Surplus/(Deficit)									
Transfers recognised - capital	(51,407)	(22,654)	-	(2,292)	(10,849)	(11,997)	1,148	-9.6%	(22,007)
Contributions to staff leave reserve fund	44	93	-	8	70	70	(0)	0.0%	282
Contributions of PPE	1	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(51,453)	(22,747)	-	(2,300)	(10,919)	(12,067)	1,148	-9.5%	(22,289)

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 Mar 2015

Description	HEAD OFFICE								
	2013/14	Current Year 2014/15							Full Year Forecast
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Revenue By Source									
Service charges - water revenue	124			77	441	-	441	#DIV/0!	588
Service charges - sanitation revenue									
Service charges - other									
Rental of facilities and equipment	41			4	36	-	36	#DIV/0!	48
Interest earned - external investments	441			16	188	-	188	#DIV/0!	251
Interest earned - outstanding debtors									
Agency services									
Transfers recognised - operational	7,000	7,490		624	4,993	5,618	(624)	-11.1%	6,658
Other revenue	2,091			99	885	-	885	#DIV/0!	1,180
Gains on disposal of PPE							-		
Total Revenue (excluding capital transfers and contributions)	9,696	7,490	-	819	6,543	5,618	926	16.5%	8,724
Expenditure By Type									
Employee related costs	13,064	13,653		1,026	10,166	10,240	(74)	-0.7%	13,653
Remuneration of Directors				-	-	-	-		
Debt impairment	382	-		-	-	-	-		
Collection costs	0	-		-	-	-	-		
Depreciation & asset impairment	32,170	341		28	256	256	(0)	0.0%	341
Finance charges	1,608	1,398		128	1,352	1,048	304	29.0%	1,398
Bulk purchases	-	-		-	-	-	-		
Other materials	43	161		8	49	121	(73)	-59.9%	161
Contracted services	-	-		-	-	-	-		
Transfers and grants	-	-		-	-	-	-		
Repairs and maintenance	7,451	6,996		476	6,160	5,247	914	17.4%	6,996
Other expenditure	2,009	2,881		123	1,174	2,161	(987)	-45.7%	2,881
Loss on disposal of PPE	21						-		
Total Expenditure	56,748	25,430	-	1,789	19,156	19,072	84	0.4%	25,430
Surplus/(Deficit)	(47,051)	(17,940)	-	(969)	(12,613)	(13,455)	841	-6.3%	(16,705)
Transfers recognised - capital							-		
Contributions to staff leave reserve fund	486	52		4	39	39	(0)	0.0%	52
Contributions of PPE	1						-		
Recharge									
Head Office Recharge	(57,214)	(25,025)		(1,793)	(19,196)	(18,769)	(427)	2.3%	(25,025)
Surplus/(Deficit) for the year	9,677	7,033	-	819	6,543	5,275	1,268		8,268

NEWCASTLE MUNICIPALITY
FINANCIAL REPORTING
MARCH 2015

Monthly Bank Reconciliation as at 2015/03/31

Cashbook balance as at 2015/03/31	87,719,496.47
<u>ADD</u>	
Cheque payments not cashed by 2015/03/31	32,123,306.46
Bank deposits not received by 2015/03/31	2,700,675.33
Bank deposits received after 2015/03/31	2,906,217.43
Income journal for MARCH 2015 done after 2015/03/31	43.00
Correction of JV12529	1,664.90
Cashier over banked	0.80
Subtotal	37,731,907.92
<u>LESS</u>	
Cashier receipts banked after 2015/03/31	-1,624,599.18
Bank charges done after 2015/03/31	-88,560.00
Dishonoured cheques not journalised by 2015/03/31	-70,688.08
Cashier under banked	-36,439.00
EFT E004/150313 amount differs	-31,248,433.65
Subtotal	-33,068,719.91
Total	92,382,684.48
Bank statement balance as at 2015/03/31 cheque account	90,065,786.63
Bank statement balance as at 2015/03/31 collection account	2,316,897.85
	92,382,684.48

Prepared by: C MOORE
Chief Clerk
Date : 2015/04/13

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 HARIPERSAD
Acting Strategic Executive Director:
Budget & Treasury Office

