

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH TEN:**  
**30 APRIL 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 tenth month's operational and capital expenditure results for the period ended 30 April 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 tenth month of the current financial year, the municipality's statement of financial performance reflected a surplus of R88 471 000. During the same period, the municipality generated revenue of 83% (R1 267 853 000) of the adjusted budget of R1 517 570 000. The variance between the revenue budget for the period ending 30 April 2015 and the actual revenue accrued for the same period is 0% (R3 212 000). In line with the Standards of Generally Recognised Accounting Practice (GRAP), revenue is recognised when it is earned, which means that the municipality's financial performance in relation to revenue reflects billings and not the actual cash receipts. Schedule SC9 shows actual cash receipts per revenue sources.

### Operational Expenditure

During the period under review, the municipality had spent 8% (R1 179 382 000) of the total adjusted budget of R1 715 231 000. Comparison between the pro rata budget of R1 429 359 000 and actual expenditure for the tenth month period reflects an under-expenditure of R249 977 000 (-147%). By the end of April 2015 expenditure amounting to R63 282 000 had been incurred in respect of *Repairs and Maintenance*, which is reflected in Schedule SC13c.

### Capital Expenditure

Capital expenditure for month April 2015 amounted to R227 312 000, which represents 53% of the total adjusted capital budget of R428 348 000. Comparison between the pro rata budget of R356 957 000 and actual expenditure for the tenth month period reflects and under expenditure of (R129 645 000) which implies that the municipality spent 36% less than the budget for the same period. Capital expenditure per department is as follows:

|                                            |                     |
|--------------------------------------------|---------------------|
| Corporate Service                          | 62% (R93.9 million) |
| Community Services                         | 40% (R19.2 million) |
| Budget and Treasury Office                 | 64% (R2.5million)   |
| Municipal Manager                          | 0% (R0 million)     |
| Development Planning and Human Settlements | 29% (R8.6 million)  |
| Technical Services                         | 52% (R80.3 million) |
| Electrical & Mechanical Services           | 53% (R22.8 million) |

### Debtors

The municipality's debtors as reflected in table SC3 continued to increase and by the end of April 2015, the total debtors amounted to R1 035 942 000. The bulk of this amount (R936 917 000) is debt owing for more than 90 days, while R845 400 000 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 revenue source are very low compared to the monthly billings per each revenue source.

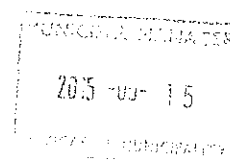
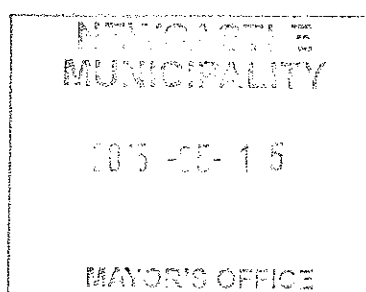
Report seen by:



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    | <a href="http://www.newcastle.gov.za">www.newcastle.gov.za</a> |
| e-mail Address | <a href="mailto:mm.newcastle.gov.za">mm.newcastle.gov.za</a>   |

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 |                                                                                      |
| Cell number      | 076 966 2334                                                                         |
| Fax number       |                                                                                      |
| E-mail address   | <a href="mailto:mandla.zikhali@newcastle.gov.za">mandla.zikhali@newcastle.gov.za</a> |

### Secretary/PA to the Speaker:

|                  |                                                                        |
|------------------|------------------------------------------------------------------------|
| Name             | Mrs N. Dlamini                                                         |
| Telephone number | (034) 328 7686                                                         |
| Cell number      |                                                                        |
| Fax number       |                                                                        |
| E-mail address   | <a href="mailto:speaker@newcastle.gov.za">speaker@newcastle.gov.za</a> |

### Mayor/Executive Mayor:

|                  |                                                                    |
|------------------|--------------------------------------------------------------------|
| Name             | Cllr F.A. Rehman                                                   |
| Telephone number | (034) 328 7737                                                     |
| Cell number      | 072 402 7060                                                       |
| Fax number       | 086 692 9147                                                       |
| E-mail address   | <a href="mailto:mayor@newcastle.gov.za">mayor@newcastle.gov.za</a> |

### Secretary/PA to the Mayor/Executive Mayor:

|                  |                                                                    |
|------------------|--------------------------------------------------------------------|
| Name             | Miss Z. Marengane                                                  |
| Telephone number | (034) 328 7737                                                     |
| Cell number      |                                                                    |
| Fax number       |                                                                    |
| E-mail address   | <a href="mailto:mayor@newcastle.gov.za">mayor@newcastle.gov.za</a> |

### Deputy Mayor/Executive Mayor:

|                  |                                                                                  |
|------------------|----------------------------------------------------------------------------------|
| Name             | Cllr R. N. Mdluli                                                                |
| Telephone number | (034) 328 7628                                                                   |
| Cell number      | 072 208 3753                                                                     |
| Fax number       | 086 692 9147                                                                     |
| E-mail address   | <a href="mailto:deputy mayor@newcastle.gov.za">deputy mayor@newcastle.gov.za</a> |

### Secretary/PA to the Deputy Mayor/Executive Mayor:

|                  |                                                                    |
|------------------|--------------------------------------------------------------------|
| Name             | Miss Z. Marengane                                                  |
| Telephone number | (034) 328 7737                                                     |
| Cell number      |                                                                    |
| Fax number       |                                                                    |
| E-mail address   | <a href="mailto:mayor@newcastle.gov.za">mayor@newcastle.gov.za</a> |

## D. MANAGEMENT LEADERSHIP

### Municipal Manager:

|                  |                                                              |
|------------------|--------------------------------------------------------------|
| Name             | Mr K. Masange                                                |
| Telephone number | (034) 328 7766                                               |
| Cell number      | 082 808 2829                                                 |
| Fax number       | (034) 312 7089                                               |
| E-mail address   | <a href="mailto:mm@newcastle.gov.za">mm@newcastle.gov.za</a> |

### Secretary/PA to the Municipal Manager:

|                  |                                                              |
|------------------|--------------------------------------------------------------|
| Name             | Mrs S.R. Mzila                                               |
| Telephone number | (034) 328 7750                                               |
| Cell number      |                                                              |
| Fax number       | (034) 312 7089                                               |
| E-mail address   | <a href="mailto:mm@newcastle.gov.za">mm@newcastle.gov.za</a> |

### Chief Financial Officer

|                  |                                                                                          |
|------------------|------------------------------------------------------------------------------------------|
| Name             | Mr S Nkosi                                                                               |
| Telephone number | (034) 328 7752                                                                           |
| Cell number      | (082) 726 5526                                                                           |
| Fax number       | (031) 332 3920                                                                           |
| E-mail address   | <a href="mailto:sishosonke.nkosi@newcastle.gov.za">sishosonke.nkosi@newcastle.gov.za</a> |

### Secretary/PA to the Chief Financial Officer

|                  |                                                                                                |
|------------------|------------------------------------------------------------------------------------------------|
| Name             | Mrs L. Oberholster                                                                             |
| Telephone number | (034) 328 7752                                                                                 |
| Cell number      |                                                                                                |
| Fax number       | (034) 328 7769                                                                                 |
| E-mail address   | <a href="mailto:lizelle.oberholster@newcastle.gov.za">lizelle.oberholster@newcastle.gov.za</a> |

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

**KZN252 Newcastle - Table C1 Consolidated Monthly Budget Statement Summary - M10 April**

| 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 |
| <b>R thousands</b>                                                   |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>Financial Performance</b>                                         |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Property rates                                                       | 175,479          | 242,670             | 226,946          | 17,398          | 174,220          | 189,121          | (14,901)         | -8%            | 209,065            |
| Service charges                                                      | 798,617          | 937,620             | 943,736          | 64,233          | 682,939          | 786,447          | (103,508)        | -13%           | 819,527            |
| Investment revenue                                                   | 11,179           | 16,872              | 16,872           | 632             | 8,557            | 14,060           | (5,503)          | -39%           | 18,513             |
| Transfers recognised - operational                                   | 434,932          | 298,618             | 302,434          | 11,291          | 371,420          | 252,028          | 119,392          | 47%            | 298,618            |
| Other own revenue                                                    | 36,004           | 30,582              | 27,582           | 5,381           | 30,716           | 22,985           | 7,731            | 34%            | 36,859             |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>1,456,211</b> | <b>1,526,362</b>    | <b>1,517,570</b> | <b>98,934</b>   | <b>1,267,853</b> | <b>1,264,642</b> | <b>3,212</b>     | <b>0%</b>      | <b>1,382,582</b>   |
| Employee costs                                                       | 353,489          | 399,663             | 411,597          | 30,399          | 301,080          | 342,998          | (41,917)         | -12%           | 361,297            |
| Remuneration of Councillors                                          | 18,191           | 18,121              | 18,121           | 1,427           | 14,430           | 15,101           | (671)            | -4%            | 17,316             |
| Depreciation & asset impairment                                      | 252,321          | 238,002             | 238,002          | 20,292          | 188,709          | 198,335          | (9,625)          | -5%            | 226,451            |
| Finance charges                                                      | 11,325           | 22,158              | 22,158           | 1,820           | 19,462           | 18,465           | 997              | 5%             | 23,355             |
| Materials and bulk purchases                                         | 386,040          | 435,798             | 424,581          | 58,389          | 341,981          | 353,817          | (11,837)         | -3%            | 410,377            |
| Transfers and grants                                                 | -                | 54,913              | -                | -               | -                | -                | -                | -              | -                  |
| Other expenditure                                                    | 373,765          | 689,814             | 600,772          | 52,146          | 313,719          | 500,643          | (186,924)        | -37%           | 376,463            |
| <b>Total Expenditure</b>                                             | <b>1,395,131</b> | <b>1,858,469</b>    | <b>1,715,231</b> | <b>164,472</b>  | <b>1,179,382</b> | <b>1,429,359</b> | <b>(249,977)</b> | <b>-17%</b>    | <b>1,415,258</b>   |
| <b>Surplus/(Deficit)</b>                                             | <b>61,080</b>    | <b>(332,107)</b>    | <b>(197,661)</b> | <b>(65,538)</b> | <b>88,471</b>    | <b>(164,718)</b> | <b>253,189</b>   | <b>-154%</b>   | <b>(32,677)</b>    |
| Transfers recognised - capital                                       | -                | -                   | -                | -               | -                | -                | -                | -              | -                  |
| Contributions & Contributed assets                                   | -                | -                   | -                | -               | -                | -                | -                | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>61,080</b>    | <b>(332,107)</b>    | <b>(197,661)</b> | <b>(65,538)</b> | <b>88,471</b>    | <b>(164,718)</b> | <b>253,189</b>   | <b>-154%</b>   | <b>(32,677)</b>    |
| Share of surplus/ (deficit) of associate                             | -                | -                   | -                | -               | -                | -                | -                | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>61,080</b>    | <b>(332,107)</b>    | <b>(197,661)</b> | <b>(65,538)</b> | <b>88,471</b>    | <b>(164,718)</b> | <b>253,189</b>   | <b>-154%</b>   | <b>(32,677)</b>    |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>Capital expenditure</b>                                           | <b>389,202</b>   | <b>444,229</b>      | <b>428,348</b>   | <b>31,266</b>   | <b>227,312</b>   | <b>356,957</b>   | <b>(129,645)</b> | <b>-36%</b>    | <b>272,774</b>     |
| Capital transfers recognised                                         | 148,615          | 147,914             | 145,440          | (947)           | 64,120           | 121,200          | (57,080)         | -47%           | 76,944             |
| Public contributions & donations                                     | -                | -                   | -                | -               | -                | -                | -                | -              | -                  |
| Borrowing                                                            | 109,108          | 284,840             | 256,863          | 31,061          | 153,860          | 214,053          | (60,192)         | -28%           | 184,632            |
| Internally generated funds                                           | 131,478          | 11,475              | 26,045           | 1,151           | 9,331            | 21,704           | (12,373)         | -57%           | 11,198             |
| <b>Total sources of capital funds</b>                                | <b>389,202</b>   | <b>444,229</b>      | <b>428,348</b>   | <b>31,266</b>   | <b>227,312</b>   | <b>356,957</b>   | <b>(129,645)</b> | <b>-36%</b>    | <b>272,774</b>     |
| <b>Financial position</b>                                            |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Total current assets                                                 | -                | 775,895             | 775,895          |                 | 962,135          |                  |                  |                | 775,895            |
| Total non current assets                                             | -                | 3,676,069           | 3,676,069        |                 | 2,827,786        |                  |                  |                | 3,676,069          |
| Total current liabilities                                            | -                | 138,593             | 138,593          |                 | 363,960          |                  |                  |                | 138,593            |
| Total non current liabilities                                        | -                | 642,861             | 642,861          |                 | 340,212          |                  |                  |                | 642,861            |
| <b>Community wealth/Equity</b>                                       | <b>-</b>         | <b>3,670,509</b>    | <b>3,670,509</b> |                 | <b>3,085,749</b> |                  |                  |                | <b>3,670,509</b>   |
| <b>Cash flows</b>                                                    |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Net cash from (used) operating                                       | 809,054          | 207,461             | 190,362          | (21,454)        | 136,502          | 158,635          | (22,133)         | -14%           | 190,362            |
| Net cash from (used) investing                                       | -                | (444,229)           | (428,348)        | (27,334)        | (212,851)        | (356,957)        | 144,106          | -40%           | (428,348)          |
| Net cash from (used) financing                                       | -                | 262,682             | 262,682          | 1,807           | (14,503)         | 218,901          | (233,405)        | -107%          | 262,682            |
| <b>Cash/cash equivalents at the month/year end</b>                   | <b>809,054</b>   | <b>233,094</b>      | <b>231,875</b>   | <b>-</b>        | <b>237,055</b>   | <b>227,759</b>   | <b>9,295</b>     | <b>4%</b>      | <b>352,602</b>     |
| <b>Debtors &amp; creditors analysis</b>                              |                  |                     |                  |                 |                  |                  |                  |                |                    |
|                                                                      | 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              |
| <b>Debtors Age Analysis</b>                                          |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Total By Income Source                                               | 49,330           | 26,269              | 23,426           | 22,550          | 22,008           | 20,134           | 19,857           | 852,368        | 1,035,942          |
| <b>Creditors Age Analysis</b>                                        |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Total Creditors                                                      | 31,263           | -                   | 23               | -               | -                | -                | 0                | 27             | 31,313             |

KZN252 Newcastle - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M10 April

| 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 |
| <b>R thousands</b>                         | <b>1</b> |                 |                     |                 |                |               |               |              |                |                    |
| <b>Revenue - Standard</b>                  |          |                 |                     |                 |                |               |               |              |                |                    |
| <i>Governance and administration</i>       |          | 408,878         | 344,084             | 331,482         | 20,045         | 283,726       | 276,235       | 7,491        | 3%             | 340,796            |
| Executive and council                      |          | 26,555          | 21,415              | 21,115          | 1,016          | 14,118        | 17,595        | (3,477)      | -20%           | 16,670             |
| Budget and treasury office                 |          | 292,909         | 270,568             | 258,338         | 18,916         | 217,863       | 215,282       | 2,581        | 1%             | 271,988            |
| Corporate services                         |          | 89,414          | 52,101              | 52,029          | 113            | 51,745        | 43,358        | 8,387        | 19%            | 52,138             |
| <i>Community and public safety</i>         |          | 18,135          | 18,853              | 21,283          | 3,643          | 13,729        | 17,736        | (4,008)      | -23%           | 17,425             |
| Community and social services              |          | 3,947           | 12,187              | 5,861           | 337            | 3,604         | 4,884         | (1,281)      | -26%           | 8,099              |
| Sport and recreation                       |          | 515             | 586                 | 736             | 4              | 1,670         | 613           | 1,057        | 172%           | 718                |
| Public safety                              |          | 8,701           | 2,471               | 2,471           | 3,033          | 4,711         | 2,059         | 2,652        | 129%           | 2,324              |
| Housing                                    |          | 4,972           | 3,608               | 12,214          | 269            | 3,742         | 10,178        | (6,436)      | -63%           | 6,283              |
| Health                                     |          | 0               | 2                   | 2               | -              | 2             | 1             | 1            | 59%            | 0                  |
| <i>Economic and environmental services</i> |          | 68,121          | 4,589               | 4,597           | 2,527          | 37,653        | 3,831         | 33,822       | 883%           | 4,032              |
| Planning and development                   |          | 8,492           | 529                 | 537             | 61             | 3,580         | 448           | 3,133        | 700%           | 806                |
| Road transport                             |          | 59,629          | 4,060               | 4,060           | 2,466          | 34,073        | 3,383         | 30,690       | 907%           | 3,226              |
| Environmental protection                   |          | 0               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <i>Trading services</i>                    |          | 960,968         | 1,158,700           | 1,160,072       | 72,708         | 932,635       | 966,726       | (34,092)     | -4%            | 1,011,953          |
| Electricity                                |          | 505,966         | 663,155             | 663,584         | 43,364         | 510,370       | 552,987       | (42,617)     | -8%            | 518,851            |
| Water                                      |          | 232,023         | 224,081             | 224,200         | 18,897         | 210,427       | 186,833       | 23,594       | 13%            | 222,574            |
| Waste water management                     |          | 127,282         | 169,475             | 169,475         | 6,013          | 139,103       | 141,229       | (2,127)      | -2%            | 167,911            |
| Waste management                           |          | 95,697          | 101,989             | 102,813         | 4,434          | 72,734        | 85,677        | (12,943)     | -15%           | 102,616            |
| <i>Other</i>                               | 4        | 109             | 136                 | 136             | 11             | 111           | 113           | (3)          | -2%            | 131                |
| <b>Total Revenue - Standard</b>            | 2        | 1,456,211       | 1,526,362           | 1,517,570       | 98,934         | 1,267,853     | 1,264,642     | 3,212        | 0%             | 1,374,337          |
| <b>Expenditure - Standard</b>              |          |                 |                     |                 |                |               |               |              |                |                    |
| <i>Governance and administration</i>       |          | 297,301         | 278,675             | 337,513         | 31,827         | 232,332       | 281,261       | (48,930)     | -17%           | 278,798            |
| Executive and council                      |          | 132,603         | 122,172             | 117,240         | (10,098)       | 84,577        | 97,700        | (13,123)     | -13%           | 101,492            |
| Budget and treasury office                 |          | 99,052          | 72,642              | 142,710         | 36,250         | 99,123        | 118,925       | (19,801)     | -17%           | 118,948            |
| Corporate services                         |          | 65,646          | 83,861              | 77,564          | 5,675          | 48,631        | 64,636        | (16,005)     | -25%           | 58,358             |
| <i>Community and public safety</i>         |          | 168,433         | 203,507             | 229,093         | 16,070         | 163,732       | 190,911       | (27,179)     | -14%           | 196,479            |
| Community and social services              |          | 61,158          | 75,195              | 82,442          | 6,187          | 56,230        | 68,702        | (12,471)     | -18%           | 67,476             |
| Sport and recreation                       |          | 40,231          | 46,167              | 49,069          | 3,435          | 37,234        | 40,891        | (3,657)      | -9%            | 44,681             |
| Public safety                              |          | 49,609          | 60,093              | 62,405          | 3,940          | 44,928        | 52,004        | (7,077)      | -14%           | 53,913             |
| Housing                                    |          | 14,843          | 18,196              | 30,789          | 2,236          | 22,473        | 25,657        | (3,185)      | -12%           | 26,967             |
| Health                                     |          | 2,592           | 3,856               | 4,388           | 271            | 2,867         | 3,656         | (789)        | -22%           | 3,441              |
| <i>Economic and environmental services</i> |          | 232,364         | 346,409             | 299,949         | 26,311         | 230,714       | 249,957       | (19,243)     | -8%            | 276,857            |
| Planning and development                   |          | 31,706          | 36,044              | 36,004          | 2,297          | 21,679        | 30,003        | (8,324)      | -28%           | 26,015             |
| Road transport                             |          | 200,564         | 310,259             | 263,775         | 24,009         | 208,913       | 219,813       | (10,899)     | -5%            | 250,696            |
| Environmental protection                   |          | 94              | 106                 | 170             | 5              | 122           | 142           | (20)         | -14%           | 146                |
| <i>Trading services</i>                    |          | 696,809         | 1,029,251           | 848,335         | 90,248         | 552,463       | 706,946       | (154,483)    | -22%           | 662,955            |
| Electricity                                |          | 445,374         | 499,254             | 494,258         | 55,269         | 264,937       | 411,881       | (146,944)    | -36%           | 317,925            |
| Water                                      |          | 127,426         | 191,450             | 214,420         | 23,768         | 187,984       | 178,683       | 9,300        | 5%             | 225,581            |
| Waste water management                     |          | 42,935          | 244,629             | 46,138          | 3,945          | 30,207        | 38,449        | (8,242)      | -21%           | 36,248             |
| Waste management                           |          | 81,074          | 93,918              | 93,519          | 7,267          | 69,335        | 77,932        | (8,597)      | -11%           | 83,202             |
| <i>Other</i>                               |          | 225             | 627                 | 341             | 15             | 141           | 284           | (143)        | -50%           | 169                |
| <b>Total Expenditure - Standard</b>        | 3        | 1,395,131       | 1,858,469           | 1,715,231       | 164,472        | 1,179,382     | 1,429,359     | (249,977)    | -17%           | 1,415,258          |
| <b>Surplus/ (Deficit) for the year</b>     |          | 61,080          | (332,107)           | (197,661)       | (65,538)       | 88,471        | (164,718)     | 253,189      | -154%          | (40,921)           |



