

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

EXECUTIVE SUMMARY

In terms of Section 52 (d) of the Local Government: Municipal Finance Management Act No. 56 of 2003, the mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state affairs of the municipality. This report is submitted to both the National and Provincial Treasuries through a series of MFMA returns that were designed by the National Treasury.

RECOMMENDED:

- (a) That the first quarter's operational and capital expenditure results for the year ended 30 September 2014 be noted;
- (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

During the first quarter of the new financial year, the municipality's statement of financial performance reflected a surplus of R55 369 000. During the same period, the municipality generated 26% R403 042 000 of the total original budget of R1 526 362 000. The variance between the revenue budget for the period ending 30 September 2014 and the actual revenue accrued for the same period is 6% (R21 452 000) which means that the municipality generated 6% more than the budget for this period. This was due to huge portions of grants being recognised as revenue during the first quarter. The municipality recognised 36% of anticipated grants during this period. This revenue comprises of the actual cash received. In compliance with GRAP, revenue is recognised when it becomes due which means that the municipality's financial performance reflects billings and not actual cash receipts. Schedule SC9 shows actual cash receipts per revenue sources.

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

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

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

Operational Expenditure

During the first quarter, the municipality had incurred 19% (R347 674 000) of the total original budget of R1 858 469 000. Actual cash spent on operating expenditure amounted to R393.8million which is 34.7% of the total annual anticipated cash expenditure of R1.1 billion. Comparison between the pro rata budget of R464 617 000 and actual expenditure for the third month period reflects an under-expenditure of R116.9million (-25%). By the end of September 2014 R10 554 593 expenditure had been incurred in respect of *Repairs and Maintenance*. Schedule SC13c shows budget and expenditure on repairs and maintenance per asset class.

Capital Expenditure

Capital expenditure for the quarter amounted to R37.1million and the total capital expenditure incurred which is 8% of the total original capital budget of R444 229 000. Comparison between the pro rata budget of R111 057 000 and actual expenditure for the third month period reflects and under expenditure of (R73 954 000) (-67%) which means that the municipality spent 67% less than the budget for this period. Capital expenditure per department is as follows:

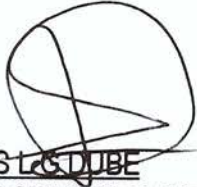
<i>Corporate Service</i>	R6.6 million 4%
<i>Community Services</i>	R11.6 million 37%
<i>BTO</i>	R485 thousand 20%
<i>Municipal Manager</i>	R0 million 0%
<i>Dev Plan & HS</i>	- R655 thousand -3%
<i>Technical Services</i>	R14 million 7%
<i>Electrical & Mechanical Services</i>	R5 million 28%

Debtors

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

households. This needs to be attended to urgently as it has a negative impact on the municipality's cash flows. If not urgently attended to, the municipality might end up facing cash flow problems. Table SC9 shows that the collection rates per each revenue source per month are very low compared to the billings per each revenue source per month.

Report seen by:



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

K. MASANGE
MUNICIPAL MANAGER

A. F. REHMAN
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE

KZN252 Newcastle - Contact Information

A. GENERAL INFORMATION	
Municipality	KZN252 Newcastle
Grade	Grade 4
Province	KZN KWAZULU-NATAL
Web Address	www.newcastle.gov.za
e-mail Address	mm.newcastle.gov.za
B. CONTACT INFORMATION	
Postal address:	
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City / Town	Newcastle
Postal Code	2940
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Building	Civic Centre
Street No. & Name	37 Murchison Street
City / Town	Newcastle
Postal Code	2940
General Contacts	
Telephone number	(034) 328 7600
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C. POLITICAL LEADERSHIP	
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Name	Mrs N. Dlamini
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Mayor/Executive Mayor:	
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Deputy Mayor/Executive Mayor:	
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Secretary/PA to the Deputy Mayor/Executive Mayor:	
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D. MANAGEMENT LEADERSHIP	
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Secretary/PA to the Municipal Manager:	
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Chief Financial Officer	
Name	Mr S.G.L. Dube
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Secretary/PA to the Chief Financial Officer	
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Set name on 'Instructions' sheet

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

Official responsible for submitting financial information	
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Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

