SECTION 52(d):QUARTERLY REPORT ON BUDGET IMPLEMENTATION: REPORTING STANDARD: QUARTER ENDED 30 SEPTEMBER 2016: (T 6/1/1-2016/2017): BUDGET AND TREASURY OFFICE

REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

File Reference:	Author: M Ndlovu	
Report Number:	Designation: Director: Budget and Financial Reporting	
	1st Level:	BTO MANAGEMENT
FOR CONSIDERATION	2nd Level:	EXCO
	3rd Level:	COUNCIL
	4th Level:	MPAC
	5th Level:	AUDIT COMMITTE

SUBJECT: SEPTEMBER 2016/17 QUARTERLY SECTION 52(d) REPORT

DATE: 18 OCTOBER 2016

1. PURPOSE

1.1 The purpose of the report is to apprise the council of the Section 52(d) of the Municipal Finance Management Act 56 of 2003 (MFMA) which states that; the mayor 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 of 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.

2. ANNEXURES

2.1 uThukela Water Financial Performance report
2.2 Financial Reports as at 30 September 2016
- 2.2.1 Monthly Financial Statements
- 2.2.2 Grant register
- 2.2.3 Investment register
- 2.2.4 Eskom bulk electricity purchases
- 2.2.5 Bank Reconciliation

3. LEGISLATIVE PROVISIONS

3.1 Municipal Finance Management Act 56 of 2003

4. ANALYSIS OF OPERATING AND CAPITAL BUDGET RESULTS

4.1 The amounts used in the compilation of this month's report are provisional figures as the Budget and Treasury Office is currently awaiting on Auditor General final assessment of the financial statements.

4.2 The municipality generated revenue of 29% (R504 931 000) of the original budget of R1 709 674 000. The variance between the revenue budget for the first quarter of the financial year and the actual revenue accrued for the same period is 1% (R3 067 000).

4.3 During the period under review, the municipality had spent 26% (R512 919 000) of the total original budget of R1 955 731 000. Comparison between the pro rata budget of R4488 933 000 and actual expenditure for the quarter reflects an over-expenditure of R23 986 000 (5%). This is due to under budgeting of depreciation as the budget was approved prior the finalisation of valuation of assets.

4.4 Capital expenditure for the period under review amounted to R40 164 000, which represents 15% of the approved total capital budget of R275 667 000. Comparison between the pro rata budget of R68 917 000 and actual expenditure for the period reflects and under expenditure of (R28 753 000) which implies that the municipality spent 42% less than the budget for the same period. The under expenditure is attributed to management's decision to delay most of the projects that were funded through the external loan. Capital expenditure per department is reflected as follows:

Corporate Service	*R 0*
Community Services	*R 1 million*
Budget and Treasury Office	*R1 thousand*
Municipal Manager	*R 32 thousand*
Development Planning and Human Settlements	*R 4.3 million*
Technical Services	*R 32.8 million*
Electrical & Mechanical Services	*R 1.9 million*

4.5 The municipality's debtors as reflected in table SC3 has slightly decreased by R1 784 000 and by the end of the first quarter, the total debtors amounted to R925 682 000. The bulk of this amount (R812 956 000) is debt owing for more than 90 days, while R712 322 000 of the total debt is owed by households, it must be noted that the total figure of debtors is inclusive of indigent. The consumer debtors needs to be attended to urgently as currently it's impacting negatively on the municipality's cash flows.

4.6 Cash and cash equivalent for the period under review reflects an unfavourable balance of (R17 925 000) as shown in C7.

5. RECOMMENDATION

IT IS RECOMMENDED THAT:

5.1.1 Council notes the budget implementation and financial state of affairs for the first quarter of the financial year;
5.1.2 Council notes any material variances and ensure that remedial steps are taken;
5.1.2 The Strategic Executive Directors at all times remain within the financial guidelines of the Municipal Finance Management Act;
5.1.3 The Strategic Executive Directors commit themselves to maintaining a credible budget target for revenue and expenditure and remain within the municipality's approved budget;
5.1.4 The Strategic Executive Directors acknowledge the significance of the 2016/2017 approved capital budget as a service delivery barometer, and ensures that grants are fully spend for intended purposes.

8. SUBMITTED BY:

Acting Strategic Executive Director:
Budget and Treasury Office
Mr S.M Nkosi
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Finance Portfolio Councillor
Mr E. M Nkosi
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Municipal Manager
Mr. B. E Mswane
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NEWCASTLE MUNICIPALITY
2016 -10- 13
MAYOR'S OFFICE

MUNICIPAL MANAGER
2016 -10- 17

KZN252 Newcastle - Contact Information

Set name on 'Instructions' sheet

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

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:	
P.O. Box	Private Bag X6621
City / Town	Newcastle
Postal Code	2940
Street address	
Building	Civic Centre
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City / Town	Newcastle
Postal Code	2940
General Contacts	
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Secretary/PA to the Mayor/Executive Mayor:	
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D. MANAGEMENT LEADERSHIP

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

Description	2015/16	Budget Year 2016/17							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	224,853	256,072	–	22,000	71,766	64,018	7,748	12%	287,063
Service charges	914,751	1,083,994	–	116,947	261,547	270,999	(9,451)	-3%	1,046,189
Investment revenue	12,292	4,000	–	166	754	1,000	(246)	-25%	3,016
Transfers recognised - operational	467,502	325,438	–	15,638	161,940	161,940	–		325,438
Other own revenue	37,571	40,170	–	2,722	8,925	10,042	(1,118)	-11%	35,699
Total Revenue (excluding capital transfers and contributions)	**1,656,969**	**1,709,674**	**–**	**157,473**	**504,931**	**507,999**	**(3,067)**	**-1%**	**1,697,406**
Employee costs	484,375	476,620	–	38,212	113,699	119,155	(5,456)	-5%	454,795
Remuneration of Councillors	18,453	21,023	–	2,200	5,290	5,256	34	1%	21,159
Depreciation & asset impairment	448,127	330,121	–	112,953	112,954	82,530	30,423	37%	451,814
Finance charges	66,141	61,899	–	4,196	12,877	15,475	(2,598)	-17%	51,507
Materials and bulk purchases	515,969	581,035	–	87,188	163,533	145,259	18,274	13%	654,132
Transfers and grants	90,764	96,098	–	8,781	26,051	24,025	2,026	8%	104,204
Other expenditure	589,909	388,935	–	36,362	78,516	97,234	(18,718)	-19%	314,063
Total Expenditure	**2,213,737**	**1,955,731**	**–**	**289,892**	**512,919**	**488,933**	**23,986**	**5%**	**2,051,674**
Surplus/(Deficit)	**(556,768)**	**(246,057)**	**–**	**(132,419)**	**(7,987)**	**19,066**	**(27,053)**	**-142%**	**(354,269)**
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(556,768)**	**(246,057)**	**–**	**(132,419)**	**(7,987)**	**19,066**	**(27,053)**	**-142%**	**(354,269)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(556,768)**	**(246,057)**	**–**	**(132,419)**	**(7,987)**	**19,066**	**(27,053)**	**-142%**	**(354,269)**
Capital expenditure & funds sources									
Capital expenditure	**297,936**	**275,667**	**–**	**9,997**	**40,164**	**68,917**	**(28,753)**	**-42%**	**160,655**
Capital transfers recognised	132,181	185,150	–	9,247	39,414	46,287	(6,873)	-15%	157,657
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	76,535	90,517	–	750	750	22,629	(21,880)	-97%	2,998
Internally generated funds	**89,221**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total sources of capital funds	**297,936**	**275,667**	**–**	**9,997**	**40,164**	**68,917**	**(28,753)**	**-42%**	**160,655**
Financial position									
Total current assets	817,098	611,816	–		803,988				611,816
Total non current assets	8,303,445	4,620,712	–		8,230,503				4,620,712
Total current liabilities	439,749	184,956	–		366,189				184,956
Total non current liabilities	605,419	676,044	–		600,925				676,044
Community wealth/Equity	**8,075,375**	**4,371,528**	**–**		**8,067,377**				**4,371,528**
Cash flows									
Net cash from (used) operating	16,067	215,539	–	–	(26,593)	(26,593)	0	-0%	215,539
Net cash from (used) investing	(300,651)	(273,623)	–	–	(29,620)	(29,620)	–		(273,623)
Net cash from (used) financing	(11,656)	59,457	–	–	(6,285)	(6,285)	–		59,457
Cash/cash equivalents at the month/year end	**44,573**	**40,554**	**–**	**–**	**(17,925)**	**(23,316)**	**(5,391)**	**23%**	**45,945**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	54,833	30,711	27,182	20,384	31,823	19,935	19,276	721,539	925,682
Creditors Age Analysis									
Total Creditors	58,862	–	–	–	–	–	–	–	58,862

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

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Governance and administration		**272,895**	**360,756**	**–**	**24,106**	**109,040**	**90,189**	18,851	21%	**436,159**
Executive and council		16,258	13,210	–	419	2,388	3,302	(914)	-28%	9,553
Budget and treasury office		201,988	291,002	–	23,675	84,159	72,751	11,408	16%	336,636
Corporate services		54,649	56,544	–	12	22,492	14,136	8,357	59%	89,970
Community and public safety		**45,671**	**25,616**	**–**	**2,193**	**4,533**	**6,404**	(1,871)	-29%	**18,132**
Community and social services		28,988	7,058	–	409	1,403	1,764	(361)	-20%	5,614
Sport and recreation		1,125	417	–	42	58	104	(47)	-45%	231
Public safety		5,122	7,557	–	118	725	1,889	(1,165)	-62%	2,899
Housing		10,404	10,557	–	1,622	2,337	2,639	(302)	-11%	9,349
Health		33	28	–	2	10	7	3	42%	39
Economic and environmental services		**60,361**	**5,001**	**–**	**5,354**	**18,412**	**1,250**	17,161	1373%	**73,647**
Planning and development		14,560	666	–	2,379	3,383	166	3,217	1934%	13,534
Road transport		45,801	4,336	–	2,975	15,028	1,084	13,944	1286%	60,113
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**1,277,913**	**1,318,136**	**–**	**125,809**	**372,906**	**410,114**	(37,208)	-9%	**1,491,625**
Electricity		698,349	771,359	–	89,465	201,209	273,420	(72,210)	-26%	804,838
Water		294,234	247,149	–	20,992	78,650	61,787	16,862	27%	314,599
Waste water management		177,916	186,113	–	8,461	59,943	46,528	13,414	29%	239,771
Waste management		107,414	113,515	–	6,891	33,104	28,379	4,726	17%	132,417
Other	4	**130**	**164**	**–**	**11**	**41**	**41**	**(0)**	**-1%**	**163**
Total Revenue - Standard	2	**1,656,969**	**1,709,674**	**–**	**157,473**	**504,931**	**507,999**	**(3,067)**	**-1%**	**2,019,726**
Expenditure - Standard										
Governance and administration		**187,373**	**332,329**	**–**	**27,497**	**75,960**	**83,082**	(7,122)	-9%	**303,839**
Executive and council		(47,541)	90,786	–	8,647	22,756	22,696	60	0%	91,024
Budget and treasury office		168,462	161,526	–	13,749	39,298	40,382	(1,084)	-3%	157,192
Corporate services		66,452	80,017	–	5,102	13,906	20,004	(6,098)	-30%	55,623
Community and public safety		**254,047**	**253,527**	**–**	**31,324**	**66,261**	**63,382**	2,879	5%	**265,044**
Community and social services		86,904	90,729	–	16,011	26,406	22,682	3,723	16%	105,622
Sport and recreation		58,257	63,316	–	4,616	14,164	15,829	(1,665)	-11%	56,655
Public safety		73,462	69,346	–	6,488	17,154	17,336	(183)	-1%	68,614
Housing		31,257	26,104	–	3,944	7,637	6,526	1,111	17%	30,547
Health		4,166	4,032	–	265	902	1,008	(106)	-11%	3,607
Economic and environmental services		**390,394**	**408,940**	**–**	**97,704**	**116,523**	**102,235**	14,288	14%	**466,090**
Planning and development		31,279	31,183	–	2,402	5,872	7,796	(1,924)	-25%	23,489
Road transport		358,988	377,616	–	95,296	110,622	94,404	16,218	17%	442,488
Environmental protection		128	141	–	7	28	35	(7)	-20%	113
Trading services		**1,380,937**	**960,137**	**–**	**133,360**	**254,153**	**240,034**	14,118	6%	**1,016,611**
Electricity		706,916	562,521	–	104,574	171,888	140,630	31,257	22%	687,551
Water		535,557	261,534	–	18,429	51,719	65,383	(13,665)	-21%	206,876
Waste water management		37,433	32,248	–	3,267	8,349	8,062	287	4%	33,396
Waste management		101,031	103,835	–	7,089	22,197	25,959	(3,762)	-14%	88,788
Other		**986**	**799**	**–**	**8**	**22**	**200**	**(177)**	**-89%**	**90**
Total Expenditure - Standard	3	**2,213,737**	**1,955,731**	**–**	**289,892**	**512,919**	**488,933**	**23,986**	**5%**	**2,051,674**
Surplus/ (Deficit) for the year		**(556,768)**	**(246,057)**	**–**	**(132,419)**	**(7,987)**	**19,066**	**(27,053)**	**-142%**	**(31,949)**