|                                         |        |           |           |           |          |           |           |           |         |           |
|-----------------------------------------|--------|-----------|-----------|-----------|----------|-----------|-----------|-----------|---------|-----------|
| Public Toilets                          |        |           |           |           |          | -         | -         |           |         |           |
| Waste management                        | 95,697 | 101,989   | 102,813   | 4,434     | 72,734   | 85,677    | (12,943)  | -15%      | 102,616 |           |
| Solid Waste                             | 95,697 | 101,989   | 102,813   | 4,434     | 72,734   | 85,677    | (12,943)  | -15%      | 102,616 |           |
| Other                                   | 109    | 136       | 136       | 11        | 111      | 113       | (3)       | -2%       | 131     |           |
| Air Transport                           | 109    | 136       | 136       | 11        | 111      | 113       | (3)       | -2%       | 131     |           |
| Abattoirs                               |        |           |           |           |          | -         | -         |           |         |           |
| Tourism                                 |        |           |           |           |          | -         | -         |           |         |           |
| Forestry                                |        |           |           |           |          | -         | -         |           |         |           |
| Markets                                 |        |           |           |           |          | -         | -         |           |         |           |
| Total Revenue - Standard                | 2      | 1,456,211 | 1,526,362 | 1,517,570 | 98,934   | 1,267,853 | 1,264,642 | 3,212     | 0%      | 1,374,337 |
|                                         |        |           |           |           |          |           |           | -         |         |           |
| Expenditure - Standard                  |        |           |           |           |          |           |           |           |         |           |
| Municipal governance and administration |        | 297,301   | 278,675   | 337,513   | 31,827   | 232,332   | 281,261   | (48,930)  | -17%    | 278,798   |
| Executive and council                   |        | 132,603   | 122,172   | 117,240   | (10,098) | 84,577    | 97,700    | (13,123)  | -13%    | 101,492   |
| Mayor and Council                       |        | 95,907    | 75,532    | 63,447    | (13,274) | 52,314    | 52,872    | (558)     | -1%     | 62,777    |
| Municipal Manager                       |        | 36,695    | 46,639    | 53,793    | 3,176    | 32,263    | 44,827    | (12,565)  | -28%    | 38,715    |
| Budget and treasury office              |        | 99,052    | 72,642    | 142,710   | 36,250   | 99,123    | 118,925   | (19,801)  | -17%    | 118,948   |
| Corporate services                      |        | 65,646    | 83,861    | 77,564    | 5,675    | 48,631    | 64,636    | (16,005)  | -25%    | 58,358    |
| Human Resources                         |        | 16,075    | 19,562    | 19,158    | 1,098    | 11,803    | 15,965    | (4,163)   | -26%    | 14,163    |
| Information Technology                  |        | 5,767     | 8,348     | 15,078    | 5,225    | 12,584    | 12,565    | (1)       | 0%      | 15,077    |
| Property Services                       |        | 20,046    | 31,368    | 20,278    | (319)    | 9,354     | 16,898    | (7,544)   | -45%    | 11,225    |
| Other Admin                             |        | 23,757    | 24,584    | 23,049    | (330)    | 14,911    | 19,208    | (4,297)   | -22%    | 17,893    |
| Community and public safety             |        | 168,433   | 203,507   | 229,093   | 16,070   | 163,732   | 190,911   | (27,179)  | -14%    | 196,479   |
| Community and social services           |        | 61,158    | 75,195    | 82,442    | 6,187    | 56,230    | 68,702    | (12,471)  | -18%    | 67,476    |
| Libraries and Archives                  |        | 11,872    | 26,838    | 17,662    | 851      | 9,682     | 14,719    | (5,037)   | -34%    | 11,619    |
| Museums & Art Galleries etc             |        | 1,729     | 2,369     | 2,558     | 186      | 1,470     | 2,131     | (661)     | -31%    | 1,764     |
| Community halls and Facilities          |        | 5,098     | 7,690     | 6,662     | 300      | 3,235     | 5,552     | (2,317)   | -42%    | 3,882     |
| Cemeteries & Crematoriums               |        | 3,169     | 3,906     | 3,480     | 266      | 1,922     | 2,900     | (978)     | -34%    | 2,306     |
| Child Care                              |        |           |           |           |          |           | -         | -         |         | -         |
| Aged Care                               |        |           |           |           |          |           | -         | -         |         | -         |
| Other Community                         |        |           | 34,392    | 52,081    | 4,584    | 39,921    | 43,400    | (3,480)   | -8%     | 47,905    |
| Other Social                            |        | 39,290    |           |           |          |           | -         | -         |         | -         |
| Sport and recreation                    |        | 40,231    | 46,167    | 49,069    | 3,435    | 37,234    | 40,891    | (3,657)   | -9%     | 44,681    |
| Public safety                           |        | 49,609    | 60,093    | 62,405    | 3,940    | 44,928    | 52,004    | (7,077)   | -14%    | 53,913    |
| Police                                  |        |           |           |           |          |           | -         | -         |         | -         |
| Fire                                    |        | 22,421    | 27,157    | 27,980    | 1,706    | 19,745    | 23,317    | (3,571)   | -15%    | 23,694    |
| Civil Defence                           |        | 790       | 1,019     | 1,016     | (2)      | 107       | 847       | (739)     | -87%    | 129       |
| Street Lighting                         |        | 9,364     | 9,694     | 11,570    | 735      | 9,642     | 9,642     | 0         | 0%      | 11,570    |
| Other                                   |        | 17,033    | 22,223    | 21,839    | 1,501    | 15,433    | 18,199    | (2,766)   | -15%    | 18,519    |
| Housing                                 |        | 14,843    | 18,196    | 30,789    | 2,236    | 22,473    | 25,657    | (3,185)   | -12%    | 26,967    |
| Health                                  |        | 2,592     | 3,856     | 4,388     | 271      | 2,867     | 3,856     | (789)     | -22%    | 3,441     |
| Clinics                                 |        | 672       | 743       | 1,373     | 94       | 949       | 1,144     | (195)     | -17%    | 1,138     |
| Ambulance                               |        |           |           |           |          |           | -         | -         |         | -         |
| Other                                   |        | 1,920     | 3,113     | 3,015     | 177      | 1,919     | 2,512     | (594)     | -24%    | 2,302     |
| Economic and environmental services     |        | 232,364   | 346,409   | 299,949   | 26,311   | 230,714   | 249,957   | (19,243)  | -8%     | 276,857   |
| Planning and development                |        | 31,706    | 36,044    | 36,004    | 2,297    | 21,679    | 30,003    | (8,324)   | -28%    | 26,015    |
| Economic Development/Planning           |        | 13,286    | 12,841    | 13,635    | 1,387    | 8,062     | 11,362    | (3,300)   | -29%    | 9,674     |
| Town Planning/Building enforcement      |        | 17,754    | 22,071    | 21,490    | 859      | 13,059    | 17,909    | (4,849)   | -27%    | 15,671    |
| Licensing & Regulation                  |        | 666       | 1,131     | 879       | 51       | 558       | 732       | (174)     | -24%    | 669       |
| Road transport                          |        | 200,564   | 310,259   | 263,775   | 24,009   | 208,913   | 219,813   | (10,899)  | -5%     | 250,696   |
| Road                                    |        | 198,643   | 306,829   | 261,469   | 23,850   | 207,681   | 217,891   | (10,209)  | -5%     | 249,218   |
| Public Buses                            |        |           |           |           |          |           | -         | -         |         | -         |
| Parking Garages                         |        | 287       | 585       | 464       | 82       | 376       | 386       | (10)      | -3%     | 452       |
| Vehicle Licensing and Testing           |        |           |           |           |          |           | -         | -         |         | -         |
| Other                                   |        | 1,634     | 2,845     | 1,843     | 77       | 856       | 1,535     | (680)     | -44%    | 1,027     |
| Environmental protection                |        | 94        | 106       | 170       | 5        | 122       | 142       | (20)      | -14%    | 146       |
| Pollution Control                       |        |           |           |           |          |           | -         | -         |         | -         |
| Biodiversity & Landscape                |        | 94        | 106       | 170       | 5        | 122       | 142       | (20)      | -14%    | 146       |
| Other                                   |        |           |           |           |          |           | -         | -         |         | -         |
| Trading services                        |        | 696,809   | 1,029,251 | 848,335   | 90,248   | 552,463   | 706,946   | (154,483) | -22%    | 662,955   |
| Electricity                             |        | 445,374   | 499,254   | 494,258   | 55,269   | 264,937   | 411,881   | (146,944) | -36%    | 317,925   |
| Electricity Distribution                |        | 445,374   | 499,254   | 494,258   | 55,269   | 264,937   | 411,881   | (146,944) | -36%    | 317,925   |
| Electricity Generation                  |        |           |           |           |          |           | -         | -         |         | -         |

|                                        |          |                  |                  |                  |                 |                  |                  |                  |              |                  |
|----------------------------------------|----------|------------------|------------------|------------------|-----------------|------------------|------------------|------------------|--------------|------------------|
| Water                                  |          | 127,426          | 191,450          | 214,420          | 23,768          | 187,984          | 178,683          | 9,300            | 5%           | 225,581          |
| Water Distribution                     |          | 127,426          | 191,407          | 214,420          | 23,768          | 187,984          | 178,683          | 9,300            | 5%           | 225,581          |
| Water Storage                          |          |                  | 43               |                  | -               | -                | -                | -                |              | -                |
| Waste water management                 |          | 42,935           | 244,629          | 46,138           | 3,945           | 30,207           | 38,448           | (8,242)          | -21%         | 36,248           |
| Sewerage                               |          | 41,102           | 242,714          | 44,410           | 3,806           | 28,989           | 37,008           | (8,019)          | -22%         | 34,787           |
| Storm Water Management                 |          |                  |                  |                  |                 |                  | -                | -                |              | -                |
| Public Toilets                         |          | 1,832            | 1,915            | 1,729            | 139             | 1,218            | 1,441            | (223)            | -15%         | 1,461            |
| Waste management                       |          | 81,074           | 93,918           | 93,519           | 7,267           | 69,335           | 77,932           | (8,597)          | -11%         | 83,202           |
| Solid Waste                            |          | 81,074           | 93,918           | 93,519           | 7,267           | 69,335           | 77,932           | (8,597)          | -11%         | 83,202           |
| Other                                  |          | 225              | 627              | 341              | 15              | 141              | 284              | (143)            | -50%         | 169              |
| Air Transport                          |          | 225              | 627              | 341              | 15              | 141              | 284              | (143)            | -50%         | 169              |
| Abattoirs                              |          |                  |                  | -                |                 |                  | -                | -                |              | -                |
| Tourism                                |          |                  |                  |                  |                 |                  | -                | -                |              | -                |
| Forestry                               |          |                  |                  |                  |                 |                  | -                | -                |              | -                |
| Markets                                |          |                  |                  |                  |                 |                  | -                | -                |              | -                |
| <b>Total Expenditure - Standard</b>    | <b>3</b> | <b>1,395,131</b> | <b>1,858,469</b> | <b>1,715,231</b> | <b>164,472</b>  | <b>1,179,382</b> | <b>1,429,359</b> | <b>(249,977)</b> | <b>-17%</b>  | <b>1,415,258</b> |
| <b>Surplus/ (Deficit) for the year</b> |          | <b>61,080</b>    | <b>(332,107)</b> | <b>(197,661)</b> | <b>(65,538)</b> | <b>88,471</b>    | <b>(164,718)</b> | <b>253,189</b>   | <b>-154%</b> | <b>(40,921)</b>  |

#### 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 Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing

check oprev balance 1,456,210,889

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**KZN252 Newcastle - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April**

| 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 |
| <b>R thousands</b>                                |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>Revenue by Vote</b>                            | 1   |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Vote 1 - Corporate Services                       |     | 88,699           | 73,133              | 72,499           | 1,016           | 65,384           | 60,416           | 4,968            | 8.2%           | 67,856             |
| Vote 2 - Community Services                       |     | 13,163           | 114,107             | 112,305          | 7,824           | 82,870           | 93,588           | (10,718)         | -11.5%         | 115,015            |
| Vote 3 - Budget & Treasury Office                 |     | 300,482          | 270,568             | 258,338          | 18,916          | 217,863          | 215,282          | 2,581            | 1.2%           | 268,801            |
| Vote 4 - Municipal Manager                        |     | 715              | 934                 | 645              | 113             | 479              | 537              | (58)             | -10.8%         | 645                |
| Vote 5 - Development Planning & Human Settlements |     | 13,572           | 7,272               | 12,887           | 342             | 7,433            | 10,739           | (3,306)          | -30.8%         | 12,865             |
| Vote 6 - Technical Services                       |     | 533,840          | 397,193             | 397,312          | 27,359          | 383,453          | 331,093          | 52,360           | 15.8%          | 391,373            |
| Vote 7 - Electrical and Mechanical Services       |     | 505,739          | 663,155             | 663,584          | 43,364          | 510,370          | 552,987          | (42,617)         | -7.7%          | 517,783            |
| 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]                       |     | -                | -                   | -                | -               | -                | -                | -                | -              | -                  |
| <b>Total Revenue by Vote</b>                      | 2   | <b>1,456,211</b> | <b>1,526,362</b>    | <b>1,517,570</b> | <b>98,934</b>   | <b>1,267,653</b> | <b>1,264,642</b> | <b>3,212</b>     | <b>0.3%</b>    | <b>1,374,337</b>   |
| <b>Expenditure by Vote</b>                        | 1   |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Vote 1 - Corporate Services                       |     | 59,878           | 128,064             | 105,467          | (15,350)        | 74,789           | 87,889           | (13,100)         | -14.9%         | 89,747             |
| Vote 2 - Community Services                       |     | 234,002          | 273,976             | 283,686          | 20,597          | 203,607          | 236,405          | (32,798)         | -13.9%         | 244,328            |
| Vote 3 - Budget & Treasury Office                 |     | 99,052           | 74,642              | 142,710          | 36,250          | 99,123           | 118,925          | (19,801)         | -16.7%         | 118,948            |
| Vote 4 - Municipal Manager                        |     | 92,117           | 62,903              | 77,228           | 10,523          | 51,734           | 64,357           | (12,623)         | -19.6%         | 62,081             |
| Vote 5 - Development Planning & Human Settlements |     | 47,530           | 54,867              | 67,133           | 4,546           | 44,293           | 55,945           | (11,652)         | -20.8%         | 53,151             |
| Vote 6 - Technical Services                       |     | 456,582          | 755,068             | 533,178          | 51,899          | 431,256          | 444,315          | (13,059)         | -2.9%          | 517,508            |
| Vote 7 - Electrical and Mechanical Services       |     | 405,970          | 508,949             | 505,828          | 56,007          | 274,579          | 421,523          | (146,944)        | -34.9%         | 329,495            |
| 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]                       |     | -                | -                   | -                | -               | -                | -                | -                | -              | -                  |
| <b>Total Expenditure by Vote</b>                  | 2   | <b>1,395,131</b> | <b>1,858,469</b>    | <b>1,715,231</b> | <b>164,472</b>  | <b>1,179,382</b> | <b>1,429,359</b> | <b>(249,977)</b> | <b>-17.5%</b>  | <b>1,415,258</b>   |
| <b>Surplus/ (Deficit) for the year</b>            | 2   | <b>61,080</b>    | <b>(332,107)</b>    | <b>(197,661)</b> | <b>(65,538)</b> | <b>88,471</b>    | <b>(164,718)</b> | <b>253,189</b>   | <b>-153.7%</b> | <b>(40,921)</b>    |

**KZN252 Newcastle - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April**

| RCN202 Newcastle - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - MTU April |     |                 |                     |                 |                |               |               |              |                |                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Vote Description                                                                                                                                      | Ref | 2013/14         | Budget Year 2014/15 |                 |                |               |               |              |                |                    |
| R thousand                                                                                                                                            |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Revenue by Vote                                                                                                                                       |     | 1               |                     |                 |                |               |               |              | %              |                    |
| Vote 1 - Corporate Services                                                                                                                           |     | 88,699          | 73,133              | 72,499          | 1,016          | 65,384        | 60,416        | 4,968        | 8%             | 67,856             |
| Administration                                                                                                                                        |     | 87,989          | 72,282              | 72,282          | 1,016          | 65,376        | 60,235        | 5,141        | 9%             | 67,639             |
| Human Resources                                                                                                                                       |     | 710             | 851                 | 217             | -              | 8             | 181           | (173)        | -96%           | 217                |
|                                                                                                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                                                                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                                                                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                                                                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                                                                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                                                                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                                                                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                                                                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                                                                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                                                                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                                                                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                                                                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
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KZN252 Newcastle - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

|                                                                      |     | 2013/14          | Budget Year 2014/15 |                  |                 |                  |                  |                  |                |                    |
|----------------------------------------------------------------------|-----|------------------|---------------------|------------------|-----------------|------------------|------------------|------------------|----------------|--------------------|
| Description                                                          | Ref | Audited Outcome  | Original Budget     | Adjusted Budget  | Monthly actual  | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| R thousands                                                          |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>Revenue By Source</b>                                             |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Property rates                                                       |     | 175,479          | 242,670             | 226,946          | 17,398          | 174,220          | 189,121          | (14,901)         | -8%            | 209,065            |
| Property rates - penalties & collection charges                      |     |                  |                     |                  |                 |                  |                  | -                |                | -                  |
| Service charges - electricity revenue                                |     | 540,813          | 609,525             | 614,791          | 42,629          | 458,598          | 512,326          | (53,729)         | -10%           | 550,317            |
| Service charges - water revenue                                      |     | 138,425          | 164,356             | 164,963          | 11,169          | 120,009          | 137,469          | (17,460)         | -13%           | 144,011            |
| Service charges - sanitation revenue                                 |     | 68,937           | 90,288              | 90,532           | 6,005           | 60,154           | 75,443           | (15,289)         | -20%           | 72,185             |
| Service charges - refuse revenue                                     |     | 50,442           | 73,450              | 73,450           | 4,429           | 44,179           | 61,208           | (17,030)         | -28%           | 53,014             |
| Service charges - other                                              |     |                  |                     |                  |                 |                  | -                | -                |                | -                  |
| Rental of facilities and equipment                                   |     | 4,640            | 6,479               | 6,479            | 465             | 5,046            | 5,399            | (353)            | -7%            | 6,055              |
| Interest earned - external investments                               |     | 11,179           | 16,872              | 16,872           | 632             | 8,557            | 14,060           | (5,503)          | -39%           | 10,269             |
| Interest earned - outstanding debtors                                |     | 7,621            | 8,131               | 8,131            | 749             | 6,870            | 6,776            | 95               | 1%             | 8,244              |
| Dividends received                                                   |     |                  |                     |                  |                 |                  | -                | -                |                | -                  |
| Fines                                                                |     | 9,022            | 2,827               | 2,827            | 3,049           | 4,822            | 2,356            | 2,466            | 105%           | 5,787              |
| Licences and permits                                                 |     | 7                | 3                   | 12               | 1               | 12               | 10               | 2                | 20%            | 14                 |
| Agency services                                                      |     |                  |                     |                  |                 |                  | -                | -                |                | -                  |
| Transfers recognised - operational                                   |     | 434,932          | 298,618             | 302,434          | 11,291          | 371,420          | 252,028          | 119,392          | 47%            | 298,618            |
| Other revenue                                                        |     | 14,713           | 13,142              | 10,133           | 1,117           | 13,965           | 8,444            | 5,521            | 65%            | 16,758             |
| Gains on disposal of PPE                                             |     |                  |                     |                  |                 |                  | -                | -                |                | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | <b>1,456,211</b> | <b>1,526,362</b>    | <b>1,517,570</b> | <b>98,934</b>   | <b>1,267,853</b> | <b>1,264,642</b> | <b>3,212</b>     | <b>0%</b>      | <b>1,374,337</b>   |
| <b>Expenditure By Type</b>                                           |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Employee related costs                                               |     | 353,489          | 399,663             | 411,597          | 30,399          | 301,080          | 342,998          | (41,917)         | -12%           | 361,297            |
| Remuneration of councillors                                          |     | 18,191           | 18,121              | 18,121           | 1,427           | 14,430           | 15,101           | (671)            | -4%            | 17,316             |
| Debt impairment                                                      |     | 11,178           | 296,728             | 98,909           | -               | -                | 82,424           | (82,424)         | -100%          | -                  |
| Depreciation & asset impairment                                      |     | 252,321          | 238,002             | 238,002          | 20,292          | 188,709          | 198,335          | (9,625)          | -5%            | 226,451            |
| Finance charges                                                      |     | 11,325           | 22,158              | 22,158           | 1,820           | 19,462           | 18,465           | 997              | 5%             | 23,355             |
| Bulk purchases                                                       |     | 362,803          | 432,240             | 421,745          | 58,099          | 339,656          | 351,454          | (11,798)         | -3%            | 407,587            |
| Other materials                                                      |     | 3,238            | 3,558               | 2,836            | 289             | 2,325            | 2,363            | (38)             | -2%            | 2,790              |
| Contracted services                                                  |     | 152,522          | 161,322             | 165,800          | 17,039          | 125,531          | 138,167          | (12,635)         | -9%            | 150,638            |
| Transfers and grants                                                 |     | -                | 54,913              |                  |                 |                  | -                | -                |                | -                  |
| Other expenditure                                                    |     | 210,066          | 231,763             | 336,062          | 35,107          | 188,187          | 280,052          | (91,864)         | -33%           | 225,825            |
| Loss on disposal of PPE                                              |     |                  |                     |                  |                 | -                | -                | -                |                | -                  |
| <b>Total Expenditure</b>                                             |     | <b>1,395,131</b> | <b>1,858,469</b>    | <b>1,715,231</b> | <b>164,472</b>  | <b>1,179,382</b> | <b>1,429,359</b> | <b>(249,977)</b> | <b>-17%</b>    | <b>1,415,258</b>   |
| <b>Surplus/(Deficit)</b>                                             |     | <b>61,080</b>    | <b>(332,107)</b>    | <b>(197,661)</b> | <b>(65,538)</b> | <b>88,471</b>    | <b>(164,718)</b> | <b>253,189</b>   | <b>(0)</b>     | <b>(40,921)</b>    |
| Transfers recognised - capital                                       |     |                  |                     |                  |                 |                  |                  | -                |                |                    |
| Contributions recognised - capital                                   |     |                  |                     |                  |                 |                  |                  | -                |                |                    |
| Contributed assets                                                   |     |                  |                     |                  |                 |                  |                  | -                |                |                    |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |     | <b>61,080</b>    | <b>(332,107)</b>    | <b>(197,661)</b> | <b>(65,538)</b> | <b>88,471</b>    | <b>(164,718)</b> |                  |                | <b>(40,921)</b>    |
| Taxation                                                             |     |                  |                     |                  |                 |                  |                  | -                |                |                    |
| <b>Surplus/(Deficit) after taxation</b>                              |     | <b>61,080</b>    | <b>(332,107)</b>    | <b>(197,661)</b> | <b>(65,538)</b> | <b>88,471</b>    | <b>(164,718)</b> |                  |                | <b>(40,921)</b>    |
| Attributable to minorities                                           |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>Surplus/(Deficit) attributable to municipality</b>                |     | <b>61,080</b>    | <b>(332,107)</b>    | <b>(197,661)</b> | <b>(65,538)</b> | <b>88,471</b>    | <b>(164,718)</b> |                  |                | <b>(40,921)</b>    |
| Share of surplus/ (deficit) of associate                             |     |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>Surplus/ (Deficit) for the year</b>                               |     | <b>61,080</b>    | <b>(332,107)</b>    | <b>(197,661)</b> | <b>(65,538)</b> | <b>88,471</b>    | <b>(164,718)</b> |                  |                | <b>(40,921)</b>    |

KZN252 Newcastle - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M10 April)

| 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 % |
| <b>R thousands</b>                                         | <b>1</b>   |                 |                     |                 |                |               |               |              |                |
| <b>Multi-Year expenditure appropriation</b>                | <b>2</b>   |                 |                     |                 |                |               |               |              |                |
| 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]                                |            | -               | -                   | -               | -              | -             | -             | -            | -              |
| <b>Total Capital Multi-year expenditure</b>                | <b>4,7</b> | -               | -                   | -               | -              | -             | -             | -            | -              |
| <b>Single Year expenditure appropriation</b>               | <b>2</b>   |                 |                     |                 |                |               |               |              |                |
| Vote 1 - Corporate Services                                |            | 109,106         | 176,374             | 150,225         | 15,536         | 93,944        | 125,167       | (31,243)     | -25%           |
| Vote 2 - Community Services                                |            | 38,353          | 31,675              | 47,327          | 1,289          | 19,189        | 39,439        | (20,250)     | -51%           |
| Vote 3 - Budget & Treasury Office                          |            | 2,366           | 2,450               | 3,914           | 787            | 2,510         | 3,262         | (751)        | -23%           |
| Vote 4 - Municipal Manager                                 |            | 1,698           | 2,034               | 1,176           | -              | 0             | 982           | (982)        | -100%          |
| Vote 5 - Development Planning & Human Settlements          |            | 31,374          | 23,040              | 29,110          | 1,940          | 6,571         | 24,258        | (15,687)     | -65%           |
| Vote 6 - Technical Services                                |            | 179,859         | 190,456             | 153,663         | 10,950         | 80,265        | 128,052       | (47,788)     | -37%           |
| Vote 7 - Electrical and Mechanical Services                |            | 26,445          | 18,200              | 42,931          | 763            | 22,833        | 35,776        | (12,944)     | -36%           |
| 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]                                |            | -               | -                   | -               | -              | -             | -             | -            | -              |
| <b>Total Capital single-year expenditure</b>               | <b>4</b>   | 389,202         | 444,229             | 428,348         | 31,266         | 227,312       | 356,957       | (129,645)    | -36%           |
| <b>Total Capital Expenditure</b>                           |            | 389,202         | 444,229             | 428,348         | 31,266         | 227,312       | 356,957       | (129,645)    | -36%           |
| <b>Capital Expenditure - Standard Classification</b>       |            |                 |                     |                 |                |               |               |              |                |
| <b>Governance and administration</b>                       |            | 113,170         | 180,854             | 155,317         | 16,323         | 96,455        | 129,431       | (32,976)     | -25%           |
| Executive and council                                      |            | 109,171         | 176,374             | 150,200         | 15,536         | 93,923        | 125,167       | (31,244)     | -25%           |
| Budget and treasury office                                 |            | 2,366           | 2,450               | 3,914           | 787            | 2,510         | 3,262         | (751)        | -23%           |
| Corporate services                                         |            | 1,634           | 2,030               | 1,203           | -              | 21            | 1,002         | (981)        | -98%           |
| <b>Community and public safety</b>                         |            | 29,071          | 31,775              | 48,312          | 2,075          | 16,197        | 40,260        | (24,063)     | -60%           |
| Community and social services                              |            | 2,914           | 12,880              | 18,645          | 983            | 2,474         | 15,537        | (13,063)     | -84%           |
| Sport and recreation                                       |            | 19,180          | 13,620              | 18,295          | 306            | 10,189        | 15,245        | (5,056)      | -33%           |
| Public safety                                              |            | 214             | 775                 | 2,975           | -              | 35            | 2,479         | (2,444)      | -99%           |
| Housing                                                    |            | 5,307           | 4,500               | 8,263           | 785            | 3,392         | 6,886         | (3,494)      | -51%           |
| Health                                                     |            | 1,476           | 135                 | 135             | -              | 107           | 113           | (6)          | -5%            |
| <b>Economic and environmental services</b>                 |            | 127,257         | 106,640             | 97,096          | 7,028          | 49,885        | 80,913        | (31,028)     | -38%           |
| Planning and development                                   |            | 26,067          | 18,540              | 20,847          | 1,155          | 5,179         | 17,373        | (12,194)     | -70%           |
| Road transport                                             |            | 101,191         | 88,100              | 75,933          | 5,873          | 44,706        | 63,278        | (18,572)     | -29%           |
| Environmental protection                                   |            | -               | -                   | 315             | -              | -             | 263           | (263)        | -100%          |
| <b>Trading services</b>                                    |            | 119,703         | 124,960             | 127,623         | 5,840          | 64,775        | 106,353       | (41,578)     | -39%           |
| Electricity                                                |            | 26,851          | 18,200              | 42,931          | 763            | 22,833        | 35,776        | (12,944)     | -36%           |
| Water                                                      |            | 78,263          | 102,360             | 77,729          | 5,077          | 35,558        | 64,774        | (29,216)     | -45%           |
| Waste water management                                     |            | 14,589          | 4,400               | 6,963           | -              | -             | 5,802         | (5,802)      | -100%          |
| Waste management                                           |            | -               | -                   | -               | -              | 6,384         | -             | 6,384        | #DIV/0!        |
| <b>Other</b>                                               |            | -               | -                   | -               | -              | -             | -             | -            | -              |
| <b>Total Capital Expenditure - Standard Classification</b> | <b>3</b>   | 389,202         | 444,229             | 428,348         | 31,266         | 227,312       | 356,956       | (129,644)    | -36%           |
| <b>Funded by:</b>                                          |            |                 |                     |                 |                |               |               |              |                |
| National Government                                        |            | 148,615         | 147,914             | 145,440         | (947)          | 64,120        | 121,200       | (57,080)     | -47%           |
| Provincial Government                                      |            | -               | -                   | -               | -              | -             | -             | -            | -              |
| District Municipality                                      |            | -               | -                   | -               | -              | -             | -             | -            | -              |
| Other transfers and grants                                 |            | -               | -                   | -               | -              | -             | -             | -            | -              |
| <b>Transfers recognised - capital</b>                      |            | 148,615         | 147,914             | 145,440         | (947)          | 64,120        | 121,200       | (57,080)     | -47%           |
| <b>Public contributions &amp; donations</b>                |            | -               | -                   | -               | -              | -             | -             | -            | -              |
| <b>Borrowing</b>                                           |            | 109,108         | 284,840             | 258,863         | 31,061         | 153,860       | 214,053       | (60,192)     | -28%           |
| <b>Internally generated funds</b>                          |            | 131,478         | 11,475              | 26,045          | 1,151          | 9,331         | 21,704        | (12,373)     | -57%           |
| <b>Total Capital Funding</b>                               |            | 389,202         | 444,229             | 428,348         | 31,266         | 227,312       | 356,957       | (129,645)    | -36%           |