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

Description	Ref	2013/14	Budget Year 2014/15								Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands	1										
Revenue - Standard											
<i>Governance and administration</i>		-	344,084	-	21,942	101,299	86,021	15,278	18%	34%	
Executive and council		-	21,415	-	1,030	3,848	5,354	(1,505)	-28%	13%	
Budget and treasury office		-	270,568	-	20,901	76,823	67,642	9,181	14%	28%	
Corporate services		-	52,101	-	11	20,628	13,025	7,603	58%	52%	
<i>Community and public safety</i>		-	18,853	-	1,562	3,255	4,713	(1,459)	-31%	17%	
Community and social services		-	12,187	-	336	1,143	3,047	(1,903)	-62%	8%	
Sport and recreation		-	586	-	666	691	146	545	372%		
Public safety		-	2,471	-	257	573	618	(45)	-7%	2%	
Housing		-	3,608	-	303	848	902	(54)	-6%	6%	
Health		-	2	-	-	-	0	(0)	-100%		
<i>Economic and environmental services</i>		-	4,589	-	630	1,084	1,147	(63)	-6%	5%	
Planning and development		-	529	-	100	236	132	104	79%		
Road transport		-	4,060	-	530	847	1,015	(167)	-17%	4%	
Environmental protection		-	-	-	-	-	-	-			
<i>Trading services</i>		-	1,158,700	-	84,617	297,370	289,675	7,695	3%	1,063%	
Electricity		-	663,155	-	57,147	149,772	165,789	(16,017)	-10%	571%	
Water		-	224,081	-	13,767	64,171	56,020	8,151	15%	220%	
Waste water management		-	169,475	-	7,495	53,602	42,369	11,233	27%	168%	
Waste management		-	101,989	-	6,207	29,826	25,497	4,328	17%	102%	
<i>Other</i>	4	-	136	-	16	35	34	1	2%		
Total Revenue - Standard	2	-	1,526,362	-	108,766	403,042	381,590	21,452	6%	1,432	
Expenditure - Standard											
<i>Governance and administration</i>		-	278,675	-	23,518	58,165	69,669	(11,504)	-17%	232%	
Executive and council		-	122,172	-	10,923	29,790	30,543	(752)	-2%	119%	
Budget and treasury office		-	72,642	-	7,234	15,749	18,160	(2,411)	-13%	62%	
Corporate services		-	83,861	-	5,361	12,625	20,965	(8,340)	-40%	50%	
<i>Community and public safety</i>		-	203,507	-	15,685	40,122	50,877	(10,755)	-21%	160%	
Community and social services		-	75,195	-	6,099	13,927	18,799	(4,872)	-26%	55%	
Sport and recreation		-	46,167	-	3,588	9,309	11,542	(2,233)	-19%	37%	
Public safety		-	60,093	-	4,301	12,451	15,023	(2,573)	-17%	49%	
Housing		-	18,196	-	1,456	3,741	4,549	(808)	-18%	14%	
Health		-	3,856	-	241	694	964	(270)	-28%	2%	
<i>Economic and environmental services</i>		-	346,409	-	44,840	75,597	86,602	(11,005)	-13%	302%	
Planning and development		-	36,044	-	2,005	5,561	9,011	(3,450)	-38%	22%	
Road transport		-	310,259	-	42,823	69,982	77,565	(7,583)	-10%	279%	
Environmental protection		-	106	-	12	54	27	28	104%		
<i>Trading services</i>		-	1,029,251	-	112,466	173,772	257,313	(83,541)	-32%	695%	
Electricity		-	499,254	-	89,560	115,450	124,814	(9,364)	-8%	461%	
Water		-	191,450	-	12,740	34,258	47,862	(13,605)	-28%	137%	
Waste water management		-	244,629	-	2,070	5,447	61,157	(55,710)	-91%	21%	
Waste management		-	93,918	-	8,095	18,618	23,479	(4,861)	-21%	74%	
<i>Other</i>		-	627	-	6	18	157	(139)	-89%		
Total Expenditure - Standard	3	-	1,858,469	-	196,514	347,674	464,617	(116,943)	-25%	1,390	
Surplus/ (Deficit) for the year		-	(332,107)	-	(87,748)	55,369	(83,027)	138,395	-167%	41	

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

Description	Ref	2013/14		Budget Year 2014/15						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Standard										
<i>Municipal governance and administration</i>		-	344,084	-	21,942	101,299	86,021	15,278	18%	346,178
Executive and council		-	21,415	-	1,030	3,848	5,354	(1,505)	-28%	13,701
<i>Mayor and Council</i>			21,115		1,030	3,848	5,279	(1,430)	-27%	13,701
<i>Municipal Manager</i>			300				75	(75)	-100%	-
Budget and treasury office			270,568		20,901	76,823	67,642	9,181	14%	280,392
Corporate services		-	52,101	-	11	20,628	13,025	7,603	58%	52,085
<i>Human Resources</i>							-	-		834
<i>Information Technology</i>			934				234	(234)	-100%	-
<i>Property Services</i>			51,167		11	20,628	12,792	7,836	61%	51,250
<i>Other Admin</i>							-	-		-
<i>Community and public safety</i>		-	18,853	-	1,562	3,255	4,713	(1,459)	-31%	17,336
Community and social services		-	12,187	-	336	1,143	3,047	(1,903)	-62%	8,343
<i>Libraries and Archives</i>			8,613		164	615	2,153	(1,538)	-71%	5,631
<i>Museums & Art Galleries etc</i>			1,302		-	-	326	(326)	-100%	598
<i>Community halls and Facilities</i>			491		60	114	123	(9)	-7%	456
<i>Cemeteries & Crematoriums</i>			1,781		112	415	445	(31)	-7%	1,658
<i>Child Care</i>							-	-		-
<i>Aged Care</i>							-	-		-
<i>Other Community</i>							-	-		-
<i>Other Social</i>							-	-		-
Sport and recreation			586		666	691	146	545	372%	435
Public safety		-	2,471	-	257	573	618	(45)	-7%	2,290
<i>Police</i>							-	-		-
<i>Fire</i>			10		0	17	3	14	553%	68
<i>Civil Defence</i>							-	-		-
<i>Street Lighting</i>							-	-		-
<i>Other</i>			2,461		256	556	615	(59)	-10%	2,223
Housing			3,608		303	848	902	(54)	-6%	6,267
Health		-	2	-	-	-	0	(0)	-100%	-
<i>Clinics</i>							-	-		-
<i>Ambulance</i>							-	-		-
<i>Other</i>			2				0	(0)	-100%	-
<i>Economic and environmental services</i>		-	4,589	-	630	1,084	1,147	(63)	-6%	5,086
Planning and development		-	529	-	100	236	132	104	79%	948
<i>Economic Development/Planning</i>						51	-	51	#DIV/0!	202
<i>Town Planning/Building enforcement</i>										
<i>Licensing & Regulation</i>			501		97	175	125	50	40%	699
<i>Other</i>			28		3	11	7	4	59%	45
Road transport		-	4,060	-	530	847	1,015	(167)	-17%	4,140
<i>Roads</i>			2,427		415	427	607	(180)	-30%	2,458
<i>Public Buses</i>							-	-		-
<i>Parking Garages</i>			423		21	68	106	(38)	-36%	272
<i>Vehicle Licensing and Testing</i>							-	-		-
<i>Other</i>			1,210		94	352	303	50	16%	1,409
Environmental protection		-	-	-	-	-	-	-		-
<i>Pollution Control</i>							-	-		-
<i>Biodiversity & Landscape</i>							-	-		-
<i>Other</i>							-	-		-
<i>Trading services</i>		-	1,158,700	-	84,617	297,370	289,675	7,695	3%	1,063,491
Electricity		-	663,155	-	57,147	149,772	165,789	(16,017)	-10%	571,671
<i>Electricity Distribution</i>			663,155		57,147	149,772	165,789	(16,017)	-10%	571,671
<i>Electricity Generation</i>							-	-		-
Water		-	224,081	-	13,767	64,171	56,020	8,151	15%	220,733
<i>Water Distribution</i>			224,081		13,767	64,171	56,020	8,151	15%	220,733
<i>Water Storage</i>							-	-		-
Waste water management		-	169,475	-	7,495	53,602	42,369	11,233	27%	168,415
<i>Sewerage</i>			169,475		7,495	53,602	42,369	11,233	27%	168,415
<i>Storm Water Management</i>							-	-		-

