

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



REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

File Reference:
Report Number:

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Designation: Director: Budget and Financial Reporting

FOR CONSIDERATION

1st Level: BTO MANAGEMENT
2nd Level: EXECUTIVE COMMITTEE
3rd Level: COUNCIL

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

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 June 2017
 - 2.2.1 Monthly Financial Statements
 - 2.2.2 Employee Costs Expenditure Reconciliation
 - 2.2.3 Grant register
 - 2.2.4 Investment register
 - 2.2.5 Eskom bulk electricity purchases
 - 2.2.6 Bank Reconciliation
 - 2.2.7 Bank Statement
- 2.3 Quality Certificate

3. ANALYSIS OF FINANCIAL RESULTS

It must be mentioned that the figures displayed on this report are provisional figures, as departments are still finalising the year end transactions. The financial analysis comprise of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows. Major variances and those items with an impact in each of these categories will be discussed in the analysis below.

Table C1: Monthly budget statements summary- Q4

The table below provides a high-level summation of the municipality's operating and capital budget actuals to date, financial position and cash flow.

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

Description	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									
Financial Performance									
Property rates	214,714	256,072	262,901	20,101	263,545	262,901	644	0%	263,545
Service charges	914,751	1,083,994	1,037,588	89,503	1,018,075	1,037,588	(19,514)	-2%	1,018,075
Investment revenue	12,517	4,000	4,001	590	4,503	4,001	502	13%	4,503
Transfers recognised - operational	467,502	325,438	331,488	39,918	493,550	331,488	162,062	49%	493,550
Other own revenue	37,571	40,170	40,415	2,743	34,025	40,415	(6,391)	-16%	34,025
Total Revenue (excluding capital transfers and contributions)	1,647,055	1,709,674	1,676,393	152,856	1,813,696	1,676,393	137,303	8%	1,813,696
Employee costs	489,601	476,620	470,815	44,393	484,725	470,815	13,909	3%	484,725
Remuneration of Councillors	18,453	21,023	21,055	1,590	18,875	21,055	(2,180)	-10%	18,875
Depreciation & asset impairment	456,741	330,121	369,587	75,816	451,419	369,587	81,832	22%	451,419
Finance charges	66,141	61,899	50,312	4,061	50,648	50,312	336	1%	50,648
Materials and bulk purchases	515,969	581,035	556,705	97,923	563,044	556,705	6,339	1%	563,044
Transfers and grants	90,764	96,098	100,964	6,826	103,507	100,964	2,543	3%	103,507
Other expenditure	900,750	388,935	389,383	143,856	438,784	389,383	49,401	13%	438,784
Total Expenditure	2,538,418	1,955,731	1,958,821	374,466	2,111,002	1,958,821	152,180	8%	2,111,002
Surplus/(Deficit)	(891,364)	(246,057)	(282,428)	(221,610)	(297,305)	(282,428)	(14,877)	5%	(297,305)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(891,364)	(246,057)	(282,428)	(221,610)	(297,305)	(282,428)	(14,877)	5%	(297,305)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(891,364)	(246,057)	(282,428)	(221,610)	(297,305)	(282,428)	(14,877)	5%	(297,305)
Capital expenditure & funds sources									
Capital expenditure	297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	-21%	208,244
Capital transfers recognised	132,181	185,150	215,687	46,992	177,541	215,687	(38,146)	-18%	177,541
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	76,535	90,517	-	-	-	-	-	-	-
Internally generated funds	89,221	-	48,303	9,177	30,703	48,303	(17,601)	-36%	30,703
Total sources of capital funds	297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	-21%	208,244
Financial position									
Total current assets	817,098	611,816	464,814		658,752				464,814
Total non current assets	8,303,445	4,620,712	7,782,730		7,696,585				7,782,730
Total current liabilities	439,749	184,956	303,681		526,024				303,681
Total non current liabilities	605,419	676,044	576,043		594,132				576,043
Community wealth/Equity	8,075,375	4,371,528	7,367,820		7,235,181				7,367,820
Cash flows									
Net cash from (used) operating	24,166	215,539	229,355	(48,164)	210,801	256,753	45,952	18%	229,355
Net cash from (used) investing	(308,750)	(273,623)	(217,100)	(63,092)	(202,818)	(156,628)	46,190	-29%	(217,100)
Net cash from (used) financing	(11,656)	59,457	(27,671)	-	(8,720)	(12,781)	(4,061)	32%	(27,671)
Cash/cash equivalents at the month/year end	44,573	40,554	29,156	-	43,835	131,917	88,082	67%	29,156
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	82,557	23,333	21,059	20,082	20,777	18,777	112,338	690,454	989,375
Creditors Age Analysis									
Total Creditors	115,962	9,135	2,067	602	321	80	1,040	40	129,247

2.1 Operating budget performance - revenue

2.1.1 The municipality generated a total revenue of R1 813 696 000 of the adjusted budget of R1 676 393 000, representing 108 percent. The variance between the pro-rata revenue budget and the actual revenue accrued for the quarter amounts to R137 303 000, representing an over-performance of 8 percent during the period under review. Although the aggregate performance on revenue generated shows over performance of 8, it is however necessary to explain reasons which attributed to such variance.

2.1.2 The municipality generated R19 514 000 (-2%) less revenue from service charges than a pro-rata budget of R1 037 588 000 for the period under review. When compared to previous quarter service charges had a variance of (-2%), the main service charge contributor to that variance was electricity having a variance of R12 002 000 for period under review, due to more conversions to prepaid electricity. Water, refuse and sewer have collectively under-performed by R7 512 000 (-2%). While there is still a need for management to improve on these service charges, however these variances are still considered to be within the acceptable level.

2.1.3 The municipality generated R502 000 (13%) more revenue from interest on investments than a pro-rata budget of R4 001 000 for the period under review. In April the service provider has under calculated our interest and the increase on interest on investment is the reimbursement of that shortfall.

2.1.4 As per SC6 on the statement of transfers and grants as well as C7 the Cash Flow statement we have receipted R529 million whereas on C4 we have billed R493 million, this is due to the process of accruals still unfolding.

2.1.5 The municipality generated R6 391 000 (16%) less revenue from sundry revenue than a pro-rata budget of R40 415 000 for the period under review. The main attributor to this variance are fines which are still underperforming by (-31%), together with other sources of revenue which seem to be under-performing, it is advised that RIIT submits a report to council in this regard and further interventions be introduced.

2.2 Operating performance – expenditure

The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of the fourth quarter, the municipality incurred the total expenditure of R2 111 002 000 of the adjustment budget of R1 958 821 000, which represents 108 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R152 180 000, representing over-expenditure of 8 percent. Important to note that these are provisional figures which are bound change after all year end transactions are finalised. The reasons per each category that contributed to variance are explained below:

2.2.1 The main attributors of the over-expenditure are non-cash items, being debt impairment and depreciation. These are accounting items, which are required to reflect on capital charges that compensate for doubtful debtors and assets which deteriorate in value. It is important that the municipality appropriately budget and contribute in reserves for these items for the future costs of unpaid debtors or replacement of assets. While it is acknowledged that it is impractical at this stage to fully provide for these items such that the budget is operating at a surplus, the municipality however needs to strive to adequately provide for these items.

The municipality incurred R10 580 000 (12%) more than the pro rata budget of R88 256 000 on debt impairment during the period under review. Although this provision has been adjusted in the adjustment budget but the budget still appears to be over budgeted for. The picture is expected to change since debt impairment is calculated annually. Furthermore the municipality spent R81 832 000 (22%) more on depreciation and asset impairment than a pro-rata budget of R369 587 000 during the period under review. During the adjustments budget, depreciation was increased from R330 121 000 to R369 587 000, however the performance still shows that depreciation is under-budgeted.

2.2.2 The municipality incurred R13 909 000 (3%) more on employee costs than a pro-rata budget of R470 815 000. This is due to the number of unfilled positions which were not budgeted in the 2016/17 financial year because of the cash flows problem, but due to the criticalness of such positions the municipality was forced to allow acting positions. Overtime has also impacted employees related cost negatively, the management is encouraged to closely monitor its overtime and ensure that they spent within their budget parameters.

2.2.3 The municipality incurred R2 180 000 (-10%) less on councillors remuneration than a pro-rata budget of R21 055 000. This variance is attributed to the provision of EXCO members which were budgeted as full time.

2.2.4 The municipality incurred R336 000 (1%) more on the interest on loans than a pro-rata budget of R50 312 000. This is due to the monthly interest which has been accrued and which is paid on a quarterly basis. It is expected that which variance will be fully eliminated by the time financials are finalized. Nevertheless, the variance of 1 percent is considered to be within the acceptable level.

2.2.5 The municipality spent R6 848 000 (1%) more on the bulk purchases than a pro-rata budget of R553 162 000. This is due to the fluctuating electricity consumption which will be studied closely.

2.2.6 The municipality spent R508 000 (-14%) less on materials than a pro-rata budget of R3 543 000. This is mainly due to the culture of cost containment which has been inculcated.

2.2.7 The municipality spent R11 509 000 (30%) more on contracted services than a pro-rata budget of R38 832 000. The contracts and payments for security services seem to far exceed the budget allocated. It is understood that the bidding process for the new service provider is underway with a view of managing the costs and the budget for 2017/18 financial year.

2.2.8 The indigent benefit was increased from R96 098 000 to R100 964 000 during the adjustment budget, however indigent seem to be over-performing by (2%) for period under review. This implies that more applications are still received however Budget and Treasury Office is still in the process of auditing and cleaning up the indigent register with the view to ensure that consumers who are sitting on our indigent register are rightful consumers, when this exercise is finalised it is expected that the number of indigents might decrease.