**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 borrowings/payments to reconcile to changes in Table SA17

## KZN252 Newcastle - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M10 April

[illegible]

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

**KZN252 Newcastle - Table C6 Consolidated Monthly Budget Statement - Financial Position - M10 April**

| Description                              | Ref      | 2013/14          | Budget Year 2014/15 |                  |                  |                    |
|------------------------------------------|----------|------------------|---------------------|------------------|------------------|--------------------|
|                                          |          | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | Full Year Forecast |
| <b>R thousands</b>                       | <b>1</b> |                  |                     |                  |                  |                    |
| <b>ASSETS</b>                            |          |                  |                     |                  |                  |                    |
| <b>Current assets</b>                    |          |                  |                     |                  |                  |                    |
| Cash                                     |          |                  |                     |                  | 23,013           |                    |
| Call investment deposits                 |          | 327,907          | 278,841             | 278,841          | 194,580          | 278,841            |
| Consumer debtors                         |          | 522,182          | 474,896             | 474,896          | 653,660          | 474,896            |
| Other debtors                            |          | 67,395           |                     |                  | 81,990           |                    |
| Current portion of long-term receivables |          | 3,015            | 22,158              | 22,158           | 10               | 22,158             |
| Inventory                                |          | 21,185           |                     |                  | 8,883            |                    |
| <b>Total current assets</b>              |          | <b>941,684</b>   | <b>775,895</b>      | <b>775,895</b>   | <b>962,135</b>   | <b>775,895</b>     |
| <b>Non current assets</b>                |          |                  |                     |                  |                  |                    |
| Long-term receivables                    |          |                  |                     |                  |                  |                    |
| Investments                              |          |                  |                     |                  |                  |                    |
| Investment property                      |          | 273,695          | 171,249             | 171,249          | 279,482          | 171,249            |
| Investments in Associate                 |          | 154,822          | 1,110,224           | 1,110,224        | 154,822          | 1,110,224          |
| Property, plant and equipment            |          | 2,349,861        | 2,393,683           | 2,393,683        | 2,389,055        | 2,393,683          |
| Agricultural                             |          |                  |                     |                  |                  |                    |
| Biological assets                        |          |                  |                     |                  |                  |                    |
| Intangible assets                        |          | 1,348            | 913                 | 913              | 1,461            | 913                |
| Other non-current assets                 |          | 2,905            |                     |                  | 2,965            |                    |
| <b>Total non current assets</b>          |          | <b>2,782,631</b> | <b>3,676,069</b>    | <b>3,676,069</b> | <b>2,827,786</b> | <b>3,676,069</b>   |
| <b>TOTAL ASSETS</b>                      |          | <b>3,724,315</b> | <b>4,451,964</b>    | <b>4,451,964</b> | <b>3,789,921</b> | <b>4,451,964</b>   |
| <b>LIABILITIES</b>                       |          |                  |                     |                  |                  |                    |
| <b>Current liabilities</b>               |          |                  |                     |                  |                  |                    |
| Bank overdraft                           |          |                  |                     |                  |                  |                    |
| Borrowing                                |          | 21,489           | 22,158              | 22,158           | 9,301            | 22,158             |
| Consumer deposits                        |          | 10,028           | 9,997               | 9,997            | 10,547           | 9,997              |
| Trade and other payables                 |          | 352,676          | 103,000             | 103,000          | 339,686          | 103,000            |
| Provisions                               |          | 4,426            | 3,438               | 3,438            | 4,426            | 3,438              |
| <b>Total current liabilities</b>         |          | <b>388,618</b>   | <b>138,593</b>      | <b>138,593</b>   | <b>363,960</b>   | <b>138,593</b>     |
| <b>Non current liabilities</b>           |          |                  |                     |                  |                  |                    |
| Borrowing                                |          | 221,235          | 513,000             | 513,000          | 220,549          | 513,000            |
| Provisions                               |          | 119,663          | 129,861             | 129,861          | 119,663          | 129,861            |
| <b>Total non current liabilities</b>     |          | <b>340,898</b>   | <b>642,861</b>      | <b>642,861</b>   | <b>340,212</b>   | <b>642,861</b>     |
| <b>TOTAL LIABILITIES</b>                 |          | <b>729,516</b>   | <b>781,454</b>      | <b>781,454</b>   | <b>704,172</b>   | <b>781,454</b>     |
| <b>NET ASSETS</b>                        | <b>2</b> | <b>2,994,799</b> | <b>3,670,509</b>    | <b>3,670,509</b> | <b>3,085,749</b> | <b>3,670,509</b>   |
| <b>COMMUNITY WEALTH/EQUITY</b>           |          |                  |                     |                  |                  |                    |
| Accumulated Surplus/(Deficit)            |          | 2,959,901        | 3,637,156           | 3,637,156        | 3,049,222        | 3,637,156          |
| Reserves                                 |          | 34,898           | 33,353              | 33,353           | 36,527           | 33,353             |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>2</b> | <b>2,994,799</b> | <b>3,670,509</b>    | <b>3,670,509</b> | <b>3,085,749</b> | <b>3,670,509</b>   |

**KZN252 Newcastle - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April**

| 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 |
| <b>R thousands</b>                                | <b>1</b> |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |          |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>Receipts</b>                                   |          |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Ratepayers and other                              |          | 809,054          | 897,982             | 897,535          | 67,792          | 764,089          | 747,946          | 16,143           | 2%             | 897,535            |
| Government - operating                            |          |                  | 298,618             | 302,434          | -               | 306,744          | 252,028          | 54,715           | 22%            | 302,434            |
| Government - capital                              |          | 434,932          | 147,914             | 153,658          | -               | 138,261          | 128,048          | 10,213           | 8%             | 153,658            |
| Interest                                          |          | 17,185           | 16,872              | 16,872           | 1,713           | 20,544           | 14,060           | 6,484            | 46%            | 16,872             |
| Dividends                                         |          |                  |                     |                  |                 |                  | -                | -                |                | -                  |
| <b>Payments</b>                                   |          |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Suppliers and employees                           |          | (1,033,217)      | (1,131,767)         | (1,157,979)      | (108,602)       | (1,093,136)      | (964,982)        | 128,154          | -13%           | (1,157,979)        |
| Finance charges                                   |          | (11,325)         | (22,158)            | (22,158)         | (1,820)         | (19,462)         | (18,465)         | 997              | -5%            | (22,158)           |
| Transfers and Grants                              |          |                  |                     |                  |                 |                  | -                | -                |                | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  |          | <b>216,629</b>   | <b>207,481</b>      | <b>190,362</b>   | <b>(40,916)</b> | <b>117,039</b>   | <b>158,635</b>   | <b>(41,596)</b>  | <b>-26%</b>    | <b>190,362</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |          |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>Receipts</b>                                   |          |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Proceeds on disposal of PPE                       |          | 676,826          |                     |                  | 3,005           | 11,863           | -                | 11,863           | #DIV/0!        |                    |
| Decrease (Increase) in non-current debtors        |          |                  |                     |                  |                 |                  | -                | -                |                |                    |
| Decrease (increase) other non-current receivables |          |                  |                     |                  | -               | -                | -                | -                |                |                    |
| Decrease (increase) in non-current investments    |          |                  |                     |                  | 91              | 2,599            | -                | 2,599            | #DIV/0!        |                    |
| <b>Payments</b>                                   |          |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Capital assets                                    |          | (991,130)        | (444,229)           | (428,348)        | (30,430)        | (227,312)        | (356,957)        | (129,645)        | 36%            | (428,348)          |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  |          | <b>(314,303)</b> | <b>(444,229)</b>    | <b>(428,348)</b> | <b>(27,334)</b> | <b>(212,851)</b> | <b>(356,957)</b> | <b>(144,106)</b> | <b>40%</b>     | <b>(428,348)</b>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |          |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>Receipts</b>                                   |          |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Short term loans                                  |          |                  |                     |                  |                 |                  | -                | -                |                | -                  |
| Borrowing long term/refinancing                   |          | (97,404)         | 284,840             | 284,840          | (13)            | (1,920)          | 237,367          | (239,287)        | -101%          | 284,840            |
| Increase (decrease) in consumer deposits          |          |                  |                     |                  |                 |                  | -                | -                |                | -                  |
| <b>Payments</b>                                   |          |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Repayment of borrowing                            |          | 171,122          | (22,158)            | (22,158)         | 1,820           | (12,584)         | (18,465)         | (5,882)          | 32%            | (22,158)           |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  |          | <b>73,718</b>    | <b>262,682</b>      | <b>262,682</b>   | <b>1,807</b>    | <b>(14,503)</b>  | <b>218,901</b>   | <b>233,405</b>   | <b>107%</b>    | <b>262,682</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      |          | <b>(23,956)</b>  | <b>25,914</b>       | <b>24,695</b>    | <b>(66,443)</b> | <b>(110,315)</b> | <b>20,579</b>    |                  |                | <b>24,695</b>      |
| Cash/cash equivalents at beginning:               |          | 351,864          | 207,180             | 207,180          |                 | 327,907          | 207,180          |                  |                | 327,907            |
| Cash/cash equivalents at month/year end:          |          | 327,907          | 233,094             | 231,875          |                 | 217,592          | 227,759          |                  |                | 352,602            |

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M10 April

| Ref | Description                            | Variance | Reasons for material deviations                                                                                                                                               | Remedial or corrective steps/remarks |
|-----|----------------------------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
|     | R thousands                            |          |                                                                                                                                                                               |                                      |
| 1   | <b>Revenue By Source</b>               |          |                                                                                                                                                                               |                                      |
|     | Licences and permits                   | 20%      | Revenue from this item is depended on community requests                                                                                                                      |                                      |
|     | Other revenue                          | 65%      |                                                                                                                                                                               |                                      |
|     | Transfers Recognised                   | 47%      | 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                                  | 105%     |                                                                                                                                                                               |                                      |
|     | Interest earned - external investments | -39%     | 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        | -13%     | 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   | <b>Expenditure By Type</b>             |          |                                                                                                                                                                               |                                      |
|     | Employee related costs                 | -12%     | Delay in the filling in of vacancies                                                                                                                                          |                                      |
|     | Debt Impairment                        | -100%    | Payable at year end                                                                                                                                                           |                                      |
|     | Other Expenditure                      | -33%     | Expenditure on some items is incurred on particular time frames and not necessarily on a monthly basis                                                                        |                                      |
| 3   | <b>Capital Expenditure</b>             |          |                                                                                                                                                                               |                                      |
| 4   | <b>Financial Position</b>              |          | It is inevitable that variances in both operational and capital budget will have an impact on the municipality financial position.                                            |                                      |
| 5   | <b>Cash Flow</b>                       |          | The variances in both capital and operational budget performances resulted in the variance in the overall cash flow position of the municipality                              |                                      |
| 6   | <b>Measurable performance</b>          |          | The variances in both capital and operational budget performances resulted in the variance in the overall performance of the municipality                                     |                                      |
| 7   | <b>Municipal Entities</b>              |          |                                                                                                                                                                               |                                      |

**KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April**

| 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 |
| <b><u>Borrowing Management</u></b>                          |                                                                                                |     |                 |                     |                 |               |                    |
| Capital Charges to Operating Expenditure                    | Interest & principal paid/Operating Expenditure                                                |     | 0.8%            | 14.0%               | 15.2%           | 1.7%          | 2.9%               |
| Borrowed funding of 'own' capital expenditure               | Borrowings/Capital expenditure excl. transfers and grants                                      |     | 28.0%           | 64.1%               | 60.0%           | 67.7%         | 67.7%              |
| <b><u>Safety of Capital</u></b>                             |                                                                                                |     |                 |                     |                 |               |                    |
| Debt to Equity                                              | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves                           |     | 0.0%            | 17.4%               | 17.4%           | 18.5%         | 17.4%              |
| Gearing                                                     | Long Term Borrowing/ Funds & Reserves                                                          |     | 0.0%            | 1538.1%             | 1538.1%         | 603.8%        | 1538.1%            |
| <b><u>Liquidity</u></b>                                     |                                                                                                |     |                 |                     |                 |               |                    |
| Current Ratio                                               | Current assets/current liabilities                                                             | 1   | 0.0%            | 559.8%              | 559.8%          | 264.4%        | 559.8%             |
| Liquidity Ratio                                             | Monetary Assets/Current Liabilities                                                            |     | 0.0%            | 201.2%              | 201.2%          | 59.8%         | 201.2%             |
| <b><u>Revenue Management</u></b>                            |                                                                                                |     |                 |                     |                 |               |                    |
| 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%            | 32.8%               | 32.8%           | 58.0%         | 36.2%              |
| Longstanding Debtors Recovered                              | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                                      |     | 0.0%            | 0.0%                | 0.0%            | 0.0%          | 0.0%               |
| <b><u>Creditors Management</u></b>                          |                                                                                                |     |                 |                     |                 |               |                    |
| Creditors System Efficiency                                 | % of Creditors Paid Within Terms (within MFMA s 65(e))                                         |     | 100.0%          | 100.0%              | 100.0%          | 100.0%        | 100.0%             |
| <b><u>Funding of Provisions</u></b>                         |                                                                                                |     |                 |                     |                 |               |                    |
| Percentage Of Provisions Not Funded                         | Unfunded Provisions/Total Provisions                                                           |     |                 |                     |                 |               |                    |
| <b><u>Other Indicators</u></b>                              |                                                                                                |     |                 |                     |                 |               |                    |
| 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%           | 23.7%         | 26.3%              |
| Repairs & Maintenance                                       | R&M/Total Revenue - capital revenue                                                            |     | 0.0%            | 6.2%                | 0.0%            | 5.0%          | 4.6%               |
| Interest & Depreciation                                     | I&D/Total Revenue - capital revenue                                                            |     | 18.1%           | 17.0%               | 17.1%           | 1.5%          | 3.0%               |
| <b><u>IDP regulation financial viability indicators</u></b> |                                                                                                |     |                 |                     |                 |               |                    |
| i. Debt coverage                                            | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)  |     |                 |                     |                 | 2.1%          |                    |
| ii. O/S Service Debtors to Revenue                          | Total outstanding service debtors/annual revenue received for services                         |     |                 |                     |                 | 9.2%          |                    |
| iii. Cost coverage                                          | (Available cash + Investments)/monthly fixed operational expenditure                           |     |                 |                     |                 | 6.0%          |                    |

**References**

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

|                                                               |                          |           |           |           |           |           |  |
|---------------------------------------------------------------|--------------------------|-----------|-----------|-----------|-----------|-----------|--|
| <b>Calculations</b>                                           |                          |           |           |           |           |           |  |
| Borrowing                                                     |                          |           | 513,000   | 513,000   | 220,549   |           |  |
| Total Assets                                                  |                          |           | 4,451,964 | 4,451,964 | 3,789,921 | 4,451,964 |  |
| Employee related costs                                        | 353,489                  | 399,663   | 411,597   | 301,080   | 361,297   |           |  |
| Repairs & Maintenance                                         |                          | 95,258    |           | 63,282    | 63,669    |           |  |
| Interest (finance charges)                                    | 11,325                   | 22,158    | 22,158    | 19,462    | 23,355    |           |  |
| Principal paid                                                |                          | 22,158    | 22,158    | 12,584    | 22,158    |           |  |
| Depreciation                                                  | 252,321                  | 238,002   | 238,002   |           | 17,316    |           |  |
| Operating expenditure                                         | 1,395,131                | 1,858,489 | 1,715,231 | 1,179,382 | 1,415,258 |           |  |
| Total Capital Expenditure                                     | 389,202                  | 444,229   | 428,348   | 227,312   | 272,774   |           |  |
| Borrowed funding for capital                                  | 109,108                  | 284,840   | 256,863   | 153,860   | 184,632   |           |  |
| Debt                                                          |                          | 638,158   | 638,158   | 569,537   | 638,158   |           |  |
| Equity                                                        |                          | 3,670,509 | 3,670,509 | 3,085,749 | 3,670,509 |           |  |
| Reserves                                                      |                          | 33,353    | 33,353    | 36,527    | 33,353    |           |  |
| Borrowing                                                     |                          | 513,000   | 513,000   | 220,549   | 513,000   |           |  |
| Current assets                                                |                          | 775,895   | 775,895   | 962,135   | 775,895   |           |  |
| Current liabilities                                           |                          | 138,593   | 138,593   | 363,960   | 138,593   |           |  |
| Monetary assets                                               |                          | 278,841   | 278,841   | 217,593   | 278,841   |           |  |
| Total Revenue (excluding capital transfers and contributions) | 1,456,211                | 1,526,362 | 1,517,570 | 1,267,853 | 1,374,337 |           |  |
| Transfers recognised - operational                            | 434,932                  | 298,618   | 302,434   | 371,420   | 298,618   |           |  |
| Transfers recognised - capital                                |                          |           |           |           |           |           |  |
| Debt service payments                                         |                          | (5,286)   | (5,286)   | (32,046)  | (44,317)  |           |  |
| Outstanding debtors (receivables)                             |                          | 497,054   | 497,054   | 735,659   | 497,054   |           |  |
| Annual services revenue                                       | 798,617                  | 937,620   | 943,736   | 682,939   |           |           |  |
| Cash + investments                                            | Including LT investments | 278,841   | 278,841   | 217,593   | 278,841   |           |  |
| Fixed operational expend. (monthly)                           |                          | 860,718   |           | 202,667   | 810,750   |           |  |
| Longstanding debtors outstanding                              |                          |           |           |           |           |           |  |
| Longstanding debtors recovered                                |                          |           |           |           |           |           |  |
| Attorney collections                                          |                          |           | 13,158    | 8,236     | 13,158    |           |  |

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

| Description                            |                                                                         | Budget Year 2014/15 |            |            |             |              |              |               |          | Total   | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.L.o Council Policy |
|----------------------------------------|-------------------------------------------------------------------------|---------------------|------------|------------|-------------|--------------|--------------|---------------|----------|---------|--------------------|----------------------------------------------|---------------------------------------------|
| NT Code                                |                                                                         | 0-30 Days           | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Days | 181 Days-1 Yr | Over 1Yr |         |                    |                                              |                                             |
| R thousands                            |                                                                         |                     |            |            |             |              |              |               |          |         |                    |                                              |                                             |
| Debtors Age Analysis By Income Source  |                                                                         |                     |            |            |             |              |              |               |          |         |                    |                                              |                                             |
|                                        | Trade and Other Receivables from Exchange Transactions - Water          | 1200                | 11,429     | 7,031      | 8,092       | 7,895        | 7,892        | 6,975         | 6,528    | 171,882 | 227,525            | 200,972                                      |                                             |
|                                        | Trade and Other Receivables from Exchange Transactions - Electricity    | 1300                | 24,544     | 2,887      | 1,432       | 852          | 555          | 514           | 585      | 10,994  | 42,363             | 13,500                                       |                                             |
|                                        | Receivables from Non-exchange Transactions - Property Rates             | 1400                | 14,746     | 5,109      | 4,746       | 4,572        | 4,495        | 4,291         | 4,245    | 94,319  | 136,523            | 111,922                                      |                                             |
|                                        | Receivables from Exchange Transactions - Waste Water Management         | 1500                | 5,777      | 4,059      | 3,874       | 3,858        | 3,809        | 3,721         | 3,765    | 143,894 | 172,758            | 159,048                                      |                                             |
|                                        | Receivables from Exchange Transactions - Waste Management               | 1600                | 4,114      | 2,102      | 1,967       | 1,917        | 1,900        | 1,879         | 1,854    | 64,425  | 80,160             | 71,976                                       |                                             |
|                                        | Receivables from Exchange Transactions - Property Rental Debtors        | 1700                | 246        | 74         | 59          | 50           | 52           | 37            | 34       | 1,128   | 1,681              | 1,301                                        |                                             |
|                                        | Interest on Arrear Debtor Accounts                                      | 1810                | 747        | 683        | 666         | 668          | 633          | 617           | 632      | 55,247  | 59,893             | 57,797                                       |                                             |
|                                        | Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820                |            |            |             |              |              |               |          |         |                    |                                              |                                             |
|                                        | Other                                                                   | 1900                | (12,273)   | 4,322      | 2,589       | 2,738        | 2,672        | 2,099         | 2,213    | 310,679 | 315,040            | 320,401                                      |                                             |
|                                        | Total By Income Source                                                  | 2000                | 49,330     | 26,269     | 23,426      | 22,550       | 22,008       | 20,134        | 19,857   | 852,368 | 1,035,942          | 936,917                                      |                                             |
| 2013/14 - totals only                  |                                                                         |                     |            |            |             |              |              |               |          |         |                    |                                              |                                             |
| Debtors Age Analysis By Customer Group |                                                                         |                     |            |            |             |              |              |               |          |         |                    |                                              |                                             |
|                                        | Organs of State                                                         | 2200                | (217)      | 415        | 321         | 422          | 271          | 237           | 220      | 12,158  | 13,827             | 13,308                                       |                                             |
|                                        | Commercial                                                              | 2300                | 20,655     | 4,868      | 2,706       | 1,903        | 1,759        | 1,764         | 1,864    | 46,896  | 82,414             | 54,185                                       |                                             |
|                                        | Households                                                              | 2400                | 32,616     | 19,119     | 19,676      | 19,604       | 18,925       | 17,607        | 17,229   | 772,035 | 916,711            | 845,400                                      |                                             |
|                                        | Other                                                                   | 2500                | (3,823)    | 1,866      | 723         | 621          | 1,052        | 526           | 544      | 21,280  | 22,990             | 24,024                                       |                                             |
|                                        | Total By Customer Group                                                 | 2600                | 49,330     | 26,269     | 23,426      | 22,550       | 22,008       | 20,134        | 19,857   | 852,368 | 1,035,942          | 936,917                                      |                                             |

**KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April**

| Description<br>R thousands                     | NT<br>Code  | Budget Year 2014/15 |                 |                 |                  |                   |                   |                      |                | Total         |
|------------------------------------------------|-------------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|---------------|
|                                                |             | 0 -<br>30 Days      | 31 -<br>60 Days | 61 -<br>90 Days | 91 -<br>120 Days | 121 -<br>150 Days | 151 -<br>180 Days | 181 Days -<br>1 Year | Over 1<br>Year |               |
| <b>Creditors Age Analysis By Customer Type</b> |             |                     |                 |                 |                  |                   |                   |                      |                |               |
| Bulk Electricity                               | 0100        | 27,332              |                 |                 |                  |                   |                   |                      |                | 27,332        |
| Bulk Water                                     | 0200        |                     |                 |                 |                  |                   |                   |                      |                | -             |
| PAYE deductions                                | 0300        |                     |                 |                 |                  |                   |                   |                      |                | -             |
| VAT (output less input)                        | 0400        | 3,826               |                 |                 |                  |                   |                   |                      |                | 3,826         |
| Pensions / Retirement deductions               | 0500        |                     |                 |                 |                  |                   |                   |                      |                | -             |
| Loan repayments                                | 0600        |                     |                 |                 |                  |                   |                   |                      |                | -             |
| Trade Creditors                                | 0700        | 104                 | -               | 23              | -                | -                 | -                 | 0                    | 27             | 155           |
| Auditor General                                | 0800        | -                   |                 |                 |                  |                   |                   |                      |                | -             |
| Other                                          | 0900        | -                   |                 |                 |                  |                   |                   |                      |                | -             |
| <b>Total By Customer Type</b>                  | <b>1000</b> | <b>31,263</b>       | <b>-</b>        | <b>23</b>       | <b>-</b>         | <b>-</b>          | <b>-</b>          | <b>0</b>             | <b>27</b>      | <b>31,313</b> |

## KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

| Investments by maturity<br>Name of institution & investment ID | Ref | Period of<br>Investment | Type of<br>Investment | Expiry date of<br>Investment | Accrued<br>interest for<br>the month | Yield for the<br>month 1<br>(%) | Market value<br>at beginning<br>of the month | Change in<br>market value | Market value<br>at end of the<br>month |
|----------------------------------------------------------------|-----|-------------------------|-----------------------|------------------------------|--------------------------------------|---------------------------------|----------------------------------------------|---------------------------|----------------------------------------|
| R thousands                                                    |     | Yrs/Months              |                       |                              |                                      |                                 |                                              |                           |                                        |
| <b>Municipality</b>                                            |     |                         |                       |                              |                                      |                                 |                                              |                           |                                        |
| Nedbank                                                        |     | 12 months               | Call Account          |                              | 220                                  | 5.3%                            | 5,043                                        | -                         | 5,043                                  |
| Standard Bank                                                  |     | 12 months               | Call Account          |                              | 3,605                                | 4.5%                            | 93,741                                       | (53,313)                  | 40,427                                 |
| ABSA                                                           |     | 12 months               | Call Account          |                              | 3,224                                | 6.2%                            | 60,642                                       | 27,441                    | 88,084                                 |
| FNB                                                            |     | 12 months               | Call Account          |                              | 272                                  | 5.3%                            | 7,104                                        | 224                       | 7,328                                  |
| Sanlam                                                         |     | 12 months               | Call Account          |                              | 2,598                                |                                 | 51,363                                       | 2,335                     | 53,698                                 |
| <b>Municipality sub-total</b>                                  |     |                         |                       |                              | 9,918                                |                                 | 217,893                                      | (23,313)                  | 194,580                                |
| <b>Entities</b>                                                |     |                         |                       |                              |                                      |                                 |                                              |                           |                                        |
|                                                                |     |                         |                       |                              |                                      |                                 |                                              |                           |                                        |
|                                                                |     |                         |                       |                              |                                      |                                 |                                              |                           |                                        |
| <b>Entities sub-total</b>                                      |     |                         |                       |                              | -                                    |                                 | -                                            | -                         | -                                      |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                          | 2   |                         |                       |                              | 9,918                                |                                 | 217,893                                      | (23,313)                  | 194,580                                |

## KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

| 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                                     |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>RECEIPTS:</b>                                | 1,2 |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>           |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                            |     | 252,650         | 289,692             | 289,692         | -              | 289,692       | 241,410       | 48,282       | 20.0%          | 289,692            |
| Local Government Equitable Share                |     | 248,414         | 284,747             | 284,747         | -              | 284,747       | 237,289       | 47,458       | 20.0%          | 284,747            |
| Water Services Operating Subsidy                |     | 486             |                     |                 |                |               |               |              |                |                    |
| EPWP Incentive                                  |     | 1,310           | 2,411               | 2,411           | -              | 2,411         | 2,009         | 402          | 20.0%          | 2,411              |
| Finance Management                              | 3   | 1,550           | 1,600               | 1,600           | -              | 1,600         | 1,333         | 267          | 20.0%          | 1,600              |
| Municipal Systems Improvement                   |     | 890             | 934                 | 934             | -              | 934           | 778           | 156          | 20.0%          | 934                |
|                                                 |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                 |     |                 |                     |                 |                |               |               |              |                |                    |
| Other transfers and grants [insert description] |     |                 |                     |                 |                |               |               |              |                |                    |
| Provincial Government:                          |     | 5,644           | 8,900               | 14,780          | -              | 8,278         | 12,317        | (3,539)      | -28.7%         | 8,900              |
| Health subsidy                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| IDP                                             |     |                 |                     |                 |                |               |               |              |                |                    |
| Sport and Recreation                            |     |                 | 150                 | 1,200           |                |               | 1,000         |              |                | 150                |
| Level 2 accreditation                           |     |                 | 3,000               | 3,000           |                | 3,000         | 2,500         |              |                | 3,000              |
| Community Library                               |     |                 | 252                 | 378             | -              | 378           | 315           | 63           | 20.0%          | -                  |
| Recapitalisation of Community Libraries         | 4   | 360             | 4,900               | 4,900           | -              | 4,900         | 4,083         | 817          | 20.0%          | 252                |
| Corridor development                            |     | 4,716           |                     | 5,000           |                |               | 4,167         | (4,167)      | -100.0%        | 4,900              |
| Museum                                          |     | 568             | 598                 | 302             |                |               | 252           | (252)        | -100.0%        | 598                |
| District Municipality:                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               |              |                |                    |
| Other grant providers:                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               |              |                |                    |
|                                                 |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Total Operating Transfers and Grants</b>     | 5   | 258,294         | 298,592             | 304,472         | -              | 297,970       | 253,727       | 44,743       | 17.6%          | 298,592            |
| <b>Capital Transfers and Grants</b>             |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                            |     | 132,018         | 130,360             | 138,136         | -              | 138,136       | 115,113       | 4,469        | 3.9%           | 130,360            |
| Neighbourhood Development Partnership           |     | 10,000          | 12,000              | 19,776          | -              | 19,776        | 16,480        | 3,296        | 20.0%          | 12,000             |
| Municipal Infrastructure Grant (MIG)            |     | 97,802          | 107,320             | 107,320         | -              | 107,320       | 89,433        |              |                | 107,320            |
| Water service operating subsidy                 |     | 14,216          | -                   |                 |                |               |               |              |                | -                  |
| Integrated national electrification             |     |                 | -                   |                 |                |               |               |              |                | -                  |
| Energy efficiency & demand side management      |     | 5,000           | 4,000               | 4,000           | -              | 4,000         | 3,333         |              |                | 4,000              |
| Municipal water infrastructure                  |     | 5,000           | 7,040               | 7,040           | -              | 7,040         | 5,867         | 1,173        | 20.0%          | 7,040              |
| Accreditation                                   |     |                 |                     |                 |                |               |               |              |                | -                  |
|                                                 |     |                 |                     |                 |                |               |               |              |                | -                  |
| Other capital transfers [insert description]    |     |                 |                     |                 |                |               |               |              |                | -                  |
| Provincial Government:                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Mastication Grant                               |     |                 |                     |                 |                |               |               |              |                | -                  |
|                                                 |     |                 |                     |                 |                |               |               |              |                | -                  |
| District Municipality:                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               |              |                | -                  |
| Other grant providers:                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               |              |                | -                  |
|                                                 |     |                 |                     |                 |                |               |               |              |                | -                  |
| <b>Total Capital Transfers and Grants</b>       | 5   | 132,018         | 130,360             | 138,136         | -              | 138,136       | 115,113       | 4,469        | 3.9%           | 130,360            |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b> | 5   | 390,312         | 428,952             | 442,608         | -              | 436,106       | 368,840       | 49,213       | 13.3%          | 428,952            |

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

| 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         | 326            | 287,264       | 241,410       | 45,854       | 19.0%          | 289,692            |
| Local Government Equitable Share                     |     | 248,414         | 284,747             | 284,747         | -              | 284,747       | 237,289       | 47,458       | 20.0%          | 284,747            |
| Water Services Operating Subsidy                     |     |                 |                     |                 |                |               | -             | -            |                |                    |
| EPWP Incentive                                       |     | 1,336           | 2,411               | 2,411           | 245            | 1,498         | 2,009         | (511)        | -25.5%         | 2,411              |
|                                                      |     |                 |                     |                 |                |               | -             | -            |                |                    |
| #REF!                                                |     |                 | -                   | -               |                |               | -             | -            |                | 1,600              |
| Finance Management                                   |     | 823             | 1,600               | 1,600           | 81             | 540           | 1,333         | (794)        | -59.5%         | 934                |
| Municipal Systems improvement                        |     | 1,243           | 934                 | 934             | -              | 479           | 778           | (299)        | -38.4%         |                    |
| Provincial Government:                               |     | 2,034           | 8,900               | 14,780          | 168            | 1,993         | 12,317        | (7,028)      | -57.1%         | 8,900              |
| Health subsidy                                       |     |                 |                     |                 |                |               | -             | -            |                |                    |
| IDP                                                  |     |                 |                     |                 |                |               | -             | -            |                |                    |
| Sport and Recreation                                 |     |                 | 150                 | 1,200           | -              | 150           | 1,000         |              |                | 150                |
| Level 2 accreditation                                |     |                 | 3,000               | 3,000           |                |               | 2,500         |              |                | 3,000              |
| Community Library                                    |     |                 | 252                 | 378             | 34             | 369           | 315           |              |                | -                  |
| Recapitalisation of Community Libraries              |     | 390             | 4,900               | 4,900           | 134            | 1,474         | 4,083         | (2,609)      | -63.9%         | 252                |
| Corridor development                                 |     | 1,645           |                     | 5,000           |                |               | 4,167         | (4,167)      | -100.0%        | 4,900              |
| Museum                                               |     |                 | 598                 | 302             |                |               | 252           | (252)        | -100.0%        | 598                |
|                                                      |     |                 |                     |                 |                |               | -             | -            |                |                    |
| District Municipality:                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                      |     |                 |                     |                 |                |               |               | -            |                |                    |
| [insert description]                                 |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other grant providers:                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                      |     |                 |                     |                 |                |               |               | -            |                |                    |
| [insert description]                                 |     |                 |                     |                 |                |               |               | -            |                |                    |
| Total operating expenditure of Transfers and Grants: |     | 253,851         | 298,592             | 304,472         | 494            | 289,256       | 253,727       | 38,826       | 15.3%          | 298,592            |
| Capital expenditure of Transfers and Grants          |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                 |     | 163,359         | 130,360             | 138,136         | 9,316          | 76,781        | 115,113       | (16,658)     | -14.5%         | 130,360            |
| Neighbourhood Development Partnership                |     | 24,617          | 12,000              | 19,776          | 974            | 3,871         | 16,480        | (12,609)     | -76.5%         | 12,000             |
| Municipal Infrastructure Grant (MiG)                 |     | 107,720         | 107,320             | 107,320         | 8,873          | 67,759        | 89,433        |              |                | 107,320            |
| Water service operating subsidy                      |     | 16,502          | -                   | -               |                |               | -             |              |                | -                  |
| Integrated national electrification                  |     |                 | -                   | -               |                |               | -             |              |                | -                  |
| Emergy efficiency & demand side management           |     | 11,054          | 4,000               | 4,000           | -              | 3,013         | 3,333         | (321)        | -9.6%          | 4,000              |
| Municipal water infrastructure                       |     | 3,466           | 7,040               | 7,040           | (531)          | 2,139         | 5,867         | (3,728)      | -63.5%         | 7,040              |
| Accreditation                                        |     |                 |                     |                 |                |               | -             | -            |                |                    |
|                                                      |     |                 |                     |                 |                |               | -             | -            |                |                    |
| Other capital transfers [insert description]         |     |                 |                     |                 |                |               | -             | -            |                |                    |
| Provincial Government:                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Masification Grant                                   |     |                 |                     |                 |                |               | -             | -            |                |                    |
|                                                      |     |                 |                     |                 |                |               |               | -            |                |                    |
| District Municipality:                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                      |     |                 |                     |                 |                |               |               | -            |                |                    |
|                                                      |     |                 |                     |                 |                |               |               | -            |                |                    |
| Other grant providers:                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                      |     |                 |                     |                 |                |               |               | -            |                |                    |
| Total capital expenditure of Transfers and Grants    |     | 163,359         | 130,360             | 138,136         | 9,316          | 76,781        | 115,113       | (16,658)     | -14.5%         | 130,360            |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS            |     | 417,211         | 428,952             | 442,608         | 9,810          | 366,037       | 368,840       | 22,168       | 6.0%           | 428,952            |

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

| Description                                               | Ref | Budget Year 2014/15       |                |               |              |              |
|-----------------------------------------------------------|-----|---------------------------|----------------|---------------|--------------|--------------|
|                                                           |     | Approved Rollover 2013/14 | Monthly actual | YearTD actual | YTD variance | YTD variance |
|                                                           |     |                           |                |               |              | %            |
| R thousands                                               |     |                           |                |               |              |              |
| <b>EXPENDITURE</b>                                        |     |                           |                |               |              |              |
| <b>Operating expenditure of Approved Roll-overs</b>       |     |                           |                |               |              |              |
| <b>National Government:</b>                               |     | -                         | -              | -             | -            |              |
| Local Government Equitable Share                          |     |                           |                |               | -            |              |
| Water Services Operating Subsidy                          |     |                           |                |               | -            |              |
| EPWP Incentive                                            |     |                           |                |               | -            |              |
| Integrated national electrification                       |     |                           |                |               | -            |              |
| #REF!                                                     |     |                           |                |               | -            |              |
| Finance Management                                        |     |                           |                |               | -            |              |
| Other transfers and grants [insert description]           |     |                           |                |               | -            |              |
| <b>Provincial Government:</b>                             |     | -                         | -              | -             | -            |              |
| Health subsidy                                            |     |                           |                |               | -            |              |
| Sport and Recreation                                      |     |                           |                |               | -            |              |
| Community Library                                         |     |                           |                |               | -            |              |
| Recapitalisation of Community Libraries                   |     |                           |                |               | -            |              |
| Museum                                                    |     |                           |                |               | -            |              |
| <b>District Municipality:</b>                             |     | -                         | -              | -             | -            |              |
| [insert description]                                      |     |                           |                |               | -            |              |
| <b>Other grant providers:</b>                             |     | -                         | -              | -             | -            |              |
| [insert description]                                      |     |                           |                |               | -            |              |
| <b>Total operating expenditure of Approved Roll-overs</b> |     | -                         | -              | -             | -            |              |
| <b>Capital expenditure of Approved Roll-overs</b>         |     |                           |                |               |              |              |
| <b>National Government:</b>                               |     | 2,332                     | 8,342          | 69,897        | (67,565)     | -2897.5%     |
| Neighbourhood Development Partnership                     |     |                           |                |               | -            |              |
| Municipal water infrastructure                            |     | 1,921                     | (531)          | 2,139         | (218)        | -11.3%       |
| Accreditation                                             |     |                           |                |               | -            |              |
| Municipal Infrastructure Grant (MIG)                      |     | 411                       | 8,873          | 67,759        | (67,348)     | -16402.8%    |
| Other capital transfers [insert description]              |     |                           |                |               | -            |              |
| <b>Provincial Government:</b>                             |     | -                         | -              | -             | -            |              |
|                                                           |     |                           |                |               | -            |              |
| <b>District Municipality:</b>                             |     | -                         | -              | -             | -            |              |
|                                                           |     |                           |                |               | -            |              |
| <b>Other grant providers:</b>                             |     | -                         | -              | -             | -            |              |
|                                                           |     |                           |                |               | -            |              |
| <b>Total capital expenditure of Approved Roll-overs</b>   |     | 2,332                     | 8,342          | 69,897        | (67,565)     | -2897.5%     |
| <b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>           |     | 2,332                     | 8,342          | 69,897        | (67,565)     | -2897.5%     |

| Summary of Employee and Councillor remuneration             | 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                                                 |     | A               | B                   | C               |                |               |               |              |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>    |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     | 7,966           | 11,347              | 11,347          | 897            | 8,901         | 9,458         | (556)        | -6%            | 10,681             |
| Pension and UIF Contributions                               |     | 1,169           | 1,231               | 1,231           | 102            | 1,046         | 1,026         | 20           | 2%             | 1,255              |
| Medical Aid Contributions                                   |     | 180             | 127                 | 127             | 20             | 195           | 106           | 90           | 85%            | 234                |
| Motor Vehicle Allowance                                     |     | 5,460           | 4,487               | 4,487           | 435            | 4,317         | 3,739         | 578          | 15%            | 5,181              |
| Cellphone Allowance                                         |     |                 |                     |                 |                |               |               |              |                |                    |
| Housing Allowances                                          |     | 1,255           | 708                 | 708             | 137            | 1,076         | 590           | 486          | 82%            | 1,291              |
| Other benefits and allowances                               |     | 638             | 222                 | 222             | 42             | 425           | 185           | 241          | 130%           | 510                |
| <b>Sub Total - Councillors</b>                              |     | 16,368          | 18,121              | 18,121          | 1,633          | 15,960        | 15,101        | 860          | 6%             | 19,152             |
| <b>% Increase</b>                                           | 4   |                 | 10.6%               | 10.6%           |                |               |               |              |                | 16.9%              |
| <b>Senior Managers of the Municipality</b>                  |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     | 7,119           | 8,175               | 8,175           | 378            | 6,045         | 6,812         | (768)        | -11%           | 7,254              |
| Pension and UIF Contributions                               |     | 269             | 237                 | 237             | 8              | 141           | 198           | (57)         | -29%           | 169                |
| Medical Aid Contributions                                   |     | 186             | 84                  | 84              | 8              | 134           | 70            | 64           | 92%            | 161                |
| Overtime                                                    |     |                 |                     |                 |                |               |               |              |                |                    |
| Performance Bonus                                           |     |                 |                     |                 |                | 415           |               | 415          | #DIV/0!        | 498                |
| Motor Vehicle Allowance                                     |     | 1,707           | 1,489               | 1,489           | 67             | 1,231         | 1,241         | (10)         | -1%            | 1,477              |
| Cellphone Allowance                                         |     |                 |                     |                 |                |               |               |              |                |                    |
| Housing Allowances                                          |     | 48              | 56                  | 56              | 2              | 35            | 46            | (11)         | -25%           | 42                 |
| Other benefits and allowances                               |     | 832             | 410                 | 410             | 25             | 633           | 342           | 291          | 85%            | 759                |
| Payments in lieu of leave                                   |     |                 |                     |                 |                | 459           |               | 459          | #DIV/0!        | 551                |
| Long service awards                                         |     |                 |                     |                 |                |               |               |              |                |                    |
| Post-retirement benefit obligations                         |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Sub Total - Senior Managers of Municipality</b>          |     | 10,159          | 10,451              | 10,451          | 486            | 9,093         | 8,709         | 384          | 4%             | 10,911             |
| <b>% Increase</b>                                           | 4   |                 | 2.9%                | 2.9%            |                |               |               |              |                | 7.4%               |
| <b>Other Municipal Staff</b>                                |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     | 222,531         | 221,744             | 221,744         | 20,007         | 185,086       | 184,767       | 299          | 0%             | 222,103            |
| Pension and UIF Contributions                               |     | 34,658          | 64,638              | 64,638          | 3,061          | 30,411        | 53,865        | (23,454)     | -44%           | 36,493             |
| Medical Aid Contributions                                   |     | 13,745          | 15,416              | 15,416          | 1,342          | 12,740        | 12,847        | (107)        | -1%            | 15,288             |
| Overtime                                                    |     | 34,693          | 24,277              | 24,277          | 3,043          | 27,109        | 20,231        | 6,878        | 34%            | 32,531             |
| Performance Bonus                                           |     |                 |                     |                 |                | (415)         |               | (415)        | #DIV/0!        | (498)              |
| Motor Vehicle Allowance                                     |     | 16,111          | 17,044              | 17,044          | 1,571          | 13,543        | 14,203        | (661)        | -5%            | 16,251             |
| Cellphone Allowance                                         |     |                 |                     |                 |                |               |               |              |                |                    |
| Housing Allowances                                          |     | 7,237           | 10,535              | 10,535          | 567            | 5,873         | 8,779         | (2,906)      | -33%           | 7,048              |
| Other benefits and allowances                               |     | 16,156          | 28,192              | 28,192          | 1,341          | 14,975        | 23,493        | (8,517)      | -38%           | 17,971             |
| Payments in lieu of leave                                   |     |                 | 6,458               | 6,458           | 128            | 1,135         | 5,382         | (4,247)      | -79%           | 1,362              |
| Long service awards                                         |     |                 | 908                 | 908             |                |               | 757           | (757)        | -100%          |                    |
| Post-retirement benefit obligations                         |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Sub Total - Other Municipal Staff</b>                    |     | 345,132         | 389,212             | 389,212         | 31,060         | 290,457       | 324,343       | (33,887)     | -10%           | 348,548            |
| <b>% Increase</b>                                           | 4   |                 | 12.8%               | 12.8%           |                |               |               |              |                | 1.0%               |
| <b>Total Parent Municipality</b>                            |     | 371,679         | 417,784             | 417,784         | 33,181         | 315,510       | 348,153       | (32,643)     | -9%            | 378,612            |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Board Members of Entities</b>                            |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     |                 |                     |                 |                |               |               |              |                |                    |
| Pension and UIF Contributions                               |     |                 |                     |                 |                |               |               |              |                |                    |
| Medical Aid Contributions                                   |     |                 |                     |                 |                |               |               |              |                |                    |

|                                                |   |         |         |         |        |         |         |          |      |
|------------------------------------------------|---|---------|---------|---------|--------|---------|---------|----------|------|
| 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            |   |         |         |         |        |         |         |          |      |
| <b>Sub Total - Other Staff of Entities</b>     |   | -       | -       | -       | -      | -       | -       | -        | -    |
| <b>% Increase</b>                              | 4 |         |         |         |        |         |         |          |      |
| <b>Total Municipal Entities</b>                |   | -       | -       | -       | -      | -       | -       | -        | -    |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b> |   | 371,679 | 417,784 | 417,784 | 33,181 | 315,510 | 348,153 | (32,643) | -9%  |
| <b>% Increase</b>                              | 4 |         | 6.5%    | 12.4%   |        |         |         |          | 1.9% |
| <b>TOTAL MANAGERS AND STAFF</b>                |   | 355,291 | 399,663 | 399,663 | 31,548 | 299,550 | 333,052 | (33,503) | -10% |