BALANCE PER GENERAL LEDGER '2015/03/31 (0201010000084)					
Correction on interest accrued	2015/04/10	JV12638	ABSA 9123254032		4,533,278.53
Correction on interest accrued	2015/04/10	JV12639	ABSA 9112878241	(0.06)	
Correction on interest accrued	2015/04/10	JV12640	ABSA 9288456248	(1.04)	
Interest received 1 day short(2015/03/31)			Standard bank 068450354-001	(0.12)	
Interest received 1 day short(2015/03/31)			Standard bank 068450354-008	(620.42)	
Interest received 1 day short(2015/03/31)			Standard bank 068450354-009	(11.08)	
Interest received 1 day short(2015/03/31)			Standard bank 068450354-030	(326.94)	
Interest received 1 day short(2015/03/31)			Standard bank 068450354-034	(368.59)	
				(7,018.19)	
				<u>4,524,940.08</u>	
BALANCE PER GENERAL LEDGER '2015/03/31 (0201010000075)					
Interest capitalized		JV12635	ABSA 9300506428		3,919,430.10
Interest capitalized		JV12633	Standard bank 068450354-015		141,166.34
Interest capitalized		JV12636	FNB62336749487		39,120.97
Interest capitalized		JV12637	SANLAM/GLACIER 001248187		22,601.33
Interest capitalized		JV12626	Standard bank 068450354-016		252,775.66
					<u>128,004.43</u>
					<u>4,501,098.83</u>

C MOORE
 CHIEF CLARK: FINANCIAL ACCOUNTING
 SP HLATSHWAYO
 ACTING MANAGER:EXPENDITURE & FINANCIAL ACCOUNTING
 MS NDLOVU
 ACTING DIRECTOR: BUDGET & FINANCIAL REFORMS

SM NKOSI
 ACTING SED: BUDGET & TREASURY OFFICE



NEWCASTLE MUNICIPALITY
Financial statements
for the 9 months ended March 31, 2015

Newcastle Municipality

Financial Statements for the 9 months ended March 31, 2015

Statement of Financial Position as at March 31, 2015

Figures in Rand	Note(s)	31 March 2015	2014
Assets			
Current Assets			
Inventories		9,704,044	12,439,141
Other financial assets		10,051	3,015,328
Receivables from exchange transactions		45,882,752	24,012,946
Receivables from non-exchange transactions		8,580,963	8,580,964
VAT receivable		23,472,585	34,801,284
Consumer debtors		634,695,983	522,181,847
Assets Held for sale		-	8,745,488
Cash and cash equivalents		283,763,340	327,907,203
		1,006,109,718	941,684,201
Non-Current Assets			
Investment property		279,482,000	273,695,000
Property, plant and equipment		2,376,651,864	2,349,860,728
Intangible assets		1,497,105	1,348,001
Heritage assets		2,964,899	2,904,899
Investments in associates		154,822,299	154,822,299
		2,815,418,167	2,782,630,927
Total Assets		3,821,527,885	3,724,315,128
Liabilities			
Current Liabilities			
Financial liabilities		8,933,726	20,979,603
Finance lease obligation		356,351	509,592
Payables from exchange transactions		224,350,967	307,727,211
Consumer deposits		10,310,300	10,027,543
Unspent conditional grants and receipts		129,885,094	44,948,444
Defined benefit plan obligation		4,425,946	4,425,946
		378,262,384	388,618,339
Non-Current Liabilities			
Financial liabilities		218,645,649	221,003,266
Finance lease obligation		125,666	231,853
Defined benefit plan obligation		93,802,319	93,802,319
Provision for landfill site rehabilitation costs		25,860,274	25,860,274
		338,433,908	340,897,712
Total Liabilities		716,696,292	729,516,051
Net Assets		3,104,831,593	2,994,799,077
Reserves			
Donations and public contributions		29,064,391	27,802,096
Insurance reserve		7,356,067	7,095,715
Accumulated surplus		3,068,411,129	2,959,901,266
Total Net Assets		3,104,831,587	2,994,799,077