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

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Municipal governance and administration		272,895	360,756	–	24,106	109,040	90,189	18,851	21%	436,159
Executive and council		16,258	13,210	–	419	2,388	3,302	(914)	(0)	9,553
Mayor and Council		16,258	13,210	–	419	2,388	3,302	(914)	(0)	9,553
Municipal Manager			–	–			–	–		–
Budget and treasury office		201,988	291,002		23,675	84,159	72,751	11,408	0	336,636
Corporate services		54,649	56,544	–	12	22,492	14,136	8,357	0	89,970
Human Resources		665	2,500		–	–	625	(625)	(0)	–
Information Technology		251	–				–	–		–
Property Services		53,733	54,044		12	22,492	13,511	8,982	0	89,970
Other Admin			–				–	–		–
Community and public safety		45,671	25,616	–	2,193	4,533	6,404	(1,871)	(0)	18,132
Community and social services		28,988	7,058	–	409	1,403	1,764	(361)	(0)	5,614
Libraries and Archives		4,316	4,710		251	804	1,177	(374)	(0)	3,215
Museums & Art Galleries etc		467	220		–	–	55	(55)	(0)	–
Community halls and Facilities		22,738	451		27	130	113	17	0	519
Cemeteries & Crematoriums		1,467	1,678		131	470	419	51	0	1,880
Child Care							–	–		–
Aged Care							–	–		–
Other Community							–	–		–
Other Social							–	–		–
Sport and recreation		1,125	417		42	58	104	(47)	(0)	231
Public safety		5,122	7,557	–	118	725	1,889	(1,165)	(0)	2,899
Police							–	–		–
Fire		25	34		0	1	9	(8)	(0)	3
Civil Defence							–	–		–
Street Lighting							–	–		–
Other		5,097	7,523		117	724	1,881	(1,157)	20	2,896
Housing		10,404	10,557		1,622	2,337	2,639	(302)	(0)	9,349
Health		33	28	–	2	10	7	3	0	39
Clinics							–	–		–
Ambulance				–	–	–	–	–		–
Other		33	28		2	10	7	3	0	39
Economic and environmental services		60,361	5,001	–	5,354	18,412	1,250	17,161	0	73,647
Planning and development		14,560	666	–	2,379	3,383	166	3,217	0	13,534
Economic Development/Planning		3,667	–		2,230	3,009	–	3,009	#DIV/0!	12,038
Town Planning/Building enforcement		10,865	633		146	367	158	209	0	1,467
Licensing & Regulation		28	33		3	7	8	(1)	(0)	29
Road transport		45,801	4,336	–	2,975	15,028	1,084	13,944	0	60,113
Roads		44,309	3,173		2,919	14,920	793	14,127	0	59,681
Public Buses			–				–	–		–
Parking Garages		1,301	743		56	108	186	(78)	(0)	432
Vehicle Licensing and Testing							–	–		–
Other		191	420		–	–	105	(105)	(0)	–
Environmental protection		–	–	–	–	–	–	–		–
Pollution Control								–		
Biodiversity & Landscape								–		
Other								–		
Trading services		1,277,913	1,318,136	–	125,809	372,906	410,114	(37,208)	(0)	1,491,625
Electricity		698,349	771,359	–	89,465	201,209	273,420	(72,210)	(0)	804,838
Electricity Distribution		698,349	771,359		89,465	201,209	273,420	(72,210)	(0)	804,838
Electricity Generation								–		–
Water		294,234	247,149	–	20,992	78,650	61,787	16,862	0	314,599
Water Distribution		294,234	247,149		20,992	78,650	61,787	16,862	0	314,599
Water Storage								–		–
Waste water management		177,916	186,113	–	8,461	59,943	46,528	13,414	0	239,771
Sewerage		177,916	186,113	–	8,461	59,943	46,528	13,414	0	239,771
Storm Water Management				–				–		–

Public Toilets				–				–		
Waste management		107,414	113,515	–	6,891	33,104	28,379	4,726	0	132,417
Solid Waste		107,414	113,515	–	6,891	33,104	28,379	4,726	0	132,417
Other		130	164	–	11	41	41	(0)	(0)	163
Air Transport		130	164	–	11	41	41	(0)	(0)	163
Abattoirs			–	–	–	–		–		
Tourism			–	–	–	–		–		
Forestry								–		
Markets								–		
Total Revenue - Standard	2	1,656,969	1,709,674	–	157,473	504,931	507,999	(3,067)	(0)	2,019,726
Expenditure - Standard										
Municipal governance and administration		187,373	332,329	–	27,497	75,960	83,082	(7,122)	(0)	303,839
Executive and council		(47,541)	90,786	–	8,647	22,756	22,696	60	0	91,024
Mayor and Council		(99,256)	43,398		4,923	13,208	10,850	2,358	0	52,830
Municipal Manager		51,714	47,387		3,724	9,549	11,847	(2,298)	(0)	38,194
Budget and treasury office		168,462	161,526		13,749	39,298	40,382	(1,084)	(0)	157,192
Corporate services		66,452	80,017	–	5,102	13,906	20,004	(6,098)	(0)	55,623
Human Resources		18,063	25,942		983	3,827	6,485	(2,658)	(0)	15,309
Information Technology		16,893	16,636		2,026	3,535	4,159	(624)	(0)	14,138
Property Services		14,423	11,740		769	2,596	2,935	(339)	(0)	10,383
Other Admin		17,073	25,699		1,324	3,948	6,425	(2,477)	(0)	15,793
Community and public safety		254,047	253,527	–	31,324	66,261	63,382	2,879	0	265,044
Community and social services		86,904	90,729	–	16,011	26,406	22,682	3,723	0	105,622
Libraries and Archives		14,470	22,250		1,474	3,902	5,563	(1,660)	(0)	15,609
Museums & Art Galleries etc		2,004	2,560		165	494	640	(146)	(0)	1,975
Community halls and Facilities		4,712	4,767		707	1,590	1,192	398	0	6,359
Cemeteries & Crematoriums		2,799	3,306		166	571	827	(255)	(0)	2,286
Child Care							–	–		–
Aged Care							–	–		–
Other Community		62,918	57,845		13,499	19,848	14,461	5,387	0	79,393
Other Social							–	–		–
Sport and recreation		58,257	63,316		4,616	14,164	15,829	(1,665)	(0)	56,655
Public safety		73,462	69,346	–	6,488	17,154	17,336	(183)	(0)	68,614
Police							–	–		–
Fire		30,406	31,512		2,546	7,091	7,878	(787)	(0)	28,366
Civil Defence		924	862		–	657	215	441	0	2,627
Street Lighting		24,596	9,288		1,932	3,981	2,322	1,659	0	15,923
Other		17,536	27,684		2,010	5,425	6,921	(1,496)	(0)	21,699
Housing		31,257	26,104		3,944	7,637	6,526	1,111	0	30,547
Health		4,166	4,032	–	265	902	1,008	(106)	(0)	3,607
Clinics		948	801		74	215	200	15	0	862
Ambulance							–	–		–
Other		3,218	3,231		192	686	808	(122)	(0)	2,745
Economic and environmental services		390,394	408,940	–	97,704	116,523	102,235	14,288	0	466,090
Planning and development		31,279	31,183	–	2,402	5,872	7,796	(1,924)	(0)	23,489
Economic Development/Planning		14,044	9,778		1,034	1,972	2,444	(472)	(0)	7,890
Town Planning/Building enforcement		16,435	20,331		1,305	3,694	5,083	(1,389)	(0)	14,774
Licensing & Regulation		800	1,074		63	206	269	(62)	(0)	825
Road transport		358,988	377,616	–	95,296	110,622	94,404	16,218	0	442,488
Roads		357,578	375,812		95,118	109,852	93,953	15,899	0	439,407
Public Buses							–	–		–
Parking Garages		356	393		28	103	98	5	0	411
Vehicle Licensing and Testing							–	–		–
Other		1,053	1,410		151	667	353	315	0	2,670
Environmental protection		128	141	–	7	28	35	(7)	(0)	113
Pollution Control							–	–		–
Biodiversity & Landscape		128	141		7	28	35	(7)	(0)	113
Other							–	–		–
Trading services		1,380,937	960,137	–	133,360	254,153	240,034	14,118	0	1,016,611
Electricity		706,916	562,521	–	104,574	171,888	140,630	31,257	0	687,551
Electricity Distribution		706,916	562,521		104,574	171,888	140,630	31,257	0	687,551
Electricity Generation							–	–		–

Water		**535,557**	**261,534**	**-**	**18,429**	**51,719**	**65,383**	**(13,665)**	**(0)**	**206,876**
Water Distribution		535,557	261,534		18,429	51,719	65,383	(13,665)	(0)	206,876
Water Storage							-	-		-
Waste water management		**37,433**	**32,248**	**-**	**3,267**	**8,349**	**8,062**	**287**	**0**	**33,396**
Sewerage		35,319	29,863		3,085	7,820	7,466	354	0	31,281
Storm Water Management							-	-		-
Public Toilets		2,114	2,384		182	529	596	(67)	(0)	2,115
Waste management		**101,031**	**103,835**	**-**	**7,089**	**22,197**	**25,959**	**(3,762)**	**(0)**	**88,788**
Solid Waste		101,031	103,835		7,089	22,197	25,959	(3,762)	(0)	88,788
Other		**986**	**799**	**-**	**8**	**22**	**200**	**(177)**	**(0)**	**90**
Air Transport		986	799		8	22	200	(177)	(0)	90
Abattoirs								-		
Tourism								-		
Forestry								-		
Markets								-		
Total Expenditure - Standard	3	**2,213,737**	**1,955,731**	**-**	**289,892**	**512,919**	**488,933**	**23,986**	**0**	**2,051,674**
Surplus/ (Deficit) for the year		**(556,768)**	**(246,057)**	**-**	**(132,419)**	**(7,987)**	**19,066**	**(27,053)**	**(0)**	**(31,949)**

References

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

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

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

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

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

Vote Description	Ref	2015/16	Budget Year 2016/17							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		70,656	69,754	–	431	24,881	17,438	7,442	42.7%	99,523
Vote 2 - COMMUNITY SERVICES		143,982	129,317	–	7,518	35,408	32,329	3,079	9.5%	141,632
Vote 3 - BUDGET AND TREASURY		201,988	291,002	–	23,675	84,159	72,751	11,408	15.7%	336,636
Vote 4 - MUNICIPAL MANAGER		–	967	–	–	–	242	(242)	-100.0%	–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		25,094	11,387	–	4,013	5,762	2,847	2,915	102.4%	23,046
Vote 6 - TECHNICAL SERVICES		516,649	436,856	–	32,372	153,513	189,553	(36,040)	-19.0%	614,051
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		698,600	771,359	–	89,465	201,209	192,840	8,370	4.3%	804,838
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	**1,656,969**	**1,710,641**	**–**	**157,473**	**504,931**	**507,999**	**(3,068)**	**-0.6%**	**2,019,726**
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		730,586	86,215	–	7,333	17,757	21,554	(3,797)	-17.6%	71,027
Vote 2 - COMMUNITY SERVICES		309,225	326,605	–	32,767	77,626	81,651	(4,025)	-4.9%	310,505
Vote 3 - BUDGET AND TREASURY		168,462	161,526	–	13,749	39,298	40,382	(1,084)	-2.7%	157,192
Vote 4 - MUNICIPAL MANAGER		84,830	72,511	–	5,755	16,901	18,128	(1,227)	-6.8%	67,602
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		63,522	58,086	–	6,353	13,531	14,521	(990)	-6.8%	54,125
Vote 6 - TECHNICAL SERVICES		625,444	678,979	–	117,430	171,938	169,745	2,193	1.3%	687,750
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		231,669	571,809	–	106,506	175,868	142,952	32,916	23.0%	703,473
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	**2,213,737**	**1,955,731**	**–**	**289,892**	**512,919**	**488,933**	**23,986**	**4.9%**	**2,051,674**
Surplus/ (Deficit) for the year	2	**(556,768)**	**(245,090)**	**–**	**(132,419)**	**(7,987)**	**19,067**	**(27,054)**	**-141.9%**	**(31,949**

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

Vote Description	Ref	2015/16	Budget Year 2016/17							
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		**70,656**	**69,754**	**-**	**431**	**24,881**	**17,438**	7,442	43%	**99,523**
1.1-Administration		69,991	67,254		431	24,881	16,813	8,067	48%	99,523
1.2-Human Resources		665	2,500		-	-	625	(625)	-100%	-
Vote 2-COMMUNITY SERVICES		**143,982**	**129,317**	**-**	**7,518**	**35,408**	**32,329**	3,079	10%	**141,632**
2.1-Culture and Amenities		13,236	7,475		452	1,461	1,869	(408)	-22%	5,844
2.2-Community Services		130,747	121,842		7,067	33,947	30,461	3,486	11%	135,787
Vote 3 -BUDGET AND TREASURY		**201,988**	**291,002**	**-**	**23,675**	**84,159**	**72,751**	11,408	16%	**336,636**
3.1 - Financial Services		201,988	291,002		23,675	84,159	72,751	11,408	16%	336,636
3.2 - Data Processing								-		-
3.3 - Supply Chain Unit								-		-
Vote 4 - MUNICIPAL MANAGER		**-**	**967**	**-**	**-**	**-**	**242**	(242)	-100%	**-**
4.1 - Municipal Manager							-	-		-
4.2 - Internal Audit Unit							-	-		-
4.3 - Intergrated Development Planning							-	-		-
4.4 - Legal Services							-	-		-
4.5 - Mayoral Office							-	-		-
4.6 - Public Relations Office							-	-		-
4.7 - Governnance							-	-		-
4.8 - Perfomance Management							-	-		-
4.9 - Information Technology			967				242	(242)	-100%	-
4.10 - Risk Management							-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTI		**25,094**	**11,387**	**-**	**4,013**	**5,762**	**2,847**	2,915	102%	**23,046**
5.1 - Economic Development		3,825	197		2,244	3,057	49	3,008	6097%	12,230
5.2 - Housing and Land		10,404	10,557		1,622	2,337	2,639	(302)	-11%	9,349
5.3 - Town Planning		10,865	633		146	367	158	209	132%	1,467
Vote 6 - TECHNICAL SERVICES		**516,649**	**436,856**	**-**	**32,372**	**153,513**	**189,553**	(36,040)	-19%	**614,051**
6.1 - Civil Services		44,533	3,593		2,919	14,920	898	14,022	1561%	59,681
6.2 - Water and Sanitation Services		472,116	433,263		29,453	138,592	188,655	(50,062)	-27%	554,370
Vote 7 - ELETRICAL AND MECHANICAL SERVICES		**698,600**	**771,359**	**-**	**89,465**	**201,209**	**192,840**	8,370	4%	**804,838**
7.1 - Electrical Services		698,600	771,359		89,465	201,209	192,840	8,370	4%	804,838

Total Revenue by Vote	2	**1,656,969**	**1,710,641**	**-**	**157,473**	**504,931**	**507,999**	**(3,068)**	**-1%**	**2,019,726**
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		**730,586**	**86,215**	**-**	**7,333**	**17,757**	**21,554**	**(3,797)**	**-18%**	**71,027**
1.1-Administration		(91,657)	60,273		6,350	13,930	15,068	(1,139)	-8%	55,718
1.2-Human Resources		822,243	25,942		983	3,827	6,485	(2,658)	-41%	15,309
Vote 2-COMMUNITY SERVICES		**309,225**	**326,605**	**-**	**32,767**	**77,626**	**81,651**	**(4,025)**	**-5%**	**310,505**
2.1-Culture and Amenities		82,243	96,199		7,128	20,721	24,050	(3,329)	-14%	82,884
2.2-Community Services		226,982	230,406		25,639	56,905	57,601	(696)	-1%	227,621
Vote 3 -BUDGET AND TREASURY		**168,462**	**161,526**	**-**	**13,749**	**39,298**	**40,382**	**(1,084)**	**-3%**	**157,192**
3.1 - Financial Services		168,272	160,429		13,905	39,875	40,107	(232)	-1%	159,501
3.2 - Data Processing		608	673		66	145	168	(23)	-14%	580
3.3 - Supply Chain Unit		(418)	424		(222)	(722)	106	(828)	-782%	(2,889)
Vote 4 - MUNICIPAL MANAGER		**84,830**	**72,511**	**-**	**5,755**	**16,901**	**18,128**	**(1,227)**	**-7%**	**67,602**
4.1 - Municipal Manager		15,988	18,328		1,252	2,669	4,582	(1,913)	-42%	10,675
4.2 - Internal Audit Unit		6,906	7,413		608	1,680	1,853	(173)	-9%	6,720
4.3 - Intergrated Development Planning		3,126	3,295		168	543	824	(281)	-34%	2,173
4.4 - Legal Services		7,341	4,986		577	1,138	1,246	(108)	-9%	4,553
4.5 - Mayoral Office		16,222	8,489		5	3,817	2,122	1,695	80%	15,270
4.6 - Public Relations Office		3,262	1,693		637	1,119	423	695	164%	4,474
4.7 - Governance		11,392	8,090		157	1,427	2,023	(596)	-29%	5,706
4.8 - Perfomance Management		3,628	3,225		305	949	806	143	18%	3,798
4.9 - Information Technology		16,893	16,636		2,026	3,535	4,159	(624)	-15%	14,138
4.10 - Risk Management		71	357		20	24	89	(66)	-74%	95
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTI		**63,522**	**58,086**	**-**	**6,353**	**13,531**	**14,521**	**(990)**	**-7%**	**54,125**
5.1 - Economic Development		15,830	11,651		1,104	2,201	2,913	(712)	-24%	8,804
5.2 - Housing and Land		31,257	26,104		3,944	7,637	6,526	1,111	17%	30,547
5.3 - Town Planning		16,435	20,331		1,305	3,694	5,083	(1,389)	-27%	14,774
Vote 6 - TECHNICAL SERVICES		**625,444**	**678,979**	**-**	**117,430**	**171,938**	**169,745**	**2,193**	**1%**	**687,750**
6.1 - Civil Services		365,964	387,582		95,916	112,398	96,895	15,503	16%	449,593
6.2 - Water and Sanitation Services		259,480	291,397		21,514	59,539	72,849	(13,310)	-18%	238,157