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

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- 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

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

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Corporate Services		-	73,133	-	1,041	58,345	18,283	40,062	219.1%	65
Vote 2 - Community Services		-	114,107	-	7,487	32,301	28,527	3,774	13.2%	114
Vote 3 - Budget & Treasury Office		-	270,568	-	20,901	76,823	67,642	9,181	13.6%	280
Vote 4 - Municipal Manager		-	934	-	-	-	234	(234)	-100.0%	
Vote 5 - Development Planning & Human Settlements		-	7,272	-	419	1,119	1,818	(699)	-38.5%	7
Vote 6 - Technical Services		-	397,193	-	21,772	118,552	99,298	19,254	19.4%	393
Vote 7 - Electrical and Mechanical Services		-	663,155	-	57,147	115,903	165,789	(49,886)	-30.1%	571
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	-	1,526,362	-	108,766	403,042	381,590	21,452	5.6%	1,432
Expenditure by Vote	1									
Vote 1 - Corporate Services		-	128,064	-	11,349	29,322	32,016	(2,694)	-8.4%	117
Vote 2 - Community Services		-	273,976	-	21,929	53,300	68,494	(15,194)	-22.2%	213
Vote 3 - Budget & Treasury Office		-	74,642	-	7,234	15,749	18,660	(2,911)	-15.6%	62
Vote 4 - Municipal Manager		-	62,903	-	4,141	11,046	15,726	(4,679)	-29.8%	44
Vote 5 - Development Planning & Human Settlements		-	54,867	-	3,467	9,320	13,717	(4,397)	-32.1%	37
Vote 6 - Technical Services		-	755,068	-	58,149	110,975	188,767	(77,792)	-41.2%	443
Vote 7 - Electrical and Mechanical Services		-	508,949	-	90,245	117,961	127,237	(9,276)	-7.3%	471
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	-	1,858,469	-	196,514	347,674	464,617	(116,943)	-25.2%	1,390
Surplus/ (Deficit) for the year	2	-	(332,107)	-	(87,748)	55,368	(83,027)	138,395	-166.7%	41

KZN252 Newcastle - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2013/14	Budget Year 2014/15								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Yr Forecast	
R thousands											
Revenue By Source											
Property rates			242,670			18,712	55,100	60,667	(5,567)	-9%	220
Property rates - penalties & collection charges								-	-		
Service charges - electricity revenue			609,525			56,806	134,704	152,381	(17,677)	-12%	538
Service charges - water revenue			164,356			13,699	40,125	41,089	(964)	-2%	160
Service charges - sanitation revenue			90,288			7,438	22,291	22,572	(281)	-1%	85
Service charges - refuse revenue			73,450			6,202	18,514	18,362	152	1%	74
Service charges - other								-	-		
Rental of facilities and equipment			6,479			469	1,758	1,620	138	9%	7
Interest earned - external investments			16,872			546	4,941	4,218	723	17%	19
Interest earned - outstanding debtors			8,131			706	2,109	2,033	76	4%	8
Dividends received								-	-		
Fines			2,827			280	615	707	(92)	-13%	2
Licences and permits			3			2	6	1	6	686%	
Agency services								-	-		
Transfers recognised - operational			298,618			1,377	119,640	74,655	44,985	60%	298
Other revenue			13,142			2,531	3,240	3,286	(46)	-1%	12
Gains on disposal of PPE								-	-		
Total Revenue (excluding capital transfers and contributions)			1,526,362			108,766	403,042	381,590	21,452	6%	1,432
Expenditure By Type											
Employee related costs			399,663			29,977	86,006	99,916	(13,910)	-14%	344
Remuneration of councillors			18,121			1,404	4,158	4,530	(372)	-8%	16
Debt impairment			296,728			-	-	74,182	(74,182)	-100%	
Depreciation & asset impairment			238,002			46,936	67,365	59,500	7,865	13%	269
Finance charges			22,158			3,117	6,990	5,540	1,450	26%	27
Bulk purchases			432,240			81,417	131,806	108,060	23,746	22%	527
Other materials			3,558			326	413	889	(477)	-54%	1
Contracted services			161,322			10,874	28,053	40,331	(12,278)	-30%	112
Transfers and grants			54,913					13,728	(13,728)	-100%	
Other expenditure			231,763			22,463	22,883	57,941	(35,058)	-61%	91
Loss on disposal of PPE								-	-		
Total Expenditure			1,858,469			196,514	347,674	464,617	(116,943)	-25%	1,390
Surplus/(Deficit)											
			(332,107)			(87,748)	55,369	(83,027)	138,395	(0)	41
Transfers recognised - capital									-		
Contributions recognised - capital									-		
Contributed assets									-		
Surplus/(Deficit) after capital transfers & contributions			(332,107)			(87,748)	55,369	(83,027)			41
Taxation									-		
Surplus/(Deficit) after taxation			(332,107)			(87,748)	55,369	(83,027)			41
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			(332,107)			(87,748)	55,369	(83,027)			41
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			(332,107)			(87,748)	55,369	(83,027)			41