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

| 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 | February Outcome | March Outcome | April Outcome | May Budget | June Budget | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| 1   | <b>R thousands</b>                                   |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | <b>Cash Receipts By Source</b>                       |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Property rates                                       | 11,440              | 11,668         | 13,147       | 12,925          | 10,974      | 14,592      | 8,359           | 10,806           | 11,670        | 10,712        | 20,532     | 16,819      | 242,670                                             | 259,657                | 277,833                |
|     | Property rates - penalties & collection charges      |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Service charges - electricity revenue                | 23,721              | 28,925         | 34,518       | 26,350          | 21,808      | 30,273      | 16,078          | 21,188           | 27,491        | 25,027        | 50,794     | 50,794      | 605,525                                             | 660,801                | 712,680                |
|     | Service charges - water revenue                      | 5,055               | 5,811          | 4,963        | 5,407           | 4,810       | 5,850       | 4,830           | 3,910            | 6,278         | 56,154        | 13,686     | 13,686      | 164,356                                             | 175,981                | 188,172                |
|     | Service charges - sanitation revenue                 | 2,359               | 2,391          | 2,162        | 2,400           | 1,998       | 2,686       | 2,077           | 2,091            | 2,375         | 2,220         | 7,524      | 7,524       | 90,288                                              | 96,608                 | 103,371                |
|     | Service charges - refuse                             | 2,298               | 2,475          | 2,305        | 2,482           | 1,995       | 2,620       | 1,744           | 1,930            | 2,288         | 2,215         | 6,121      | 6,121       | 73,450                                              | 78,591                 | 84,093                 |
|     | Service charges - other                              |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Rental of facilities and equipment                   | 219                 | 588            | 133          | 111             | 96          | 168         | 83              | 138              | 167           | 191           | 540        | 539         | 6,479                                               | 7,128                  | 7,839                  |
|     | Interest earned - external investments               | 2,169               | 556            | 546          | 1,609           | 518         | 547         | 241             | 603              | 228           | 632           | 1,406      | 1,406       | 16,872                                              | 16,872                 | 16,872                 |
|     | Interest earned - outstanding debtors                | 695                 | 708            | 706          | 623             | 701         | 386         | 710             | 166              | 696           | 749           | 678        | 677         | 8,131                                               | 8,700                  | 9,308                  |
|     | Dividends received                                   |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Fines                                                | 149                 | 166            | 280          | 405             | 220         | 34          | 156             | 138              | 204           | 3,049         | 236        | 236         | 2,827                                               | 3,110                  | 3,421                  |
|     | Licences and permits                                 | 2                   | 3              | 2            | 1               | 1           | 0           | 1               | 1                | 1             | 1             | 0          | 1           | 3                                                   | 4                      | 4                      |
|     | Agency services                                      |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Transfer receipts - operating                        |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Other revenue                                        | 19                  | 112,752        | 1,500        |                 | 104,168     | 2,048       |                 |                  | 87,525        | 1,117         |            | 1,971       | 288,618                                             | 309,009                | 309,730                |
|     | <b>Cash Receipts by Source</b>                       | 48,735              | 169,537        | 62,793       | 54,954          | 149,947     | 98,668      | 62,163          | 46,234           | 218,131       | 102,066       | 102,552    | 101,645     | 1,526,362                                           | 1,631,532              | 1,728,226              |
|     | <b>Other Cash Flows by Source</b>                    |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Transfer receipts - capital                          | 33,388              |                | 5,771        |                 | 7,188       | 1,500       |                 |                  | 79,210        |               |            |             |                                                     |                        |                        |
|     | Contributions & Contributed assets                   |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Proceeds on disposal of PPE                          |                     |                |              |                 | 2,667       |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Short term loans                                     |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Borrowing long term/financing                        |                     |                |              |                 | (370)       |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Increase in consumer deposits                        |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Receipt of non-current debtors                       | (3,830)             | 4,014          | (2,741)      |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Receipt of non-current receivables                   |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Change in non-current investments                    | (10,095)            |                |              |                 | 17,600      |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | <b>Total Cash Receipts by Source</b>                 | 89,766              | 183,013        | 80,056       | 54,954          | 221,155     | 100,168     | 62,163          | 46,234           | 297,341       | 102,066       | 102,552    | 101,645     | 1,528,362                                           | 1,631,532              | 1,728,226              |
|     | <b>Cash Payments by Type</b>                         |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Employee related costs                               | 26,234              | 29,814         | 29,977       | 30,017          | 30,569      | 30,314      | 31,828          | 31,922           | 29,998        | 30,399        | 33,243     | 33,993      | 399,663                                             | 423,745                | 448,862                |
|     | Remuneration of councillors                          | 1,369               | 1,366          | 1,404        | 1,435           | 1,445       | 1,436       | 1,438           | 1,658            | 1,432         | 1,427         | 1,510      | 1,510       | 18,121                                              | 19,571                 | 21,136                 |
|     | Interest paid                                        | 1,937               | 1,936          | 3,117        | 965             | 1,859       | 1,956       | 1,966           | 1,980            | 1,897         | 1,820         | 24,727     | 24,727      | 298,728                                             | 317,499                | 339,724                |
|     | Bulk purchases - Electricity                         | 46,031              | 52,834         | 81,417       | 61,328          | 32,196      | 60,899      | 29,481          | 59,364           | 58,057        | 58,098        | 19,834     | 19,833      | 238,002                                             | 238,002                | 208,198                |
|     | Bulk purchases - Water & Sewer                       |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Other materials                                      | 85                  | 3              | 326          | 177             | 250         | 142         | 176             | 131              | 747           | 289           | 1,847      | 1,847       | 22,158                                              | 27,105                 | 27,105                 |
|     | Contracted services                                  | (331)               | 16,146         | 10,874       | 12,804          | 11,861      | 15,111      | 11,066          | 10,772           | 17,961        | 17,039        | 297        | 296         | 432,240                                             | 467,079                | 504,725                |
|     | Grants and subsidies paid - other municipalities     |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Grants and subsidies paid - other                    |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | General expenses                                     | 9,264               | 19,349         | 13,093       | 32,638          | 26,672      | 19,368      | 24,628          | 31,585           | 31,039        | 35,107        | 5,505      | 5,505       | 3,558                                               | 3,050                  | 3,162                  |
|     | <b>Cash Payments by Type</b>                         | 83,628              | 121,450        | 140,178      | 139,364         | 106,850     | 128,236     | 100,633         | 137,411          | 141,130       | 144,180       | 154,566    | 158,237     | 1,853,469                                           | 1,897,742              | 1,968,403              |
|     | <b>Other Cash Flow Payments by Type</b>              |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Capital assets                                       |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | Repayment of borrowing                               |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | <b>Other Cash Flows Payments</b>                     |                     |                |              |                 |             |             |                 |                  |               |               |            |             |                                                     |                        |                        |
|     | <b>Total Cash Payments by Type</b>                   | 93,723              | 133,076        | 177,281      | 169,596         | 146,726     | 158,518     | 103,848         | 174,430          | 178,085       | 175,446       | 191,586    | 195,256     | 1,858,469                                           | 1,897,742              | 1,968,403              |
|     | <b>NET INCREASE/DECREASE IN CASH HELD</b>            | (23,957)            | 49,536         | (23,019)     | (40,946)        | (98,927)    | (58,350)    | (81,078)        | (128,197)        | 119,256       | (110,314)     | (88,034)   | (93,612)    | (332,107)                                           | (266,210)              | (240,177)              |
|     | Cash/cash equivalents at the monthly/year beginning: | 351,864             | 377,843        | 304,869      | 327,907         | 327,907     | 327,907     | 32,907          | 246,829          | 118,632       | 327,907       | 217,593    | 128,559     | 351,864                                             | 19,757                 | (246,454)              |
|     | Cash/cash equivalents at the monthly/year end:       | 327,907             | 327,907        | 327,907      | 286,961         | 228,981     | 269,557     | 246,829         | 118,632          | 237,888       | 217,593       | 128,559    | 34,948      | 19,757                                              | (246,454)              | (486,630)              |

**KZN252 Newcastle - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M10 April**

| 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 |
| <b>R thousands</b>                                                   | <b>1</b> |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>Revenue By Source</b>                                             |          |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Property rates                                                       |          | 175,479          | 242,670             | 226,946          | 17,398          | 174,220          | 189,121          | (14,901)         | -8%            | 209,065            |
| Property rates - penalties & collection charges                      |          |                  |                     |                  |                 |                  |                  | -                |                | -                  |
| Service charges - electricity revenue                                |          | 540,813          | 609,525             | 614,791          | 42,629          | 458,598          | 512,326          | (53,729)         | -10%           | 550,317            |
| Service charges - water revenue                                      |          | 138,425          | 164,356             | 164,963          | 11,169          | 120,009          | 137,469          | (17,460)         | -13%           | 144,011            |
| Service charges - sanitation revenue                                 |          | 68,937           | 90,288              | 90,532           | 6,005           | 60,154           | 75,443           | (15,289)         | -20%           | 72,185             |
| Service charges - refuse revenue                                     |          | 50,442           | 73,450              | 73,450           | 4,429           | 44,179           | 61,208           | (17,030)         | -28%           | 53,014             |
| Service charges - other                                              |          |                  |                     |                  |                 |                  | -                | -                |                | -                  |
| Rental of facilities and equipment                                   |          | 4,640            | 6,479               | 6,479            | 465             | 5,046            | 5,399            | (353)            | -7%            | 6,055              |
| Interest earned - external investments                               |          | 11,179           | 16,872              | 16,872           | 632             | 8,557            | 14,060           | (5,503)          | -39%           | 10,269             |
| Interest earned - outstanding debtors                                |          | 7,621            | 8,131               | 8,131            | 749             | 6,870            | 6,776            | 95               | 1%             | 8,244              |
| Dividends received                                                   |          |                  |                     |                  |                 |                  | -                | -                |                | -                  |
| Fines                                                                |          | 9,022            | 2,827               | 2,827            | 3,049           | 4,822            | 2,356            | 2,466            | 105%           | 5,787              |
| Licences and permits                                                 |          | 7                | 3                   | 12               | 1               | 12               | 10               | 2                | 20%            | 14                 |
| Agency services                                                      |          |                  |                     |                  |                 |                  | -                | -                |                | -                  |
| Transfers recognised - operational                                   |          | 434,932          | 298,618             | 302,434          | 11,291          | 371,420          | 252,028          | 119,392          | 47%            | 298,618            |
| Other revenue                                                        |          | 14,713           | 13,142              | 10,133           | 1,117           | 13,965           | 8,444            | 5,521            | 65%            | 16,758             |
| Gains on disposal of PPE                                             |          |                  |                     |                  |                 |                  | -                | -                |                | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |          | <b>1,456,211</b> | <b>1,526,362</b>    | <b>1,517,570</b> | <b>98,934</b>   | <b>1,267,853</b> | <b>1,264,642</b> | <b>3,212</b>     | <b>0%</b>      | <b>1,374,337</b>   |
| <b>Expenditure By Type</b>                                           |          |                  |                     |                  |                 |                  |                  |                  |                |                    |
| Employee related costs                                               |          | 353,489          | 399,663             | 411,597          | 30,399          | 301,080          | 342,998          | (41,917)         | -12%           | 361,297            |
| Remuneration of councillors                                          |          | 18,191           | 18,121              | 18,121           | 1,427           | 14,430           | 15,101           | (671)            | -4%            | 17,316             |
| Debt impairment                                                      |          | 11,178           | 296,728             | 98,909           | -               | -                | 82,424           | (82,424)         | -100%          | -                  |
| Depreciation & asset impairment                                      |          | 252,321          | 238,002             | 238,002          | 20,292          | 188,709          | 198,335          | (9,625)          | -5%            | 226,451            |
| Finance charges                                                      |          | 11,325           | 22,158              | 22,158           | 1,820           | 19,462           | 18,465           | 997              | 5%             | 23,355             |
| Bulk purchases                                                       |          | 382,803          | 432,240             | 421,745          | 58,099          | 339,656          | 351,454          | (11,798)         | -3%            | 407,587            |
| Other materials                                                      |          | 3,238            | 3,558               | 2,836            | 289             | 2,325            | 2,363            | (38)             | -2%            | 2,790              |
| Contracted services                                                  |          | 152,522          | 161,322             | 165,800          | 17,039          | 125,531          | 138,167          | (12,635)         | -9%            | 150,638            |
| Transfers and grants                                                 |          | -                | 54,913              |                  |                 |                  | -                | -                |                | -                  |
| Other expenditure                                                    |          | 210,066          | 231,763             | 336,062          | 35,107          | 188,187          | 280,052          | (91,864)         | -33%           | 225,825            |
| Loss on disposal of PPE                                              |          |                  |                     |                  |                 |                  | -                | -                |                | -                  |
| <b>Total Expenditure</b>                                             |          | <b>1,395,131</b> | <b>1,858,469</b>    | <b>1,715,231</b> | <b>164,472</b>  | <b>1,179,382</b> | <b>1,429,359</b> | <b>(249,977)</b> | <b>-17%</b>    | <b>1,415,258</b>   |
| <b>Surplus/(Deficit)</b>                                             |          | <b>61,080</b>    | <b>(332,107)</b>    | <b>(197,661)</b> | <b>(65,538)</b> | <b>88,471</b>    | <b>(164,718)</b> | <b>253,189</b>   | <b>-154%</b>   | <b>(40,921)</b>    |
| Transfers recognised - capital                                       |          |                  |                     |                  |                 |                  | -                | -                |                |                    |
| Contributions recognised - capital                                   |          |                  |                     |                  |                 |                  | -                | -                |                |                    |
| Contributed assets                                                   |          |                  |                     |                  |                 |                  | -                | -                |                |                    |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |          | <b>61,080</b>    | <b>(332,107)</b>    | <b>(197,661)</b> | <b>(65,538)</b> | <b>88,471</b>    | <b>(164,718)</b> | <b>253,189</b>   | <b>-154%</b>   | <b>(40,921)</b>    |
| Taxation                                                             |          |                  |                     |                  |                 |                  |                  |                  |                |                    |
| <b>Surplus/(Deficit) after taxation</b>                              |          | <b>61,080</b>    | <b>(332,107)</b>    | <b>(197,661)</b> | <b>(65,538)</b> | <b>88,471</b>    | <b>(164,718)</b> | <b>253,189</b>   | <b>-154%</b>   | <b>(40,921)</b>    |

## KZN252 Newcastle - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M10 April

[illegible]

KZN252 Newcastle - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M10 April

| 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                                  |                 |                     |                 |                |               |               |              | %            |                            |
| <b>Monthly expenditure performance trend</b> |                 |                     |                 |                |               |               |              |              |                            |
| July                                         | 32,433          | 37,019              |                 | 10,095         | 10,095        | 37,019        | 26,924       | 72.7%        | 2%                         |
| August                                       | 32,433          | 37,019              |                 | 12,222         | 22,317        | 74,038        | 51,721       | 69.9%        | 5%                         |
| September                                    | 32,433          | 37,019              |                 | 15,527         | 37,844        | 111,057       | 73,213       | 65.9%        | 9%                         |
| October                                      | 32,433          | 37,019              |                 | 30,584         | 68,428        | 148,076       | 79,648       | 53.8%        | 15%                        |
| November                                     | 32,433          | 37,019              |                 | 39,876         | 108,304       | 185,095       | 76,792       | 41.5%        | 24%                        |
| December                                     | 32,433          | 37,019              |                 | 29,785         | 138,088       | 222,114       | 84,026       | 37.8%        | 31%                        |
| January                                      | 32,433          | 37,019              |                 | 3,216          | 141,304       | 259,134       | 117,830      | 45.5%        | 32%                        |
| February                                     | 32,433          | 37,019              |                 | 31,266         | 172,570       | 296,153       | 123,583      | 41.7%        | 39%                        |
| March                                        | 32,433          | 37,019              |                 |                |               | 333,172       | -            |              |                            |
| April                                        | 32,433          | 37,019              |                 |                |               | 370,191       | -            |              |                            |
| May                                          | 32,433          | 37,019              |                 |                |               | 407,210       | -            |              |                            |
| June                                         | 32,433          | 37,019              |                 |                |               | 444,229       | -            |              |                            |
| <b>Total Capital expenditure</b>             | <b>389,202</b>  | <b>444,229</b>      | <b>-</b>        | <b>172,570</b> |               |               |              |              |                            |

KZN252 Newcastle - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

| Description                                                |  | Ref | 2013/14<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | Budget Year 2014/15 |                 |                      |                       |
|------------------------------------------------------------|--|-----|-------------------------------|--------------------|--------------------|-------------------|---------------------|-----------------|----------------------|-----------------------|
|                                                            |  |     |                               |                    |                    | Year:TD<br>actual | Year:TD<br>budget   | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| R thousands                                                |  | 1   |                               |                    |                    |                   |                     |                 |                      |                       |
| Capital expenditure on new assets by Asset Class/Sub-class |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Infrastructure                                             |  |     | 118,170                       | 171,340            | 137,447            | 6,847             | 65,502              | 114,539         | 49,037               | 42.8%                 |
| Infrastructure - Road transport                            |  |     | 25,615                        | 62,080             | 52,611             | 5,579             | 31,160              | 43,842          | 12,683               | 28.9%                 |
| Roads, Pavements & Bridges                                 |  |     | 25,615                        | 60,080             | 52,611             | 5,579             | 31,160              | 43,842          | 12,683               | 28.9%                 |
| Storm water                                                |  |     |                               | 2,000              |                    |                   |                     |                 |                      |                       |
| Infrastructure - Electricity                               |  |     | -                             | 10,500             | 20,614             | 318               | 9,933               | 17,178          | 7,245                | 42.2%                 |
| Generation                                                 |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Transmission & Reticulation                                |  |     |                               | 10,500             | 14,914             | 318               | 4,952               | 12,428          | 7,476                | 60.2%                 |
| Street Lighting                                            |  |     |                               |                    | 5,700              | -                 | 4,981               | 4,750           | (231)                | -4.9%                 |
| Infrastructure - Water                                     |  |     | 78,263                        | 33,140             | 20,365             | (611)             | 8,097               | 16,971          | 8,874                | 52.3%                 |
| Dams & Reservoirs                                          |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Water purification                                         |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Reticulation                                               |  |     | 78,263                        | 33,140             | 20,365             | (611)             | 8,097               | 16,971          | 8,874                | 52.3%                 |
| Infrastructure - Sanitation                                |  |     | 14,292                        | 36,320             | 28,502             | 1,124             | 6,658               | 23,752          | 17,094               | 72.0%                 |
| Reticulation                                               |  |     | 14,292                        | 36,320             | 28,502             | 1,124             | 6,658               | 23,752          | 17,094               | 72.0%                 |
| Sewerage purification                                      |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Infrastructure - Other                                     |  |     | -                             | 29,300             | 15,355             | 437               | 9,654               | 12,796          | 3,142                | 24.6%                 |
| Waste Management                                           |  |     |                               |                    | 3,800              | -                 | 3,800               | 3,167           | (633)                | -20.0%                |
| Transportation                                             |  |     |                               |                    | 930                | -                 | 801                 | 776             | (26)                 | -3.4%                 |
| Gas                                                        |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Other                                                      |  |     |                               | 29,300             | 10,625             | 437               | 5,053               | 8,855           | 3,801                | 42.9%                 |
| Community                                                  |  |     | 36,954                        | 11,399             | 22,424             | 983               | 4,409               | 18,687          | 14,278               | 76.4%                 |
| Parks & gardens                                            |  |     | 2,582                         | 2,400              | 2,000              | -                 | -                   | 1,667           | 1,667                | 100.0%                |
| Sportsfields & stadia                                      |  |     | 1,418                         | 1,000              | 1,000              | -                 | -                   | 833             | 833                  | 100.0%                |
| Swimming pools                                             |  |     | 8,545                         | 1,000              | 3,105              | -                 | 1,829               | 2,588           | 759                  | 29.3%                 |
| Community halls                                            |  |     | 1,413                         | 6,900              | 16,184             | 983               | 2,474               | 13,487          | 11,013               | 81.7%                 |
| Libraries                                                  |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Recreational facilities                                    |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Fire, safety & emergency                                   |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Security and policing                                      |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Buses                                                      |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Clinics                                                    |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Museums & Art Galleries                                    |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Cemeteries                                                 |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Social rental housing                                      |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Other                                                      |  |     | 22,997                        |                    | 135                | -                 | 107                 | 113             | 6                    | 5.5%                  |
| Heritage assets                                            |  |     | -                             | 60                 | 60                 | -                 | -                   | 50              | 50                   | 100.0%                |
| Buildings                                                  |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Other                                                      |  |     |                               | 60                 | 60                 | -                 | -                   | 50              | 50                   | 100.0%                |
| Investment properties                                      |  |     | -                             | -                  | -                  | -                 | -                   | -               | -                    | -                     |
| Housing development                                        |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Other                                                      |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Other assets                                               |  |     | 132,993                       | 215,855            | 170,675            | 15,716            | 103,653             | 142,229         | 38,576               | 27.1%                 |
| General vehicles                                           |  |     | 1,188                         | 3,600              | 5,876              | (469)             | 3,701               | 4,897           | 1,196                | 24.4%                 |
| Specialised vehicles                                       |  |     | 7,984                         |                    |                    |                   |                     |                 |                      |                       |
| Plant & equipment                                          |  |     |                               | 14,435             | 9,127              | 611               | 4,313               | 7,606           | 3,293                | 43.3%                 |
| Computers - hardware/equipment                             |  |     |                               | 1,700              | 677                | -                 | -                   | 564             | 564                  | 100.0%                |
| Furniture and other office equipment                       |  |     | 2,693                         | 2,120              | 3,154              | 105               | 1,414               | 2,629           | 1,215                | 46.2%                 |
| Abattoirs                                                  |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Markets                                                    |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Civic Land and Buildings                                   |  |     | 110,250                       | 194,000            | 150,000            | 15,469            | 93,784              | 125,000         | 31,216               | 25.0%                 |
| Other Buildings                                            |  |     |                               |                    | 1,841              | -                 | 441                 | 1,534           | 1,093                | 71.3%                 |
| Other Land                                                 |  |     | 4,652                         |                    |                    |                   |                     |                 |                      |                       |
| Surplus Assets - (Investment or inventory)                 |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Other                                                      |  |     | 6,226                         |                    |                    |                   |                     |                 |                      |                       |
| Agricultural assets                                        |  |     | -                             | -                  | -                  | -                 | -                   | -               | -                    | -                     |
| List sub-class                                             |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Biological assets                                          |  |     | -                             | -                  | -                  | -                 | -                   | -               | -                    | -                     |
| List sub-class                                             |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Intangibles                                                |  |     | 1,559                         | 334                | 501                | -                 | -                   | 417             | 417                  | 100.0%                |
| Computers - software & programming                         |  |     | 1,559                         | 334                | 501                | -                 | -                   | 417             | 417                  | 100.0%                |
| Other                                                      |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Total Capital Expenditure on new assets                    |  | f   | 289,676                       | 398,869            | 331,107            | 23,546            | 173,564             | 275,923         | 102,359              | 37.1%                 |
| Specialised vehicles                                       |  |     | -                             | -                  | -                  | -                 | -                   | -               | -                    | -                     |
| Refuse                                                     |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Fire                                                       |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Conservancy                                                |  |     |                               |                    |                    |                   |                     |                 |                      |                       |
| Ambulances                                                 |  |     |                               |                    |                    |                   |                     |                 |                      |                       |