2.3 Capital budget performance

Table C5: Monthly budget statements – Capital Expenditure (municipal vote, standard classification and funding) - Q4

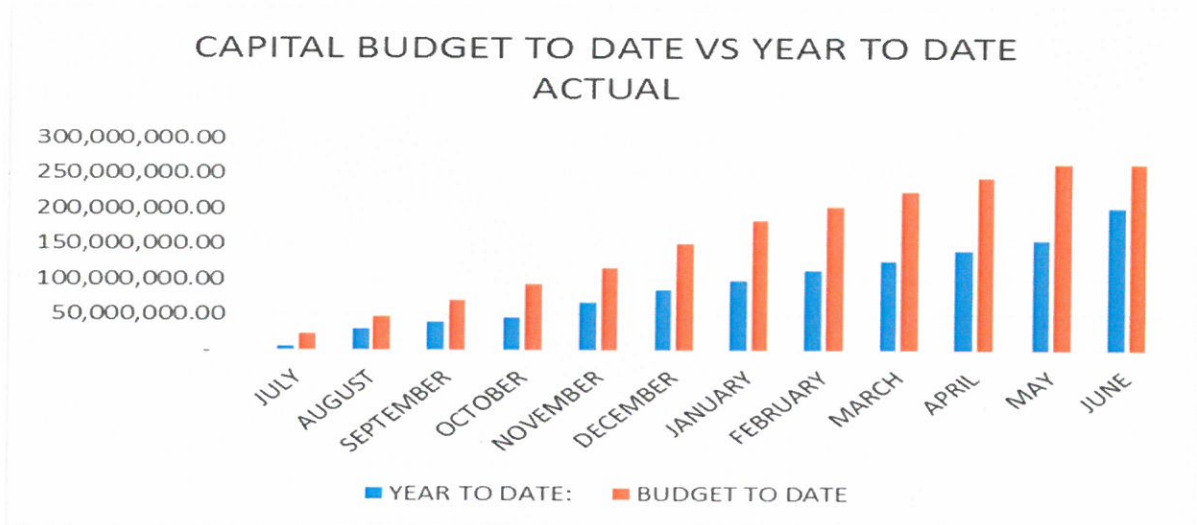
The table below reflects the municipality's capital programme in relation to capital expenditure by municipal vote, capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from National and Provincial departments:

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q4 Fourth 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 SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		47,141	17,604	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		22,464	31,161	14,500	1,987	7,323	14,500	(7,178)	-50%	7,323
Vote 3 - BUDGET AND TREASURY		14,280	943	802	170	737	802	(66)	-8%	737
Vote 4 - MUNICIPAL MANAGER		-	2,824	2,824	-	32	2,824	(2,792)	-99%	32
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		121	32,772	57,549	7,601	38,061	57,549	(19,488)	-34%	38,061
Vote 6 - TECHNICAL SERVICES		182,646	175,427	177,602	45,453	153,197	177,602	(24,405)	-14%	153,197
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		31,284	14,936	10,712	957	8,893	10,712	(1,819)	-17%	8,893
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	263,990	56,169	208,244	263,990	(55,747)	-21%	208,244
Total Capital Expenditure		297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	-21%	208,244
Capital Expenditure - Standard Classification										
Governance and administration		71,570	21,371	3,626	240	770	3,626	(2,856)	-79%	770
Executive and council		47,141	17,604	-	-	-	-	-	-	-
Budget and treasury office		21,067	943	802	240	738	802	(64)	-8%	738
Corporate services		3,362	2,824	2,824	-	32	2,824	(2,792)	-99%	32
Community and public safety		19,760	25,213	14,371	1,987	9,171	14,371	(5,200)	-36%	9,171
Community and social services		15,677	7,933	11,180	1,648	4,715	11,180	(6,466)	-58%	4,715
Sport and recreation		4,083	16,225	2,800	339	2,202	2,800	(598)	-21%	2,202
Public safety		-	827	162	-	48	162	(114)	-70%	48
Housing		-	100	100	-	2,206	100	2,106	2106%	2,206
Health		-	129	129	-	-	129	(129)	-100%	-
Economic and environmental services		113,117	109,904	145,768	33,525	115,315	145,768	(30,454)	-21%	115,315
Planning and development		2,541	32,672	57,549	16,606	44,860	57,549	(12,690)	-22%	44,860
Road transport		110,576	77,231	88,219	16,918	70,455	88,219	(17,764)	-20%	70,455
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		93,489	119,179	100,224	20,418	82,988	100,224	(17,237)	-17%	82,988
Electricity		31,284	14,936	10,712	1,431	9,367	10,712	(1,345)	-13%	9,367
Water		34,800	98,196	89,154	18,987	73,262	89,154	(15,892)	-18%	73,262
Waste water management		27,404	6,047	358	-	358	358	(0)	0%	358
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	297,936	275,667	263,990	56,169	208,244	263,990	(55,746)	-21%	208,244
Funded by:										
National Government		132,181	185,150	178,286	41,408	159,281	178,286	(19,005)	-11%	159,281
Provincial Government		-	-	37,402	5,584	18,260	37,402	(19,141)	-51%	18,260
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		132,181	185,150	215,687	46,992	177,541	215,687	(38,146)	-18%	177,541
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	76,535	90,517	-	-	-	-	-	-	-
Internally generated funds		89,221	-	48,303	9,177	30,703	48,303	(17,601)	-36%	30,703
Total Capital Funding		297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	-21%	208,244

Capital expenditure for the fourth quarter of the financial year amounted to R208 244 000, which represents 79% of the adjusted capital budget of R263 990 000. Comparison between the pro rata budget of R263 990 000 and actual expenditure for the period reflects an under expenditure of (R61 172 000) which implies that the municipality spent 21 percent less than the budget for the same period. It must be noted that capital grants amounting to R215.6 million which was appropriated to fund capital programme has been received during the current year, however, only R177.5 million has been spent on capital projects, leaving the balance of R38 million capital grants unspent.

As at the end of the quarter, the standard classification capital expenditure per standard classification in comparison to the budget was as follows:



2.4 Financial position

Table C6: Monthly budget statements – Financial Position – Q4

The table below reflects the performance to date in relation to the financial position of the municipality.

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth 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	2,072	14,050	2,072
Call investment deposits			38,482	27,913	29,785	27,913
Consumer debtors		707,525	489,883	367,848	492,998	367,848
Other debtors		51,612	68,250	53,592	106,310	53,592
Current portion of long-term receivables		8	11	8	6	8
Inventory		13,381	13,118	13,381	15,603	13,381
Total current assets		817,098	611,816	464,814	658,752	464,814
Non current assets						
Long-term receivables				-		-
Investments				-		-
Investment property		275,974	265,125	275,974	275,974	275,974
Investments in Associate		346,156	421,324	346,321	342,383	346,321
Property, plant and equipment		7,670,847	3,925,100	7,146,887	7,065,408	7,146,887
Agricultural				-	-	-
Biological assets				-	-	-
Intangible assets		4,497	6,138	7,221	6,493	7,221
Other non-current assets		5,970	3,025	6,327	6,327	6,327
Total non current assets		8,303,445	4,620,712	7,782,730	7,696,585	7,782,730
TOTAL ASSETS		9,120,542	5,232,528	8,247,544	8,355,337	8,247,544
LIABILITIES						
Current liabilities						
Bank overdraft				-	-	-
Borrowing		29,441	32,192	29,375	32,008	29,375
Consumer deposits		12,753	13,389	13,214	14,334	13,214
Trade and other payables		391,780	134,448	255,002	473,907	255,002
Provisions		5,775	4,927	6,090	5,775	6,090
Total current liabilities		439,749	184,956	303,681	526,024	303,681
Non current liabilities						
Borrowing		458,528	528,190	429,127	447,241	429,127
Provisions		146,890	147,855	146,916	146,890	146,916
Total non current liabilities		605,419	676,044	576,043	594,132	576,043
TOTAL LIABILITIES		1,045,167	861,000	879,724	1,120,156	879,724
NET ASSETS	2	8,075,375	4,371,528	7,367,820	7,235,181	7,367,820
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		8,048,629	4,333,046	7,339,907	7,209,622	7,339,907
Reserves		26,746	38,482	27,913	25,559	27,913
TOTAL COMMUNITY WEALTH/EQUITY	2	8,075,375	4,371,528	7,367,820	7,235,181	7,367,820

2.4.1 As at end the quarter of the financial year, the municipality seemed to be showing a favourable equity position, with a net effect of R7.2 billion. While this picture looks good, it is however important to point out major contributors to such a favourable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:

2.4.2 The municipality's consumer debtors as reflected in table SC3 has increased by R17 311 000 and by the end of the quarter, the total debtors amounted to R989 375 000. The bulk of this amount (R862 427 000) is debt owing for more than 90 days, while R759 231 000 of the total debt is owed by household ds. It must be noted that the total figure of debtors is inclusive of indigent. While it is appreciated the intervention which introduced the Revenue Income Task Team which is mandated to devise strategies of dealing with the escalating debt and there by address or improve cash inflows, it is also recommended that the council also intervenes in this regard as the project of meter restrictors has been stalled.

2.4.3 Property Plant and Equipment (Assets) comprise of R7.0 billion of the total assets of R8.3 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.