								-			
								-			
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		**231,669**	**571,809**	**-**	**106,506**	**175,868**	**142,952**	32,916	23%	**703,473**
7.1 - Electrical Services		231,669	571,809		106,506	175,868	142,952	32,916	23%	703,473
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Expenditure by Vote	2	**2,213,737**	**1,955,731**	**-**	**289,892**	**512,919**	**488,933**	**23,986**	**0**	**2,051,674**
Surplus/ (Deficit) for the year	2	**(556,768)**	**(245,090)**	**-**	**(132,419)**	**(7,987)**	**19,067**	**(27,054)**	**(0)**	**(31,949)**

References

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

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

3. Assign share in 'associate' to relevant Vote

check revenue

check expenditure

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

Description	Ref	2015/16	Budget Year 2016/17							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		224,853	256,072		22,000	71,766	64,018	7,748	12%	287,063
Property rates - penalties & collection charges							–	–		–
Service charges - electricity revenue		914,751	712,968		87,258	174,697	178,242	(3,545)	-2%	698,787
Service charges - water revenue			184,732		14,345	40,950	46,183	(5,233)	-11%	163,801
Service charges - sanitation revenue			102,873		8,459	25,327	25,718	(391)	-2%	101,309
Service charges - refuse revenue			83,421		6,886	20,573	20,855	(282)	-1%	82,292
Service charges - other							–	–		–
Rental of facilities and equipment		7,918	7,326		577	1,784	1,832	(48)	-3%	7,136
Interest earned - external investments		12,292	4,000		166	754	1,000	(246)	-25%	3,016
Interest earned - outstanding debtors		7,156	6,099		843	2,745	1,525	1,221	80%	10,982
Dividends received							–	–		–
Fines		5,206	7,660		118	729	1,915	(1,187)	-62%	2,914
Licences and permits			12		1	3	3	(0)	-8%	11
Agency services		5,262					–	–		–
Transfers recognised - operational		467,502	325,438		15,638	161,940	161,940	–		325,438
Other revenue		11,260	19,072		1,183	3,664	4,768	(1,104)	-23%	14,656
Gains on disposal of PPE		770					–	–		–
Total Revenue (excluding capital transfers and contributions)		**1,656,969**	**1,709,674**	**–**	**157,473**	**504,931**	**507,999**	**(3,067)**	**-1%**	**1,697,406**
Expenditure By Type										
Employee related costs		484,375	476,620		38,212	113,699	119,155	(5,456)	-5%	454,795
Remuneration of councillors		18,453	21,023		2,200	5,290	5,256	34	1%	21,159
Debt impairment		230,355	61,007		2,367	3,873	15,252	(11,379)	-75%	15,490
Depreciation & asset impairment		448,127	330,121		112,953	112,954	82,530	30,423	37%	451,814
Finance charges		66,141	61,899		4,196	12,877	15,475	(2,598)	-17%	51,507
Bulk purchases		513,530	577,973		86,968	162,966	144,493	18,472	13%	651,863
Other materials		2,438	3,061		220	567	765	(198)	-26%	2,269
Contracted services		78,718	52,490		4,365	15,773	13,123	2,650	20%	63,091
Transfers and grants		90,764	96,098		8,781	26,051	24,025	2,026	8%	104,204
Other expenditure		277,364	275,438		29,630	58,870	68,860	(9,989)	-15%	235,482
Loss on disposal of PPE		3,472					–	–		–
Total Expenditure		**2,213,737**	**1,955,731**	**–**	**289,892**	**512,919**	**488,933**	**23,986**	**5%**	**2,051,674**
Surplus/(Deficit)		**(556,768)**	**(246,057)**	**–**	**(132,419)**	**(7,987)**	**19,066**	**(27,053)**	**(0)**	**(354,269)**
Transfers recognised - capital								–		
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		**(556,768)**	**(246,057)**	**–**	**(132,419)**	**(7,987)**	**19,066**			**(354,269)**
Taxation								–		
Surplus/(Deficit) after taxation		**(556,768)**	**(246,057)**	**–**	**(132,419)**	**(7,987)**	**19,066**			**(354,269)**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**(556,768)**	**(246,057)**	**–**	**(132,419)**	**(7,987)**	**19,066**			**(354,269)**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**(556,768)**	**(246,057)**	**–**	**(132,419)**	**(7,987)**	**19,066**			**(354,269)**

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

Vote Description	Ref	2015/16	Budget Year 2016/17							
		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 AND TREASURY		–	–	–	–	–	–	–		–
Vote 4 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		–	–	–	–	–	–	–		–
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		47,141	17,604	–	–	–	4,401	(4,401)	-100%	–
Vote 2 - COMMUNITY SERVICES		22,464	31,161	–	878	1,077	7,790	(6,714)	-86%	4,306
Vote 3 - BUDGET AND TREASURY		14,280	943	–	–	1	236	(234)	-99%	5
Vote 4 - MUNICIPAL MANAGER		–	2,824	–	32	32	706	(674)	-95%	129
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		121	32,772	–	4,324	4,324	8,193	(3,869)	-47%	17,295
Vote 6 - TECHNICAL SERVICES		182,646	175,427	–	4,763	32,780	43,857	(11,077)	-25%	131,119
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		31,284	14,936	–	–	1,950	3,734	(1,784)	-48%	7,799
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	297,936	275,667	–	9,997	40,164	68,917	(28,753)	-42%	160,655
Total Capital Expenditure		297,936	275,667	–	9,997	40,164	68,917	(28,753)	-42%	160,655
Capital Expenditure - Standard Classification										
Governance and administration		71,570	21,371	–	32	34	5,343	(5,309)	-99%	134
Executive and council		47,141	17,604		–	–	4,401	(4,401)	-100%	–
Budget and treasury office		21,067	943		–	1	236	(234)	-99%	5
Corporate services		3,362	2,824		32	32	706	(674)	-95%	129
Community and public safety		19,760	25,213	–	520	719	6,303	(5,585)	-89%	2,874
Community and social services		15,677	7,933		100	298	1,983	(1,685)	-85%	1,194
Sport and recreation		4,083	16,225		372	372	4,056	(3,684)	-91%	1,489
Public safety			827		48	48	207	(159)	-77%	192
Housing			100		–	–	25	(25)	-100%	–
Health			129		–	–	32	(32)	-100%	–
Economic and environmental services		113,117	109,904	–	6,820	19,706	27,478	(7,770)	-28%	78,825
Planning and development		2,541	32,672		4,324	4,324	8,168	(3,844)	-47%	17,295
Road transport		110,576	77,231		2,496	15,382	19,308	(3,925)	-20%	61,530
Environmental protection					–	–	–	–		–
Trading services		93,489	119,179	–	2,625	19,705	29,795	(10,090)	-34%	78,821
Electricity		31,284	14,936		–	1,950	3,734	(1,784)	-48%	7,799
Water		34,800	98,196		2,267	17,397	24,549	(7,152)	-29%	69,589
Waste water management		27,404	6,047		358	358	1,512	(1,154)	-76%	1,432
Waste management							–	–		
Other							–	–		
Total Capital Expenditure - Standard Classification	3	297,936	275,667	–	9,997	40,164	68,917	(28,753)	-42%	160,655
Funded by:										
National Government		132,181	185,150		9,247	39,414	46,287	(6,873)	-15%	157,657
Provincial Government					–	–	–	–		–
District Municipality					–	–	–	–		–
Other transfers and grants							–	–		
Transfers recognised - capital		132,181	185,150	–	9,247	39,414	46,287	(6,873)	-15%	157,657
Public contributions & donations	5						–	–		–
Borrowing	6	76,535	90,517		750	750	22,629	(21,880)	-97%	2,998
Internally generated funds		89,221	–		–	–	–	–		–
Total Capital Funding		297,936	275,667	–	9,997	40,164	68,917	(28,753)	-42%	160,655

References

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

2. Include capital component of PPP unitary payment

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

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

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

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

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

Vote Description	Ref	2015/16	Budget Year 2016/17							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1	-	-	-	-	-	-	-		-
Vote 1 - CORPORATE SERVICES								-		
1.1 Administration								-		
1.2 - Human Resources								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-		-
3.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
4.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTL		-	-	-	-	-	-	-		-
5.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-		-
6.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-		-
7.1 - [Name of sub-vote]								-		

Vote 8 - [NAME OF VOTE 8]													
8.1 - [Name of sub-vote]													
Vote 9 - [NAME OF VOTE 9]													
9.1 - [Name of sub-vote]													
Vote 10 - [NAME OF VOTE 10]													
10.1 - [Name of sub-vote]													
Vote 11 - [NAME OF VOTE 11]													
11.1 - [Name of sub-vote]													
Vote 12 - [NAME OF VOTE 12]													
12.1 - [Name of sub-vote]													
Vote 13 - [NAME OF VOTE 13]													
13.1 - [Name of sub-vote]													
Vote 14 - [NAME OF VOTE 14]													
14.1 - [Name of sub-vote]													

Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
15.1 - [Name of sub-vote]								-		
Total multi-year capital expenditure		-	-	-	-	-	-	-		-
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1							-		
Vote 1 - CORPORATE SERVICES		47,141	17,604	-	-	-	4,401	(4,401)	-100%	-
1.1 Administration		47,141	17,604	-	-	-	4,401	(4,401)	-100%	-
1.2 - Human Resources			-				-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 2 - COMMUNITY SERVICES		22,464	31,161	-	878	1,077	7,790	(6,714)	-86%	4,306
2.1 Culture and Amenities		6,787	19,286		472	671	4,822	(4,151)	-86%	2,682
2.2 - Community Services		15,677	11,874		406	406	2,969	(2,563)	-86%	1,624
							-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 3 - BUDGET AND TREASURY OFFICE		14,280	943	-	-	1	236	(234)	-99%	5
3.1 - Financial Services		14,280	924		-	1	231	(230)	-99%	5
3.2 - Data Processing							-	-		-
3.3 - Supply Chain Unit			18				5	(5)	-100%	-
							-	-		
								-		
								-		
								-		
								-		
								-		
Vote 4 - MUNIPAL MANAGER		-	2,824	-	32	32	706	(674)	-95%	129
4.1 - Municipal manager					-	-	-	-		
4.2 - Internal Audit					-	-	-	-		
4.3 - Intergrated Development Planning					-	-	-	-		
4.5 - Mayoral Office					-	-	-	-		
4.6 - Public Relations Office					-	-	-	-		
4.7 - Governance					-	-	-	-		-
4.8 - Performance Management					-	-	-	-		
4.9 - Information Technology			2,824		32	32	706	(674)	-95%	129
4.10 - Risk Management					-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTL		121	32,772	-	4,324	4,324	8,193	(3,869)	-47%	17,295
5.1 - Economic Development		121	1,798		831	831	449	381	85%	3,323
5.2 - Housing and Land			100		-	-	25	(25)	-100%	-
5.3 - Town Planning			30,874		3,493	3,493	7,719	(4,225)	-55%	13,973
							-	-		-
								-		
								-		
								-		
								-		
								-		
								-		

Vote 6 - TECHNICAL SERVICES	**182,646**	**175,427**	**-**	**4,763**	**32,780**	**43,857**	(11,077)	-25%	**131,119**
6.1 - Civil Services	101,576	73,731		2,496	15,382	18,433	(3,050)	-17%	61,530
6.2 - Water and Sanitation Services	81,070	101,696		2,267	17,397	25,424	(8,027)	-32%	69,589
						-	-		-
							-		
							-		
							-		
							-		
							-		
							-		
Vote 7 - TECHNICAL SERVICES	**31,284**	**14,936**	**-**	**-**	**1,950**	**3,734**	(1,784)	-48%	**7,799**
7.1 - Electrical Services	31,284	14,936		-	1,950	3,734	(1,784)	-48%	7,799
						-	-		
						-	-		
							-		
							-		
							-		
							-		
							-		
Total single-year capital expenditure	**297,936**	**275,667**	**-**	**9,997**	**40,164**	**68,917**	**(28,753)**	**(0)**	**160,655**
Total Capital Expenditure	**297,936**	**275,667**	**-**	**9,997**	**40,164**	**68,917**	**(28,753)**	**(0)**	**160,655**

References

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

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

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		44,573	2,072		(55,663)	2,072
Call investment deposits			38,482		37,738	38,482
Consumer debtors		707,525	489,883		749,992	489,883
Other debtors		51,612	68,250		59,201	68,250
Current portion of long-term receivables		8	11		7	11
Inventory		13,381	13,118		12,713	13,118
Total current assets		**817,098**	**611,816**	**–**	**803,988**	**611,816**
Non current assets						
Long-term receivables						
Investments						
Investment property		275,974	265,125		275,974	265,125
Investments in Associate		346,156	421,324		346,156	421,324
Property, plant and equipment		7,670,847	3,925,100		7,598,316	3,925,100
Agricultural					–	
Biological assets					–	
Intangible assets		4,497	6,138		4,086	6,138
Other non-current assets		5,970	3,025		5,970	3,025
Total non current assets		**8,303,445**	**4,620,712**	**–**	**8,230,503**	**4,620,712**
TOTAL ASSETS		**9,120,542**	**5,232,528**	**–**	**9,034,491**	**5,232,528**
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		29,441	32,192		27,649	32,192
Consumer deposits		12,753	13,389		12,979	13,389
Trade and other payables		391,780	134,448		319,786	134,448
Provisions		5,775	4,927		5,775	4,927
Total current liabilities		**439,749**	**184,956**	**–**	**366,189**	**184,956**
Non current liabilities						
Borrowing		458,528	528,190		454,035	528,190
Provisions		146,890	147,855		146,890	147,855
Total non current liabilities		**605,419**	**676,044**	**–**	**600,925**	**676,044**
TOTAL LIABILITIES		**1,045,167**	**861,000**	**–**	**967,114**	**861,000**
NET ASSETS	2	**8,075,375**	**4,371,528**	**–**	**8,067,377**	**4,371,528**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		8,048,629	4,333,046		8,040,338	4,333,046
Reserves		26,746	38,482		27,038	38,482
TOTAL COMMUNITY WEALTH/EQUITY	2	**8,075,375**	**4,371,528**	**–**	**8,067,377**	**4,371,528**