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

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-
Vote 4 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 5 - Development Planning & Human Settlements		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Electrical and Mechanical Services		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Corporate Services		-	176,374	-	13	6,612	44,094	(37,481)	-85%	26,450
Vote 2 - Community Services		-	31,675	-	5,087	11,632	7,919	3,713	47%	46,527
Vote 3 - Budget & Treasury Office		-	2,450	-	208	485	613	(128)	-21%	1,938
Vote 4 - Municipal Manager		-	2,034	-	-	-	509	(509)	-100%	-
Vote 5 - Development Planning & Human Settlements		-	23,040	-	911	(655)	5,760	(6,415)	-111%	(2,621)
Vote 6 - Technical Services		-	190,456	-	4,836	13,985	47,614	(33,629)	-71%	55,941
Vote 7 - Electrical and Mechanical Services		-	18,200	-	3,730	5,044	4,550	494	11%	20,178
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	444,229	-	14,786	37,103	111,057	(73,954)	-67%	148,412
Total Capital Expenditure		-	444,229	-	14,786	37,103	111,057	(73,954)	-67%	148,412
Capital Expenditure - Standard Classification										
Governance and administration		-	180,854	-	222	7,097	45,214	(38,117)	-84%	28,388
Executive and council		-	176,374	-	13	6,612	44,094	(37,481)	-85%	26,450
Budget and treasury office		-	2,450	-	208	485	613	(128)	-21%	1,938
Corporate services		-	2,034	-	-	-	508	(508)	-100%	-
Community and public safety		-	31,775	-	1,669	4,210	7,944	(3,734)	-47%	16,839
Community and social services		-	12,880	-	-	-	3,220	(3,220)	-100%	-
Sport and recreation		-	13,620	-	1,228	6,069	3,405	2,664	78%	24,275
Public safety		-	775	-	-	-	194	(194)	-100%	-
Housing		-	4,500	-	441	(1,859)	1,125	(2,984)	-265%	(7,436)
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	106,640	-	4,230	9,783	26,860	(16,877)	-63%	39,131
Planning and development		-	18,540	-	470	1,204	4,635	(3,431)	-74%	4,815
Road transport		-	88,100	-	3,759	8,579	22,025	(13,446)	-61%	34,316
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	124,960	-	8,666	16,014	31,240	(15,226)	-49%	64,055
Electricity		-	18,200	-	3,730	5,044	4,550	494	11%	20,178
Water		-	102,380	-	1,076	5,406	25,590	(20,184)	-79%	21,625
Waste water management		-	4,400	-	3,859	5,563	1,100	4,463	406%	22,252
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	444,229	-	14,786	37,103	111,057	(73,954)	-67%	148,412
Funded by:										
National Government		-	147,914	-	2,914	13,512	36,979	(23,467)	-63%	54,047
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	147,914	-	2,914	13,512	36,979	(23,467)	-63%	54,047
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	284,840	-	10,710	24,418	71,210	(46,792)	-66%	97,671
Internally generated funds		-	11,475	-	1,162	(826)	2,869	(3,695)	-129%	(3,306)
Total Capital Funding		-	444,229	-	14,786	37,103	111,057	(73,954)	-67%	148,412

References:

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

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

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash					88,858	
Call investment deposits			278,841		219,046	278,841
Consumer debtors			474,896		555,123	474,896
Other debtors					64,088	
Current portion of long-term receivables			22,158		0	22,158
Inventory					18,591	
Total current assets		-	775,895	-	945,706	775,895
Non current assets						
Long-term receivables						
Investments						
Investment property			171,249		245,902	171,249
Investments in Associate			1,110,224		462,936	1,110,224
Property, plant and equipment			2,393,683		2,313,782	2,393,683
Agricultural						
Biological assets						
Intangible assets			913		1,387	913
Other non-current assets					3,069	
Total non current assets		-	3,676,069	-	3,027,076	3,676,069
TOTAL ASSETS		-	4,451,964	-	3,972,782	4,451,964
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			22,158		21,632	22,158
Consumer deposits			9,997		10,023	9,997
Trade and other payables			103,000		289,230	103,000
Provisions			3,438		4,426	3,438
Total current liabilities		-	138,593	-	325,311	138,593
Non current liabilities						
Borrowing			513,000		216,840	513,000
Provisions			129,861		119,663	129,861
Total non current liabilities		-	642,861	-	336,503	642,861
TOTAL LIABILITIES		-	781,454	-	661,814	781,454
NET ASSETS	2	-	3,670,509	-	3,310,968	3,670,509
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			3,637,156		3,275,617	3,637,156
Reserves			33,353		35,351	33,353
TOTAL COMMUNITY WEALTH/EQUITY	2	-	3,670,509	-	3,310,968	3,670,509