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

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**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 |                 |                |               |               |              |                |                    |
|----------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                            |     | 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 renewal of existing assets by Asset Class/Sub-class |     |                 |                     |                 |                |               |               |              |                |                    |
| Infrastructure                                                             |     | 97,652          | 34,800              | 87,130          | 7,275          | 47,585        | 72,608        | 25,023       | 34.5%          | 57,102             |
| Infrastructure - Road transport                                            |     | 75,576          | 7,000               | 35,961          | 1,745          | 14,798        | 29,968        | 15,170       | 50.6%          | 17,757             |
| Roads, Pavements & Bridges                                                 |     | 74,229          | 7,000               | 35,961          | 1,745          | 14,798        | 29,968        | 15,170       | 50.6%          | 17,757             |
| Storm water                                                                |     | 1,347           |                     |                 | -              | -             | -             | -            |                | -                  |
| Infrastructure - Electricity                                               |     | 22,076          | 7,600               | 20,421          | 914            | 11,781        | 17,017        | 5,237        | 30.8%          | 14,137             |
| Generation                                                                 |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Transmission & Reticulation                                                |     | 22,076          | 7,600               | 20,421          | 914            | 11,781        | 17,017        | 5,237        | 30.8%          | 14,137             |
| Street Lighting                                                            |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Infrastructure - Water                                                     |     | -               | -                   | 11,300          | 2,096          | 8,310         | 9,417         | 1,106        | 11.7%          | 9,972              |
| Dams & Reservoirs                                                          |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Water purification                                                         |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Reticulation                                                               |     |                 |                     | 11,300          | 2,096          | 8,310         | 9,417         | 1,106        | 11.7%          | 9,972              |
| Infrastructure - Sanitation                                                |     | -               | 18,700              | 18,362          | 2,521          | 12,595        | 15,301        | 2,706        | 17.7%          | 15,114             |
| Reticulation                                                               |     |                 | 18,700              | 18,362          | 2,521          | 12,595        | 15,301        | 2,706        | 17.7%          | 15,114             |
| Sewerage purification                                                      |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Infrastructure - Other                                                     |     | -               | 1,500               | 1,086           | -              | 102           | 905           | 803          | 88.8%          | 122                |
| Waste Management                                                           |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Transportation                                                             |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Gas                                                                        |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Other                                                                      |     |                 | 1,500               | 1,086           |                | 102           | 905           | 803          | 88.8%          | 122                |
| Community                                                                  |     | -               | 5,620               | 4,544           | 232            | 1,628         | 3,786         | 2,158        | 57.0%          | 1,954              |
| Parks & gardens                                                            |     |                 |                     | 2,000           | -              | -             | 1,667         | 1,667        | 100.0%         | -                  |
| Sportsfields & stadia                                                      |     |                 |                     | 2,544           | 232            | 1,628         | 2,120         | 492          | 23.2%          | 1,954              |
| Swimming pools                                                             |     |                 |                     | -               | -              | -             | -             | -            |                | -                  |
| Community halls                                                            |     |                 | 5,620               |                 |                |               | -             | -            |                | -                  |
| Libraries                                                                  |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Recreational facilities                                                    |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Fire, safety & emergency                                                   |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Security and policing                                                      |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Buses                                                                      |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Clinics                                                                    |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Museums & Art Galleries                                                    |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Cemeteries                                                                 |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Social rental housing                                                      |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Other                                                                      |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Heritage assets                                                            |     | -               | 600                 | -               | -              | -             | -             | -            |                | -                  |
| Buildings                                                                  |     |                 | 600                 |                 |                |               | -             | -            |                | -                  |
| Other                                                                      |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Investment properties                                                      |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Housing development                                                        |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Other                                                                      |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Other assets                                                               |     | 1,874           | 4,320               | 5,568           | 213            | 4,535         | 4,640         | 105          | 2.3%           | 5,442              |
| General vehicles                                                           |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Specialised vehicles                                                       |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Plant & equipment                                                          |     |                 | 3,620               | 4,578           | -              | 4,121         | 3,815         | (306)        | -8.0%          | 4,945              |
| Computers - hardware/equipment                                             |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Furniture and other office equipment                                       |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Abattoirs                                                                  |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Markets                                                                    |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Civic Land and Buildings                                                   |     | 3               |                     |                 |                |               | -             | -            |                | -                  |
| Other Buildings                                                            |     | 1,870           | 700                 | 990             | 213            | 414           | 825           | 411          | 49.8%          | 497                |
| Other Land                                                                 |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Surplus Assets - (Investment or Inventory)                                 |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Other                                                                      |     |                 |                     |                 |                |               | -             | -            |                | -                  |
| Agricultural assets                                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| List sub-class                                                             |     |                 |                     |                 |                |               |               |              |                |                    |

|                                                                |   |        |        |        |       |        |        |        |       |        |
|----------------------------------------------------------------|---|--------|--------|--------|-------|--------|--------|--------|-------|--------|
| <b>Biological assets</b>                                       |   | -      | -      | -      | -     | -      | -      | -      | -     | -      |
| List sub-class                                                 |   | -      | -      | -      | -     | -      | -      | -      | -     | -      |
| <b>Intangibles</b>                                             |   | -      | -      | -      | -     | -      | -      | -      | -     | -      |
| Computers - software & programming                             |   | -      | -      | -      | -     | -      | -      | -      | -     | -      |
| Other                                                          |   | -      | -      | -      | -     | -      | -      | -      | -     | -      |
| <b>Total Capital Expenditure on renewal of existing assets</b> | 1 | 99,526 | 45,340 | 97,241 | 7,720 | 53,748 | 81,034 | 27,286 | 33.7% | 64,498 |

|                             |  |   |   |   |   |   |   |   |   |   |
|-----------------------------|--|---|---|---|---|---|---|---|---|---|
| <b>Specialised vehicles</b> |  | - | - | - | - | - | - | - | - | - |
| 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 |
|---------------|----|---|---|----|---|---|---|---|---|





**KZN252 Newcastle - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M10 April**

| Consolidated Monthly Budget Statement - Depreciation by Asset Class - MTD April |     |                 |                     |                 |                |               |               |              |                |                    |
|---------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b>                                    |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                                           |     | 230,834         | 189,504             | 189,504         | 15,792         | 163,568       | 157,920       | (5,648)      | -3.6%          | 239,486            |
| Infrastructure - Road transport                                                 |     | 214,763         | 112,658             | 112,658         | 9,388          | 99,152        | 93,881        | (5,271)      | -5.6%          | 129,059            |
| Roads, Pavements & Bridges                                                      |     | 173,438         | 112,632             | 112,632         | 9,386          | 79,660        | 93,860        | 14,301       | 15.2%          | 95,471             |
| Storm water                                                                     |     | 41,325          | 25                  | 25              | 2              | 19,593        | 21            | (19,572)     | -92760.4%      | 33,588             |
| Infrastructure - Electricity                                                    |     | 10,744          | 14,316              | 14,316          | 1,193          | 9,423         | 11,930        | 2,507        | 21.0%          | 16,153             |
| Generation                                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Transmission & Reticulation                                                     |     | 9,940           | 14,316              | 14,316          | 1,193          | 9,423         | 11,930        | 2,507        | 21.0%          | 16,153             |
| Street Lighting                                                                 |     | 804             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Infrastructure - Water                                                          |     | 206             | 26,920              | 26,920          | 2,243          | 21,930        | 22,434        | 504          | 2.2%           | 37,595             |
| Dams & Reservoirs                                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water purification                                                              |     | 206             | 26,920              | 26,920          | 2,243          | 21,930        | 22,434        | 504          | 2.2%           | 37,595             |
| Reticulation                                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Infrastructure - Sanitation                                                     |     | 374             | 34,187              | 34,187          | 2,849          | 28,978        | 28,489        | (489)        | -1.7%          | 49,677             |
| Reticulation                                                                    |     | 374             | 34,187              | 34,187          | 2,849          | 28,978        | 28,489        | (489)        | -1.7%          | 49,677             |
| Sewerage purification                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Infrastructure - Other                                                          |     | 4,747           | 1,423               | 1,423           | 119            | 4,084         | 1,185         | (2,899)      | -244.5%        | 7,002              |
| Waste Management                                                                |     | 4,666           | -                   | -               | -              | 3,937         | -             | (3,937)      | #DIV/0!        | 6,750              |
| Transportation                                                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Gas                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other                                                                           |     | 80              | 1,423               | 1,423           | 119            | 147           | 1,185         | 1,038        | 87.6%          | 252                |
| <b>Community</b>                                                                |     | 3,161           | 1,413               | 1,413           | 118            | 2,857         | 1,178         | (1,679)      | -142.6%        | 4,897              |
| Parks & gardens                                                                 |     | 414             | 211                 | 211             | 18             | 990           | 176           | (814)        | -461.6%        | 1,697              |
| Sportsfields & stadia                                                           |     | 353             | 127                 | 127             | 11             | 94            | 106           | 11           | 10.5%          | 162                |
| Swimming pools                                                                  |     | 246             | 252                 | 252             | 21             | 153           | 210           | 56           | 26.9%          | 262                |
| Community halls                                                                 |     | 197             | 415                 | 415             | 35             | 98            | 345           | 247          | 71.5%          | 169                |
| Libraries                                                                       |     | 283             | 1                   | 1               | 0              | 127           | 1             | (126)        | -16103.7%      | 217                |
| Recreational facilities                                                         |     | 984             | 287                 | 287             | 24             | 681           | 239           | (443)        | -185.2%        | 1,168              |
| Fire, safety & emergency                                                        |     | 204             | 0                   | 0               | 0              | 162           | 0             | (162)        | -83909.3%      | 278                |
| Security and policing                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Buses                                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Clinics                                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Museums & Art Galleries                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Cemeteries                                                                      |     | 479             | 19                  | 19              | 2              | 473           | 16            | (456)        | -2818.4%       | 810                |
| Social rental housing                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other                                                                           |     | 2               | 102                 | 102             | 8              | 78            | 85            | 7            | 8.2%           | 133                |
| <b>Heritage assets</b>                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Buildings                                                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other                                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Investment properties</b>                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing development                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other                                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other assets</b>                                                             |     | 18,046          | 46,885              | 46,885          | 3,907          | 21,961        | 39,071        | 17,110       | 43.8%          | 37,647             |
| General vehicles                                                                |     | 8,616           | 13,237              | 13,237          | 1,103          | 10,502        | 11,031        | 528          | 4.8%           | 18,004             |
| Specialised vehicles                                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Plant & equipment                                                               |     | 4,138           | 4,044               | 4,044           | 337            | 5,837         | 3,370         | (2,467)      | -73.2%         | 10,006             |
| Computers - hardware/equipment                                                  |     | 1,359           | 9,941               | 9,941           | 828            | 1,819         | 8,284         | 6,465        | 78.0%          | 3,118              |
| Furniture and other office equipment                                            |     | 1,583           | 11,414              | 11,414          | 951            | 1,894         | 9,512         | 7,617        | 80.1%          | 3,248              |
| Abattoirs                                                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Markets                                                                         |     | -               | 152                 | 152             | 13             | -             | 127           | 127          | 100.0%         | -                  |
| Civic Land and Buildings                                                        |     | -               | 7,937               | 7,937           | 661            | 1,908         | 6,614         | 4,706        | 71.1%          | 3,272              |
| Other Buildings                                                                 |     | 2,150           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other Land                                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Surplus Assets - (Investment or Inventory)                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other                                                                           |     | 0               | 160                 | 160             | 13             | -             | 133           | 133          | 100.0%         | -                  |
| <b>Agricultural assets</b>                                                      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| List sub-class                                                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |



**- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 Apr 2015**

| HEAD OFFICE                                                          |                   |                      |                 |                |                 |                 |              |                |                    |
|----------------------------------------------------------------------|-------------------|----------------------|-----------------|----------------|-----------------|-----------------|--------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>                                                   |                   |                      |                 |                |                 |                 |              |                |                    |
| <b>Revenue By Source</b>                                             |                   |                      |                 |                |                 |                 |              |                |                    |
| Service charges - water revenue                                      | 124               |                      |                 | 117            | 558             | -               | 558          | #DIV/0!        | 744                |
| Service charges - sanitation revenue                                 |                   |                      |                 |                |                 |                 |              |                |                    |
| Service charges - other                                              |                   |                      |                 |                |                 |                 |              |                |                    |
| Rental of facilities and equipment                                   | 41                |                      |                 | 4              | 39              | -               | 39           | #DIV/0!        | 53                 |
| Interest earned - external investments                               | 441               |                      |                 | 20             | 208             | -               | 208          | #DIV/0!        | 278                |
| Interest earned - outstanding debtors                                |                   |                      |                 |                |                 |                 |              |                |                    |
| Agency services                                                      |                   |                      |                 |                |                 |                 |              |                |                    |
| Transfers recognised - operational                                   | 7,000             | 7,490                | 7,490           | 624            | 5,617           | 6,242           | (624)        | -10.0%         | 7,490              |
| Other revenue                                                        | 2,091             |                      |                 | 125            | 1,010           | -               | 1,010        | #DIV/0!        | 1,347              |
| Gains on disposal of PPE                                             |                   |                      |                 |                |                 |                 | -            |                |                    |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>9,696</b>      | <b>7,490</b>         | <b>7,490</b>    | <b>890</b>     | <b>7,433</b>    | <b>6,242</b>    | <b>1,192</b> | <b>19.1%</b>   | <b>9,911</b>       |
| <b>Expenditure By Type</b>                                           |                   |                      |                 |                |                 |                 |              |                |                    |
| Employee related costs                                               | 13,064            | 13,653               | 13,653          | 1,087          | 11,253          | 11,377          | (124)        | -1.1%          | 13,653             |
| Remuneration of Directors                                            |                   |                      |                 |                |                 |                 |              |                |                    |
| Debt impairment                                                      | 382               | -                    | -               | -              | -               | -               | -            |                | -                  |
| Collection costs                                                     | 0                 | -                    | -               | -              | -               | -               | -            |                | -                  |
| Depreciation & asset impairment                                      | 32,170            | 341                  | 341             | 28             | 284             | 284             | (0)          | 0.0%           | 341                |
| Finance charges                                                      | 1,608             | 1,398                | 1,398           | 176            | 1,528           | 1,165           | 363          | 31.2%          | 1,398              |
| Bulk purchases                                                       | -                 | -                    | -               | -              | -               | -               | -            |                | -                  |
| Other materials                                                      | 43                | 161                  | 161             | 4              | 53              | 135             | (82)         | -60.6%         | 161                |
| Contracted services                                                  | -                 | -                    | -               | -              | -               | -               | -            |                | -                  |
| Transfers and grants                                                 | -                 | -                    | -               | -              | -               | -               | -            |                | -                  |
| Repairs and maintenance                                              | 7,451             | 6,996                | 6,996           | 419            | 6,579           | 5,830           | 750          | 12.9%          | 6,996              |
| Other expenditure                                                    | 2,009             | 2,881                | 2,881           | 10             | 1,183           | 2,401           | (1,217)      | -50.7%         | 2,881              |
| Loss on disposal of PPE                                              | 21                |                      |                 |                |                 |                 | -            |                |                    |
| <b>Total Expenditure</b>                                             | <b>56,748</b>     | <b>25,430</b>        | <b>25,430</b>   | <b>1,724</b>   | <b>20,881</b>   | <b>21,191</b>   | <b>(311)</b> | <b>-1.5%</b>   | <b>25,430</b>      |
| <b>Surplus/(Deficit)</b>                                             | <b>(47,051)</b>   | <b>(17,940)</b>      | <b>(17,940)</b> | <b>(834)</b>   | <b>(13,448)</b> | <b>(14,950)</b> | <b>1,502</b> | <b>-10.0%</b>  | <b>(15,519)</b>    |
| Transfers recognised - capital                                       |                   |                      |                 |                |                 |                 | -            |                |                    |
| Contributions to staff leave reserve fund                            | 486               | 52                   | 52              | 4              | 44              | 44              | 0            | 0.0%           | 52                 |
| Contributions of PPE                                                 | 1                 |                      |                 |                |                 |                 | -            |                |                    |
| <b>Recharge</b>                                                      |                   |                      |                 |                |                 |                 |              |                |                    |
| Head Office Recharge                                                 | (57,214)          | (25,025)             | (25,025)        | (1,729)        | (20,924)        | (20,854)        | (70)         | 0.3%           | (25,025)           |
| <b>Surplus/(Deficit) for the year</b>                                | <b>9,677</b>      | <b>7,033</b>         | <b>7,033</b>    | <b>890</b>     | <b>7,433</b>    | <b>5,861</b>    | <b>1,572</b> |                | <b>9,454</b>       |



**NEWCASTLE MUNICIPALITY**

Financial statements  
for the 10 months ended April 30, 2015

# Newcastle Municipality

Financial Statements for the 10 months ended April 30, 2015

## Statement of Financial Position as at April 30, 2015

| Figures in Rand                                | Note(s) | 30 June<br>2015      | 2014                 |
|------------------------------------------------|---------|----------------------|----------------------|
| <b>Assets</b>                                  |         |                      |                      |
| Current Assets                                 |         |                      |                      |
| Inventories                                    |         | 8,883,290            | 12,439,141           |
| Other financial assets                         |         | 9,876                | 3,015,328            |
| Receivables from exchange transactions         |         | 47,125,265           | 24,012,946           |
| Receivables from non-exchange transactions     |         | 11,590,645           | 8,580,964            |
| VAT receivable                                 |         | 23,273,615           | 34,801,284           |
| Consumer debtors                               |         | 653,659,691          | 522,181,847          |
| Assets held for sale                           |         | -                    | 8,745,488            |
| Cash and cash equivalents                      |         | 217,593,000          | 327,907,203          |
|                                                |         | <b>962,135,382</b>   | <b>941,684,201</b>   |
| Non-Current Assets                             |         |                      |                      |
| Investment property                            |         | 279,482,000          | 273,695,000          |
| Property, plant and equipment                  |         | 2,389,055,031        | 2,349,860,728        |
| Intangible assets                              |         | 1,461,445            | 1,348,001            |
| Heritage assets                                |         | 2,964,899            | 2,904,899            |
| Investments in associates                      |         | 154,822,299          | 154,822,299          |
|                                                |         | <b>2,827,785,674</b> | <b>2,782,630,927</b> |
| <b>Total Assets</b>                            |         | <b>3,789,921,056</b> | <b>3,724,315,128</b> |
| <b>Liabilities</b>                             |         |                      |                      |
| Current Liabilities                            |         |                      |                      |
| Financial liabilities                          |         | 8,933,726            | 20,979,603           |
| Finance lease obligation                       |         | 366,955              | 509,592              |
| Payables from exchange transactions            |         | 221,082,002          | 307,727,211          |
| Consumer deposits                              |         | 10,547,332           | 10,027,543           |
| Unspent conditional grants and receipts        |         | 118,604,452          | 44,948,444           |
| Defined benefit plan                           |         | 4,425,946            | 4,425,946            |
|                                                |         | <b>363,960,413</b>   | <b>388,618,339</b>   |
| Non-Current Liabilities                        |         |                      |                      |
| Financial liabilities                          |         | 220,465,641          | 221,003,266          |
| Finance lease obligation                       |         | 83,764               | 231,853              |
| Defined benefit plan                           |         | 93,802,319           | 93,802,319           |
| Provision for rehabilitation of land fill site |         | 25,860,274           | 25,860,274           |
|                                                |         | <b>340,211,998</b>   | <b>340,897,712</b>   |
| <b>Total Liabilities</b>                       |         | <b>704,172,411</b>   | <b>729,516,051</b>   |
| <b>Net Assets</b>                              |         | <b>3,085,748,645</b> | <b>2,994,799,077</b> |
| Reserves                                       |         |                      |                      |
| Donations and public contributions             |         | 29,178,292           | 27,802,096           |
| Insurance reserve                              |         | 7,348,697            | 7,095,715            |
| Accumulated surplus                            |         | 3,049,221,656        | 2,959,901,266        |
| <b>Total Net Assets</b>                        |         | <b>3,085,748,645</b> | <b>2,994,799,077</b> |

# Newcastle Municipality

Financial Statements for the 10 months ended April 30, 2015

## Statement of Financial Performance

| Figures in Rand                                             | Note(s) | Year ended<br>30 June<br>2015 | Year ended<br>2014     |
|-------------------------------------------------------------|---------|-------------------------------|------------------------|
| <b>Revenue</b>                                              |         |                               |                        |
| Service charges                                             |         | 682,939,184                   | 796,082,769            |
| Rental of facilities and equipment                          |         | 5,046,001                     | 4,622,492              |
| Sundry income                                               |         | 2,113,674                     | 3,855,512              |
| Other income                                                |         | 577,154                       | 647,921                |
| Financial instruments - Fee income                          |         | 6,241,016                     | 6,050,224              |
| Interest received - investment                              |         | 20,543,747                    | 25,518,310             |
| Property rates                                              |         | 174,220,484                   | 175,478,677            |
| Government grants & subsidies                               |         | 371,349,383                   | 434,932,499            |
| Fines                                                       |         | 4,822,490                     | 9,022,484              |
| <b>Total revenue</b>                                        |         | <b>1,267,853,133</b>          | <b>1,456,210,888</b>   |
| <b>Expenditure</b>                                          |         |                               |                        |
| Employee related costs                                      |         | (315,510,201)                 | (353,488,528)          |
| Remuneration of councillors                                 |         | -                             | (18,190,799)           |
| Depreciation and amortisation                               |         | (188,709,460)                 | (252,321,047)          |
| Impairment loss/ Reversal of impairments                    |         | -                             | (10,469,528)           |
| Finance costs                                               |         | (19,462,476)                  | (11,325,408)           |
| Debt impairment                                             |         | -                             | 11,177,793             |
| Collection costs                                            |         | (8,235,997)                   | (10,597,688)           |
| Repairs and maintenance                                     |         | (55,509,532)                  | (68,790,647)           |
| Bulk purchases                                              |         | (339,655,851)                 | (435,608,308)          |
| Contracted services                                         |         | (40,108,278)                  | (48,648,945)           |
| General Expenses                                            |         | (217,401,427)                 | (223,243,153)          |
| <b>Total expenditure</b>                                    |         | <b>(1,184,593,222)</b>        | <b>(1,421,506,258)</b> |
| <b>Operating surplus</b>                                    |         | <b>83,259,911</b>             | <b>34,704,630</b>      |
| Loss on disposal of assets and liabilities                  |         | -                             | (14,248,537)           |
| Loss on disposal of assets                                  |         | 5,210,673                     | 12,604,396             |
| Gain on biological assets and agricultural produce          |         | -                             | 102,474,407            |
| Loss on non-current assets held for sale or disposal groups |         | -                             | (97,644,480)           |
| Surplus on distribution of non-cash assets to owners        |         | 31                            | 23,189,640             |
|                                                             |         | <b>5,210,704</b>              | <b>26,375,426</b>      |
| <b>Surplus for the 10 months</b>                            |         | <b>88,470,615</b>             | <b>61,080,056</b>      |

# Newcastle Municipality

Financial Statements for the 10 months ended April 30, 2015

## Statement of Changes in Net Assets

| Figures in Rand                                        | Housing<br>Development<br>Fund | Insurance<br>reserve | Total reserves    | Accumulated<br>surplus | Total net<br>assets  |
|--------------------------------------------------------|--------------------------------|----------------------|-------------------|------------------------|----------------------|
| <b>Balance at July 1, 2013</b>                         | <b>26,548,794</b>              | <b>6,804,366</b>     | <b>33,353,160</b> | <b>2,883,039,476</b>   | <b>2,916,392,636</b> |
| Changes in net assets                                  |                                |                      |                   |                        |                      |
| Correction of prior year errors                        | -                              | -                    | -                 | 15,781,734             | 15,781,734           |
| Net income (losses) recognised directly in net assets  | -                              | -                    | -                 | 15,781,734             | 15,781,734           |
| Surplus as at 30 June 2014                             | -                              | -                    | -                 | 61,080,056             | 61,080,056           |
| Total recognised income and expenses for the 10 months | -                              | -                    | -                 | 76,861,790             | 76,861,790           |
| Transfer 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         | 76,861,790             | 78,406,441           |
| <b>Balance at July 1, 2014</b>                         | <b>27,802,096</b>              | <b>7,095,715</b>     | <b>34,897,811</b> | <b>2,959,901,258</b>   | <b>2,994,799,069</b> |
| Changes in net assets                                  |                                |                      |                   |                        |                      |
| Surplus for the 10 months                              | -                              | -                    | -                 | 88,470,615             | 88,470,615           |
| Other Adjustments                                      | -                              | -                    | -                 | (66,953)               | (66,953)             |
| Other Adjustment in the Accumulated surplus vote       | -                              | -                    | -                 | 2,545,914              | 2,545,914            |
| Transfer to Housing development fund                   | 1,376,196                      | -                    | 1,376,196         | (1,376,196)            | -                    |
| Transfer to self insurance reserve                     | -                              | 252,982              | 252,982           | (252,982)              | -                    |
| Total changes                                          | 1,376,196                      | 252,982              | 1,629,178         | 89,320,398             | 90,949,576           |
| <b>Balance at April 30, 2015</b>                       | <b>29,178,292</b>              | <b>7,348,697</b>     | <b>36,526,989</b> | <b>3,049,221,656</b>   | <b>3,085,748,645</b> |

Note(s)