2.4.4 As per AFS received from uThukela indicated that we now have a share of 34%. As represented on our AFS our investment in Associate has decreased from R346million to R342million. This also cannot be converted into cash instantly, however its represents the value of the interest of the municipality with the entity.

2.4.5 The municipality closed with a balance of cash and cash equivalent of R43.8 million as at the end of the twelfth month of the financial year. The balance comprise only of call investments of R29.8 million and the cash of R14.1million. This amount of R43.8 million includes an amount R25 million for the Housing Development Fund, and the remainder of R18.8 million to fund unspent grants and other municipal operations.

2.4.6 The municipality had a total loan liability of R479 million as at the end of the quarter of the financial year, a capital portion of the loan amounting to R32million is payable in the current financial year.

2.4.7 As at the end of June 2017, the municipality had trade creditors amounting to R129.2 million. Important to note is the fact that cash and cash equivalents of R43.8 million as mentioned in 2.4.5 above was not adequate to honour these creditors, taking into consideration the Housing Development Fund of R25 million, unspent grants of R101m and trade creditors of R129.2 million. This therefore indicates that the municipality was operating at a cash deficit of R211million. Although revenue billed for June was still due to be collected in July however the level of billing and the current payment factor will still generate far less cash than what is required. This situation clearly indicate serious cash flow challenges for the municipality.

2.4.8 As at the end of quarter, the municipality had unspent conditional grants amounting to R101 million. It is important that expenditure on conditional grants is fast-tracked in line with their conditions so that the municipality does not loose such grants to National Treasury at the end of the financial year. The balance of cash and cash equivalent indicates that unspent grants are under cash-backed by an amount of R57.2 million, taking it consideration the Housing Development Fund of R25 million as explained above.

2.5 Cash flow analysis

Table C7: Monthly budget statements – Cash Flow – Q4

The municipality's cash flow position and cash/cash equivalent outcome is shown on the table below:

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth 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		214,714	209,979	205,062	6,695	263,545	263,545	-		205,062
Service charges		708,366	903,135	905,895	91,612	825,015	825,015	-		905,895
Other revenue		47,158	28,911	37,223	-	19,323	19,323	-		37,223
Government - operating		314,920	325,438	331,488	0	331,488	331,488	-		331,488
Government - capital		149,157	185,150	215,686	-	198,201	198,201	-		215,686
Interest		19,673	5,220	7,525	335	14,575	14,240	335	2%	7,525
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,363,680)	(1,380,394)	(1,423,212)	(138,417)	(1,390,670)	(1,348,444)	42,226	-3%	(1,423,212)
Finance charges		(66,141)	(61,899)	(50,312)	(8,389)	(50,675)	(46,614)	4,061	-9%	(50,312)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		24,166	215,539	229,355	(48,164)	210,801	256,753	45,952	18%	229,355
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,688	2,012	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		(310,438)	(275,635)	(219,112)	(63,092)	(202,818)	(156,628)	46,190	-29%	(219,112)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(308,750)	(273,623)	(217,100)	(63,092)	(202,818)	(156,628)	46,190	-29%	(217,100)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		(11,362)	90,517	(0)	-	-	-	-		(0)
Increase (decrease) in consumer deposits		-	1,132	1,705	-	-	-	-		1,705
Payments										
Repayment of borrowing		(294)	(32,192)	(29,375)	-	(8,720)	(12,781)	(4,061)	32%	(29,375)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11,656)	59,457	(27,671)	-	(8,720)	(12,781)	(4,061)	32%	(27,671)
NET INCREASE/ (DECREASE) IN CASH HELD		(296,240)	1,372	(15,417)	(111,257)	(738)	87,344			(15,417)
Cash/cash equivalents at beginning:		340,813	39,182	44,573		44,573	44,573			44,573
Cash/cash equivalents at month/year end:		44,573	40,554	29,156		43,835	131,917			29,156

2.5.1 The municipality opened with a cash and cash equivalent balance of R44.5 million at the beginning of the financial year and closed with a balance of R43.8 as at the end of the quarter, which represents a cash decrease of R738 thousand. These balances both include and amount of R25 million for the Housing Development Fund, which belong to the KZN Department of Human Settlements.

2.5.2 Cash flows from operating activities yielded a net cash inflow of R210 million as result of receipts from services charges, property rates, government grants as well as other sundry receipts. This net cash inflows was after the municipality paid its suppliers for services rendered, remunerated its employees and paid the portion of the outstanding interest on loans.

2.5.3 Cash flows from investing activities had a cash outflow of R202.8 million. This was the actual cash used by the municipality to implement its capital budget over the past eleven months.

2.5.4 Cash flows from financing activities had a cash outflow of R8.7 million. This relates to the cash paid by the municipality to repay a portion of its long term loan.

4. **CONCLUSION**

The municipality has approved its revised budget to deal with issues as raised by Provincial Treasury, however there will still be a need for the adjustment budget in February to deal with reducing our deficit and other concerns. A unity between other departments with the budget and treasury office is required in order to curb expenditure on the budget.

Furthermore, the municipality need to explore and implement effective credit control measures in order to strengthen its cash base, especially from individual consumers. Other revenue enhancement strategies over and above those currently yielding revenue will have to be explored with a view to widen the revenue and cash base as these seem to be the solution to turn the situation around.

5. **RECOMMENDATION**


IT IS RECOMMENDED THAT:

- 5.1.1 Council notes the monthly budget statement and any supporting documentation for the period ended 30 June 2017
- 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;
- 5.1.4 The Strategic Executive Directors acknowledge the significance of the 2016/2017 revised capital budget as a service delivery barometer, and ensures that grants are fully spend for intended purposes.

6. **SUBMITTED BY:**



**Acting Strategic Executive Director:
Budget and Treasury Office**
Mr S.M Nkosi
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Finance Portfolio Councillor
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Municipal Manager
Mr. B. E Mswane
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KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

Description	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									
Financial Performance									
Property rates	214,714	256,072	262,901	20,101	263,545	262,901	644	0%	263,545
Service charges	914,751	1,083,994	1,037,588	89,503	1,018,075	1,037,588	(19,514)	-2%	1,018,075
Investment revenue	12,517	4,000	4,001	590	4,503	4,001	502	13%	4,503
Transfers recognised - operational	467,502	325,438	331,488	39,918	493,550	331,488	162,062	49%	493,550
Other own revenue	37,571	40,170	40,415	2,743	34,025	40,415	(6,391)	-16%	34,025
Total Revenue (excluding capital transfers and contributions)	1,647,055	1,709,674	1,676,393	152,856	1,813,696	1,676,393	137,303	8%	1,813,696
Employee costs	489,601	476,620	470,815	44,393	484,725	470,815	13,909	3%	484,725
Remuneration of Councillors	18,453	21,023	21,055	1,590	18,875	21,055	(2,180)	-10%	18,875
Depreciation & asset impairment	456,741	330,121	369,587	75,816	451,419	369,587	81,832	22%	451,419
Finance charges	66,141	61,899	50,312	4,061	50,648	50,312	336	1%	50,648
Materials and bulk purchases	515,969	581,035	556,705	97,923	563,044	556,705	6,339	1%	563,044
Transfers and grants	90,764	96,098	100,964	6,826	103,507	100,964	2,543	3%	103,507
Other expenditure	900,750	388,935	389,383	143,856	438,784	389,383	49,401	13%	438,784
Total Expenditure	2,538,418	1,955,731	1,958,821	374,466	2,111,002	1,958,821	152,180	8%	2,111,002
Surplus/(Deficit)	(891,364)	(246,057)	(282,428)	(221,610)	(297,305)	(282,428)	(14,877)	5%	(297,305)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(891,364)	(246,057)	(282,428)	(221,610)	(297,305)	(282,428)	(14,877)	5%	(297,305)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(891,364)	(246,057)	(282,428)	(221,610)	(297,305)	(282,428)	(14,877)	5%	(297,305)
Capital expenditure & funds sources									
Capital expenditure	297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	-21%	208,244
Capital transfers recognised	132,181	185,150	215,687	46,992	177,541	215,687	(38,146)	-18%	177,541
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	76,535	90,517	-	-	-	-	-	-	-
Internally generated funds	89,221	-	48,303	9,177	30,703	48,303	(17,601)	-36%	30,703
Total sources of capital funds	297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	-21%	208,244
Financial position									
Total current assets	817,098	611,816	464,814		658,752				464,814
Total non current assets	8,303,445	4,620,712	7,782,730		7,696,585				7,782,730
Total current liabilities	439,749	184,956	303,681		526,024				303,681
Total non current liabilities	605,419	676,044	576,043		594,132				576,043
Community wealth/Equity	8,075,375	4,371,528	7,367,820		7,235,181				7,367,820
Cash flows									
Net cash from (used) operating	24,166	215,539	229,355	(48,164)	210,801	256,753	45,952	18%	229,355
Net cash from (used) investing	(308,750)	(273,623)	(217,100)	(63,092)	(202,818)	(156,628)	46,190	-29%	(217,100)
Net cash from (used) financing	(11,656)	59,457	(27,671)	-	(8,720)	(12,781)	(4,061)	32%	(27,671)
Cash/cash equivalents at the month/year end	44,573	40,554	29,156	-	43,835	131,917	88,082	67%	29,156
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	82,557	23,333	21,059	20,082	20,777	18,777	112,338	690,454	989,375
Creditors Age Analysis									
Total Creditors	115,962	9,135	2,067	602	321	80	1,040	40	129,247