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

Description	Ref	2013/14	Budget Year 2014/15							Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			897,982		78,203	226,307	224,496	1,812	1%	897,	
Government - operating			298,618		-	112,711	74,655	38,056	51%	298,	
Government - capital			147,914		11,473	50,363	36,979	13,384	36%	147,	
Interest			16,872		2,444	7,050	4,218	2,832	67%	16,	
Dividends							-	-			
Payments											
Suppliers and employees			(1,131,767)		(96,389)	(386,848)	(282,942)	103,907	-37%	(1,131,	
Finance charges			(22,158)		(3,117)	(6,990)	(5,540)	1,450	-26%	(22,	
Transfers and Grants							-	-			
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	207,461	-	(7,386)	2,593	51,865	(49,273)	-95%	207,
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE						195	-	195	#DIV/0!		
Increase (increase) in non-current debtors							-	-			
Increase (increase) other non-current receivables							-	-			
Decrease (increase) in non-current investments					4,576	14,038	-	14,038	#DIV/0!		
Payments											
Capital assets			(444,229)		(15,381)	(37,103)	(111,057)	(73,954)	67%	(444,	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(444,229)	-	(10,805)	(22,870)	(111,057)	(88,187)	79%	(444,
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans							-	-			
Borrowing long term/refinancing			284,840		(6,755)	(2,741)	71,210	(73,951)	-104%	284,	
Increase (decrease) in consumer deposits							-	-			
Payments											
Repayment of borrowing			(22,158)				(5,540)	(5,540)	100%	(22,	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	262,682	-	(6,755)	(2,741)	65,670	68,411	104%	262,
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at beginning:			207,180				327,907	207,180		327,	
Cash/cash equivalents at month/year end:			233,094				304,889	213,658		353,	

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

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

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

Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	14.0%	0.0%	2.0%	3.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	64.1%	0.0%	65.8%	65.8%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	17.4%	0.0%	15.9%	17.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	1538.1%	0.0%	613.4%	1538.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	559.8%	0.0%	290.7%	559.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	201.2%	0.0%	94.6%	201.2%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	32.6%	0.0%	153.6%	34.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0.0%	26.2%	0.0%	21.3%	24.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	6.2%	0.0%	2.6%	2.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	17.0%	0.0%	1.7%	3.1%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year					0.4%	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					7.1%	
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure					4.2%	

References

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

2. Material variances to be explained.

Calculations				
Borrowing		513,000	216,840	
Total Assets		4,451,964	3,972,782	4,451,964
Employee related costs		399,663	86,006	344,023
Repairs & Maintenance		95,258	10,555	42,218
Interest (finance charges)		22,158	6,990	27,959
Principal paid		22,158		22,158
Depreciation		238,002		16,633
Operating expenditure		1,858,469	347,674	1,390,695
Total Capital Expenditure		444,229	37,103	148,412
Borrowed funding for capital		284,840	24,418	97,671
Debt		638,158	527,702	638,158
Equity		3,670,509	3,310,988	3,670,509
Reserves		33,353	35,351	33,353
Borrowing		513,000	216,840	513,000
Current assets		775,895	945,706	775,895
Current liabilities		138,593	325,311	138,593
Monetary assets		278,841	307,904	278,841
Total Revenue (excluding capital transfers and contributions)		1,526,362	403,042	1,432,229
Transfers recognised - operational		298,618	119,640	298,618
Transfers recognised - capital				
Debt service payments		(5,286)	(6,990)	(44,317)
Outstanding debtors (receivables)		497,054	619,211	497,054
Annual services revenue		937,620	215,634	
Cash + investments	Including LT investments	278,841	307,904	278,841
Fixed operational expend. (monthly)		860,718	80,318	321,273
Longstanding debtors outstanding				
Longstanding debtors recovered				
Attorney collections		13,158	1,610	13,158

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

Description	NT Code	Budget Year 2014/15										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.O Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	11,259	7,612	6,967	5,304	6,646	5,576	149,105					192,470	166,633	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27,339	5,256	1,739	906	749	706	11,808					48,503	14,169	
Receivables from Non-exchange Transactions - Property Rates	1400	13,353	5,953	5,109	3,924	2,997	2,520	83,158					117,013	92,599	
Receivables from Exchange Transactions - Waste Water Management	1500	5,352	4,114	3,973	3,674	3,607	3,580	127,585					151,885	138,447	
Receivables from Exchange Transactions - Waste Management	1600	3,838	2,211	1,996	1,849	1,795	1,773	56,737					70,199	62,154	
Receivables from Exchange Transactions - Property Rental Debtors	1700	(27)	74	61	35	31	31	3,329					3,534	3,426	
Interest on Arrear Debtor Accounts	1810	662	684	631	671	586	549	54,515					58,298	56,320	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820														
Other	1900	(19,699)	3,157	3,043	2,622	2,386	2,230	312,162					305,902	319,400	
Total By Income Source	2000	42,077	29,061	23,519	18,984	18,000	16,965	798,400					947,805	853,148	
2013/14 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	(1,033)	1,345	654	550	584	556	15,499					18,154	17,188	
Commercial	2300	13,163	4,864	2,818	2,457	1,403	1,322	46,125					72,151	51,306	
Households	2400	31,352	21,846	18,562	15,070	15,895	14,117	717,463					834,304	762,544	
Other	2500	(1,404)	1,005	1,485	907	916	971	19,313					23,195	22,110	
Total By Customer Group	2600	42,077	29,061	23,519	18,984	18,000	16,965	798,400					947,805	853,148	