Newcastle Municipality

Financial Statements for the 9 months ended March 31, 2015

Statement of Financial Performance

Figures in Rand	Note(s)	9 months ended 31 March 2015	Year ended 2014
Revenue			
Service charges		618,706,667	796,082,769
Rental of facilities and equipment		4,593,455	4,639,974
Sundry income		2,005,796	3,838,031
Other income		534,540	647,921
Financial instruments - Fee income		5,843,001	6,050,224
Interest received - investment		18,830,335	25,518,310
Property rates		156,822,479	175,478,677
Government grants & subsidies		360,068,740	434,932,499
Fines		1,773,839	9,022,484
Total revenue		<u>1,169,178,852</u>	<u>1,456,210,889</u>
Expenditure			
Employee costs		(283,661,475)	(353,488,528)
Remuneration of councillors		-	(18,190,799)
Depreciation and amortisation		(171,086,316)	(252,321,047)
Impairment loss/ Reversal of impairments		-	(10,469,528)
Finance costs		(17,766,943)	(11,325,408)
Debt impairment		-	11,177,793
Collection costs		(7,328,663)	(10,597,688)
Repairs and maintenance		(46,395,912)	(68,790,647)
Bulk purchases		(311,970,147)	(435,608,308)
Contracted services		(35,110,113)	(48,648,945)
General Expenses		(191,395,586)	(223,243,153)
Total expenditure		<u>(1,064,715,155)</u>	<u>(1,421,506,258)</u>
Operating surplus		<u>104,463,697</u>	<u>34,704,631</u>
Share of deficit in investment in associates		-	(14,248,537)
Gain/(Loss) on disposal of assets		5,635,840	12,604,396
Fair value adjustments to investment in associates		-	102,474,407
Impairment of investment in associates		-	(97,644,480)
Gains/(Loss) on actuarial valuation		31	23,189,640
		<u>5,635,871</u>	<u>26,375,426</u>
Surplus for the 9 months		<u>110,099,568</u>	<u>61,080,057</u>

Newcastle Municipality

Financial Statements for the 9 months ended March 31, 2015

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	2,883,039,244	2,916,392,404
Changes in net assets					
Correction of prior 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 2013/14	-	-	-	61,080,057	61,080,057
Total recognised income and expenses for the 9 months	-	-	-	76,862,022	76,862,022
Transfer to housing Development fund	1,253,302	-	1,253,302	-	1,253,302
Transfer to self insurance reserve	-	291,349	291,349	-	291,349
Total changes	1,253,302	291,349	1,544,651	76,862,022	78,406,673
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 9 months	-	-	-	110,099,568	110,099,568
Transfer to Housing development fund	1,262,295	-	1,262,295	(1,262,295)	-
Transfer to self insurance reserve	-	260,352	260,352	(260,352)	-
Other Adjusting journals	-	-	-	(67,050)	(67,050)
Total changes	1,262,295	260,352	1,522,647	108,509,871	110,032,518
Balance at March 31, 2015	29,064,391	7,356,067	36,420,458	3,068,411,129	3,104,831,587

Note(s)

Newcastle Municipality

Financial Statements for the 9 months ended March 31, 2015

Cash Flow Statement

Figures in Rand	Note(s)	9 months ended 31 March 2015	Year ended 2014
Cash flows from operating activities			
Receipts			
Sale of goods and services		696,296,869	809,054,063
Grants		444,732,391	434,932,499
Other receipts		18,830,335	17,184,549
		<u>1,159,859,595</u>	<u>1,261,171,111</u>
Payments			
Employee costs		(283,661,475)	(330,826,267)
Suppliers		(700,872,518)	(702,390,686)
Finance costs		(17,642,484)	(11,325,408)
		<u>(1,002,176,477)</u>	<u>(1,044,542,361)</u>
Net cash flows from operating activities		<u>157,683,118</u>	<u>216,628,750</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(196,882,019)	(991,129,741)
Proceeds from sale of property, plant and equipment		8,857,539	12,640,221
Purchase of other intangible assets		(437,750)	-
Purchases of heritage assets		(60,000)	-
Movement in investments (incl. Controlled entities, JVs & Assoc)		-	664,186,194
Proceeds from sale of financial assets		3,005,277	-
Net cash flows from investing activities		<u>(185,516,953)</u>	<u>(314,303,326)</u>
Cash flows from financing activities			
Repayment of financial liabilities		(14,403,494)	171,122,274
Movement in provision for landfill site rehabilitation costs		-	2,937,084
Finance lease payments		(383,887)	543,444
Movement in Defined benefit plan		-	(12,147,644)
Movement in reserves		(1,522,647)	(88,736,908)
Net cash flows from financing activities		<u>(16,310,028)</u>	<u>73,718,250</u>
Net increase/(decrease) in cash and cash equivalents		<u>(44,143,863)</u>	<u>(23,956,326)</u>
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		<u>283,763,340</u>	<u>327,907,203</u>