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q4 Fourth 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										
<i>Governance and administration</i>		272,895	360,756	367,646	22,075	363,541	367,646	(4,105)	-1%	363,541
Executive and council		16,258	13,210	7,445	611	8,251	7,445	806	11%	8,251
Budget and treasury office		201,988	291,002	304,335	20,763	300,462	304,335	(3,873)	-1%	300,462
Corporate services		54,649	56,544	55,866	701	54,828	55,866	(1,038)	-2%	54,828
<i>Community and public safety</i>		45,671	25,616	23,349	3,009	21,005	23,349	(2,344)	-10%	21,005
Community and social services		28,988	7,058	6,946	1,929	8,865	6,946	1,919	28%	8,865
Sport and recreation		1,125	417	646	16	501	646	(146)	-23%	501
Public safety		5,122	7,557	5,136	563	3,588	5,136	(1,548)	-30%	3,588
Housing		10,404	10,557	10,557	495	7,991	10,557	(2,566)	-24%	7,991
Health		33	28	63	6	61	63	(3)	-5%	61
<i>Economic and environmental services</i>		60,361	5,001	7,381	18,081	90,023	7,381	82,642	1120%	90,023
Planning and development		14,560	666	1,234	5,502	35,070	1,234	33,836	2741%	35,070
Road transport		45,801	4,336	6,147	12,579	54,953	6,147	48,806	794%	54,953
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,267,999	1,318,136	1,277,882	109,681	1,338,993	1,277,882	61,112	5%	1,338,993
Electricity		688,435	771,359	748,239	64,837	743,103	748,239	(5,136)	-1%	743,103
Water		294,234	247,149	229,146	29,372	298,736	229,146	69,590	30%	298,736
Waste water management		177,916	186,113	186,165	8,616	184,598	186,165	(1,567)	-1%	184,598
Waste management		107,414	113,515	114,332	6,855	112,557	114,332	(1,775)	-2%	112,557
<i>Other</i>	4	130	164	136	10	134	136	(2)	-2%	134
Total Revenue - Standard	2	1,647,055	1,709,674	1,676,393	152,856	1,813,696	1,676,393	137,303	8%	1,813,696
Expenditure - Standard										
<i>Governance and administration</i>		187,373	332,329	346,450	122,889	420,546	346,450	74,096	21%	420,546
Executive and council		(47,541)	90,786	89,999	81,136	161,811	89,999	71,812	80%	161,811
Budget and treasury office		168,462	161,526	191,490	34,904	198,546	191,490	7,057	4%	198,546
Corporate services		66,452	80,017	64,962	6,848	60,189	64,962	(4,772)	-7%	60,189
<i>Community and public safety</i>		254,047	253,527	239,565	22,882	241,346	239,565	1,781	1%	241,346
Community and social services		86,904	90,729	85,584	10,649	89,993	85,584	4,410	5%	89,993
Sport and recreation		58,257	63,316	60,333	5,926	60,663	60,333	329	1%	60,663
Public safety		73,462	69,346	64,176	4,222	63,060	64,176	(1,116)	-2%	63,060
Housing		31,257	26,104	25,426	1,770	23,562	25,426	(1,864)	-7%	23,562
Health		4,166	4,032	4,046	316	4,068	4,046	22	1%	4,068
<i>Economic and environmental services</i>		390,394	408,940	410,668	87,578	506,038	410,668	95,370	23%	506,038
Planning and development		31,279	31,183	23,289	1,904	23,043	23,289	(246)	-1%	23,043
Road transport		358,988	377,616	387,241	85,671	482,906	387,241	95,665	25%	482,906
Environmental protection		128	141	137	3	89	137	(48)	-35%	89
<i>Trading services</i>		1,705,618	960,137	961,333	141,051	941,908	961,333	(19,425)	-2%	941,908
Electricity		706,916	562,521	561,042	101,992	585,618	561,042	24,576	4%	585,618
Water		860,238	261,534	273,359	26,184	229,329	273,359	(44,030)	-16%	229,329
Waste water management		37,433	32,248	29,525	4,763	33,008	29,525	3,483	12%	33,008
Waste management		101,031	103,835	97,407	8,112	93,953	97,407	(3,454)	-4%	93,953
<i>Other</i>		986	799	805	67	164	805	(641)	-80%	164
Total Expenditure - Standard	3	2,538,418	1,955,731	1,958,821	374,466	2,110,002	1,958,821	151,181	8%	2,110,002
Surplus/ (Deficit) for the year		(891,363)	(246,057)	(282,428)	(221,611)	(296,306)	(282,428)	(13,879)	5%	(296,306)

Forestry								-		
Markets								-		
Total Revenue - Standard	2	1,647,055	1,709,674	1,676,393	152,856	1,813,696	1,676,393	137,303	0	1,813,696
Expenditure - Standard										
Municipal governance and administration		187,373	332,329	346,450	122,889	420,546	346,450	74,096	0	420,546
Executive and council		(47,541)	90,786	89,999	81,136	161,811	89,999	71,812	0	161,811
Mayor and Council		(99,256)	43,398	48,153	76,752	117,069	48,153	68,916	0	117,069
Municipal Manager		51,714	47,387	41,846	4,384	44,742	41,846	2,896	0	44,742
Budget and treasury office		168,462	161,526	191,490	34,904	198,546	191,490	7,057	0	198,546
Corporate services		66,452	80,017	64,962	6,848	60,189	64,962	(4,772)	(0)	60,189
Human Resources		18,063	25,942	21,441	1,531	17,974	21,441	(3,467)	(0)	17,974
Information Technology		16,893	16,636	17,964	3,683	19,965	17,964	2,000	0	19,965
Property Services		14,423	11,740	9,149	464	7,986	9,149	(1,163)	(0)	7,986
Other Admin		17,073	25,699	16,407	1,170	14,264	16,407	(2,143)	(0)	14,264
Community and public safety		254,047	253,527	239,565	22,882	241,346	239,565	1,781	0	241,346
Community and social services		86,904	90,729	85,584	10,649	89,993	85,584	4,410	0	89,993
Libraries and Archives		14,470	22,250	18,728	1,307	14,157	18,728	(4,570)	(0)	14,157
Museums & Art Galleries etc		2,004	2,560	2,440	206	2,977	2,440	537	0	2,977
Community halls and Facilities		4,712	4,767	5,414	442	4,749	5,414	(666)	(0)	4,749
Cemeteries & Crematoriums		2,799	3,306	3,729	1,325	4,890	3,729	1,161	0	4,890
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		62,918	57,845	55,273	7,368	63,221	55,273	7,948	0	63,221
Other Social		-	-	-	-	-	-	-	-	-
Sport and recreation		58,257	63,316	60,333	5,926	60,663	60,333	329	0	60,663
Public safety		73,462	69,346	64,176	4,222	63,060	64,176	(1,116)	(0)	63,060
Police		30,406	31,512	29,487	2,061	28,526	29,487	(962)	(0)	28,526
Fire		924	862	810	180	1,360	810	549	0	1,360
Civil Defence		24,596	9,288	9,080	727	9,527	9,080	447	0	9,527
Street Lighting		17,536	27,684	24,798	1,254	23,647	24,798	(1,150)	(0)	23,647
Other		31,257	26,104	25,426	1,770	23,562	25,426	(1,864)	(0)	23,562
Housing		4,166	4,032	4,046	316	4,068	4,046	22	0	4,068
Health		948	801	881	23	884	881	3	0	884
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		3,218	3,231	3,165	293	3,184	3,165	19	0	3,184
Other		390,394	408,940	410,668	87,578	506,038	410,668	95,370	0	506,038
Economic and environmental services		31,279	31,183	23,289	1,904	23,043	23,289	(246)	(0)	23,043
Planning and development		14,044	9,778	7,477	495	7,100	7,477	(377)	(0)	7,100
Economic Development/Planning		16,435	20,331	14,738	1,323	15,141	14,738	403	0	15,141
Town Planning/Building enforcement		800	1,074	1,074	86	802	1,074	(273)	(0)	802
Licensing & Regulation		358,988	377,616	387,241	85,671	482,906	387,241	95,665	0	482,906
Road transport		357,578	375,812	385,505	84,280	480,100	385,505	94,595	0	480,100
Roads		-	-	-	-	-	-	-	-	-
Public Buses		356	393	366	1,287	1,519	366	1,153	0	1,519
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		1,053	1,410	1,370	103	1,287	1,370	(83)	(0)	1,287
Other		128	141	137	3	89	137	(48)	(0)	89
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control		128	141	137	3	89	137	(48)	(0)	89
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		1,705,618	960,137	961,333	141,051	941,908	961,333	(19,425)	(0)	941,908
Trading services		706,916	562,521	561,042	101,992	585,618	561,042	24,576	0	585,618
Electricity		706,916	562,521	561,042	101,992	585,618	561,042	24,576	0	585,618
Electricity Distribution		-	-	-	-	-	-	-	-	-
Electricity Generation		860,238	261,534	273,359	26,184	229,329	273,359	(44,030)	(0)	229,329
Water		860,238	261,534	273,359	26,184	229,329	273,359	(44,030)	(0)	229,329
Water Distribution		-	-	-	-	-	-	-	-	-
Water Storage		37,433	32,248	29,525	4,763	33,008	29,525	3,483	0	33,008
Waste water management		35,319	29,863	27,262	4,469	30,564	27,262	3,301	0	30,564
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		2,114	2,384	2,263	293	2,445	2,263	182	0	2,445
Public Toilets		101,031	103,835	97,407	8,112	93,953	97,407	(3,454)	(0)	93,953
Waste management		101,031	103,835	97,407	8,112	93,953	97,407	(3,454)	(0)	93,953
Solid Waste		986	799	805	67	164	805	(641)	(0)	164
Other		986	799	805	67	164	805	(641)	(0)	164
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth 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										
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		70,656	69,754	63,311	1,312	63,079	63,311	(232)	-0.4%	63,079
Vote 2 - COMMUNITY SERVICES		143,982	129,317	129,677	9,429	126,512	129,677	(3,165)	-2.4%	126,512
Vote 3 - BUDGET AND TREASURY		201,988	291,002	304,335	20,763	300,462	304,335	(3,873)	-1.3%	300,462
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		25,094	11,387	11,927	6,007	43,195	11,927	31,267	262.1%	43,195
Vote 6 - TECHNICAL SERVICES		516,649	436,856	418,904	50,507	537,346	418,904	118,442	28.3%	537,346
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		688,686	771,359	748,239	64,837	743,103	748,239	(5,136)	-0.7%	743,103
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	1,647,055	1,709,674	1,676,393	152,856	1,813,696	1,676,393	137,303	8.2%	1,813,696
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		730,586	86,215	71,709	79,312	136,869	71,709	65,160	90.9%	136,869
Vote 2 - COMMUNITY SERVICES		309,225	326,605	305,603	30,081	306,461	305,603	858	0.3%	306,461
Vote 3 - BUDGET AND TREASURY		168,462	161,526	191,491	34,904	198,546	191,491	7,056	3.7%	198,546
Vote 4 - MUNICIPAL MANAGER		84,830	72,511	74,787	8,293	78,418	74,787	3,631	4.9%	78,418
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		63,522	58,086	49,700	3,741	46,769	49,700	(2,932)	-5.9%	46,769
Vote 6 - TECHNICAL SERVICES		625,444	678,979	695,409	102,487	734,866	695,409	39,457	5.7%	734,866
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		556,350	571,809	570,122	115,648	609,073	570,122	38,950	6.8%	608,073
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	2,538,418	1,955,731	1,958,821	374,466	2,111,002	1,958,821	152,180	7.8%	2,110,002
Surplus/ (Deficit) for the year	2	(891,363)	(246,057)	(282,428)	(221,610)	(297,306)	(282,428)	(14,878)	5.3%	(296,306)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q4 Fourth 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 thousand										
Revenue by Vote										
1										
Vote 1 - CORPORATE SERVICES										
1.1-Administration		70,656	69,754	63,311	1,312	63,079	63,311	(232)	0%	63,079
1.2-Human Resources		69,991	67,254	60,811	1,312	63,079	60,811	2,268	4%	63,079
		665	2,500	2,500	-	-	2,500	(2,500)	-100%	-
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Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		556,350	571,809	570,122	115,648	609,073	570,122	38,950	7%	608,073
7.1 - Electrical Services		556,350	571,809	570,122	115,648	609,073	570,122	38,950	7%	608,073
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Total Expenditure by Vote	2	2,538,418	1,955,731	1,958,821	374,466	2,111,002	1,958,821	152,180	0	2,110,002
Surplus/ (Deficit) for the year	2	(891,363)	(246,057)	(282,428)	(221,610)	(297,306)	(282,428)	(14,878)	0	(296,306)