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

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

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

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1.2									
Operating Transfers and Grants										
National Government:		-	289,692	-	1,500	117,709	48,282	69,427	143.8%	289,692
Local Government Equitable Share			284,747			112,711	47,458	65,253	137.5%	284,747
Water Services Operating Subsidy							-	-		
EPWP Incentive			2,411			964	402	562	139.9%	2,411
Energy Efficiency and Demand Management					1,500	1,500	-	1,500	#DIV/0!	
Finance Management	3		1,600			1,600	267	1,333	500.0%	1,600
Municipal Systems Improvement			934			934	156	778	500.0%	934
Other transfers and grants [insert description]										
Provincial Government:		-	8,900	-	-	-	1,483	(958)	-64.6%	8,900
Health subsidy							-	-		
IDP							25			150
Sport and Recreation			150							
Level 2 accreditation			3,000				500			3,000
Sport and Recreation										
Community Library	4		252				42	(42)	-100.0%	252
Recapitalisation of Community Libraries			4,900				817	(817)	-100.0%	4,900
Museum			598				100	(100)	-100.0%	598
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	-	298,592	-	1,500	117,709	49,765	68,469	137.6%	298,592
Capital Transfers and Grants										
National Government:		-	130,360	-	5,771	38,743	21,727	4,790	22.0%	130,360
Neighbourhood Development Partnership			12,000		4,011	6,203	2,000	4,203	210.2%	12,000
Municipal Infrastructure Grant (MIG)			107,320			30,780	17,887			107,320
Water service operating subsidy										
Integrated national electrification										
Emergency efficiency & demand side management			4,000				667			4,000
Municipal water infrastructure			7,040		1,760	1,760	1,173	587	50.0%	7,040
Accreditation										
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
Masifiction Grant										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	130,360	-	5,771	38,743	21,727	4,790	22.0%	130,360
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	428,952	-	7,271	156,452	71,492	73,258	102.5%	428,952

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

Description	Ref	2013/14	Budget Year 2014/15							
		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:		-	289,692	-	652	113,704	72,423	41,281	57.0%	289
Local Government Equitable Share			284,747		-	112,711	71,187	41,524	58.3%	284
Water Services Operating Subsidy										
EPWP Incentive			2,411		-	210	603	(393)	-65.1%	
Energy Efficiency and Demand Management					132	150		150	#DIV/0!	
Finance Management			1,600		521	633	400	233	58.3%	
Municipal Systems Improvement			934				234	(234)	-100.0%	
Provincial Government:		-	8,900	-	168	527	2,225	(911)	-40.9%	
Health subsidy										
IDP										
Sport and Recreation			150				38			
Level 2 accreditation			3,000				750			
Sport and Recreation										
Community Library			252		34	110	63	47	75.1%	
recapitalisation of Community Libraries			4,900		134	416	1,225	(809)	-66.0%	
Museum			598				150	(150)	-100.0%	
District Municipality:		-	-	-	-	-	-	-	-	
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants:		-	298,592	-	820	114,231	74,648	40,370	54.1%	29
Capital expenditure of Transfers and Grants										
National Government:		-	130,360	-	3,655	4,622	32,590	(5,550)	-17.0%	13
Neighbourhood Development Partnership			12,000		184	210	3,000	(2,790)	-93.0%	1
Municipal Infrastructure Grant (MIG)			107,320		3,471	4,412	26,830			10
Water service operating subsidy										
Intergrated national electrification										
Emergy efficiency & demand side management			4,000				1,000	(1,000)	-100.0%	
Municipal water infrastructure			7,040				1,760	(1,760)	-100.0%	
Accrediation										
Other capital transfers <i>[insert description]</i>										
Provincial Government:		-	-	-	-	-	-	-	-	
Masification Grant										
District Municipality:		-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants		-	130,360	-	3,655	4,622	32,590	(5,550)	-17.0%	1
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	428,952	-	4,475	118,853	107,238	34,821	32.5%	4

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

Description	Ref	Budget Year 2014/15				
		Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Water Services Operating Subsidy					-	
EPWP Incentive					-	
Intergrated national electrification					-	
Energy Efficiency and Demand Management					-	
Finance Management					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Health subsidy					-	
Sport and Recreation					-	
Community Library					-	
Recapitalisation of Community Libraries					-	
Museum					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Neighbourhood Development Partnership					-	
Municipal water infrastructure					-	
Accrediation					-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Performance Bonus										-	
Motor Vehicle Allowance										-	
Cellphone Allowance										-	
Housing Allowances										-	
Other benefits and allowances										-	
Payments in lieu of leave										-	
Long service awards										-	
Post-retirement benefit obligations										-	
Sub Total - Other Staff of Entities										-	
% Increase	4										
Total Municipal Entities											
TOTAL SALARY, ALLOWANCES & BENEFITS		-	417,784	-	31,361	90,164	104,446	(14,282)	-14%		360,656
% Increase	4		6.5%								#DIV/0!
TOTAL MANAGERS AND STAFF		-	399,663	-	29,804	85,564	99,916	(14,352)	-14%		342,256