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

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		980,377	209,979			71,766	71,766	–		209,979
Service charges			903,135			199,781	199,781	–		903,135
Other revenue			28,911			3,664	3,664	–		28,911
Government - operating		464,077	325,438			131,314	131,314	–		325,438
Government - capital			185,150			69,786	69,786	–		185,150
Interest		19,448	5,220			3,903	3,903	(0)	0%	5,220
Dividends			–					–		–
Payments										
Suppliers and employees		(1,381,694)	(1,380,394)			(493,930)	(493,930)	–		(1,380,394)
Finance charges		(66,141)	(61,899)			(12,877)	(12,877)	0	0%	(61,899)
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**16,067**	**215,539**	–	–	**(26,593)**	**(26,593)**	**0**	**0%**	**215,539**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(2,716)	2,012			–		–		2,012
Decrease (Increase) in non-current debtors			–			–		–		–
Decrease (increase) other non-current receivables			–			–		–		–
Decrease (increase) in non-current investments			–			–		–		–
Payments										
Capital assets		(297,935)	(275,635)			(29,620)	(29,620)	–		(275,635)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(300,651)**	**(273,623)**	–	–	**(29,620)**	**(29,620)**	–		**(273,623)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–			–		–		–
Borrowing long term/refinancing		(11,362)	90,517			–		–		90,517
Increase (decrease) in consumer deposits		–	1,132			–		–		1,132
Payments										
Repayment of borrowing		(294)	(32,192)			(6,285)	(6,285)	–		(32,192)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(11,656)**	**59,457**	–	–	**(6,285)**	**(6,285)**	–		**59,457**
NET INCREASE/ (DECREASE) IN CASH HELD		**(296,240)**	**1,372**	–	–	**(62,498)**	**(62,498)**			**1,372**
Cash/cash equivalents at beginning:		340,813	39,182			44,573	39,182			44,573
Cash/cash equivalents at month/year end:		44,573	40,554	–		(17,925)	(23,316)			45,945

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- water	-11%	Water revenue is dependent on levels of consumption and therefore fluctuates every month.	To be rectified during adjustment budget
	Property rates	12%	We have received more funds due to government organs pay once in a year, within the first quarter	To be rectified during adjustment budget
	Licences and permits	-8%	Revenue from this item is depended on community requests	To be rectified during adjustment budget
	Interest earned : external investments	-25%	Investments were withdrawn therefore resulting in a lower interest of investments	To be rectified during adjustment budget
	Interest earned : outstanding debtors	80%	Due to an increase in our debtors book	To be rectified during adjustment budget
	Fines Recognised	-62%	We received more funds from fines payed by consumers	To be rectified during adjustment budget
	Other Revenue	-23%	Other Revenue is dependent on levels of consumption and therefore fluctuates every month.	To be rectified during adjustment budget
				To be rectified during adjustment budget
2	**Expenditure By Type**			
	Depreciation and asset impairment	37%	This variance is due to under-expenditure on capital projects. The lower the capital expenditure, the lower the depreciation	To be rectified during adjustment budget
	Finance Charges	-17%	Expenditure on finance charges was over spent due to the prorata calculation based on straightline projections.	To be rectified during adjustment budget
	Debt Impairment	-75%		To be rectified during adjustment budget
	Bulk Purchases	13%	Theres a misallocation of funds for uThukela Water, which will be rectified in the Adjustment Budget	To be rectified during adjustment budget
	Materials	-26%	Delays of spending due to cash flow	To be rectified during adjustment budget
	Contracted Services	20%	Unauthorised expenditure on consultants resulted in the over expenidture in a short time frame, we have over-spent the quarter budget as projected by the pro-rata budget	To be rectified during adjustment budget
	Other Expenditure	-15%	Delays of spending due to cash flow	To be rectified during adjustment budget
				To be rectified during adjustment budget
3	**Capital Expenditure**			
4	**Financial Position**			
5	**Cash Flow**			
6	**Measureable performance**		The variances in both capital and operational budget performances resulted in the variance in the overall performance of the municipality	
7	**Municipal Entities**			

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

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.0%	20.0%	0.0%	2.5%	3.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		25.7%	32.8%	0.0%	1.9%	1.9%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.9%	15.9%	0.0%	9.9%	15.9%
Gearing	Long Term Borrowing/ Funds & Reserves		1714.4%	1372.5%	0.0%	1679.2%	1372.5%
Liquidity							
Current Ratio	Current assets/current liabilities	1	185.8%	330.8%	0.0%	219.6%	330.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.1%	21.9%	0.0%	-4.9%	21.9%
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		45.8%	32.6%	0.0%	160.3%	32.9%
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))						
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		29.2%	27.9%	0.0%	22.5%	26.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	6.3%	0.0%	1.5%	2.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		31.0%	22.9%	0.0%	2.6%	4.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

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

Description	NT Code	Budget Year 2016/17											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	12,456	7,045	6,073	5,165	5,441	6,405	6,007	171,330	219,922	194,347		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	29,344	2,812	1,308	976	551	748	393	8,159	44,290	10,826		
Receivables from Non-exchange Transactions - Property Rates	1400	17,302	5,743	10,167	4,673	14,013	4,202	4,099	102,790	162,989	129,776		
Receivables from Exchange Transactions - Waste Water Management	1500	6,277	4,416	4,365	4,180	3,894	3,889	4,058	134,405	165,484	150,426		
Receivables from Exchange Transactions - Waste Management	1600	4,194	2,231	2,044	1,893	1,858	1,841	1,844	62,045	77,950	69,480		
Receivables from Exchange Transactions - Property Rental Debtors	1700	258	119	123	96	77	74	66	1,368	2,181	1,681		
Interest on Arrear Debtor Accounts	1810	932	933	855	829	708	756	895	40,991	46,898	44,178		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	(15,932)	7,412	2,247	2,573	5,282	2,020	1,914	200,452	205,968	212,241		
Total By Income Source	2000	**54,833**	**30,711**	**27,182**	**20,384**	**31,823**	**19,935**	**19,276**	**721,539**	**925,682**	**812,956**	-	-
2015/16 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(6,955)	876	3,191	639	9,068	156	140	10,350	17,464	20,352		
Commercial	2300	21,715	3,001	4,369	2,046	2,630	1,634	1,579	46,699	83,673	54,588		
Households	2400	39,374	21,244	18,962	16,679	16,311	17,385	17,093	644,853	791,901	712,322		
Other	2500	699	5,590	661	1,020	3,814	761	464	19,638	32,645	25,695		
Total By Customer Group	2600	**54,833**	**30,711**	**27,182**	**20,384**	**31,823**	**19,935**	**19,276**	**721,539**	**925,682**	**812,956**	-	-

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

Description R thousands	NT Code	Budget Year 2016/17 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	34,513								34,513
Bulk Water	0200									–
PAYE deductions	0300	6,429								6,429
VAT (output less input)	0400	4,832								4,832
Pensions / Retirement deductions	0500									–
Loan repayments	0600									–
Trade Creditors	0700									–
Auditor General	0800									–
Other	0900	13,088								13,088
Total By Customer Type	1000	58,862	–	–	–	–	–	–	–	58,862

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 value at end of the month
R thousands		Yrs/Months							
Municipality									
Nedbank		12 months	Call Account		–		–	–	–
Standard Bank		12 months	Call Account		392		44,259	(16,608)	27,650
ABSA		12 months	Call Account		171		9,991	10	10,001
Sanlam		12 months	Call Account		2		85	2	86
Municipality sub-total					564		54,335	(16,597)	37,738
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				564		54,335	(16,597)	37,738

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

Description	Ref	2015/16	Budget Year 2016/17							
		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:		307,059	311,750	–	1,625	130,314	130,314	–		311,750
Local Government Equitable Share		298,215	306,952			127,896	127,896	–		306,952
Water Services Operating Subsidy		3,000								
EPWP Incentive		3,286	3,173		–	793	793			3,173
Integrated National Electrification Programme										
Finance Management		1,600	1,625		1,625	1,625	1,625			1,625
Municipal Systems Improvement	3	930						–		
Neighbourhood Development Partership		28						–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]										
Provincial Government:		–	10,643	–	–	–	–	–		10,643
Recapitalisation of Community Libraries			5,695					–		5,695
Accredited Municipalities			4,077							4,077
Museums Services			334							334
Community Library Services Grant			537							537
Sport and Recreation								–		
Health subsidy	4							–		
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	307,059	322,393	–	1,625	130,314	130,314	–		322,393
Capital Transfers and Grants										
National Government:		162,530	185,150	–	1,000	70,786	70,786	–		185,150
Neighbourhood Development Partnership		22,000	28,323			14,602	14,602	–		28,323
Municipal Infrastructure Grant (MIG)		110,705	109,214			37,000	37,000			109,214
Integrated National Electrification Programme		8,000	7,000		1,000	7,000	7,000			7,000
Energy efficiency & demand side management		7,000	–							–
Municipal water infrastructure		14,825	40,613			12,184	12,184			40,613
Accrediation								–		
								–		–
								–		
								–		
								–		
Other capital transfers [insert description]										
Provincial Government:		11,354	–	–	–	–	–	–		–
Level 2 accreditation		4,750						–		
Recapitalisation of Community Libraries		5,627								
Sport and Recreation		150								
Community Library		510								
Museum		317								
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	173,884	185,150	–	1,000	70,786	70,786	–		185,150
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	480,943	507,543	–	2,625	201,100	201,100	–		507,543

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

Description	Ref	2015/16	Budget Year 2016/17							
		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		307,059	311,750	–	899	128,795	128,795	–		311,750
National Government:		298,215	306,952			127,896	127,896	–		306,952
Local Government Equitable Share		3,000						–		
Water Services Operating Subsidy		3,286	3,173		793	793	793			3,173
EPWP Incentive										
Integrated National Electrification Programme		1,600	1,625		106	106	106	–		1,625
Finance Management		930						–		
Municipal Systems Improvement		28						–		
Neighbourhood Development Partership								–		
								–		
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:							–	–		
Health subsidy							–			
IDP							–			
Sport and Recreation							–			
Level 2 accreditation							–	–		
Community Library							–	–		
Recapitalisation of Community Libraries							–	–		
Corridor development								–		
Museum								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		307,059	311,750	–	899	128,795	128,795	–		311,750
Capital expenditure of Transfers and Grants		162,530	185,150	–	10,234	28,812	28,812	(0)	0.0%	185,150
National Government:		22,000	28,323		779	779	779	(0)	0.0%	28,323
Neighbourhood Development Partnership		110,705	109,214		9,454	20,143	20,143	–		109,214
Municipal Infrastructure Grant (MIG)		8,000	7,000		–	2,207	2,207	–		7,000
Integrated National Electrification Programme		7,000	–					–		–
Ernergy efficiency & demand side management		14,825	40,613		–	5,683	5,683	–		40,613
Municipal water infrastructure								–		
Accrediation		11,354	10,643	–	868	2,102	2,102	–		10,643
Provincial Government:		4,750	5,695		572	1,365	1,365	–		5,695
Level 2 accreditation		5,627	4,077		230	671	671			4,077
Recapitalisation of Community Libraries		150	334							334
Sport and Recreation		510	537		66	66	66			537
Community Library		317						–		
Museum		–	–	–	–	–	–	–		–
District Municipality:								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		173,884	195,793	–	11,102	30,915	30,915	(0)	0.0%	195,79
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		480,943	507,543	–	12,001	159,710	159,710	(0)	0.0%	507,54

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

Description	Ref	Budget Year 2016/17				
R thousands		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Local Government Equitable Share					–	
Water Services Operating Subsidy					–	
EPWP Incentive					–	
Integrated National Electrification Programme					–	
Finance Management					–	
Municipal Systems Improvement					–	
Other transfers and grants [insert description]					–	
Provincial Government:		–	–	–	–	
Recapitalisation of Community Libraries					–	
Sport and Recreation					–	
Health subsidy					–	
					–	
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					–	
Accrediation					–	
Corridor Development					–	
					–	
					–	
Other capital transfers [insert description]					–	
Provincial Government:		–	–	–	–	
					–	
					–	
District Municipality:		–	–	–	–	
					–	
					–	
Other grant providers:		–	–	–	–	
					–	
					–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

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

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11,661	12,955		1,329	4,095	3,239	857	26%	16,381
Pension and UIF Contributions		1,590	1,700		183	214	425	(211)	-50%	857
Medical Aid Contributions		285	283		7	40	71	(31)	-44%	159
Motor Vehicle Allowance		4,452	4,759		666	861	1,190	(329)	-28%	3,443
Cellphone Allowance							-	-		-
Housing Allowances		572	612		15	80	153	(73)	-48%	320
Other benefits and allowances		668	714		-	-	178	(178)	-100%	-
Sub Total - Councillors		19,208	21,023	-	2,200	5,290	5,256	34	1%	21,159
% increase	4		9.4%							10.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8,299	23,792		463	919	5,948	(5,029)	-85%	3,675
Pension and UIF Contributions			547		17	16	137	(121)	-88%	64
Medical Aid Contributions			160		11	16	40	(24)	-60%	64
Overtime			-				-	-		-
Performance Bonus			249				62	(62)	-100%	-
Motor Vehicle Allowance			825		57	134	206	(72)	-35%	536
Cellphone Allowance			-				-	-		-
Housing Allowances			30		2	4	8	(4)	-47%	16
Other benefits and allowances		2,838	137		20	116	34	82	239%	466
Payments in lieu of leave							-	-		-
Long service awards							-	-		-
Post-retirement benefit obligations	2						-	-		-
Sub Total - Senior Managers of Municipality		11,137	25,739	-	569	1,205	6,435	(5,230)	-81%	4,820
% increase	4		131.1%							-56.7%
Other Municipal Staff										
Basic Salaries and Wages		269,042	283,743		22,064	65,059	70,936	14,123	20%	340,235
Pension and UIF Contributions		44,233	51,570		4,397	6,471	12,892	(6,421)	-50%	25,884
Medical Aid Contributions		19,377	18,714		1,645	2,698	4,679	(1,980)	-42%	10,794
Overtime		32,116	35,605		3,862	5,833	8,901	(3,068)	-34%	23,333
Performance Bonus			27,223				6,806	(6,806)	-100%	-
Motor Vehicle Allowance		19,745	12,496		1,704	3,112	3,124	(12)	0%	12,449
Cellphone Allowance		63	11				3	(3)	-100%	-
Housing Allowances		9,062	8,910		716	1,403	2,228	(824)	-37%	5,614
Other benefits and allowances		18,508	12,610		3,076	6,195	3,152	3,043	97%	24,782
Payments in lieu of leave		26,704	-		439	1,721	-	1,721	#DIV/0!	6,885
Long service awards		361	-				-	-		-
Post-retirement benefit obligations	2						-	-		-
Sub Total - Other Municipal Staff		437,233	450,881	-	37,643	112,494	112,720	(227)	0%	449,975
% increase	4		3.1%							2.9%
Total Parent Municipality		467,578	497,643	-	40,412	118,989	124,411	(5,422)	-4%	475,954
			6.4%							1.8%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages			466,296					-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	466,296	-	-	-	-	-		-
% increase	4		#DIV/0!							
Senior Managers of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-		-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	466,296	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		467,578	963,939	-	40,412	118,989	124,411	(5,422)	-4%	475,954
% increase	4		106.2%							1.8%
TOTAL MANAGERS AND STAFF		448,370	476,520	-	38,212	113,699	119,155	(5,456)	-5%	454,795