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) - Q4 Fourth Quarter

Financial Performance (Revenue and Expenditure) - Q4 Fourth 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 Source										
Property rates		214,714	256,072	262,901	20,101	263,545	262,901	644	0%	263,545
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		638,731	712,968	689,824	63,420	677,823	689,824	(12,002)	-2%	677,823
Service charges - water revenue		144,962	184,732	161,470	10,627	156,456	161,470	(5,014)	-3%	156,456
Service charges - sanitation revenue		76,454	102,873	102,873	8,604	101,342	102,873	(1,531)	-1%	101,342
Service charges - refuse revenue		54,603	83,421	83,421	6,853	82,454	83,421	(967)	-1%	82,454
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		7,918	7,326	7,326	587	7,263	7,326	(64)	-1%	7,263
Interest earned - external investments		12,517	4,000	4,001	590	4,503	4,001	502	13%	4,503
Interest earned - outstanding debtors		7,156	6,099	11,750	177	10,330	11,750	(1,421)	-12%	10,330
Dividends received		-	-	-	-	-	-	-	-	-
Fines		5,206	7,660	5,203	565	3,606	5,203	(1,597)	-31%	3,606
Licences and permits		-	12	12	1	12	12	(0)	-2%	12
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		467,502	325,438	331,488	39,918	493,550	331,488	162,062	49%	493,550
Other revenue		16,522	19,072	16,123	1,413	12,815	16,123	(3,309)	-21%	12,815
Gains on disposal of PPE		770	-	-	-	-	-	-	-	-
		1,647,055	1,709,674	1,676,393	152,856	1,813,696	1,676,393	137,303	8%	1,813,696
Total Revenue (excluding capital transfers and contributions)										
Expenditure By Type										
Employee related costs		489,601	476,620	470,815	44,393	484,725	470,815	13,909	3%	484,725
Remuneration of councillors		18,453	21,023	21,055	1,590	18,875	21,055	(2,180)	-10%	18,875
Debt impairment		542,783	61,007	88,256	71,134	98,836	88,256	10,580	12%	98,836
Depreciation & asset impairment		456,741	330,121	369,587	75,816	451,419	369,587	81,832	22%	451,419
Finance charges		66,141	61,899	50,312	4,061	50,648	50,312	336	1%	50,648
Bulk purchases		513,530	577,973	553,162	97,657	560,009	553,162	6,847	1%	560,009
Other materials		2,438	3,061	3,543	266	3,035	3,543	(508)	-14%	3,035
Contracted services		84,691	52,490	38,832	12,112	50,341	38,832	11,509	30%	50,341
Transfers and grants		90,764	96,098	100,964	6,826	103,507	100,964	2,543	3%	103,507
Other expenditure		269,804	275,438	262,295	60,610	289,606	262,295	27,311	10%	289,606
Loss on disposal of PPE		3,472	-	-	-	-	-	-	-	-
		2,538,418	1,955,731	1,958,821	374,466	2,111,002	1,958,821	152,180	8%	2,111,002
Total Expenditure										
Surplus/(Deficit)										
Transfers recognised - capital		(891,364)	(246,057)	(282,428)	(221,610)	(297,305)	(282,428)	(14,877)	0	(297,305)
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions										
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation										
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality										
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year										

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q4 Fourth 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 SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		47,141	17,604	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		22,464	31,161	14,500	1,987	7,323	14,500	(7,178)	-50%	7,323
Vote 3 - BUDGET AND TREASURY		14,280	943	802	170	737	802	(66)	-8%	737
Vote 4 - MUNICIPAL MANAGER		-	2,824	2,824	-	32	2,824	(2,792)	-99%	32
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		121	32,772	57,549	7,601	38,061	57,549	(19,488)	-34%	38,061
Vote 6 - TECHNICAL SERVICES		182,646	175,427	177,602	45,453	153,197	177,602	(24,405)	-14%	153,197
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		31,284	14,936	10,712	957	8,893	10,712	(1,819)	-17%	8,893
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	263,990	56,169	208,244	263,990	(55,747)	-21%	208,244
Total Capital Expenditure		297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	-21%	208,244
Capital Expenditure - Standard Classification										
Governance and administration		71,570	21,371	3,626	240	770	3,626	(2,856)	-79%	770
Executive and council		47,141	17,604	-	-	-	-	-	-	-
Budget and treasury office		21,067	943	802	240	738	802	(64)	-8%	738
Corporate services		3,362	2,824	2,824	-	32	2,824	(2,792)	-99%	32
Community and public safety		19,760	25,213	14,371	1,987	9,171	14,371	(5,200)	-36%	9,171
Community and social services		15,677	7,933	11,180	1,648	4,715	11,180	(6,466)	-58%	4,715
Sport and recreation		4,083	16,225	2,800	339	2,202	2,800	(598)	-21%	2,202
Public safety		-	827	162	-	48	162	(114)	-70%	48
Housing		-	100	100	-	2,206	100	2,106	2106%	2,206
Health		-	129	129	-	-	129	(129)	-100%	-
Economic and environmental services		113,117	109,904	145,768	33,525	115,315	145,768	(30,454)	-21%	115,315
Planning and development		2,541	32,672	57,549	16,606	44,860	57,549	(12,690)	-22%	44,860
Road transport		110,576	77,231	88,219	16,918	70,455	88,219	(17,764)	-20%	70,455
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		93,489	119,179	100,224	20,418	82,988	100,224	(17,237)	-17%	82,988
Electricity		31,284	14,936	10,712	1,431	9,367	10,712	(1,345)	-13%	9,367
Water		34,800	98,196	89,154	18,987	73,262	89,154	(15,892)	-18%	73,262
Waste water management		27,404	6,047	358	-	358	358	(0)	0%	358
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	297,936	275,667	263,990	56,169	208,244	263,990	(55,746)	-21%	208,244
Funded by:										
National Government		132,181	185,150	178,286	41,408	159,281	178,286	(19,005)	-11%	159,281
Provincial Government		-	-	37,402	5,584	18,260	37,402	(19,141)	-51%	18,260
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		132,181	185,150	215,687	46,992	177,541	215,687	(38,146)	-18%	177,541
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	76,535	90,517	-	-	-	-	-	-	-
Internally generated funds		89,221	-	48,303	9,177	30,703	48,303	(17,601)	-36%	30,703
Total Capital Funding		297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	-21%	208,244