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

Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Ye Foreca %
R thousands	1									
Revenue By Source										
Property rates			242,670		18,712	55,100	60,667	(5,567)	-9%	220
Property rates - penalties & collection charges							-	-		
Service charges - electricity revenue		609,525			56,806	134,704	152,381	(17,677)	-12%	538
Service charges - water revenue		164,356			13,699	40,125	41,089	(964)	-2%	160
Service charges - sanitation revenue		90,288			7,438	22,291	22,572	(281)	-1%	89
Service charges - refuse revenue		73,450			6,202	18,514	18,362	152	1%	74
Service charges - other							-	-		
Rental of facilities and equipment		6,479			469	1,758	1,620	138	9%	7
Interest earned - external investments		16,872			546	4,941	4,218	723	17%	19
Interest earned - outstanding debtors		8,131			706	2,109	2,033	76	4%	8
Dividends received							-	-		
Fines		2,827			280	615	707	(92)	-13%	2
Licences and permits		3			2	6	1	6	686%	
Agency services							-	-		
Transfers recognised - operational		298,618			1,377	119,640	74,655	44,985	60%	298
Other revenue		13,142			2,531	3,240	3,286	(46)	-1%	12
Gains on disposal of PPE							-	-		
Total Revenue (excluding capital transfers and contributions)		-	1,526,362	-	108,766	403,042	381,590	21,452	6%	1,432
Expenditure By Type										
Employee related costs			399,663		29,977	86,006	99,916	(13,910)	-14%	34
Remuneration of councillors			18,121		1,404	4,158	4,530	(372)	-8%	11
Debt impairment			296,728		-	-	74,182	(74,182)	-100%	
Depreciation & asset impairment			238,002		46,936	67,365	59,500	7,865	13%	26
Finance charges			22,158		3,117	6,990	5,540	1,450	26%	2
Bulk purchases			432,240		81,417	131,806	108,060	23,746	22%	52
Other materials			3,558		326	413	889	(477)	-54%	
Contracted services			161,322		10,874	28,053	40,331	(12,278)	-30%	11
Transfers and grants			54,913				13,728	(13,728)	-100%	
Other expenditure			231,763		22,463	22,883	57,941	(35,058)	-61%	9
Loss on disposal of PPE							-	-		
Total Expenditure		-	1,858,469	-	196,514	347,674	464,617	(116,943)	-25%	1,392
Surplus/(Deficit)		-	(332,107)	-	(87,748)	55,369	(83,027)	138,395	-167%	4
Transfers recognised - capital								-		
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		-	(332,107)	-	(87,748)	55,369	(83,027)	138,395	-167%	4
Taxation										
Surplus/(Deficit) after taxation		-	(332,107)	-	(87,748)	55,369	(83,027)	138,395	-167%	4