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

Description	Ref	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source																
Property rates		17,498	21,339	21,339	21,339	21,339	21,339	21,339	21,339	21,339	21,339	21,339	9,749	240,640	264,870	291,941
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		49,908	59,414	87,281	59,414	59,414	59,414	59,414	59,414	59,414	59,414	59,414	(22,703)	649,212	728,667	821,135
Service charges - water revenue		12,623	15,394	14,345	15,394	15,394	15,394	15,394	15,394	15,394	15,394	15,394	(1,708)	163,809	168,209	179,984
Service charges - sanitation revenue		7,030	8,573	8,459	8,573	8,573	8,573	8,573	8,573	8,573	8,573	8,573	2,949	95,592	102,283	109,443
Service charges - refuse		5,700	6,952	6,886	6,952	6,952	6,952	6,952	6,952	6,952	6,952	6,952	3,698	78,850	84,370	90,276
Service charges - other			–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		500	611	577	611	611	611	611	611	611	611	611	555	7,126	7,839	8,623
Interest earned - external investments		333	333	166	333	333	333	333	333	333	333	333	8,501	12,000	10,000	10,000
Interest earned - outstanding debtors		102	508	843	508	508	508	508	508	508	508	508	3,181	8,700	9,309	9,961
Dividends received			–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		319	638	118	638	638	638	638	638	638	638	638	(3,072)	3,110	3,421	3,763
Licences and permits		1	1	1	1	1	1	1	1	1	1	1	1	13	14	16
Agency services			–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operating		149,250		14,158		62,505			62,125				19,021	307,059	307,983	313,564
Other revenue		1,589	1,589	1,183	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	(2,226)	14,850	16,842	18,180
Cash Receipts by Source		244,854	115,353	155,356	115,353	177,858	115,353	115,353	177,478	115,353	115,353	115,353	17,945	1,580,961	1,703,807	1,856,885
Other Cash Flows by Source													–			
Transfer receipts - capital		65,400		2,625		39,500			70,250				(177,775)			
Contributions & Contributed assets													–			
Proceeds on disposal of PPE									2,012				(2,012)			
Short term loans													–			
Borrowing long term/refinancing						90,517							(90,517)			
Increase in consumer deposits		94			94	94	94	94	94	94	94	94	(849)			
Receipt of non-current debtors													–			
Receipt of non-current receivables													–			
Change in non-current investments													–			
Total Cash Receipts by Source		310,348	115,353	157,981	115,447	307,969	115,447	115,447	249,834	115,447	115,447	115,447	(253,208)	1,580,961	1,703,807	1,856,885
Cash Payments by Type													–			
Employee related costs		38,924	40,288	38,212	38,924	38,924	38,924	38,924	38,924	38,924	38,924	38,924	13,645	442,461	465,186	493,097
Remuneration of councillors		1,752	1,143	2,200	1,752	1,752	1,752	1,752	1,752	1,752	1,752	1,752	98	19,208	20,361	21,582
Interest paid		5,158	4,510	4,196	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	(28,026)	27,105	27,105	27,105
Bulk purchases - Electricity		42,479	53,257	52,455	42,479	42,479	42,479	42,479	42,479	42,479	42,479	42,479	(13,927)	474,096	564,107	644,436
Bulk purchases - Water & Sewer		5,685	5,685	5,685	5,685	5,685	5,685	5,685	5,685	5,685	5,685	5,685	(62,539)			
Other materials		242	187	220	242	242	242	242	242	242	242	242	293	2,881	3,519	3,665
Contracted services		4,374	6,738	4,365	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	140,182	190,653	202,878	210,772
Grants and subsidies paid - other municipalities													73,400	73,400	79,311	78,290
Grants and subsidies paid - other				8,781									(8,781)			
General expenses		21,576	21,511	29,630	21,806	21,806	21,806	21,806	21,806	21,806	21,806	21,806	7,463	254,625	273,368	288,558
Cash Payments by Type		120,191	133,319	145,745	120,421	120,421	120,421	120,421	120,421	120,421	120,421	120,421	121,809	1,484,429	1,635,834	1,767,505
Other Cash Flows/Payments by Type													(213,376)			
Capital assets		5,425	7,986	16,209	22,970	22,970	22,970	22,970	22,970	22,970	22,970	22,970	–			
Repayment of borrowing				–			–			–			–			
Other Cash Flows/Payments													(91,567)			
Total Cash Payments by Type		125,616	141,305	161,954	143,390	143,390	143,390	143,390	143,390	143,390	143,390	143,390	(161,641)	1,484,429	1,635,834	1,767,505
NET INCREASE/(DECREASE) IN CASH HELD		184,732	(25,952)	(3,973)	(27,943)	164,579	(27,943)	(27,943)	106,444	(27,943)	(27,943)	(27,943)	96,532	96,532	67,973	89,380
Cash/cash equivalents at the month/year beginning:		39,182	223,914	197,962	193,989	166,046	330,625	302,682	274,739	381,183	353,241	325,298	297,355	39,182	135,714	203,687
Cash/cash equivalents at the month/year end:		223,914	197,962	193,989	166,046	330,625	302,682	274,739	381,183	353,241	325,298	297,355	135,714	135,714	203,687	293,067

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q1 First Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue By Source										
Property rates		224,853	256,072		22,000	71,766	64,018	7,748	12%	287,063
Property rates - penalties & collection charges							–	–		–
Service charges - electricity revenue		914,751	712,968		87,258	174,697	178,242	(3,545)	-2%	698,787
Service charges - water revenue			184,732		14,345	40,950	46,183	(5,233)	-11%	163,801
Service charges - sanitation revenue			102,873		8,459	25,327	25,718	(391)	-2%	101,309
Service charges - refuse revenue			83,421		6,886	20,573	20,855	(282)	-1%	82,292
Service charges - other							–	–		–
Rental of facilities and equipment		7,918	7,326		577	1,784	1,832	(48)	-3%	7,136
Interest earned - external investments		12,292	4,000		166	754	1,000	(246)	-25%	3,016
Interest earned - outstanding debtors		7,156	6,099		843	2,745	1,525	1,221	80%	10,982
Dividends received							–	–		–
Fines		5,206	7,660		118	729	1,915	(1,187)	-62%	2,914
Licences and permits			12		1	3	3	(0)	-8%	11
Agency services		5,262					–	–		–
Transfers recognised - operational		467,502	325,438		15,638	161,940	161,940	–		325,438
Other revenue		11,260	19,072		1,183	3,664	4,768	(1,104)	-23%	14,656
Gains on disposal of PPE		770					–	–		–
Total Revenue (excluding capital transfers and contributions)		**1,656,969**	**1,709,674**	**–**	**157,473**	**504,931**	**507,999**	**(3,067)**	**-1%**	**1,697,406**
Expenditure By Type										
Employee related costs		484,375	476,620		38,212	113,699	119,155	(5,456)	-5%	454,795
Remuneration of councillors		18,453	21,023		2,200	5,290	5,256	34	1%	21,159
Debt impairment		230,355	61,007		2,367	3,873	15,252	(11,379)	-75%	15,490
Depreciation & asset impairment		448,127	330,121		112,953	112,954	82,530	30,423	37%	451,814
Finance charges		66,141	61,899		4,196	12,877	15,475	(2,598)	-17%	51,507
Bulk purchases		513,530	577,973		86,968	162,966	144,493	18,472	13%	651,863
Other materials		2,438	3,061		220	567	765	(198)	-26%	2,269
Contracted services		78,718	52,490		4,365	15,773	13,123	2,650	20%	63,091
Transfers and grants		90,764	96,098		8,781	26,051	24,025	2,026	8%	104,204
Other expenditure		277,364	275,438		29,630	58,870	68,860	(9,989)	-15%	235,482
Loss on disposal of PPE		3,472					–	–		–
Total Expenditure		**2,213,737**	**1,955,731**	**–**	**289,892**	**512,919**	**488,933**	**23,986**	**5%**	**2,051,674**
Surplus/(Deficit)		(556,768)	(246,057)	–	(132,419)	(7,987)	19,066	(27,053)	-142%	(354,269)
Transfers recognised - capital								–		
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		(556,768)	(246,057)	–	(132,419)	(7,987)	19,066	(27,053)	-142%	(354,269)
Taxation								–		
Surplus/(Deficit) after taxation		**(556,768)**	**(246,057)**	**–**	**(132,419)**	**(7,987)**	**19,066**	**(27,053)**	**-142%**	**(354,269)**

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q1 First Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
Service charges - sanitation revenue								–		
Service charges - other								–		
Rental of facilities and equipment								–		
Interest earned - external investments								–		
Interest earned - outstanding debtors								–		
Agency services								–		
Transfers recognised - operational								–		62,022
Other revenue								–		
Gains on disposal of PPE								–		
Total Operating Revenue	1	–	–	–	–	–	–	–		**62,022**
Expenditure By Municipal Entity										
Employee Related Cost		7,362	10,223		845	2,297	2,556	(259)	-10%	7,153
Debt Impairment								–		
Collection Costs								–		
Depreciation		–	498		41	124	124	0	0%	470
Finance Charges		–	105		–	–	26	(26)	-100%	100
Bulk Purchases		27,304	19,611		1,634	4,903	4,903	0	0%	18,336
Other Material		6,661	6,946		187	442	1,737	(1,294)	-75%	6,553
Repairs & Maintenance		25,483	33,898		1,914	6,134	8,475	(2,341)	-28%	30,919
Other Expenditure		71	165		16	52	41	10	25%	77
								–		
Total Operating Expenditure	2	**66,880**	**71,447**	–	**4,638**	**13,952**	**17,862**	**(3,910)**	**-22%**	**63,608**
Surplus/ (Deficit) for the yr/period		(66,880)	(71,447)	–	(4,638)	(13,952)	(17,862)	(3,910)	22%	(1,586)
Capital Expenditure By Municipal Entity										
Service charges - sanitation revenue								–		
Service charges - other								–		
Rental of facilities and equipment								–		
Interest earned - external investments								–		
Interest earned - outstanding debtors								–		
Agency services								–		
Transfers recognised - operational								–		
Other revenue								–		
Gains on disposal of PPE								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

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

Month	2015/16	Budget Year 2016/17							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	3,762	22,972		5,425	5,425	22,972	17,547	76.4%	2%
August	12,575	22,972		24,742	30,167	45,944	15,777	34.3%	11%
September	26,961	22,972		9,997	40,164	68,916	28,752	41.7%	15%
October	25,500	22,972				91,888	–		
November	30,129	22,972				114,860	–		
December	45,724	22,972				137,832	–		
January	18,503	22,972				160,804	–		
February	15,855	22,972				183,776	–		
March	16,595	22,972				206,748	–		
April	25,071	22,972				229,720	–		
May	25,666	22,972				252,692	–		
June	46,954	22,972				275,664	–		
Total Capital expenditure	293,295	275,664	–	40,164					

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

Description	Ref	2015/16	Budget Year 2016/17							
		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		–	90,646	–	8,395	38,562	22,662	(15,900)	-70.2%	153,954
Infrastructure - Road transport		–	29,128	–	5,799	12,011	9,807	(2,204)	-22.5%	47,751
Roads, Pavements & Bridges			29,128		5,393	11,605	9,807	(1,798)	-18.3%	46,125
Storm water					406	406	–	(406)	#DIV/0!	1,626
Infrastructure - Electricity		–	26,630	–	–	11,203	4,133	(7,070)	-171.1%	44,811
Generation								–		–
Transmission & Reticulation			16,530			11,203	4,133	(7,070)	-171.1%	44,811
Street Lighting			10,100					–		–
Infrastructure - Water		–	8,580	–	–	8,903	2,145	(6,758)	-315.0%	35,610
Dams & Reservoirs								–		–
Water purification								–		–
Reticulation			8,580		–	8,903	2,145	(6,758)	-315.0%	35,610
Infrastructure - Sanitation		–	8,500	–	1,994	5,844	2,125	(3,719)	-175.0%	23,375
Reticulation								–		–
Sewerage purification			8,500		1,994	5,844	2,125	(3,719)	-175.0%	23,375
Infrastructure - Other		–	17,808	–	602	602	4,452	3,850	86.5%	2,407
Waste Management								–		–
Transportation								–		–
Gas							–	–		–
Other			17,808		602	602	4,452	3,850	86.5%	2,407
Community		–	6,484	–	567	567	1,621	1,054	65.0%	2,269
Parks & gardens			1,800		372	372	450	78	17.3%	1,489
Sportsfields & stadia			4,000				1,000	1,000	100.0%	–
Swimming pools							–	–		–
Community halls							–	–		–
Libraries							–	–		–
Recreational facilities							–	–		–
Fire, safety & emergency					48	48	–	(48)	#DIV/0!	192
Security and policing							–	–		–
Buses							–	–		–
Clinics							–	–		–
Museums & Art Galleries			284				71	71	100.0%	–
Cemeteries							–	–		–
Social rental housing							–	–		–
Other			400		147	147	100	(47)	-47.0%	588
Heritage assets		–	70	–	–	–	18	18	100.0%	–
Buildings								–		–
Other			70				18	18	100.0%	–
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		–
Other								–		–
Other assets		–	35,100	–	515	515	8,775	8,260	94.1%	2,062
General vehicles			9,650		154	154	2,413	2,258	93.6%	617
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			18,785		358	358	4,696	4,338	92.4%	1,432
Computers - hardware/equipment							–	–		–
Furniture and other office equipment			2,665		3	3	666	663	99.5%	13
Abattoirs							–	–		–
Markets			4,000				1,000	1,000	100.0%	–
Civic Land and Buildings							–	–		–
Other Buildings					–		–	–		–
Other Land						–	–	–		–
Surplus Assets - (Investment or Inventory)							–	–		–
Other								–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		–
								–		–
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		–
								–		–
Intangibles		–	1,424	–	–	–	356	356	100.0%	–
Computers - software & programming			1,424				356	356	100.0%	–
Other								–		–
Total Capital Expenditure on new assets	1	–	133,724	–	9,478	39,645	33,431	(6,213)	-18.6%	158,284