References

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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - Q4 Fourth 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 %
R thousand									
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - CORPORATE SERVICES		47,141	17,604	-	-	-	-	-	-
1.1 Administration		47,141	17,604	-	-	-	-	-	-
1.2 - Human Resources		-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		22,464	31,161	14,500	1,987	7,323	14,500	(7,178)	-50%
2.1 Culture and Amenities		6,787	19,286	13,880	1,987	6,443	13,880	(7,437)	-54%
2.2 - Community Services		15,677	11,874	620	-	880	620	260	42%
Vote 3 - BUDGET AND TREASURY		14,280	943	802	170	737	802	(66)	-8%
3.1 - Financial Services		14,280	924	802	170	737	802	(66)	-8%
3.2 - Data Processing				-	-	-	-	-	-
3.3 - Supply Chain Unit			18		-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	2,824	2,824	-	32	2,824	(2,792)	-99%
4.1 - Municipal manager					-	-	-	-	-
4.2 - Internal Audit					-	-	-	-	-
4.3 - Integrated Development Planning					-	-	-	-	-
4.5 - Mayoral Office					-	-	-	-	-
4.6 - Public Relations Office					-	-	-	-	-
4.7 - Governance					-	-	-	-	-
4.8 - Performance Management					-	-	-	-	-
4.9 - Information Technology			2,824	2,824	-	32	2,824	(2,792)	-99%
4.10 - Risk Management					-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		121	32,772	57,549	7,601	38,061	57,549	(19,488)	-34%
5.1 - Economic Development		121	1,798	28,086	1,799	16,952	28,086	(11,134)	-40%
5.2 - Housing and Land			100		-	2,206	-	2,206	#DIV/0!
5.3 - Town Planning			30,874	29,464	5,802	18,903	29,464	(10,561)	-36%
Vote 6 - TECHNICAL SERVICES		182,646	175,427	177,602	45,453	153,197	177,602	(24,405)	-14%
6.1 - Civil Services		101,576	73,731	88,448	23,710	70,455	88,448	(17,993)	-20%
6.2 - Water and Sanitation Services		81,070	101,696	89,154	21,743	82,742	89,154	(6,411)	-7%
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		31,284	14,936	10,712	957	8,893	10,712	(1,819)	-17%
7.1 - Electrical Services		31,284	14,936	10,712	957	8,893	10,712	(1,819)	-17%

						-	-		
						-	-		
						-	-		
						-	-		
						-	-		
						-	-		
Total single-year capital expenditure		297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	(0) 208,244
Total Capital Expenditure		297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	(0) 208,244

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth 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	2,072	14,050	2,072
Call investment deposits			38,482	27,913	29,785	27,913
Consumer debtors		707,525	489,883	367,848	492,998	367,848
Other debtors		51,612	68,250	53,592	106,310	53,592
Current portion of long-term receivables		8	11	8	6	8
Inventory		13,381	13,118	13,381	15,603	13,381
Total current assets		817,098	611,816	464,814	658,752	464,814
Non current assets						
Long-term receivables				-		-
Investments				-		-
Investment property		275,974	265,125	275,974	275,974	275,974
Investments in Associate		346,156	421,324	346,321	342,383	346,321
Property, plant and equipment		7,670,847	3,925,100	7,146,887	7,065,408	7,146,887
Agricultural				-	-	-
Biological assets				-	-	-
Intangible assets		4,497	6,138	7,221	6,493	7,221
Other non-current assets		5,970	3,025	6,327	6,327	6,327
Total non current assets		8,303,445	4,620,712	7,782,730	7,696,585	7,782,730
TOTAL ASSETS		9,120,542	5,232,528	8,247,544	8,355,337	8,247,544
LIABILITIES						
Current liabilities						
Bank overdraft				-	-	-
Borrowing		29,441	32,192	29,375	32,008	29,375
Consumer deposits		12,753	13,389	13,214	14,334	13,214
Trade and other payables		391,780	134,448	255,002	473,907	255,002
Provisions		5,775	4,927	6,090	5,775	6,090
Total current liabilities		439,749	184,956	303,681	526,024	303,681
Non current liabilities						
Borrowing		458,528	528,190	429,127	447,241	429,127
Provisions		146,890	147,855	146,916	146,890	146,916
Total non current liabilities		605,419	676,044	576,043	594,132	576,043
TOTAL LIABILITIES		1,045,167	861,000	879,724	1,120,156	879,724
NET ASSETS	2	8,075,375	4,371,528	7,367,820	7,235,181	7,367,820
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		8,048,629	4,333,046	7,339,907	7,209,622	7,339,907
Reserves		26,746	38,482	27,913	25,559	27,913
TOTAL COMMUNITY WEALTH/EQUITY	2	8,075,375	4,371,528	7,367,820	7,235,181	7,367,820

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

Description	Ref	2015/16	Budget Year 2016/17							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		214,714	209,979	205,062	6,695	263,545	263,545	-		205,062
Service charges		708,366	903,135	905,895	91,612	825,015	825,015	-		905,895
Other revenue		47,158	28,911	37,223	-	19,323	19,323	-		37,223
Government - operating		314,920	325,438	331,488	0	331,488	331,488	-		331,488
Government - capital		149,157	185,150	215,686	-	198,201	198,201	-		215,686
Interest		19,673	5,220	7,525	335	14,575	14,240	335	2%	7,525
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,363,680)	(1,380,394)	(1,423,212)	(138,417)	(1,390,670)	(1,348,444)	42,226	-3%	(1,423,212)
Finance charges		(66,141)	(61,899)	(50,312)	(8,389)	(50,675)	(46,614)	4,061	-9%	(50,312)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		24,166	215,539	229,355	(48,164)	210,801	256,753	45,952	18%	229,355
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,688	2,012	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		(310,438)	(275,635)	(219,112)	(63,092)	(202,818)	(156,628)	46,190	-29%	(219,112)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(308,750)	(273,623)	(217,100)	(63,092)	(202,818)	(156,628)	46,190	-29%	(217,100)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		(11,362)	90,517	(0)	-	-	-	-		(0)
Increase (decrease) in consumer deposits		-	1,132	1,705	-	-	-	-		1,705
Payments										
Repayment of borrowing		(294)	(32,192)	(29,375)	-	(8,720)	(12,781)	(4,061)	32%	(29,375)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11,656)	59,457	(27,671)	-	(8,720)	(12,781)	(4,061)	32%	(27,671)
NET INCREASE/ (DECREASE) IN CASH HELD		(296,240)	1,372	(15,417)	(111,257)	(738)	87,344			(15,417)
Cash/cash equivalents at beginning:		340,813	39,182	44,573		44,573	44,573			44,573
Cash/cash equivalents at month/year end:		44,573	40,554	29,156		43,835	131,917			29,156

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Q4 Fourth Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>			
	Interest earned : external investments	13%	Investments withdrawn earlier then planned	
	Interest earned - outstanding debtors	-12%		
	Fines Recognised	-31%	We received less funds from fines payed by consumers	
	Other Revenue	-21%		
	Transfers recognised - operational	49%		
2	<u>Expenditure By Type</u>			
	Debt Impairment	12%	Debt impairment is accounted for once at the end of the year.	
	Depreciation	22%	Still in the process of calculating depreciation in line with the finalised revaluation of assets	
	Contracted services	30%		
	Materials	-14%	Delays of spending due to cash flow	
3	<u>Capital Expenditure</u>			
4	<u>Financial Position</u>			
5	<u>Cash Flow</u>			
6	<u>Measureable performance</u>			
			The variances in both capital and operational budget performances resulted in the variance in the overall performance of the municipality	
7	<u>Municipal Entities</u>			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q4 Fourth Quarter

Description of financial indicator		Basis of calculation	Ref	2015/16 Audited Outcome	Budget Year 2016/17 Original BudgetAdjusted BudgetYearTD actualFull Year Forecast			
<u>Borrowing Management</u>								
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure			2.6%	20.0%	21.4%	2.4%	3.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants			25.7%	32.8%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>								
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves			10.9%	15.9%	9.7%	13.2%	9.7%
Gearing	Long Term Borrowing/ Funds & Reserves			1714.4%	1372.5%	1537.3%	1749.8%	1537.3%
<u>Liquidity</u>								
Current Ratio	Current assets/current liabilities	1		185.8%	330.8%	153.1%	125.2%	153.1%
Liquidity Ratio	Monetary Assets/Current Liabilities			10.1%	21.9%	9.9%	8.3%	9.9%
<u>Revenue Management</u>								
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing							
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue			46.1%	32.6%	25.1%	33.0%	25.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old			0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>								
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))							
<u>Funding of Provisions</u>								
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions							
<u>Other Indicators</u>								
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			29.7%	27.9%	28.1%	26.7%	29.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue			0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue			31.7%	22.9%	25.0%	2.8%	4.2%
<u>IDP regulation financial viability indicators</u>								
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							