# Newcastle Municipality

Financial Statements for the 10 months ended April 30, 2015

## Cash Flow Statement

| Figures in Rand                                                  | Note(s) | Year ended<br>30 June<br>2015 | Year ended<br>2014          |
|------------------------------------------------------------------|---------|-------------------------------|-----------------------------|
| <b>Cash flows from operating activities</b>                      |         |                               |                             |
| <b>Receipts</b>                                                  |         |                               |                             |
| Sale of goods and services                                       |         | 764,089,366                   | 809,054,063                 |
| Grants                                                           |         | 445,005,391                   | 434,932,499                 |
| Dividends received                                               |         | 19,462,476                    | 17,184,549                  |
|                                                                  |         | <u>1,228,557,233</u>          | <u>1,261,171,111</u>        |
| <b>Payments</b>                                                  |         |                               |                             |
| Employee costs                                                   |         | (315,510,201)                 | (330,826,267)               |
| Suppliers                                                        |         | (757,082,279)                 | (702,390,686)               |
| Finance costs                                                    |         | (19,462,476)                  | (11,325,408)                |
|                                                                  |         | <u>(1,092,054,956)</u>        | <u>(1,044,542,361)</u>      |
| <b>Net cash flows from operating activities</b>                  |         | <b><u>138,502,277</u></b>     | <b><u>216,628,750</u></b>   |
| <b>Cash flows from investing activities</b>                      |         |                               |                             |
| Purchase of property, plant and equipment                        |         | (227,312,001)                 | (991,129,741)               |
| Proceeds from sale of property, plant and equipment              |         | 11,862,701                    | 12,640,221                  |
| Proceeds from sale of investment property                        |         | 91,000                        | -                           |
| 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                           |         | 3,005,452                     | -                           |
| <b>Net cash flows from investing activities</b>                  |         | <b><u>(232,313,074)</u></b>   | <b><u>(314,303,326)</u></b> |
| <b>Cash flows from financing activities</b>                      |         |                               |                             |
| Repayment of financial liabilities                               |         | (12,583,502)                  | 171,122,274                 |
| Movement in provision for rehabilitation of land fill site       |         | -                             | 2,937,084                   |
| Finance lease payments                                           |         | (290,726)                     | 543,444                     |
| Net cash flows of discontinued operations                        |         | -                             | (12,147,644)                |
| Other cash item                                                  |         | (1,629,178)                   | (88,736,908)                |
| <b>Net cash flows from financing activities</b>                  |         | <b><u>(14,503,406)</u></b>    | <b><u>73,718,250</u></b>    |
| <b>Net increase/(decrease) in cash and cash equivalents</b>      |         | <b><u>(110,314,203)</u></b>   | <b><u>(23,956,326)</u></b>  |
| Cash and cash equivalents at the beginning of the year           |         | 327,907,203                   | 351,863,529                 |
| <b>Cash and cash equivalents at the end of the year</b>          |         | <b><u>217,593,000</u></b>     | <b><u>327,907,203</u></b>   |

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 Apr 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 |
| <b>R thousands</b>                                                   |                   |                      |                 |                |                 |                 |                |                |                    |
| <b>Revenue By Source</b>                                             |                   |                      |                 |                |                 |                 |                |                |                    |
| Service charges - water revenue                                      |                   |                      |                 |                |                 |                 | -              |                |                    |
| Service charges - sanitation revenue                                 |                   |                      |                 |                |                 |                 | -              |                |                    |
| Service charges - other                                              |                   |                      |                 |                |                 |                 | -              |                |                    |
| Rental of facilities and equipment                                   |                   |                      |                 |                |                 |                 | -              |                |                    |
| Interest earned - external investments                               |                   |                      |                 |                |                 |                 | -              |                |                    |
| Interest earned - outstanding debtors                                |                   |                      |                 |                |                 |                 | -              |                |                    |
| Agency services                                                      |                   |                      |                 |                |                 |                 | -              |                |                    |
| Transfers recognised - operational                                   | 52,806            | 56,736               | 59,636          | 4,728          | 52,008          | 49,697          | 2,311          | 4.7%           | 56,736             |
| Other revenue                                                        |                   |                      |                 |                |                 |                 | -              |                |                    |
| Gains on disposal of PPE                                             |                   |                      |                 |                |                 |                 | -              |                |                    |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>52,806</b>     | <b>56,736</b>        | <b>59,636</b>   | <b>4,728</b>   | <b>52,008</b>   | <b>49,697</b>   | <b>2,311</b>   | <b>4.7%</b>    | <b>56,736</b>      |
| <b>Expenditure By Type</b>                                           |                   |                      |                 |                |                 |                 |                |                |                    |
| Employee related costs                                               | 7,066             | 8,086                | 8,086           | 597            | 6,264           | 6,739           | (474)          | -7.0%          | 8,086              |
| Remuneration of Directors                                            |                   |                      |                 |                |                 |                 | -              |                |                    |
| Debt impairment                                                      | -                 | -                    | -               | -              | -               | -               | -              |                | -                  |
| Collection costs                                                     | -                 | -                    | -               | -              | -               | -               | -              |                | -                  |
| Depreciation & asset impairment                                      | -                 | 439                  | 439             | 37             | 366             | 366             | (0)            | 0.0%           | 439                |
| Finance charges                                                      | 1,421             | 93                   | 93              | -              | -               | 78              | (78)           | -100.0%        | 93                 |
| Bulk purchases                                                       | 15,019            | 17,136               | 17,781          | 1,965          | 14,817          | 14,817          | (0)            | 0.0%           | 17,136             |
| Other materials                                                      | 1,656             | 5,657                | 5,979           | 125            | 4,821           | 4,983           | (162)          | -3.3%          | 5,657              |
| Contracted services                                                  | -                 | -                    | -               | -              | -               | -               | -              |                | -                  |
| Transfers and grants                                                 | -                 | -                    | -               | -              | -               | -               | -              |                | -                  |
| Repairs and maintenance                                              | 20,194            | 25,937               | 27,871          | 1,780          | 21,647          | 23,226          | (1,578)        | -6.8%          | 25,937             |
| Other expenditure                                                    | 65                | 215                  | 215             | 8              | 134             | 179             | (45)           | -25.2%         | 215                |
| Loss on disposal of PPE                                              | -                 | -                    | -               | -              | -               | -               | -              |                | -                  |
| <b>Total Expenditure</b>                                             | <b>45,422</b>     | <b>57,564</b>        | <b>60,464</b>   | <b>4,511</b>   | <b>48,049</b>   | <b>50,387</b>   | <b>(2,337)</b> | <b>-4.6%</b>   | <b>57,564</b>      |
| <b>Surplus/(Deficit)</b>                                             |                   |                      |                 |                |                 |                 |                |                |                    |
| Transfers recognised - capital                                       | 7,384             | (828)                | (828)           | 217            | 3,959           | (690)           | 4,649          | -674.1%        | (828)              |
| Contributions to staff leave reserve fund                            | 126               | 33                   | 33              | 3              | 27              | 27              | 0              | 0.0%           | 33                 |
| Contributions of PPE                                                 |                   |                      |                 |                |                 |                 | -              |                |                    |
| <b>Recharge</b>                                                      |                   |                      |                 |                |                 |                 |                |                |                    |
| Head Office Recharge                                                 | 26,419            | 18,362               | 18,362          | 1,246          | 15,078          | 15,302          | (224)          | -1.5%          | 18,362             |
| <b>Surplus/(Deficit) for the year</b>                                | <b>(19,161)</b>   | <b>(19,222)</b>      | <b>(19,222)</b> | <b>(1,031)</b> | <b>(11,146)</b> | <b>(16,019)</b> | <b>4,873</b>   |                | <b>(19,222)</b>    |

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 Apr 2015

UTHUKELA WATER (PTY) LTD

| 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 |
| <b>R thousands</b>                                                   |                   |                      |                 |                |                 |                 |                |                |                    |
| <b>Revenue By Source</b>                                             |                   |                      |                 |                |                 |                 |                |                |                    |
| Service charges - water revenue                                      | 124               | -                    | -               | 117            | 558             | -               | 558            | #DIV/0!        | -                  |
| Service charges - sanitation revenue                                 | -                 | -                    | -               | -              | -               | -               | -              | -              | -                  |
| Service charges - other                                              | -                 | -                    | -               | -              | -               | -               | -              | -              | -                  |
| Rental of facilities and equipment                                   | 41                | -                    | -               | 4              | 39              | -               | 39             | #DIV/0!        | 53                 |
| Interest earned - external investments                               | 441               | -                    | -               | 20             | 208             | -               | 208            | #DIV/0!        | 278                |
| Interest earned - outstanding debtors                                | -                 | -                    | -               | -              | -               | -               | -              | -              | -                  |
| Agency services                                                      | -                 | -                    | -               | -              | -               | -               | -              | -              | -                  |
| Transfers recognised - operational                                   | 81,248            | 79,295               | 82,195          | 6,527          | 68,041          | 73,489          | (5,448)        | -7.4%          | 79,295             |
| Other revenue                                                        | 2,091             | -                    | -               | 125            | 1,010           | -               | 1,010          | #DIV/0!        | 1,347              |
| Gains on disposal of PPE                                             | -                 | -                    | -               | -              | -               | -               | -              | -              | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>83,944</b>     | <b>79,295</b>        | <b>82,195</b>   | <b>6,793</b>   | <b>69,857</b>   | <b>73,489</b>   | <b>(3,633)</b> | <b>-4.9%</b>   | <b>80,972</b>      |
| <b>Expenditure By Type</b>                                           |                   |                      |                 |                |                 |                 |                |                |                    |
| Employee related costs                                               | 31,805            | 26,881               | 26,881          | 1,994          | 20,855          | 22,401          | (1,546)        | -6.9%          | 26,881             |
| Remuneration of Directors                                            | -                 | -                    | -               | -              | -               | -               | -              | -              | -                  |
| Debt impairment                                                      | 382               | -                    | -               | -              | -               | -               | -              | -              | -                  |
| Collection costs                                                     | 0                 | -                    | -               | -              | -               | -               | -              | -              | -                  |
| Depreciation & asset impairment                                      | 32,170            | 999                  | 999             | 83             | 833             | 833             | (0)            | 0.0%           | 999                |
| Finance charges                                                      | 4,878             | 1,526                | 1,526           | 176            | 1,528           | 1,272           | 256            | 20.2%          | 1,526              |
| Bulk purchases                                                       | 17,346            | 18,554               | 19,199          | 2,083          | 15,999          | 15,999          | (0)            | 0.0%           | 18,554             |
| Other materials                                                      | 6,196             | 7,834                | 8,156           | 200            | 5,846           | 6,797           | (951)          | -14.0%         | 7,834              |
| Contracted services                                                  | -                 | 200                  | 200             | -              | -               | 167             | (167)          | -100.0%        | 200                |
| Transfers and grants                                                 | -                 | -                    | -               | -              | -               | -               | -              | -              | -                  |
| Repairs and maintenance                                              | 34,253            | 42,695               | 44,628          | 2,445          | 34,482          | 37,190          | (2,708)        | -7.3%          | 42,695             |
| Other expenditure                                                    | 8,301             | 3,260                | 3,260           | 22             | 1,374           | 2,717           | (1,343)        | -49.4%         | 3,260              |
| Loss on disposal of PPE                                              | 21                | -                    | -               | -              | -               | -               | -              | -              | -                  |
| <b>Total Expenditure</b>                                             | <b>135,352</b>    | <b>101,949</b>       | <b>104,849</b>  | <b>7,003</b>   | <b>80,916</b>   | <b>87,374</b>   | <b>(6,458)</b> | <b>-7.4%</b>   | <b>101,949</b>     |
| <b>Surplus/(Deficit)</b>                                             | <b>(51,407)</b>   | <b>(22,654)</b>      | <b>(22,654)</b> | <b>(211)</b>   | <b>(11,060)</b> | <b>(13,885)</b> | <b>2,825</b>   | <b>-20.3%</b>  | <b>(20,977)</b>    |
| Transfers recognised - capital                                       | -                 | -                    | -               | -              | -               | -               | -              | -              | -                  |
| Contributions to staff leave reserve fund                            | 44                | 93                   | 93              | 8              | 77              | 77              | 0              | 0.0%           | 282                |
| Contributions of PPE                                                 | 1                 | -                    | -               | -              | -               | -               | -              | -              | -                  |
| <b>Surplus/(Deficit) for the year</b>                                | <b>(51,453)</b>   | <b>(22,747)</b>      | <b>(22,561)</b> | <b>(218)</b>   | <b>(11,137)</b> | <b>(13,962)</b> | <b>2,825</b>   | <b>-20.2%</b>  | <b>(21,258)</b>    |

104,849

| GENERAL LEDGER - 30 APRIL 2015 |                      |                        |                |                   |                 |               |             |                |                   |
|--------------------------------|----------------------|------------------------|----------------|-------------------|-----------------|---------------|-------------|----------------|-------------------|
| PRE-ADJUSTMENT                 | AUDITORS ADJUSTMENTS | PRIOR YEAR ADJUSTMENTS | OPENING        | ADDITIONS         | ASSETS TAKE-ON  | TRANSFERS     | IMPAIRMENTS | DISPOSALS      | CLOSING           |
| PPE at Cost                    |                      |                        |                |                   |                 |               |             |                |                   |
| LAND                           | 66,236,381.00        | 0.00                   | 2,284,201.20   | 70,502,582.20     | 4,241,006.00    | 0.00          | 0.00        | 0.00           | 74,743,882.20     |
| BUILDING                       | 78,509,580.00        | 0.00                   | 0.00           | 73,503,580.00     | 151,987.85      | 0.00          | 0.00        | 0.00           | 73,655,577.85     |
| INFRASTRUCTURE                 | 2,566,105,139.60     | 6,254,117.14           | 66,649,046.47  | 2,641,008,313.21  | 131,481,511.90  | 0.00          | 0.00        | 0.00           | 2,772,489,825.11  |
| COMMUNITY                      | 104,070,204.00       | 39,438.60              | 116,988.28     | 104,582,131.68    | 0.00            | 0.00          | 0.00        | 0.00           | 104,582,131.68    |
| OTHER                          | 135,653,745.21       | 163,857.62             | 297,040.69     | 154,092,643.52    | 37,493,239.23   | 773,147.87    | 0.00        | -11,862,700.81 | 160,195,329.61    |
| LEASED ASSETS                  | 1,175,738.00         | 0.00                   | 0.00           | 1,175,738.00      | 0.00            | 0.00          | 0.00        | 0.00           | 1,175,738.00      |
| WORK IN PROGRESS               | 597,537,752.45       | 890,838.00             | -57,070,681.32 | 540,837,929.03    | 74,344,351.67   | 0.00          | 0.00        | 0.00           | 615,082,190.70    |
| PPE at Cost                    | 3,566,222,550.16     | 7,203,781.36           | 12,276,596.32  | 3,586,702,927.44  | 227,932,006.65  | 0.00          | 0.00        | -11,862,700.81 | 3,801,934,375.35  |
| HERITAGE                       | 3,068,756.00         | -165,858.00            | 0.00           | 2,904,898.00      | 60,000.00       | 0.00          | 0.00        | 0.00           | 2,964,988.00      |
| INTANGIBLES                    | 2,097,323.89         | 0.00                   | 0.00           | 2,097,323.89      | 437,750.03      | 0.00          | 0.00        | 0.00           | 2,535,073.90      |
| INVESTMENT PROPERTIES          | 245,993,000.00       | 27,702,000.00          | 0.00           | 273,695,000.00    | 0.00            | 5,875,000.00  | 0.00        | -51,000.00     | 279,482,000.00    |
| ASSETS HELD FOR SALE           | 8,746,487.58         | 0.00                   | 0.00           | 8,746,487.58      | 0.00            | -6,477,341.67 | 0.00        | -2,268,145.91  | 0.00              |
| TOTAL ASSETS                   | 3,826,127,117.63     | 34,741,923.36          | 12,276,596.32  | 3,873,145,837.31  | 227,909,750.68  | 0.00          | 0.00        | -14,221,846.72 | 4,008,906,347.25  |
| PPE Accum Depr                 |                      |                        |                |                   |                 |               |             |                |                   |
| LAND/ILL SITE                  | -10,399,488.00       | 0.00                   | 0.00           | -10,399,488.00    | -3,837,226.49   | 0.00          | 0.00        | 0.00           | -14,336,718.49    |
| BUILDINGS                      | -28,833,616.97       | 0.00                   | 0.00           | -28,833,616.97    | -1,906,406.46   | 0.00          | 0.00        | 0.00           | -30,242,023.43    |
| INFRASTRUCTURE                 | -1,084,760,565.89    | -1,246,245.64          | -3,586,719.61  | -1,089,543,471.14 | -157,950,301.56 | 0.00          | 0.00        | 0.00           | -1,247,493,772.70 |
| COMMUNITY                      | -22,641,480.00       | -7,746.45              | -16,485.34     | -22,665,771.79    | -2,856,587.89   | 0.00          | 0.00        | 0.00           | -25,522,904.48    |
| OTHER                          | -75,743,604.63       | -26,603.78             | -24,972.07     | -75,794,786.48    | -15,919,405.73  | -172,827.02   | 0.00        | 11,344,879.74  | -84,342,138.49    |
| LEASED ASSETS                  | -406,673.00          | 0.00                   | 0.00           | -406,673.00       | -132,974.33     | 0.00          | 0.00        | 0.00           | -539,647.33       |
| PPE Accum Depr                 | -1,222,285,378.40    | -1,280,595.87          | -3,577,782.02  | -1,227,143,756.38 | -186,704,891.25 | -172,827.02   | 0.00        | 11,544,879.74  | -1,402,476,594.92 |
| HERITAGE                       | 0.00                 | 0.00                   | 0.00           | 0.00              | 0.00            | 0.00          | 0.00        | 0.00           | 0.00              |
| INTANGIBLES                    | -749,323.41          | 0.00                   | 0.00           | -749,323.41       | -324,346.05     | 0.00          | 0.00        | 0.00           | -1,073,667.46     |
| INVESTMENT PROPERTY            | 0.00                 | 0.00                   | 0.00           | 0.00              | 0.00            | 0.00          | 0.00        | 0.00           | 0.00              |
| TOTAL ASSETS                   | -1,223,034,806.90    | -1,280,595.87          | -3,577,782.02  | -1,227,863,977.79 | -187,029,237.31 | -172,827.02   | 0.00        | 11,544,879.74  | -1,403,550,282.38 |
| Net Carrying Value - PPE       | 2,343,937,171.07     | 5,923,185.49           | 8,808,814.30   | 2,358,559,171.46  | 40,607,109.39   | 0.00          | 0.00        | -318,021.07    | 2,399,447,790.43  |
| Net Carrying Amount - OTHI     | 259,155,246.06       | 27,538,142.00          | 0.00           | 286,693,388.06    | 173,403.96      | -589,341.67   | 0.00        | -2,359,145.91  | 283,908,304.44    |

| SECTION 73 REPORT - FIXED ASSETS          |                  |
|-------------------------------------------|------------------|
| PPE - NET CARRYING AMOUNT                 | 2,395,447,790.43 |
| INTANGIBLES - NET CARRYING AMOUNT         | 1,463,406.44     |
| INVESTMENT PROPERTY - NET CARRYING AMOUNT | 279,482,000.00   |
| NON-CURRENT ASSETS HELD FOR SALE          | 0.00             |
| HERITAGE ASSETS                           | 2,964,988.00     |

| ASSET REGISTER - 30 APRIL 2013 |                         |                          |                   |                 |                |               |             |          |                |                   |
|--------------------------------|-------------------------|--------------------------|-------------------|-----------------|----------------|---------------|-------------|----------|----------------|-------------------|
| PRE-ADJUSTMENT                 | AUDITORS<br>ADJUSTMENTS | PHYSICIAN<br>ADJUSTMENTS | OPENING           | ADDITIONS       | ASSETS TAKE-ON | TRANSFERS     | IMPAIRMENTS | REVERSAL | DISPOSALS      | CLOSING           |
| VARIANCE                       |                         |                          |                   |                 |                |               |             |          |                |                   |
| PPE at Cost                    |                         |                          |                   |                 |                |               |             |          |                |                   |
| LAND                           | 58,218,381.00           | 0.00                     | 70,502,582.20     | 4,241,000.00    | 0.00           | 0.00          | 0.00        | 0.00     | 0.00           | 74,743,582.20     |
| BUILDING                       | 73,503,580.00           | 0.00                     | 73,503,580.00     | 131,987.85      | 0.00           | 0.00          | 0.00        | 0.00     | 0.00           | 73,635,567.85     |
| INFRASTRUCTURE                 | 2,569,105,138.60        | 6,254,127.14             | 2,641,008,313.21  | 131,481,511.90  | 0.00           | 0.00          | 0.00        | 0.00     | 0.00           | 2,772,489,825.11  |
| COMMUNITY                      | 104,070,204.00          | 394,938.60               | 116,989.28        | 104,582,131.88  | 0.00           | 0.00          | 0.00        | 0.00     | 0.00           | 104,982,131.88    |
| OTHER                          | 153,031,745.21          | 163,857.62               | 287,040.69        | 154,092,643.52  | 0.00           | 772,142.67    | 0.00        | 0.00     | -11,862,700.61 | 180,195,329.61    |
| LEASED ASSETS                  | 11,751,238.00           | 0.00                     | 0.00              | 0.00            | 0.00           | 0.00          | 0.00        | 0.00     | 0.00           | 1,175,738.00      |
| WORK IN PROGRESS               | 587,317,752.35          | 390,858.00               | -57,070,681.32    | 540,837,928.03  | 74,244,261.67  | 0.00          | 0.00        | 0.00     | 0.00           | 615,082,180.70    |
| PPE at Cost                    | 3,898,222,550.16        | 7,263,761.38             | 3,585,702,927.84  | 227,312,000.65  | 0.00           | 772,142.67    | 0.00        | 0.00     | -11,862,700.61 | 3,801,924,375.35  |
| HERITAGE                       | 3,085,755.00            | -168,859.00              | 2,916,896.00      | 60,000.00       | 0.00           | 0.00          | 0.00        | 0.00     | 0.00           | 2,976,896.00      |
| INTANGIBLES                    | 2,087,323.68            | 0.00                     | 2,087,323.68      | 437,750.01      | 0.00           | 0.00          | 0.00        | 0.00     | 0.00           | 2,525,073.69      |
| INVESTMENT PROPERTIES          | 245,984,000.00          | 27,702,000.00            | 273,686,000.00    | 0.00            | 0.00           | 5,876,000.00  | 0.00        | 0.00     | -81,000.00     | 279,482,000.00    |
| ASSETS HELD FOR SALE           | 8,745,487.58            | 0.00                     | 8,745,487.58      | 0.00            | 0.00           | -4,473,341.67 | 0.00        | 0.00     | -2,268,145.91  | 0.00              |
| TOTAL ASSETS                   | 3,828,127,117.63        | 34,741,923.38            | 3,873,145,637.31  | 227,808,750.66  | 0.00           | 172,808.00    | 0.00        | 0.00     | -14,221,848.72 | 4,006,806,347.25  |
| PPE Accum Depr                 |                         |                          |                   |                 |                |               |             |          |                |                   |
| LANDFILL SITE                  | -10,395,488.00          | 0.00                     | 0.00              | -10,395,488.00  | -3,937,220.46  | 0.00          | 0.00        | 0.00     | 0.00           | -14,332,708.46    |
| BUILDINGS                      | -28,333,916.97          | 0.00                     | 0.00              | -28,333,916.97  | -1,508,406.46  | 0.00          | 0.00        | 0.00     | 0.00           | -29,842,323.43    |
| INFRASTRUCTURE                 | -1,084,780,505.89       | -1,246,245.64            | -1,086,026,751.53 | -157,950,301.56 | 0.00           | 0.00          | 0.00        | 0.00     | 0.00           | -1,243,977,053.09 |
| COMMUNITY                      | -22,641,480.00          | -7,746.45                | -22,649,226.45    | -2,856,582.68   | 0.00           | 0.00          | 0.00        | 0.00     | 0.00           | -25,505,809.13    |
| OTHER                          | -75,743,604.63          | -36,605.78               | -75,780,210.41    | -39,919,405.73  | 0.00           | -372,627.02   | 0.00        | 0.00     | 11,544,679.74  | -84,342,138.49    |
| LEASED ASSETS                  | -406,673.00             | 0.00                     | 0.00              | -406,673.00     | -133,974.33    | 0.00          | 0.00        | 0.00     | 0.00           | -540,647.33       |
| PPE Accum Depr                 | -1,222,286,378.48       | -1,290,595.87            | -1,223,576,974.35 | -188,704,891.26 | 0.00           | -172,808.00   | 0.00        | 0.00     | 11,544,679.74  | -1,402,476,584.92 |
| HERITAGE                       | 0.00                    | 0.00                     | 0.00              | 0.00            | 0.00           | 0.00          | 0.00        | 0.00     | 0.00           | 0.00              |
| INTANGIBLES                    | -748,321.41             | 0.00                     | 0.00              | -748,321.41     | -324,345.05    | 0.00          | 0.00        | 0.00     | 0.00           | -1,072,666.46     |
| INVESTMENT PROPERTY            | 0.00                    | 0.00                     | 0.00              | 0.00            | 0.00           | 0.00          | 0.00        | 0.00     | 0.00           | 0.00              |
| TOTAL ASSETS                   | -1,223,034,699.89       | -1,290,595.87            | -1,224,325,295.76 | -189,029,237.31 | 0.00           | -172,808.00   | 0.00        | 0.00     | 11,544,679.74  | -1,403,560,262.38 |
| Net Carrying Value - PPE       | 2,343,837,171.67        | 5,923,165.48             | 2,349,814,300     | 2,349,814,300   | 40,607,109.39  | 0.00          | 596,520.85  | 0.00     | -316,021.07    | 2,396,447,760.43  |
| Net Carrying Amount - OTH      | 259,185,246.06          | 27,538,142.00            | 286,723,388.06    | 173,403.96      | 0.00           | -599,341.67   | 0.00        | 0.00     | -2,350,145.91  | 283,803,304.44    |