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q1 First

Description	Ref	2015/16	Budget Year 2016/17							
		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		–	117,229	–	–	–	29,307	29,307	100.0%	–
Infrastructure - Road transport		–	45,500	–	–	–	11,375	11,375	100.0%	–
Roads, Pavements & Bridges			45,500			–	11,375	11,375	100.0%	–
Storm water					–	–	–	–		–
Infrastructure - Electricity		–	6,000	–	–	–	1,500	1,500	100.0%	–
Generation							–	–		–
Transmission & Reticulation			6,000				1,500	1,500	100.0%	–
Street Lighting							–	–		–
Infrastructure - Water		–	36,829	–	–	–	9,207	9,207	100.0%	–
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation			36,829				9,207	9,207	100.0%	–
Infrastructure - Sanitation		–	28,900	–	–	–	7,225	7,225	100.0%	–
Reticulation							–	–		–
Sewerage purification			28,900				7,225	7,225	100.0%	–
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		–
Transportation								–		–
Gas								–		–
Other								–		–
Community		–	24,053	–	519	519	6,013	5,494	91.4%	2,077
Parks & gardens			2,000		372	372	500	128	25.6%	1,489
Sportsfields & stadia			6,000				1,500	1,500	100.0%	–
Swimming pools			270				68	68	100.0%	–
Community halls			12,072				3,018	3,018	100.0%	–
Libraries			3,711				928	928	100.0%	–
Recreational facilities							–	–		–
Fire, safety & emergency							–	–		–
Security and policing							–	–		–
Buses							–	–		–
Clinics								–		–
Museums & Art Galleries								–		–
Cemeteries								–		–
Social rental housing								–		–
Other					147	147		(147)	#DIV/0!	588
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		–
Other								–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		–
Other								–		–
Other assets		–	660	–	–	–	165	165	100.0%	–
General vehicles								–		–
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			100				25	25	100.0%	–
Computers - hardware/equipment							–	–		–
Furniture and other office equipment							–	–		–
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings							–	–		–
Other Buildings			560				140	140	100.0%	–
Other Land							–	–		–
Surplus Assets - (Investment or Inventory)							–	–		–
Other							–	–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		–
								–		–

Biological assets		-	-	-	-	-	-	-		-
List sub-class								-		-
								-		-
Intangibles		297,936	-	-	-	-	-	-		-
Computers - software & programming								-		-
Other		297,936						-		-
Total Capital Expenditure on renewal of existing assets	1	297,936	141,942	-	519	519	35,486	34,966	98.5%	2,077

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

References

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

	check balance	-	0	-	0	0	0	-293,900

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

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	54,069	–	7,079	11,140	13,517	2,377	17.6%	44,559
Infrastructure - Road transport		–	35,655	–	3,576	6,930	8,914	1,983	22.2%	27,722
Roads, Pavements & Bridges			35,655		3,576	6,930	8,914	1,983	22.2%	27,722
Storm water							–	–		–
Infrastructure - Electricity		–	116	–	1,974	3,971	29	(3,942)	-13627.7%	15,884
Generation							–	–		–
Transmission & Reticulation			116		1,974	3,971	29	(3,942)	-13627.7%	15,884
Street Lighting							–	–		–
Infrastructure - Water		–	13,737	–	–	(1,291)	3,434	4,725	137.6%	(5,164)
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation			13,737		–	(1,291)	3,434	4,725	137.6%	(5,164)
Infrastructure - Sanitation		–	–	–	1,495	1,495	–	(1,495)	#DIV/0!	5,980
Reticulation					1,495	1,495	–	(1,495)	#DIV/0!	5,980
Sewerage purification							–	–		–
Infrastructure - Other		–	4,561	–	34	34	1,140	1,106	97.0%	137
Waste Management			184				46	46	100.0%	–
Transportation							–	–		–
Gas							–	–		–
Other			4,377		34	34	1,094	1,060	96.9%	137
Community		–	5,050	–	529	529	1,263	734	58.1%	2,115
Parks & gardens			43		36	36	11	(25)	-235.6%	143
Sportsfields & stadia			809		2	2	202	200	98.8%	10
Swimming pools			97		73	73	24	(49)	-202.7%	293
Community halls			373		181	181	93	(88)	-94.2%	725
Libraries			918		233	233	229	(3)	-1.5%	931
Recreational facilities			86				21	21	100.0%	–
Fire, safety & emergency							–	–		–
Security and policing							–	–		–
Buses							–	–		–
Clinics							–	–		–
Museums & Art Galleries							–	–		–
Cemeteries			404		1	1	101	100	98.9%	5
Social rental housing							–	–		–
Other			2,321		2	2	580	578	99.6%	8
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		–
Other								–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development							–	–		–
Other							–	–		–
Other assets		–	30,980	–	1,261	3,192	7,745	4,553	58.8%	12,767
General vehicles					0	0	–	(0)	#DIV/0!	1
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			20,945		1,179	3,109	5,236	2,127	40.6%	12,438
Computers - hardware/equipment							–	–		–
Furniture and other office equipment			465				116	116	100.0%	–
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings							–	–		–
Other Buildings			9,569		82	82	2,392	2,310	96.6%	329
Other Land							–	–		–
Surplus Assets - (Investment or Inventory)							–	–		–
Other							–	–		–
Agricultural assets		–	1,954	–	–	–	488	488	100.0%	–
List sub-class			1,954				488	488	100.0%	–
								–		–

Biological assets		–	–	–	–	–	–	–		–
List sub-class							–	–		–
							–	–		–
Intangibles		–	–	–	100	298	–	(298)	#DIV/0!	1,791
Computers - software & programming					100	298	–	(298)	#DIV/0!	1,791
Other							–	–		–
Total Repairs and Maintenance Expenditure		–	92,053	–	8,969	15,159	23,013	7,855	34.1%	61,231

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

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

Description	Ref	2015/16	Budget Year 2016/17							
		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										
		–	312,262	–	100,892	100,892	78,065	(22,827)	-29.2%	403,569
Infrastructure		–	289,726	–	44,430	44,430	72,432	28,002	38.7%	177,720
Infrastructure - Road transport			289,726		42,029	42,029	72,432	30,403	42.0%	168,115
Roads, Pavements & Bridges					2,401	2,401	–	(2,401)	#DIV/0!	9,604
Storm water		–	15,684	–	16,944	16,944	3,921	(13,023)	-332.1%	67,774
Infrastructure - Electricity							–	–		–
Generation			15,684		16,944	16,944	3,921	(13,023)	-332.1%	67,774
Transmission & Reticulation							–	–		–
Street Lighting					28,269	28,269	–	(28,269)	#DIV/0!	113,075
Infrastructure - Water		–	–	–			–	–		–
Dams & Reservoirs					28,269	28,269	–	(28,269)	#DIV/0!	113,075
Water purification							–	–		–
Reticulation					10,893	10,893	–	(10,893)	#DIV/0!	43,571
Infrastructure - Sanitation		–	–	–	10,893	10,893	–	(10,893)	#DIV/0!	43,571
Reticulation							–	–		–
Sewerage purification					357	357	1,713	1,356	79.1%	1,429
Infrastructure - Other		–	6,852	–			1,096	1,096	100.0%	
Waste Management			4,385				–	–		
Transportation							–	–		
Gas					357	357	617	259	42.1%	1,429
Other			2,467							
Community		–	15,585	–	4,772	4,772	3,896	(876)	-22.5%	19,089
Parks & gardens					55	55	–	(55)	#DIV/0!	219
Sportsfields & stadia			1,412				353	353	100.0%	–
Swimming pools					897	897	–	(897)	#DIV/0!	3,589
Community halls					667	667	–	(667)	#DIV/0!	2,669
Libraries					418	418	–	(418)	#DIV/0!	1,672
Recreational facilities					1,898	1,898	–	(1,898)	#DIV/0!	7,594
Fire, safety & emergency					465	465	–	(465)	#DIV/0!	1,859
Security and policing							–	–		–
Buses							–	–		–
Clinics							–	–		–
Museums & Art Galleries							–	–		–
Cemeteries					290	290	–	(290)	#DIV/0!	1,159
Social rental housing			2,606				651	651	100.0%	–
Other			11,567		82	82	2,892	2,810	97.2%	329
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
		–	–	–	–	–	–	–		–
Investment properties								–		
Housing development								–		
Other								–		
		–	2,274	–	6,659	6,659	568	(6,091)	-1071.4%	26,636
Other assets					1,998	1,998	–	(1,998)	#DIV/0!	7,993
General vehicles					–	–	–	–		–
Specialised vehicles		–	–	–	1,354	1,354	–	(1,354)	#DIV/0!	5,416
Plant & equipment					426	426	–	(426)	#DIV/0!	1,705
Computers - hardware/equipment					441	441	–	(441)	#DIV/0!	1,763
Furniture and other office equipment							–	–		–
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings					2,440	2,440	–	(2,440)	#DIV/0!	9,759
Other Buildings							–	–		–
Other Land							–	–		–
Surplus Assets - (Investment or Inventory)							568	568	100.0%	–
Other			2,274							
		–	–	–	–	–	–	–		–
Agricultural assets								–		
List sub-class								–		

Biological assets		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
Intangibles		-	-	-	629	629	-	(629)	#DIV/0!	2,516
Computers - software & programming					629	629	-	(629)	#DIV/0!	2,516
Other								-		
Total Depreciation		-	330,121	-	112,953	112,953	82,530	(30,422)	-36.9%	451,810

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

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 Sep 2016

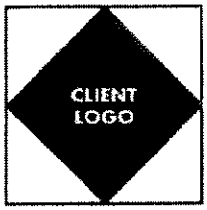
NEWCASTLE LOCAL MUNICIPALITY									
Description	2015/16	Current Year 2015/16							
R thousands	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Service charges - water revenue							–		
Service charges - sanitation revenue							–		
Service charges - other							–		
Rental of facilities and equipment							–		
Interest earned - external investments							–		
Interest earned - outstanding debtors							–		
Agency services							–		
Transfers recognised - operational							–		–
Other revenue									
Gains on disposal of PPE							–		
Total Revenue (excluding capital transfers and contributions)	–	–	–	–	–	–	–		–
Expenditure By Type									
Employee related costs	7,362	10,223		845	2,297	2,556	(259)	-10.1%	10,223
Remuneration of Directors				–	–	–	–		–
Debt impairment	–	–		–	–	–	–		–
Collection costs	–	–		–	–	–	–		–
Depreciation & asset impairment	–	498		41	124	124	0	0.0%	498
Finance charges	–	105		–	–	26	(26)	-100.0%	105
Bulk purchases	27,304	19,611		1,634	4,903	4,903	0	0.0%	19,611
Other materials	6,661	6,946		187	442	1,737	(1,294)	-74.5%	6,946
Contracted services		–		–	–	–	–		–
Transfers and grants		–		–	–	–	–		–
Repairs and maintenance	25,483	33,898		1,914	6,134	8,475	(2,341)	-27.6%	33,898
Other expenditure	71	165		16	52	41	10	25.2%	165
Loss on disposal of PPE						–	–		–
Total Expenditure	**66,880**	**71,447**	**–**	**4,638**	**13,952**	**17,862**	**(3,910)**	**-21.9%**	**71,447**
Surplus/(Deficit)	**(66,880)**	**(71,447)**	**–**	**(4,638)**	**(13,952)**	**(17,862)**	**3,910**	**-21.9%**	**(71,447)**
Transfers recognised - capital							–		
Contributions to staff leave reserve fund	124	62		5	15	15	(0)	0.0%	62
Contributions of PPE							–		
Recharge									
Head Office Recharge	26,419	24,361		2,116	5,511	6,090	(580)	-9.5%	24,361
Surplus/(Deficit) for the year	**(93,423)**	**(95,870)**	**–**	**(6,760)**	**(19,478)**	**(23,968)**	**4,489**		**(95,870)**

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 Sep 2016

Description	uTHUKELA WATER (PTY) LTD								
	2015/16	Current Year 2015/16							
R thousands	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Service charges - water revenue	116,658	127,080	–	10,296	24,066	31,770	(7,704)	-24.2%	127,080
Service charges - sanitation revenue	–	–	–	–	–	–	–		–
Service charges - other	–	–	–	–	–	–	–		–
Rental of facilities and equipment	46	–	–	6	16	–	16	#DIV/0!	63
Interest earned - external investments	268	100	–	28	114	25	89	357.7%	458
Interest earned - outstanding debtors	–	–	–	–	–	–	–		–
Agency services	–	–	–	–	–	–	–		–
Transfers recognised - operational	–	–	–	–	–	–	–		–
Other revenue	391	0	–	56	70	0	70	#########	278
Gains on disposal of PPE	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	**117,363**	**127,180**	–	**10,387**	**24,266**	**31,795**	**(7,530)**	**-23.7%**	**127,879**
Expenditure By Type									
Employee related costs	28,419	35,335	–	3,001	8,045	8,834	(788)	-8.9%	35,335
Remuneration of Directors	–	–	–	–	–	–	–		–
Debt impairment	–	–	–	–	–	–	–		–
Collection costs	–	–	–	–	–	–	–		–
Depreciation & asset impairment	599	1,133	–	94	283	283	0	0.0%	1,133
Finance charges	1,183	1,731	–	101	395	433	(38)	-8.8%	1,731
Bulk purchases	28,822	21,280	–	1,773	5,320	5,320	(0)	0.0%	21,280
Other materials	7,785	9,415	–	254	528	2,354	(1,826)	-77.6%	9,415
Contracted services	–	–	–	–	–	–	–		–
Transfers and grants	–	–	–	–	–	–	–		–
Repairs and maintenance	41,463	54,397	–	3,273	10,155	13,599	(3,444)	-25.3%	54,397
Other expenditure	2,337	3,515	–	305	484	879	(395)	-45.0%	3,515
Loss on disposal of PPE	–	–	–	–	–	–	–		–
Total Expenditure	**110,610**	**126,807**	–	**8,802**	**25,210**	**31,702**	**(6,491)**	**-20.5%**	**126,807**
Surplus/(Deficit)	**6,753**	**373**	–	**1,585**	**(945)**	**93**	**(1,038)**	**-1114.1%**	**1,071**
Transfers recognised - capital							–		
Contributions to staff leave reserve fund	134	256	–	21	64	64	0	0.0%	256
Contributions of PPE	–						–		
Surplus/(Deficit) for the year	**6,619**	**117**	–	**1,563**	**(1,009)**	**29**	**(1,038)**	**-3548.0%**	**816**