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

Description	Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework				
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17		
		Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget		
Cash Receipts By Source	1																	
Property rates		11,440	11,658	13,147	20,532	20,532	20,532	20,532	20,532	20,532	20,532	20,532	16,819	242,670	259,657	277,833		
Property rates - penalties & collection charges																		
Service charges - electricity revenue		23,721	28,925	34,518	50,794	50,794	50,794	50,794	50,794	50,794	50,794	50,794	50,794	609,525	660,601	712,680		
Service charges - water revenue		5,055	5,811	4,963	13,696	13,696	13,696	13,696	13,696	13,696	13,696	13,696	13,697	164,356	175,861	188,172		
Service charges - sanitation revenue		2,359	2,381	2,162	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	90,288	96,608	103,371		
Service charges - refuse		2,299	2,475	2,305	6,121	6,121	6,121	6,121	6,121	6,121	6,121	6,121	6,121	73,450	78,691	84,093		
Service charges - other																		
Rental of facilities and equipment		219	588	133	540	540	540	540	540	540	540	540	539	6,479	7,126	7,839		
Interest earned - external investments		2,169	556	546	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	16,872	16,872	16,872		
Interest earned - outstanding debtors		695	708	706	678	678	678	678	678	678	678	678	677	8,131	8,700	9,309		
Dividends received																		
Fines		149	186	280	236	236	236	236	236	236	236	236	236	2,827	3,110	3,421		
Licences and permits		2	3	2	0	0	0	0	0	0	0	0	1	3	4	4		
Agency services																		
Transfer receipts - operating		19	112,752	1,500	74,162	74,162	74,162	74,162	74,162	74,162	74,162	74,162	1,971	298,618	309,009	308,730		
Other revenue		1,609	3,473	2,531	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,860	13,142	15,392	14,894		
Cash Receipts by Source		49,735	169,537	62,793	176,714	176,714	176,714	176,714	176,714	176,714	176,714	176,714	101,645	1,526,362	1,631,532	1,728,226		
Other Cash Flows by Source																		
Transfer receipts - capital		33,388		5,771														
Contributions & Contributed assets																		
Proceeds on disposal of PPE																		
Short term loans																		
Borrowing long term/financing																		
Increase in consumer deposits																		
Receipt of non-current debtors		(3,830)	4,014	(2,741)														
Receipt of non-current receivables		(10,095)																
Change in non-current investments		588																
Total Cash Receipts by Source		69,766	183,013	60,056	176,714	176,714	176,714	176,714	176,714	176,714	176,714	176,714	101,645	1,526,362	1,631,532	1,728,226		
Cash Payments by Type																		
Employee related costs		26,234	29,814	29,977	33,243	33,243	33,243	33,243	33,243	33,243	33,243	33,243	33,993	399,663	423,745	448,662		
Remuneration of councillors		1,369	1,366	1,404	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	18,121	19,571	21,136		
Interest paid		1,937	1,936	3,117	24,727	24,727	24,727	24,727	24,727	24,727	24,727	24,727	24,727	296,728	317,499	339,724		
Bulk purchases - Electricity		45,031	52,834	81,417	19,834	19,834	19,834	19,834	19,834	19,834	19,834	19,834	19,833	238,002	238,002	208,198		
Bulk purchases - Water & Sewer					1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	22,158	27,105	27,105		
Other materials		85	3	328	36,020	36,020	36,020	36,020	36,020	36,020	36,020	36,020	36,020	432,240	467,079	504,725		
Contracted services		(331)	16,148	10,874	297	297	297	297	297	297	297	297	298	3,558	3,060	3,162		
Grants and subsidies paid - other municipalities																		
Grants and subsidies paid - other		9,284	19,349	13,063	31,585	31,585	31,585	31,585	31,585	31,585	31,585	31,585	100,764	161,322	124,017	127,914		
General expenses		83,628	121,450	140,178	154,566	154,566	154,566	154,566	154,566	154,566	154,566	154,566	(115,686)	231,763	219,280	225,654		
Cash Payments by Type		10,095	11,627	37,103	37,019	37,019	37,019	37,019	37,019	37,019	37,019	37,019	37,019	1,888,469	1,897,742	1,968,403		
Other Cash Flows/Payments by Type																		
Capital assets																		
Repayment of borrowing																		
Other Cash Flows/Payments																		
Total Cash Payments by Type		93,723	133,076	177,281	191,586	191,586	191,586	191,586	191,586	191,586	191,586	191,586	195,256	1,888,469	1,897,742	1,968,403		
NET INCREASE/(DECREASE) IN CASH HELD		(23,957)	49,936	(23,019)	(14,872)	(14,872)	(14,872)	(14,872)	(14,872)	(14,872)	(14,872)	(14,872)	(93,612)	(332,107)	(266,210)	(240,177)		

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

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

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

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure			171,340		6,154	9,086	42,835	33,769	78.8%	36,265
Infrastructure - Road transport			62,080		1,270	1,894	15,520	13,626	87.8%	7,576
Roads, Pavements & Bridges			60,080		1,270	1,894	15,020	13,126	87.4%	7,576
Storm water			2,000				500	500	100.0%	
Infrastructure - Electricity			10,500		525	2,435	2,625	190	7.2%	9,739
Generation										
Transmission & Reticulation			10,500		12	1,068	2,625	1,557	59.3%	4,271
Street Lighting					513	1,367		(1,367)	#DIV/0!	5,488
Infrastructure - Water			33,140			41	8,285	8,244	99.5%	164
Dams & Reservoirs										
Water purification										
Reticulation			33,140			41	8,285	8,244	99.5%	164
Infrastructure - Sanitation			36,320		257	595	9,080	8,485	93.4%	2,381
Reticulation			36,320				9,080	9,080	100.0%	
Sewerage purification					257	595		(595)	#DIV/0!	2,381
Infrastructure - Other			29,300		4,101	4,101	7,325	3,224	44.0%	16,404
Waste Management					3,800	3,800		(3,800)	#DIV/0!	15,200
Transportation										
Gas										
Other			29,300		301	301	7,325	7,024	95.9%	1,204
Community			11,300		59	446	2,825	2,379	84.2%	1,783
Parks & gardens			2,400				600	600	100.0%	
Sportsfields & stadia			1,000				250	250	100.0%	
Swimming pools			1,000			446	250	(196)	-78.3%	1,783
Community halls			6,900				1,725	1,725	100.0%	
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other					59					
Heritage assets			60				15	15	100.0%	
Buildings										
Other			60				15	15	100.0%	
Investment properties										
Housing development										
Other										
Other assets			215,855		663	6,532	53,964	47,432	87.9%	26,129
General vehicles			3,600			1,294	900	(394)	-43.8%	5,177
Specialised vehicles										
Plant & equipment			14,435		13	13	3,609	3,595	99.6%	54
Computers - hardware/equipment			1,700				425	425	100.0%	
Furniture and other office equipment			2,120		208	485	530	45	8.6%	1,938
Abattoirs										
Markets										
Civic Land and Buildings			194,000			6,599	48,500	41,901	86.4%	26,396
Other Buildings										
Other Land					441	(1,859)		1,859	#DIV/0!	(7,436)
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets										
List sub-class										
Biological assets										
List sub-class										
Intangibles			334				84	84	100.0%	
Computers - software & programming			334				84	84	100.0%	
Other										
Total Capital Expenditure on new assets	1		398,889		6,876	16,044	99,722	83,678	83.9%	64,176
Specialised vehicles										
Refuse										
Fire										
Conservancy										
Ambulances										
References										
1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total capital expenditure in Table C5										

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

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

Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

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

<i>check balance</i>		-	-	-	104	-8	-	-	-	-31
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KZN252 Newcastle - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - Q1 First Quarter

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