-1,390,511,681.21

PREPARED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SUMMARY OF INVESTMENTS FOR NEWCASTLE MUNICIPALITY FOR APRIL 2015

| Account Number              | Opening balance  | Investment made | Investment Matured | Withdrawals made | Interest Received | Interest Capitalized | Bank Charges & Vat | Balance          |
|-----------------------------|------------------|-----------------|--------------------|------------------|-------------------|----------------------|--------------------|------------------|
| NedBank:037648555441/001    | R 4,601,401.99   |                 |                    |                  | R 200,665.23      |                      |                    | R 4,601,401.99   |
| NedBank:037648555441/010    | R 245,509.58     |                 |                    |                  | R 10,706.54       |                      |                    | R 245,509.58     |
| NedBank:037648555441/013    | R 196,289.17     |                 |                    |                  | R 8,560.06        |                      |                    | R 196,289.17     |
| Standard Bank 068450354/001 | R 4,313,993.40   |                 |                    |                  | R 187,485.31      |                      |                    | R 4,313,402.52   |
| Standard Bank 068450354/009 | R 2,273,026.57   |                 |                    |                  | R 98,798.77       |                      |                    | R 2,273,026.57   |
| Standard Bank 068450354/015 | R 8,475,169.07   |                 |                    |                  |                   | R 375,662.42         |                    | R 8,850,821.49   |
| Standard Bank 068450354/016 | R 27,297,577.38  | R 540,241.83    |                    | R 6,630,023.26   |                   | R 1,201,355.59       |                    | R 22,409,181.54  |
| Standard Bank 068450354/030 | R 2,500,000.00   |                 |                    |                  | R 108,664.38      |                      |                    | R 2,500,000.00   |
| Standard Bank 068450354/008 | R 80,925.82      |                 |                    |                  | R 3,358.52        |                      |                    | R 80,914.54      |
| Standard Bank 068450354/034 | R 48,800,000.00  |                 |                    | R 48,800,000.00  | R 1,629,786.29    |                      |                    | R 0.00           |
| Abesa: 9123284032           | R 168,216.36     |                 |                    |                  | R 6,217.90        |                      | R 263.50           | R 167,961.86     |
| Abesa: 9112678241           | R 4,369,252.28   |                 |                    |                  | R 161,625.11      |                      | R 450.00           | R 4,368,602.28   |
| Abesa: 9288456248           | R 5,004,787.75   |                 |                    |                  | R 230,786.86      |                      | R 371.00           | R 5,004,416.75   |
| Abesa: 9293256166           | R 51,100,000.00  |                 |                    | R 11,000,000.00  | R 2,111,958.35    |                      |                    | R 40,100,000.00  |
| Abesa 9300506428            | R 0.00           | R 37,729,002.79 |                    |                  |                   | R 713,339.28         |                    | R 38,442,342.07  |
| Fnb: 62104301388            | R 1,493,342.82   |                 |                    |                  | R 46,436.24       |                      | R 26.00            | R 1,493,316.82   |
| Fnb: 62336749497            | R 5,610,567.66   |                 |                    |                  |                   | R 225,284.55         | R 841.50           | R 5,634,990.70   |
| Glacier/Sanlam: 001246107   | R 51,363,198.87  |                 |                    |                  |                   | R 2,697,808.48       | R 263,143.20       | R 53,697,861.95  |
| Total as '2015/04/30        | R 217,893,244.31 | R 38,269,244.62 | R 0.00             | R 66,430,825.22  | R 4,804,949.56    | R 5,113,480.32       | R 285,085.20       | R 194,580,238.83 |
| BALANCE PER STATEMENT       |                  |                 |                    |                  |                   |                      |                    |                  |

BALANCE PER GENERAL LEDGER '2015/04/30 (030987010001)

|                      |            |         |               |                |
|----------------------|------------|---------|---------------|----------------|
| Bank charges         | 2015/05/04 | JV12818 | FNB           | 193,989,250.76 |
| Bank charges         | 2015/05/04 | JV12813 | ABSA          | (84.15)        |
| Bank charges         | 2015/05/04 | JV12820 | GLACIER       | (32.00)        |
| Interest capitalized | 2015/05/04 | JV12817 | FNB           | (21,257.27)    |
| Interest capitalized | 2015/05/04 | JV12819 | GLACIER       | 23,445.65      |
| Interest capitalized | 2015/05/04 | JV12805 | STANDARD BANK | 280,234.00     |
| Interest capitalized | 2015/05/04 | JV12803 | STANDARD BANK | 113,900.79     |
| Interest capitalized | 2015/05/04 | JV12815 | ABSA          | 38,027.81      |
|                      |            |         |               | 166,753.34     |
|                      |            |         |               | 194,580,238.83 |

|                                                       |            |         |                             |                                                   |              |
|-------------------------------------------------------|------------|---------|-----------------------------|---------------------------------------------------|--------------|
| BALANCE PER GENERAL LEDGER '2015/04/30 (020101000064) |            |         |                             |                                                   |              |
| Correction on interest accrued                        | 2015/05/04 | JV12812 | ABSA 9288456248             |                                                   | 4,813,289.28 |
| Correction of JV 12838                                | 2015/04/10 | JV12638 | ABSA 9288456248             | (0.06)                                            |              |
| Correction of JV 12838                                | 2015/04/10 | JV12639 | ABSA 9112878241             | (0.12)                                            |              |
| Correction of JV 12838                                | 2015/04/10 | JV12640 | ABSA 9288456248             | (2.08)                                            |              |
| Interest received 1 day short(2015/04/30)             |            |         | Standard bank 068450354-001 | (0.24)                                            |              |
| Interest received 1 day short(2015/04/30)             |            |         | Standard bank 068450354-008 | (820.42)                                          |              |
| Interest received 1 day short(2015/04/30)             |            |         | Standard bank 068450354-009 | (11.09)                                           |              |
| Interest received 1 day short(2015/04/30)             |            |         | Standard bank 068450354-030 | (326.94)                                          |              |
| Interest received 1 day short(2015/04/30)             |            |         | Standard bank 068450354-034 | (369.59)                                          |              |
|                                                       |            |         |                             | (7,019.19)                                        |              |
|                                                       |            |         |                             |                                                   | 4,804,949.58 |
| BALANCE PER GENERAL LEDGER '2016/04/30 (020101000075) |            |         |                             |                                                   |              |
| Interest capitalized                                  |            | JV12815 | ABSA 9300508428             | 4,501,098.83                                      |              |
| Interest capitalized                                  |            | JV12803 | Standard bank 068450354-015 | 156,753.34                                        |              |
| Interest capitalized                                  |            | JV12817 | FNB02338749497              | 38,027.81                                         |              |
| Interest capitalized                                  |            | JV12819 | SANLAM/GLACIER 001246107    | 23,445.55                                         |              |
| Interest capitalized                                  |            | JV12805 | Standard bank 068450354-016 | 280,234.00                                        |              |
|                                                       |            |         |                             | 113,800.79                                        |              |
|                                                       |            |         |                             |                                                   | 5,113,480.32 |
| C MOORE                                               |            |         |                             | MS NDLOVU                                         |              |
| CHIEF CLARK: FINANCIAL ACCOUNTING                     |            |         |                             | ACTING DIRECTOR: BUDGET & FINANCIAL REFORMS       |              |
|                                                       |            |         |                             | SP HLATSHWAYO                                     |              |
|                                                       |            |         |                             | ACTING MANAGER:EXPENDITURE & FINANCIAL ACCOUNTING |              |

SM NKOSI  
ACTING SED: BUDGET & TREASURY OFFICE



## ANNEXURE A

## SUMMARY OF LOAN REGISTER FOR APRIL 2015

| Account number         | Interest Rate | LOAN AMOUNT    | Opening balance | Total Capital Payments | Disbursement | Interest Capitalised | Interest Paid | Balance        |
|------------------------|---------------|----------------|-----------------|------------------------|--------------|----------------------|---------------|----------------|
| Loan Account: 61000402 | 9.25%         | 17,100,185.00  | 2,417,130.86    | 1,180,540.71           | 0.00         | 150,478.51           | 112,832.89    | 1,274,236.67   |
| Loan Account: 61000535 | 9.45%         | 3,343,000.00   | 1,153,608.32    | 268,379.40             | 0.00         | 82,468.74            | 54,956.00     | 912,731.66     |
| Loan Account: 61000536 | 9.37%         | 24,285,550.00  | 16,090,677.94   | 833,801.12             | 0.00         | 1,230,039.68         | 780,044.27    | 15,726,872.23  |
| Loan Account: 61000654 | 9.10%         | 25,993,166.00  | 19,849,109.92   | 1,598,858.71           | 0.00         | 1,423,704.35         | 1,730,835.77  | 17,943,119.79  |
| Loan Account: 61000823 | 11.85%        | 2,000,000.00   | 949,038.87      | 596,706.92             | 0.00         | 68,082.08            | 92,119.37     | 328,264.66     |
| Loan Account: 61000824 | 11.64%        | 3,200,000.00   | 1,480,713.79    | 527,365.33             | 0.00         | 119,587.08           | 152,634.62    | 920,310.90     |
| Loan Account: 61000825 | 11.45%        | 2,750,000.00   | 1,677,127.03    | 295,415.99             | 0.00         | 144,534.20           | 176,516.50    | 1,347,728.74   |
| Loan Account: 61000826 | 11.29%        | 12,750,000.00  | 8,367,418.26    | 514,421.53             | 0.00         | 746,474.87           | 904,804.47    | 7,694,667.13   |
| Loan Account: 61000827 | 11.25%        | 1,975,000.00   | 1,833,489.80    | 53,182.44              | 0.00         | 165,180.68           | 199,204.10    | 1,746,283.94   |
| Loan Account: 61000918 | 9.72%         | 960,000.00     | 533,560.82      | 78,551.50              | 0.00         | 40,884.53            | 26,144.19     | 469,549.66     |
| Loan Account: 61000919 | 10.09%        | 800,000.00     | 579,985.25      | 45,815.39              | 0.00         | 47,220.54            | 29,500.75     | 551,889.65     |
| Loan Account: 61000920 | 10.69%        | 7,000,000.00   | 6,466,190.68    | 117,840.93             | 0.00         | 571,572.66           | 348,468.59    | 6,571,463.82   |
| Loan Account: 61000921 | 10.83%        | 1,850,000.00   | 1,388,963.14    | 12,708.96              | 0.00         | 124,882.73           | 75,830.54     | 1,425,256.37   |
| Loan Account: 61000383 | 10.46%        | 2,903,089.33   | 3,214,609.48    | 3,214,609.48           | 0.00         | 84,738.15            | 84,738.15     | -              |
| Loan Account: 61000384 | 8.51%         | 1,203,286.53   | 1,373,996.50    | 1,203,296.53           | 0.00         | 33,570.99            | 204,270.86    | -              |
| Loan Account: 61000385 | 5.00%         | 11,980,174.80  | 12,607,624.04   | 1,311,661.64           | 0.00         | 470,800.64           | 1,354,694.94  | 10,412,168.00  |
| Loan Account: 61007238 | 9.93%         | 41,232,000.00  | 40,308,504.71   | 3,646,323.15           | 0.00         | 5,213,042.49         | 2,016,750.45  | 37,858,473.60  |
| Loan Account: 61007195 | 10.40%        | 122,185,000.00 | 121,697,358.32  | 1,839,886.74           | 0.00         | 10,478,416.14        | 6,380,275.76  | 123,955,611.96 |
| Totals                 |               |                | 241,989,107.73  | 17,339,366.47          | 0.00         | 19,195,499.94        | 14,706,612.42 | 229,138,628.78 |

## BALANCE PER STATEMENT

ADJUSTMENT AMOUNT: LOAN ACCOUNT 61000402

## BALANCE PER GENERAL LEDGER

229,138,628.78  
(6,239.11)

229,132,389.67

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

SP HLATHSWAYO

MS NDLOVU

ACCOUNTANT: GEN  
ACCOUNT & ADMIN  
SERVICESACTING MANAGER:  
FINANCIAL  
REPORTINGACTING DIRECTOR:  
BUDGET &  
TREASURY OFFICESM NKOSI  
ACTING STRATEGIC  
EXECUTIVE  
DIRECTOR: BUDGET &  
TREASURY OFFICE

ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30  
VAT REG NO 4740101508

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



TEL: 08600 37566  
SMS: 082 941 3707  
083 647 1951  
084 655 5778

NEWCASTLE LOCAL MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

|                  |              |
|------------------|--------------|
| YOUR ACCOUNT NO  | 5578885631   |
| SECURITY HELD    | 1.05         |
| BILLING DATE     | 2015-05-05   |
| TAX INVOICE NO   | 557881797084 |
| ACCOUNT MONTH    | APRIL 2015   |
| CURRENT DUE DATE | 2015-05-15   |
| VAT REG NO       | 4000791824   |

**CUSTOMER SELF SERVICE WEBSITE**  
<https://csonline.eskom.co.za>

EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630

# TAX INVOICE

E-MAIL: [electric@newcastle.gov.za](mailto:electric@newcastle.gov.za)

## ACCOUNT TRANSACTION SUMMARY

|                                         |               |          |                      |
|-----------------------------------------|---------------|----------|----------------------|
| ADMINISTRATION CHARGE                   |               | R        | 2,695.80             |
| TRANSMISSION NETWORK CHARGE             |               | R        | 885,000.00           |
| URBAN LOW VOLTAGE SUBSIDY               |               | R        | 1,261,250.00         |
| RELIABILITY SERVICE (ALL)               |               | R        | 127,867.58           |
| ENERGY CHARGE (PEAK)                    | 6,367,417.00  | R        | 4,222,870.95         |
| ENERGY CHARGE (OFF)                     | 27,309,361.00 | R        | 7,908,790.95         |
| ENERGY CHARGE (STD)                     | 17,470,253.00 | R        | 7,973,423.47         |
| ELECTRIFICATION AND RURAL SUBS (ALL)    |               | R        | 2,859,119.03         |
| SERVICE CHARGE                          |               | R        | 84,414.90            |
| <b>TOTAL CHARGES FOR BILLING PERIOD</b> |               | <b>R</b> | <b>25,325,432.68</b> |

## ACCOUNT SUMMARY FOR APRIL 2015

|                                  |                             |   |                |
|----------------------------------|-----------------------------|---|----------------|
| BALANCE BROUGHT FORWARD          | (Due Date 2015-04-15)       | R | 32,174,997.53  |
| PAYMENT(S) RECEIVED              | Direct Deposit - 2015-04-15 | R | -32,174,997.53 |
| TOTAL CHARGES FOR BILLING PERIOD |                             | R | 25,325,432.68  |
| VAT RAISED ON ITEMS AT 14%       |                             | R | 3,545,560.58   |

RECEIVED BY  
ELECTRICAL SERVICES  
2015-05-05

ACCOUNT NO / REFERENCE NO

5578885631

NAME \_\_\_\_\_

NEWCASTLE LOCAL MUNICIPALITY

FAX NUMBER

0343129697

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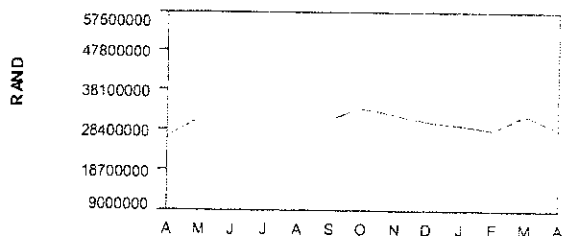
>>>>>> 9207 0557 8885 6313  
0934 5578885631



| ARREARS  |            |            |            |               |                           |
|----------|------------|------------|------------|---------------|---------------------------|
| >90 DAYS | 61-90 DAYS | 31-60 DAYS | 16-30 DAYS | CURRENT       |                           |
| 0.00     | 0.00       | 0.00       | 0.00       | 28,870,993.26 | TOTAL DUE R 28,870,993.26 |

TOTAL AMOUNT DUE

28.870.993.25



MONTH

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### PAYMENT ARRANGEMENT

## INSTALMENT

0.00

ARREARS

00

**DUE DATE**

2015-05-15

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE  
ADDED TO OVERDUE ACCOUNT

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

NEWCASTLE LOCAL MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

|                     |              |
|---------------------|--------------|
| YOUR ACCOUNT NO     | 5578885631   |
| BILLING DATE        | 2015-05-05   |
| TAX INVOICE NO      | 557881797084 |
| ACCOUNT MONTH       | APRIL 2015   |
| CURRENT DUE DATE    | 2015-05-15   |
| VAT REG NO          | 4000791824   |
| NOTIFIED MAX DEMAND | 125,000.00   |
| UTILISED CAPACITY   | 125,000.00   |

#### CONSUMPTION DETAILS (2015-04-01 - 2015-04-30)

|                                 |               |
|---------------------------------|---------------|
| ENERGY CONSUMPTION OFF PEAK kWh | 27,309,361.00 |
| ENERGY CONSUMPTION STD kWh      | 17,470,253.06 |
| ENERGY CONSUMPTION PEAK kWh     | 6,367,417.24  |
| ENERGY CONSUMPTION ALL kWh      | 51,147,031.30 |
| DEMAND CONSUMPTION - OFF PEAK   | 104,281.46    |
| DEMAND CONSUMPTION - STD        | 104,362.62    |
| DEMAND CONSUMPTION - PEAK       | 93,560.93     |
| DEMAND READING - kW/KVA         | 104,362.62    |
| REACTIVE ENERGY - OFF PEAK      | 9,517,013.14  |
| REACTIVE ENERGY - STD           | 6,691,899.28  |
| REACTIVE ENERGY - PEAK          | 2,487,415.34  |
| LOAD FACTOR                     | 71.00         |

#### PREMISE ID NUMBER

5578885383

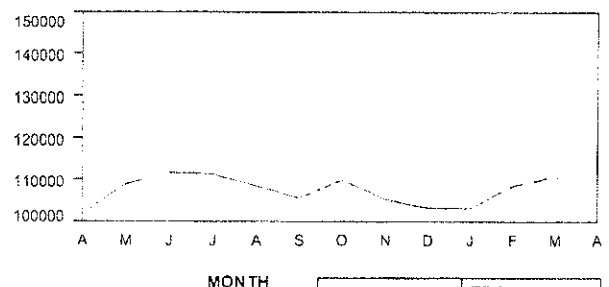
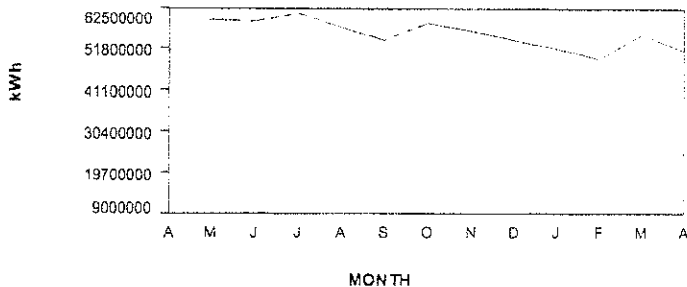
TARIFF NAME: Megaflex

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

|                                                                       |   |              |
|-----------------------------------------------------------------------|---|--------------|
| Administration Charge @ R89.86 per day for 30 days                    | R | 2,695.80     |
| TX Network Access Charge 125,000 kVa @ R7.08 : = R7.08/kVa            | R | 885,000.00   |
| Urban Low Voltage Subsidy 125,000 kVa @ R10.09 : = R10.09/kVa         | R | 1,261,250.00 |
| Reliability Charge 51,147,031 kWh @ R0.0025 /kWh                      | R | 127,867.58   |
| Low Season Peak Energy Charge 6,367,417 kWh @ R0.6632 /kWh            | R | 4,222,870.95 |
| Low Season Off Peak Energy Charge 27,309,361 kWh @ R0.2896 /kWh       | R | 7,908,790.95 |
| Low Season Standard Energy Charge 17,470,253 kWh @ R0.4564 /kWh       | R | 7,973,423.47 |
| Electrification and Rural Subsidy 51,147,031 kWh @ R0.0559 /kWh       | R | 2,859,119.03 |
| The energy rate includes the 3.5 c/kWh cost of the environmental levy | R | 0.00         |
| <b>SERVICE CHARGE</b>                                                 | R | 84,414.90    |

#### TOTAL CHARGES

R 25,325,432.66



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WEB: WWW.ESKOM.CO.ZA

NEWCASTLE LOCAL MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

|                     |              |
|---------------------|--------------|
| YOUR ACCOUNT NO     | 6238370809   |
| BILLING DATE        | 2015-05-05   |
| TAX INVOICE NO      | 623832064774 |
| ACCOUNT MONTH       | APRIL 2015   |
| CURRENT DUE DATE    | 2015-05-15   |
| VAT REG NO          | 4000791824   |
| NOTIFIED MAX DEMAND | 0.00         |
| UTILISED CAPACITY   |              |

### CONSUMPTION DETAILS (2015-04-01 - 2015-04-30)

|                                 |              |
|---------------------------------|--------------|
| ENERGY CONSUMPTION OFF PEAK kWh | 1,290,314.00 |
| ENERGY CONSUMPTION STD kWh      | 2,197,719.00 |
| ENERGY CONSUMPTION PEAK kWh     | 977,592.00   |
| ENERGY CONSUMPTION ALL kWh      | 4,465,624.00 |

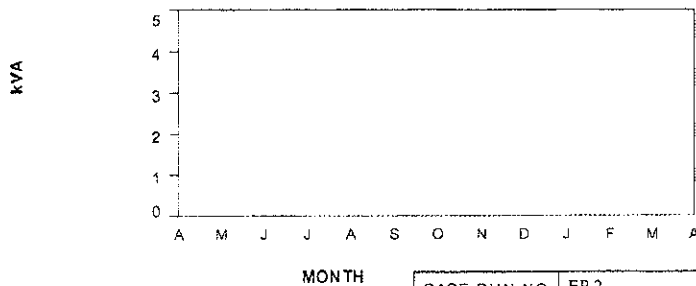
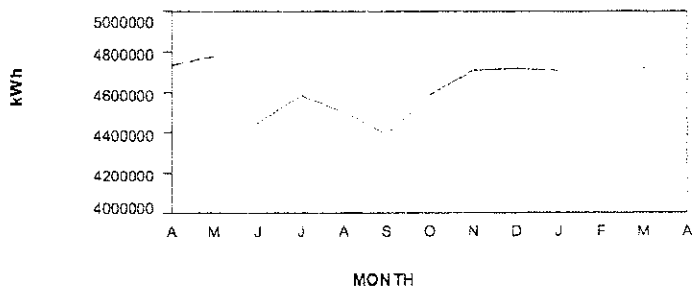
**PREMISE ID NUMBER**

9565479344

**TARIFF NAME:** Generation Purchase Munic

NON ESKOM GENERATION PURCHASE SHORT TERM PPA

|                                                                              |   |                     |
|------------------------------------------------------------------------------|---|---------------------|
| Administration Charge @ R89.86 per day for 30 days                           | R | 2,695.80            |
| Low Season Off Peak Energy Purchases Adjustment 1,290,314 kWh @ R0.2865 /kWh | R | 369,674.96          |
| Low Season Peak Energy Purchases Adjustment 977,592 kWh @ R0.6562 /kWh       | R | 641,495.87          |
| Low Season Standard Energy Purchases Adjustment 2,197,719 kWh @ R0.4516 /kWh | R | 992,489.90          |
| <b>TOTAL CHARGES</b>                                                         | R | <b>2,006,356.53</b> |



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