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2016/17										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	17,473	7,161	6,127	6,064	6,315	5,540	31,140	161,667	241,488	210,727		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	32,589	762	631	559	486	373	3,724	6,616	45,739	11,756		
Receivables from Non-exchange Transactions - Property Rates	1400	21,091	5,044	4,932	4,633	5,270	4,427	27,173	106,589	179,159	148,092		
Receivables from Exchange Transactions - Waste Water Management	1500	10,439	4,243	4,259	3,980	3,961	3,898	22,824	131,761	185,364	166,424		
Receivables from Exchange Transactions - Waste Management	1600	5,592	1,976	1,834	1,778	1,761	1,744	10,103	58,043	82,832	73,429		
Receivables from Exchange Transactions - Property Rental Debtors	1700	451	134	103	79	75	72	478	1,301	2,694	2,006		
Interest on Arrear Debtor Accounts	1810	1,792	1,330	951	913	918	882	4,856	38,967	50,608	46,536		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(6,871)	2,683	2,222	2,075	1,992	1,840	12,040	185,510	201,491	203,458		
Total By Income Source	2000	82,557	23,333	21,059	20,082	20,777	18,777	112,338	690,454	989,375	862,427		
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(4,972)	1,232	856	656	1,361	630	6,980	24,229	30,973	33,856		
Commercial	2300	36,070	2,201	1,836	1,886	1,729	1,674	8,411	47,576	101,383	61,276		
Households	2400	51,361	19,719	18,170	17,373	17,531	16,322	96,074	611,931	848,481	759,231		
Other	2500	98	180	196	167	156	151	872	6,718	8,539	8,065		
Total By Customer Group	2600	82,557	23,333	21,059	20,082	20,777	18,777	112,338	690,454	989,375	862,427		

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description	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
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	20,378	-	-	-	-	-	-	-	20,378
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	4,093	-	-	-	-	-	-	-	4,093
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	36,857	-	-	-	-	-	-	-	36,857
Trade Creditors	0700	54,635	9,135	2,067	602	321	80	1,040	40	67,920
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	115,962	9,135	2,067	602	321	80	1,040	40	129,247

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth 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							
<u>Municipality</u>									
Nedbank		12 months	Call Account		-		-	-	-
Standard Bank		12 months	Call Account		1,977		170,550	(147,539)	23,011
ABSA		12 months	Call Account		70		22,610	(15,931)	6,679
Sanlam		12 months	Call Account		12		37,335	(37,239)	95
Municipality sub-total					2,058		230,494	(200,709)	29,785
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				2,058		230,494	(200,709)	29,785

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth 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	311,750	–	311,750	311,750	–		311,750
Local Government Equitable Share		298,215	306,952	306,952		306,952	306,952	–		306,952
Water Services Operating Subsidy		3,000								
EPWP Incentive		3,286	3,173	3,173		3,173	3,173			3,173
Integrated National Electrification Programme										
Finance Management		1,600	1,625	1,625		1,625	1,625			1,625
Municipal Systems Improvement		930						–		
Neighbourhood Development Partnership		28						–		
Other transfers and grants [insert description]								–		
Provincial Government:		11,354	10,643	10,643	–	10,643	10,643	–		10,643
Recapitalisation of Community Libraries		4,750	5,695	5,695		5,695	5,695	–		5,695
Accredited Municipalities		5,627	4,077	4,077		4,077	4,077			4,077
Museums Services		150	334	334		334	334	–		334
Community Library Services Grant		510	537	537		537	537	–		537
Sport and Recreation		317						–		
Health subsidy								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	318,413	322,393	322,393	–	322,393	322,393	–		322,393
Capital Transfers and Grants										
National Government:		162,530	185,150	185,150	–	186,150	186,150	(0)	0.0%	185,150
Neighbourhood Development Partnership		22,000	28,323	28,323		28,323	28,323	(0)	0.0%	28,323
Municipal Infrastructure Grant (MIG)		110,705	109,214	109,214		109,214	109,214			109,214
Integrated National Electrification Programme		8,000	7,000	7,000		8,000	8,000			7,000
Emergency efficiency & demand side management		7,000	–	–						–
Municipal water infrastructure		14,825	40,613	40,613		40,613	40,613			40,613
Accreditation								–		
Other capital transfers [insert description]								–		
Provincial Government:		11,354	–	15,425	–	15,425	15,425	–		21,120
Level 2 accreditation		4,750						–		
Provincialisation of Libraries		5,627								5,695
Sport and Recreation		150								
Community Library Service		510		15,425		15,425	15,425			15,425
Museum		317								
Corridor Development								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	25,572	–	9,798	9,798	–		25,572
European Union				25,572		9,798	9,798	–		25,572
Total Capital Transfers and Grants	5	173,884	185,150	226,147	–	211,373	211,373	(0)	0.0%	231,842
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	492,297	507,543	548,540	–	533,766	533,766	(0)	0.0%	554,235

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth 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										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		307,059	311,750	311,750	493	311,750	311,750	(0)	0.0%	311,750
Local Government Equitable Share		298,215	306,952	306,952		306,952	306,952	-		306,952
Water Services Operating Subsidy		3,000						-		
EPWP Incentive		3,286	3,173	3,173	453	3,173	3,173	(0)	0.0%	3,173
Integrated National Electrification Programme								-		
Finance Management		1,600	1,625	1,625	40	1,625	1,625	-		1,625
Municipal Systems Improvement		930						-		
Neighbourhood Development Partnership		28						-		
Other transfers and grants [insert description]								-		
Provincial Government:		11,354	10,643	8,643	323	8,643	8,643	-		10,643
Provincialisation of Libraries		4,750	5,695	3,695	323	3,695	3,695	-		5,695
Level 2 accreditation		5,627	4,077	4,077		4,077	4,077	-		4,077
Sport and Recreation		150						-		
Community Library		510	537	537		537	537	-		537
Museum		317	334	334		334	334	-		334
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total operating expenditure of Transfers and Grants:		318,413	322,393	320,393	816	320,393	320,393	(0)	0.0%	322,393
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		162,530	185,150	185,150	3,778	152,395	186,150	(33,755)	-18.1%	185,150
Neighbourhood Development Partnership		22,000	28,323	28,323		11,954	28,323	(16,369)	-57.8%	28,323
Municipal Infrastructure Grant (MIG)		110,705	109,214	109,214		99,544	109,214	(9,670)	-8.9%	109,214
Integrated National Electrification Programme		8,000	7,000	7,000	1,119	6,001	8,000	(1,999)	-25.0%	7,000
Emergy efficiency & demand side management		7,000	-	-			-	-		-
Municipal water infrastructure		14,825	40,613	40,613	2,659	34,896	40,613	(5,717)	-14.1%	40,613
Accreditation								-		
Provincial Government:		-	-	17,425	-	2,000	17,425	(15,425)	-88.5%	15,425
Level 2 accreditation								-		
Provincialisation of Libraries				2,000		2,000	2,000			
Sport and Recreation										
Community Library				15,425		-	15,425	(7,294)	-19.6%	15,425
Museum								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Other grant providers:		-	-	25,572	-	9,934	9,934	-		25,572
European Union				25,572		9,934	9,934	-		25,572
								-		
Total capital expenditure of Transfers and Grants		162,530	185,150	228,147	3,778	164,329	213,509	(49,180)	-23.0%	226,147
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		480,943	507,543	548,540	4,594	484,721	533,902	(49,180)	-9.2%	548,540

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q4 Fourth Quarter

Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
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:		6,825	323	5,475	1,350	19.8%
Recapitalisation of Community Libraries		1,797		1,142	655	36.4%
Museums Services		695			695	100.0%
Community Library Services Grant		66		66	-	
Sport and Recreation					-	
Health subsidy					-	
Human Settlement		4,267	323	4,267	-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
Total operating expenditure of Approved Roll-overs		6,825	323	5,475	1,350	19.8%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Neighbourhood Development Partnership					-	
Accreditation					-	
Other capital transfers [insert description]					-	
Provincial Government:		6,970	-	5,841	1,128	16.2%
Recapitalisation of Community Libraries		5,501		4,372	1,128	20.5%
Corridor Development		1,469		1,469	-	
District Municipality:		-	-	-	-	
Other grant providers:					-	
[insert description]					-	
Total capital expenditure of Approved Roll-overs		6,970	-	5,841	1,128	16.2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		13,795	323	11,316	2,479	18.0%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

2017/18 Newcaste - Supporting Table 306 monthly Budget Statement - Councillor and staff benefits - Q4 Fourth 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
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		11,661	12,955	12,987	859	15,761	12,987	2,774	21%	15,761
Pension and UIF Contributions		1,590	1,700	1,700	114	563	1,700	(1,136)	-67%	563
Medical Aid Contributions		265	283	283	7	62	283	(221)	-78%	62
Motor Vehicle Allowance		4,452	4,759	4,759	538	2,313	4,759	(2,446)	-51%	2,313
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		572	612	612	71	174	612	(437)	-71%	174
Other benefits and allowances		668	714	714	-	-	714	(714)	-100%	-
Sub Total - Councillors		19,208	21,023	21,055	1,590	18,875	21,055	(2,180)	-10%	18,875
% Increase	4		9.4%	9.6%						-1.7%
<u>Senior Managers of the Municipality</u>										
Basic Salaries and Wages		8,299	23,792	29,702	265	2,128	29,702	(27,573)	-93%	2,128
Pension and UIF Contributions		-	547	547	17	33	547	(514)	-94%	33
Medical Aid Contributions		-	160	160	9	25	160	(135)	-85%	25
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	249	249	-	-	249	(249)	-100%	-
Motor Vehicle Allowance		-	825	825	21	155	825	(670)	-81%	155
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	30	30	-	4	30	(26)	-87%	4
Other benefits and allowances		2,838	137	137	8	250	137	113	82%	250
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	2	11,137	25,739	31,649	339	2,595	31,649	(29,054)	-92%	2,595
% Increase	4		131.1%	184.2%						-76.7%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		269,042	283,743	272,028	25,582	401,322	272,028	129,294	48%	401,322
Pension and UIF Contributions		44,233	51,570	51,570	4,320	19,637	51,570	(31,933)	-62%	19,637
Medical Aid Contributions		19,377	18,714	18,714	1,922	8,286	18,714	(10,428)	-56%	8,286
Overtime		32,116	35,605	35,605	3,853	15,671	35,605	(19,934)	-56%	15,671
Performance Bonus		-	27,223	27,223	-	-	27,223	(27,223)	-100%	-
Motor Vehicle Allowance		19,745	12,496	12,496	1,793	11,591	12,496	(904)	-7%	11,591
Cellphone Allowance		63	11	11	-	-	11	(11)	-100%	-
Housing Allowances		9,062	8,910	8,910	696	3,526	8,910	(5,384)	-60%	3,526
Other benefits and allowances		16,508	12,610	12,610	5,455	19,421	12,610	6,811	54%	19,421
Payments in lieu of leave		26,704	-	-	432	2,675	-	2,675	#DIV/0!	2,675
Long service awards		381	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	2	437,233	450,881	439,166	44,054	482,130	439,166	42,964	10%	482,130
% Increase	4		3.1%	0.4%						10.3%
Total Parent Municipality		467,578	497,643	491,870	45,984	503,600	491,870	11,730	2%	503,600
Unpaid salary, allowances & benefits in arrears:										
<u>Board Members of Entities</u>										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Board Fees								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-		-
% Increase	4									
<u>Senior Managers of Entities</u>										
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 - Senior Managers of Entities	2	-	-	-	-	-	-	-		-
% Increase	4									
<u>Other Staff of Entities</u>										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		