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 Sep 2016

HEAD OFFICE									
Description	2015/16	Current Year 2015/16							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Service charges - water revenue	116,658	127,080		10,296	24,066	31,770	(7,704)	-24.2%	127,080
Service charges - sanitation revenue									
Service charges - other									
Rental of facilities and equipment	46			6	16	–	16	#DIV/0!	63
Interest earned - external investments	268	100		28	114	25	89	357.7%	458
Interest earned - outstanding debtors									–
Agency services									
Transfers recognised - operational				–	–	–	–		–
Other revenue	391	0		56	70	0	70	278235.9%	278
Gains on disposal of PPE							–		
Total Revenue (excluding capital transfers and contributions)	**117,363**	**127,180**		**10,387**	**24,266**	**31,795**	**(7,530)**	**-23.7%**	**127,879**
Expenditure By Type									
Employee related costs	16,277	19,199		1,728	4,603	4,800	(196)	-4.1%	19,199
Remuneration of Directors				–		–	–		–
Debt impairment	–	–		–	–	–	–		–
Collection costs	–	–		–	–	–	–		–
Depreciation & asset impairment	365	387		32	97	97	(0)	0.0%	387
Finance charges	1,183	1,585		101	395	396	(2)	-0.4%	1,585
Bulk purchases	–	–		–	–	–	–		–
Other materials	47	183		1	21	46	(25)	-54.3%	183
Contracted services	–	–		–	–	–	–		–
Transfers and grants	–	–		–	–	–	–		–
Repairs and maintenance	7,707	8,448		736	1,970	2,112	(142)	-6.7%	8,448
Other expenditure	2,189	3,233		272	383	808	(425)	-52.6%	3,233
Loss on disposal of PPE							–		
Total Expenditure	**27,768**	**33,035**		**2,870**	**7,469**	**8,259**	**(790)**	**-9.6%**	**33,035**
Surplus/(Deficit)	**89,595**	**94,145**		**7,516**	**16,796**	**23,536**	**(6,740)**	**-28.6%**	**94,844**
Transfers recognised - capital							–		
Contributions to staff leave reserve fund	0	157		13	39	39	0	0.0%	157
Contributions of PPE							–		
Recharge									
Head Office Recharge	27,822	33,192		(12,133)	(7,508)	8,298	(15,806)	-190.5%	33,192
Surplus/(Deficit) for the year	**61,773**	**60,795**	–	**19,636**	**24,266**	**15,199**	**9,067**		**61,494**



NEWCASTLE MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

Newcastle Municipality

Annual Financial Statements for the year ended June 30, 2017

Statement of Financial Position as at June 30, 2017

Figures in Rand	Note(s)	2017	2016
Assets			
Current Assets			
Inventories		12,713,048	13,380,566
Other financial assets		7,410	7,922
Receivables from exchange transactions		27,001,394	31,433,320
Receivables from non-exchange transactions		11,381,092	11,139,662
VAT receivable		20,818,561	9,038,729
Consumer debtors		749,991,605	707,524,562
Cash and cash equivalents		37,752,456	44,572,895
		859,665,566	**817,097,656**
Non-Current Assets			
Investment property		275,974,000	275,974,000
Property, plant and equipment		7,598,316,068	7,670,835,715
Intangible assets		4,086,304	4,497,043
Heritage assets		5,970,483	5,970,483
Investments in associates		346,156,138	346,156,138
		8,230,502,993	**8,303,433,379**
Total Assets		**9,090,168,559**	**9,120,531,035**
Liabilities			
Current Liabilities			
Financial liabilities		27,600,494	29,375,168
Finance lease obligation		48,945	65,694
Payables from exchange transactions		244,068,160	359,370,933
Consumer deposits		12,978,700	12,752,606
Unspent conditional grants and receipts		75,717,847	32,408,992
Defined Benefit Plan		5,775,189	5,775,189
Bank overdraft		55,677,461	-
		421,866,796	**439,748,582**
Non-Current Liabilities			
Financial liabilities		454,008,904	458,502,484
Finance lease obligation		25,920	25,920
Defined Benefit Plan		120,075,542	120,075,542
Provision for Rehabilitation of Landfill site		26,814,753	26,814,753
		600,925,119	**605,418,699**
Total Liabilities		**1,022,791,915**	**1,045,167,281**
Net Assets		**8,067,376,644**	**8,075,363,754**
Reserves			
Housing Development fund		26,355,214	26,037,234
Self insurance reserve		682,978	708,555
Accumulated surplus		8,040,338,452	8,048,617,965
Total Net Assets		**8,067,376,644**	**8,075,363,754**

Statement of Financial Performance

Figures in Rand	Note(s)	2017	2016
Revenue			
Service charges		244,446,242	914,750,787
Rental of facilities and equipment		1,787,917	7,918,136
Proceeds on sale of Assets		-	769,797
Other income		615,279	9,862,557
Sundry sales		339,274	1,397,723
Fee income		2,304,439	5,261,709
Interest received		3,903,351	19,447,947
Property Rates		67,455,797	224,853,431
Government grants & subsidies		161,939,521	467,501,529
Fines		728,522	5,205,647
Total revenue		**483,520,342**	**1,656,969,263**
Expenditure			
Employee costs		118,988,511	484,375,091
Remuneration of councillors		-	18,453,108
Depreciation and amortisation		112,953,541	445,536,951
Impairment of assets		-	2,590,041
Finance costs		12,876,693	66,141,054
Lease rentals on operating lease		4,070,451	44,487,123
Debt Impairment		3,872,505	230,354,860
Collection costs		1,575,432	19,792,327
Repairs and maintenance		15,158,641	87,086,132
Bulk purchases		162,965,754	513,530,461
Contracted services		15,772,799	78,718,438
General Expenses		43,273,224	219,210,993
Loss on Actuarial Valuation		-	3,472,031
Total expenditure		**491,507,551**	**2,213,748,610**
Operating deficit		**(7,987,209)**	**(556,779,347)**
Share of surplus/deficit in investment in associates		-	39,077,446
Fair value adjustments to investment property		-	68,746,810
Impairment/Gain on investment in associates		-	(78,052,893)
		-	**29,771,363**
Deficit for the year		**(7,987,209)**	**(527,007,984)**

Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Insurance reserve	Total reserves	Accumulated surplus	Total net assets
Balance at July 1, 2015	**22,413,837**	**7,471,767**	**29,885,604**	**8,563,576,553**	**8,593,462,157**
Changes in net assets					
Deficit for the year	-	-	-	(527,007,984)	(527,007,984)
Transfer of income surplus to trust capital	3,623,397	-	3,623,397	5,307,684	8,931,081
Transfer of capital surplus to trust capital	-	(6,763,212)	(6,763,212)	6,741,712	(21,500)
Total changes	3,623,397	(6,763,212)	(3,139,815)	(514,958,588)	(518,098,403)
Restated Balance at July 1, 2015	**26,037,234**	**708,555**	**26,745,789**	**8,048,618,064**	**8,075,363,853**
Deficit for the year	-	-	-	(7,987,209)	(7,987,209)
Transfer of income surplus to trust capital	317,980	-	317,980	(317,980)	-
Transfer of capital surplus to trust capital	-	(25,577)	(25,577)	25,577	-
Total changes	317,980	(25,577)	292,403	(8,279,612)	(7,987,209)
Balance at June 30, 2017	**26,355,214**	**682,978**	**27,038,192**	**8,040,338,452**	**8,067,376,644**

Cash Flow Statement

Figures in Rand	Note(s)	2017	2016
Cash flows from operating activities			
Receipts			
Sale of goods and services		275,210,427	980,377,156
Grants		201,100,000	464,077,142
Interest income		3,903,351	19,447,947
		480,213,778	1,463,902,245
Payments			
Employee costs		(118,988,511)	(502,786,081)
Suppliers		(374,941,760)	(878,905,808)
Finance costs		(12,876,693)	(66,141,054)
		(506,806,964)	(1,447,834,943)
Net cash flows from operating activities		**(26,593,186)**	**16,067,302**
Cash flows from investing activities			
Purchase of property, plant and equipment		(29,619,711)	(297,935,367)
Proceeds from sale of property, plant and equipment		-	618,200
Disposal of Investment property		-	300,000
Purchase of other intangible assets		-	(3,592,320)
Purchases of Heritage Assets		-	(41,600)
Net cash flows from investing activities		**(29,619,711)**	**(300,651,087)**
Cash flows from financing activities			
Net movements in long term loans		(6,268,254)	(11,361,825)
Movement on finance lease		(16,749)	(294,419)
Net cash flows from financing activities		**(6,285,003)**	**(11,656,244)**
Net increase/(decrease) in cash and cash equivalents		**(62,497,900)**	**(296,240,029)**
Cash and cash equivalents at the beginning of the year		44,572,895	340,812,924
Cash and cash equivalents at the end of the year		**(17,925,005)**	**44,572,895**

Newcastle Municipality Grant Register for September 2016

Number	Vote number	Description	Opening balance	Receipts	Expenditure for SEP 2016	Total Expenditure before Vat	VAT FOR THE MONTH	Total Vat Amount	Total Expenditure after Vat	Closing balance	GENERAL LEDGER BAL		
1	030952000101	Environmental Management Framework	(502,871.43)			-		-	-	(502,871.43)	(502,871.43)	A	-
2	030952000701	Cleanest town	(823,975.11)			-		-	-	(823,975.11)	(823,975.11)	B	-
3	030952043601	Electrification Grant	-	(7,000,000.00)		1,949,870.13		256,635.72	2,206,505.85	(4,793,494.15)	(4,793,494.15)	C	-
4	030952001501	Newcastle library internet project	(16,817.69)			16,817.69		-	16,817.69	-	-	D	-
5	030952001601	Construct/Upgrade sport/Recreation	(0.00)			-		-	-	(0.00)	(0.00)	E	-
6	030952002001	Expanded P/Works incentive	(0.00)	(793,000.00)		793,000.00		-	793,000.00	-	-	F	-
7	030952002101	Sport and recreation	-			-		-	-	-	-	G	-
8	030952004001	Municipal Systems Improvement Grant	(677,386.82)			-		-	-	(677,386.82)	(677,386.82)	H	-
9	030952005001	Financial Management Grant (FMG)	-	(1,625,000.00)	106,112.25	106,112.25		-	106,112.25	(1,518,887.75)	(1,518,887.75)	I	-
10	030952006501	Grant Skill Development	(3,789,613.54)			-		-	-	(3,789,613.54)	(3,789,613.54)	J	-
11	030952006801	MIG PMU Allocation	-			-		-	-	-	-	K	-
12	030952008001	KwaMatiwuza Housing Project	0.00			-		-	-	0.00	0.00	L	-
13	030952013901	Madadeni library internet project	(23,811.18)			23,811.18		-	23,811.18	-	-	M	-
14	030952014101	MadademiOsizweni upgrading of houses	-			-		-	-	-	-	N	-
15	030952021001	Ingogo fresh produce	(1,102,817.20)		601,625.27	601,625.27	84,227.54	84,227.54	685,852.81	(417,064.39)	(417,064.39)	O	-
16	030952023901	Osizweni library internet project	(25,287.88)			25,287.88		-	25,287.88	0.00	-	P	0.00
17	030952024401	Repair construction storm damage HS	(1,218,040.83)			-		-	-	(1,218,040.83)	(1,218,040.83)	Q	-
18	030952001001	MIG	0.00	(37,000,000.00)	5,285,276.49	17,675,136.66	1,168,770.30	2,466,019.58	20,143,156.24	(16,856,841.76)	(16,856,841.76)	R	-
19	030952009201	Osizweni Arts Centre	(36,920.00)			-		-	-	(36,920.00)	(36,920.00)	S	-
20	030952009301	Corridor Development	(135,244.37)			-		-	-	(135,244.37)	(135,244.37)	T	-
21	030952010701	JBC Housing Project	(1,954,887.00)			-		-	-	(1,954,887.00)	(1,954,887.00)	U	-
22	030952010801	PROVINCIALISATION-ALL LIBRARIES	(7,297,747.96)		230,454.35	671,110.07		-	671,110.07	(6,626,637.89)	(6,626,637.89)	V	-
23	030952010901	CARNEGIE ART GALLERY	(647,633.27)			-		-	-	(647,633.27)	(647,633.27)	W	-
24	030952018701	FORT AMEL MUSEUM	(10,775.83)			-		-	-	(10,775.83)	(10,775.83)	X	-0.00
25	030983006701	WC/WDM	-			-		-	-	-	-	Y	-
26	030983006801	Osizweni F phase 1 sewer	-			-		-	-	-	-	Z	-
27	030952018901	CAPACITY BUILDING HOUSING	(12,684,969.95)		571,627.00	1,278,006.23	380.70	87,420.77	1,365,427.00	(11,319,542.95)	(11,319,542.95)	AA	-
28	030952019001	NEWCASTLE AIRPORT	(365,207.18)	-	82,140.00	82,140.00	11,499.60	11,499.60	93,639.60	(272,567.58)	(272,567.58)	AB	-
29	030983024001	Neighbouring Development Partnership Grant	-	(14,602,000.00)		-		-	-	(14,602,000.00)	(14,602,000.00)	AC	-
30	030983024101	SUS ACC. FUND DROUGHT RELIEF	-	-		-		-	-	-	-	AD	-
31	030983024201	WATER SUBSIDY	(0.00)	-		-		-	-	(0.00)	(0.00)	AE	-
32	030983024501	MASSIFICATION GRANT	-	-		-		-	-	-	-	AF	-
33	030983024401	VILJOEN PARK UPGRADE	-	-		-		-	-	-	-	AG	-
34	030952020001	LED PROJECT LANXESS	-	-		-		-	-	-	-	AH	-
35	030983024601	MUNICIPAL WATER INFRA GRANT	-	(12,184,000.00)		4,985,003.62		697,900.50	5,682,904.12	(6,501,095.88)	(6,501,095.88)	AI	-
36	030952023601	Hse osizweni section E	(1,093,884.96)	-		-		-	-	(1,093,884.96)	(3,012,386.00)	AJ	1,918,481.10
		TOTAL	-32,408,992.20	-73,204,000.00	9,877,235.36	28,207,922.98	1,264,878.14	3,606,703.71	31,813,626.69	(73,799,366.51)	(75,717,846.61)	AK	1,918,481.10

NB: VARIANCE IN HSE OSIZWENI SECTION E TO BE CORRECTED DURING THE MONTH. AN INVOICE RAISED WAS OUTDATED AS WELL AS THE WRONG VOTE WAS USED TO RAISE AN INVOICE. TOTAL = R 1 918 481 10

PREPARED BY:	REVIEWED BY:	REVIEWED BY:	AUTHORIZED BY:
.....	.....	.....	.....
C HARIPARSAD	SP HLATSHWAYO	MS NDLOVU	SM. NKOSI
ACCOUNTANT: GEN ACCOUNT & ADMIN SERVICES	ACTING MANAGER: FINANCIAL REPORTING	DIRECTOR: BUDGET & FINANCIAL REFORMS	ACTING STRATEGIC EXECUTIVE DIRECTOR: BUDGET & TREASURY OFFICE

SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR SEPTEMBER 2016

Account Number	Opening balance	Investment made	Investment Matured	Withdrawals made	Interest Received	Interest Capitalized	Bank Charges & Vat	Balance
Standard Bank 068450354/015	R 843,653.86					R 14,542.73		R 858,196.59
Standard Bank 068450354/016	R 26,415,285.13	R 17,000,000.00		R 17,000,000.00		R 376,969.59		R 26,792,254.72
Absa: 9288456248	R 9,367,139.28				R 160,549.52		R 60.00	R 9,367,079.28
Absa 9300506428	R 623,941.12					R 10,119.32		R 634,060.44
Glacier/Sanlam: 001246107	R 84,782.54					R 1,577.28		R 86,359.82
Total as '2016/09/30	R 37,334,801.93	R 17,000,000.00	R 0.00	R 17,000,000.00	R 160,549.52	R 403,208.92	R 60.00	R 37,737,950.85

R 37,737,950.85

C MOORE
CHIEF CLARK: FINANCIAL ACCOUNTING

SP HLATSHWAYO
ACTING MANAGER: FINANCIAL REPORTING

MS NDLOVU
DIRECTOR: BUDGET & FINANCIAL REFORMS

SM NKOSI
ACTING SED: BUDGET & TREASURY OFFICE

/BALANCE PER GENERAL LEDGER '2016/09/30 (030997010001)

					37,636,012.40
Interest capitalised	2016/10/06	JV20457	Glacier	1246115	539.76
Interest capitalised	2016/10/06	JV20423	Standardba	0684503540/016	93,330.97
Interest capitalised	2016/10/06	JV20424	Standardba	0684503540/015	4,769.84
Bank charges	2016/10/11	JV20458	ABSA	9288456248	(20.00)
Interest capitalised	2016/10/06	JV20422	ABSA	9300506428	3,317.88
					37,737,950.85

BALANCE PER GENERAL LEDGER '2016/09/30 (020101000064)

					108,196.53
Interest received	2016/10/06	JV20421	ABSA	9288456248	52,352.99
					160,549.52

BALANCE PER GENERAL LEDGER '2016/09/30(020101000075)

					301,250.47
Interest Capitalised	2016/10/10	JV20457	Glacier	1246115	539.76
Interest Capitalised	2016/10/06	JV20423	Standard Bar	068450351/016	93,330.97
Interest Capitalised	2016/10/06	JV20424	Standard Bar	068450351/015	4,769.84
Interest Capitalised	2016/10/06	JV20457	ABSA	9300506428	3,317.88
					403,208.92

Eskom

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

Eskom

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TEL: 08600 37566
SMS: 35328

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

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

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

YOUR ACCOUNT NO	**5578885631**
SECURITY HELD	1.11
BILLING DATE	2016-10-03
TAX INVOICE NO	557888374106
ACCOUNT MONTH	SEPTEMBER 2016
CURRENT DUE DATE	2016-10-15
VAT REG NO	4000791824

DIRECT DEPOSIT DETAIL

BANK:	First National Bank
BRANCH CODE:	223626
BANK ACC NO:	50850143295

TAX INVOICE

E-MAIL: electric@newcastle.gov.za

ACCOUNT TRANSACTION SUMMARY

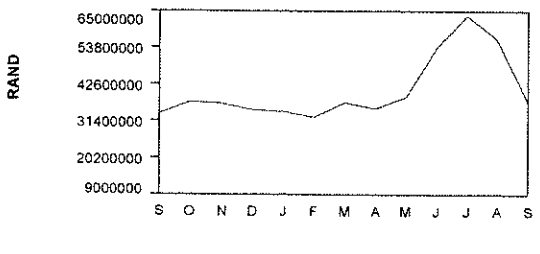
ADMINISTRATION CHARGE		R	3,321.90
TRANSMISSION NETWORK CAPACITY		R	1,091,250.00
URBAN LOW VOLTAGE SUBSIDY		R	1,555,000.00
ANCILLARY SERVICE (ALL)		R	160,909.59
ENERGY CHARGE (PEAK)	8,069,943.00	R	6,593,950.43
ENERGY CHARGE (OFF)	22,991,051.00	R	8,203,207.00
ENERGY CHARGE (STD)	20,845,327.00	R	11,723,411.90
ELECTRIFICATION AND RURAL SUBS (ALL)		R	3,576,345.45
SERVICE CHARGE		R	104,015.40
TOTAL CHARGES FOR BILLING PERIOD		**R**	**33,011,411.67**

ACCOUNT SUMMARY FOR SEPTEMBER 2016

BALANCE BROUGHT FORWARD	(Due Date 2016-09-15)	R	56,854,245.58
PAYMENT(S) RECEIVED	Direct Deposit - 2016-09-16	R	-26,781,134.17
INTEREST ON OVERDUE ACCOUNT		R	153,249.28
TOTAL CHARGES FOR BILLING PERIOD		R	33,011,411.67
VAT RAISED ON ITEMS AT 14%		R	4,621,597.64

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT		
0.00	0.00	30,073,111.41	0.00	37,786,258.59	**TOTAL DUE**	**R 67,859,370.00**

Account OVERDUE - Subject to Disconnection



ACCOUNT NO / REFERENCE NO
5578885631

NAME
NEWCASTLE MUNICIPALITY

FAX NUMBER
0343129697

0934 5578885631

11341 5578885631 >>>> 9207 0557 8885 6313

TOTAL AMOUNT DUE
67,859,370.00

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS (Due Immediately)
30,073,111.41

DUE DATE (For Current Amount)
2016-10-15

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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

Eskom

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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WEB: WWW.ESKOM.CO.ZA

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	**5578885631**
BILLING DATE	2016-10-03
TAX INVOICE NO	557888374106
ACCOUNT MONTH	SEPTEMBER 2016
CURRENT DUE DATE	2016-10-15
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

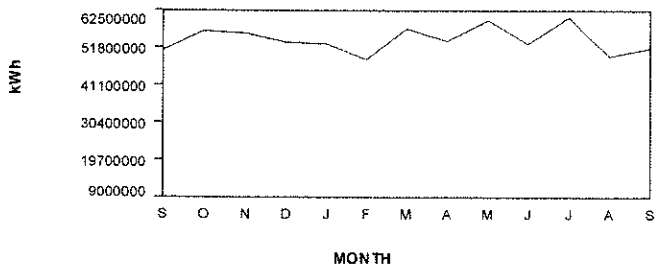
CONSUMPTION DETAILS (2016-09-01 - 2016-09-30)

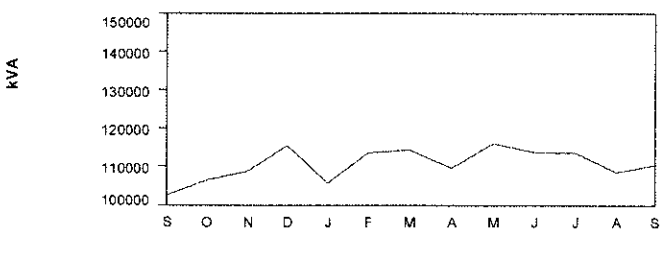
ENERGY CONSUMPTION OFF PEAK kWH	22,991,051.12
ENERGY CONSUMPTION STD kWh	20,845,326.68
ENERGY CONSUMPTION PEAK kWh	8,069,942.52
ENERGY CONSUMPTION ALL kWh	51,906,320.32
DEMAND CONSUMPTION - OFF PEAK	100,325.84
DEMAND CONSUMPTION - STD	110,712.56
DEMAND CONSUMPTION - PEAK	99,884.02
DEMAND READING - KW/KVA	110,712.56
REACTIVE ENERGY - OFF PEAK	7,059,380.66
REACTIVE ENERGY - STD	6,965,383.92
REACTIVE ENERGY - PEAK	2,741,573.78
LOAD FACTOR	68.00

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

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

Administration Charge @ R110.73 per day for 30 days	R	3,321.90
TX Network Capacity Charge 125,000 kVa @ R8.73 : = R8.73/kVA	R	1,091,250.00
Urban Low Voltage Subsidy 125,000 kVa @ R12.44 : = R12.44/kVA	R	1,555,000.00
Ancillary Service Charge 51,906,320 kWh @ R0.0031 /kWh	R	160,909.59
Low Season Peak Energy Charge 8,069,943 kWh @ R0.8171 /kWh	R	6,593,950.43
Low Season Off Peak Energy Charge 22,991,051 kWh @ R0.3568 /kWh	R	8,203,207.00
Low Season Standard Energy Charge 20,845,327 kWh @ R0.5624 /kWh	R	11,723,411.90
Electrification and Rural Subsidy 51,906,320 kWh @ R0.0689 /kWh	R	3,576,345.45
The energy rate includes the 3.5 c/kWh cost of the environmental levy	R	0.00
SERVICE CHARGE	R	104,015.40
TOTAL CHARGES	R	**33,011,411.67**





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BILL GROUP	
BILL PAGE	2 OF 2

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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Eskom

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	**6238370809**
SECURITY HELD	1.11
BILLING DATE	2016-10-03
TAX INVOICE NO	623834143522
ACCOUNT MONTH	SEPTEMBER 2016
CURRENT DUE DATE	2016-10-15
VAT REG NO	4000791824

DIRECT DEPOSIT DETAIL

BANK:	First National Bank
BRANCH CODE:	223626
BANK ACC NO:	50850143295

TAX INVOICE

E-MAIL: electric@newcastle.gov.za

ACCOUNT TRANSACTION SUMMARY

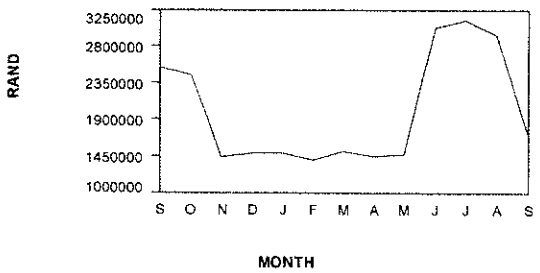
ADMINISTRATION CHARGE		R	3,321.90
ENERGY CHARGE (OFF)	544,304.00	R	192,139.31
ENERGY CHARGE (PEAK)	652,962.00	R	527,854.48
ENERGY CHARGE (STD)	1,398,986.00	R	778,395.81
TOTAL CHARGES FOR BILLING PERIOD		R	**1,501,711.50**

ACCOUNT SUMMARY FOR SEPTEMBER 2016

BALANCE BROUGHT FORWARD	(Due Date 2016-09-15)	R	2,944,071.59
PAYMENT(S) RECEIVED	Direct Deposit - 2016-09-16	R	-2,944,071.59
TOTAL CHARGES FOR BILLING PERIOD		R	1,501,711.50
VAT RAISED ON ITEMS AT 14%		R	210,239.61

COPY ONLY

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 1,711,951.11
0.00	0.00	0.00	0.00	1,711,951.11		



ACCOUNT NO / REFERENCE NO
6238370809

NAME
NEWCASTLE MUNICIPALITY

FAX NUMBER
0343129697

0934 6238370809

11341 6238370809

>>>>>> 9207 0623 8370 8097

TOTAL AMOUNT DUE
1,711,951.10

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2016-10-15

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

PAGE RUN NO	EP 3
BILL GROUP	
BILL PAGE	1 OF 2

Eskom

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566
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E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

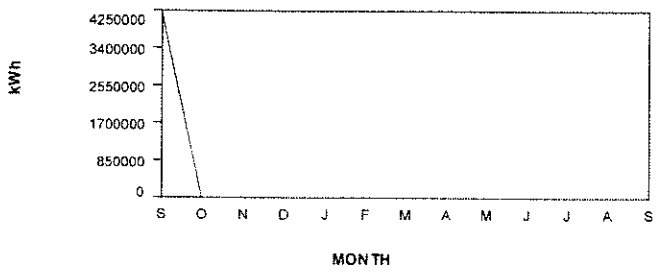
YOUR ACCOUNT NO	**6238370809**
BILLING DATE	2016-10-03
TAX INVOICE NO	623834143522
ACCOUNT MONTH	SEPTEMBER 2016
CURRENT DUE DATE	2016-10-15
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	0.00
UTILISED CAPACITY	

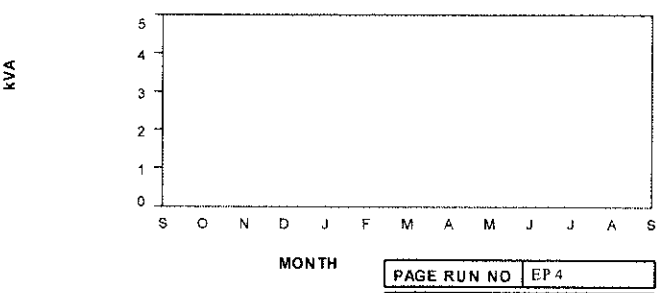
CONSUMPTION DETAILS (2016-09-01 - 2016-09-30)

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

NON ESKOM GENERATION PURCHASE SHORT TERM PPA

Administration Charge @ R110.73 per day for 30 days	R	3,321.90
Low Season Off Peak Energy Purchases Adjustment 544,304 kWh @ R0.353 /kWh	R	192,139.31
Low Season Peak Energy Purchases Adjustment 652,962 kWh @ R0.8084 /kWh	R	527,854.48
Low Season Standard Energy Purchases Adjustment 1,398,986 kWh @ R0.5564 /kWh	R	778,395.81
TOTAL CHARGES	R	**1,501,711.50**





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BILL GROUP	
BILL PAGE	2 OF 2

NEWCASTLE MUNICIPALITY
FINANCIAL REPORTING
SEPTEMBER 2016

Monthly Bank Reconciliation as at 2016/09/30

Cashbook balance as at 2016/09/30	**-49,034,809.72**
ADD	
Cheque and EFT payments not cashed by 2016/09/30	74,205,822.60
Bank deposits not receipted by 2016/09/30	3,259,418.18
Bank deposits receipted after 2016/09/30	2,046,372.36
Income journal not done by 2016/09/30	505.35
Correction of JV s	6,491,638.38
	86,003,756.87
LESS	
Cashier receipts banked after 2016/09/30	-1,011,817.29
Bank charges done after 2016/09/30	-107,849.64
Dishonoured cheques not journalised by 2016/09/30	-82,261.27
EFT payments not captured on Phonix system by 2016/09/30	-30,538,578.35
Cashiers under banked	-11,875.67
Subtotal	**-31,752,382.22**
Total	**5,216,564.93**
Bank statement balance as at 2016/09/30 cheque account	2,488,816.32
Bank statement balance as at 2016/09/30 collection account	2,727,748.11
	5,216,564.43
	0.50

Prepared by: C MOORE
Chief Clerk
Date : 2016/09/08

Reviewed by: S P HLATSHWAYO
Acting Manager: Financial reporting

M S NDLOVU
Director:
Budget and Financial Reforms

S M NKOSI
Acting Strategic Executive Director:
Budget & Treasury Office