Performance Bonus							-			
Motor Vehicle Allowance							-			
Cellphone Allowance							-			
Housing Allowances							-			
Other benefits and allowances							-			
Payments in lieu of leave							-			
Long service awards							-			
Post-retirement benefit obligations							-			
Sub Total - Other Staff of Entities		-	-	-	-	-	-		-	
% Increase	4									
Total Municipal Entities		-	-	-	-	-	-		-	
TOTAL SALARY, ALLOWANCES & BENEFITS		467,578	497,643	491,870	45,984	503,600	491,870	11,730	2%	503,600
% Increase	4		6.4%	5.2%						7.7%
TOTAL MANAGERS AND STAFF		448,370	476,620	470,815	44,394	484,726	470,815	13,910	3%	484,726

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q4 Fourth Quarter

Ref	Description	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
1	R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget			
	Cash Receipts By Source	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget			
	Property rates	22,926	18,706	22,234	18,706	19,517	18,704	14,995	41,957	15,124	12,179	22,278	(22,265)	205,063	219,417	234,776
	Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - electricity revenue	38,944	50,662	53,506	44,581	58,332	26,587	30,198	27,962	38,157	63,767	73,090	128,853	634,638	682,551	726,596
	Service charges - water revenue	12,623	15,394	14,345	14,577	11,480	15,394	6,793	5,967	6,601	6,261	12,779	3,731	125,947	134,763	144,196
	Service charges - sanitation revenue	7,030	8,573	8,459	8,530	8,463	8,573	3,070	2,891	3,276	2,878	8,370	10,129	80,241	85,858	91,868
	Service charges - refuse	5,700	6,952	6,886	6,769	6,875	6,952	3,112	3,133	3,244	3,094	6,907	5,445	65,068	69,623	74,497
	Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment	500	611	577	749	488	519	606	593	642	605	612	825	7,326	8,059	8,865
	Interest earned - external investments	333	1,848	166	212	(52)	333	515	229	150	218	2,271	(2,224)	4,001	10,337	11,370
	Interest earned - outstanding debtors	102	508	845	1,154	998	508	389	756	879	1,045	832	(4,491)	3,525	6,897	7,587
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines	159	318	118	172	121	478	353	510	170	173	469	(1,481)	1,561	6,226	6,849
	Licences and permits	1	1	1	1	1	1	1	1	1	0	2	1	12	13	15
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfer receipts - operating	17,204	24,850	14,158	15,446	4,632	102,713	7,580	10,863	134,042	976	2,024	0	331,488	314,600	321,688
	Other revenue	299	299	299	1,295	3,187	1,589	2,024	939	2,024	976	2,024	13,364	28,321	20,944	23,003
	Cash Receipts by Source	105,822	128,723	121,594	112,192	114,041	182,352	69,637	95,801	204,311	91,197	125,634	131,888	1,487,191	1,559,288	1,651,310
	Other Cash Flows by Source															
	Transfer receipts - capital	24,000	41,161	4,625	-	13,360	75,837	39,218	-	-	-	-	17,485	215,686	184,662	222,540
	Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	2,012	2,012	2,000	2,000
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	1,705	1,705	670	458
	Receipt of non-current receivables	-	-	-	74,452	-	-	-	-	-	-	-	(74,452)	-	-	-
	Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Cash Receipts by Source	129,822	169,884	126,219	186,643	127,401	258,189	108,855	95,801	204,311	91,197	125,634	78,638	1,706,594	1,746,620	1,876,308
	Cash Payments by Type															
	Employee related costs	28,666	29,411	38,212	38,261	36,283	57,899	41,114	40,999	39,861	41,594	46,103	32,413	470,815	466,484	499,225
	Remuneration of councillors	1,603	1,131	2,304	1,586	1,584	1,608	187	1,580	1,604	3,849	1,695	2,324	21,055	22,076	23,458
	Interest paid	4,932	3,742	4,203	4,320	4,182	4,202	4,299	3,802	4,696	3,901	4,326	3,705	50,312	56,347	53,785
	Bulk purchases - Electricity	-	58,328	94,945	39,345	42,870	64,985	47,867	25,953	35,486	42,799	38,447	(6,088)	484,938	589,715	633,450
	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	5,685	68,224	68,224	68,224
	Other materials	175	238	220	689	285	384	1,273	99	232	72	380	(504)	3,543	3,745	3,932
	Contracted services	9,433	150	4,365	3,209	2,137	3,724	3,145	2,147	5,910	642	3,368	602	38,832	37,455	55,313
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	General expenses	58,433	54,472	28,890	13,103	8,800	61,202	45,611	20,720	16,795	19,226	32,945	(24,394)	335,804	322,720	333,292
	Cash Payments by Type	108,927	153,157	178,824	106,198	101,826	199,690	149,183	100,986	110,270	117,768	132,950	13,743	1,473,524	1,598,863	1,602,455
	Other Cash Flows/Payments by Type															
	Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Repayment of borrowing	5,425	24,742	9,997	6,589	20,254	18,619	9,352	8,750	21,723	14,276	16,875	62,510	219,112	184,662	222,540
	Other Cash Flows/Payments	-	-	-	-	-	30,543	(4,291)	-	-	-	-	3,123	29,375	37,206	41,351
	Total Cash Payments by Type	114,352	177,899	188,821	112,787	122,080	248,852	154,244	109,736	131,994	132,044	149,826	79,377	1,722,011	1,820,731	1,866,345
	NET INCREASE/(DECREASE) IN CASH HELD	15,470	(8,016)	(62,601)	73,857	5,321	9,337	(45,389)	(13,935)	72,317	(40,847)	(20,192)	(739)	(15,417)	(74,112)	9,962
	Cash/cash equivalents at the monthly/year beginning:	44,573	60,043	52,027	(10,574)	63,282	68,603	77,940	32,551	18,616	90,933	50,086	29,894	44,573	29,156	(44,956)
	Cash/cash equivalents at the monthly/year end:	60,043	52,027	(10,574)	63,282	68,603	77,940	32,551	18,616	90,933	50,086	29,894	29,156	29,156	(44,956)	(34,994)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q4 Fourth 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		214,714	256,072	262,901	20,101	263,545	262,901	644	0%	263,545
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		638,731	712,968	689,824	63,420	677,823	689,824	(12,002)	-2%	677,823
Service charges - water revenue		144,962	184,732	161,470	10,627	156,456	161,470	(5,014)	-3%	156,456
Service charges - sanitation revenue		76,454	102,873	102,873	8,604	101,342	102,873	(1,531)	-1%	101,342
Service charges - refuse revenue		54,603	83,421	83,421	6,853	82,454	83,421	(967)	-1%	82,454
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		7,918	7,326	7,326	587	7,263	7,326	(64)	-1%	7,263
Interest earned - external investments		12,517	4,000	4,001	590	4,503	4,001	502	13%	4,503
Interest earned - outstanding debtors		7,156	6,099	11,750	177	10,330	11,750	(1,421)	-12%	10,330
Dividends received		-	-	-	-	-	-	-	-	-
Fines		5,206	7,660	5,203	565	3,606	5,203	(1,597)	-31%	3,606
Licences and permits		-	12	12	1	12	12	(0)	-2%	12
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		467,502	325,438	331,488	39,918	493,550	331,488	162,062	49%	493,550
Other revenue		16,522	19,072	16,123	1,413	12,815	16,123	(3,309)	-21%	12,815
Gains on disposal of PPE		770	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,647,055	1,709,674	1,676,393	152,856	1,813,696	1,676,393	137,303	8%	1,813,696
Expenditure By Type										
Employee related costs		489,601	476,620	470,815	44,393	484,725	470,815	13,909	3%	484,725
Remuneration of councillors		18,453	21,023	21,055	1,590	18,875	21,055	(2,180)	-10%	18,875
Debt impairment		542,783	61,007	88,256	71,134	98,836	88,256	10,580	12%	98,836
Depreciation & asset impairment		456,741	330,121	369,587	75,816	451,419	369,587	81,832	22%	451,419
Finance charges		66,141	61,899	50,312	4,061	50,648	50,312	336	1%	50,648
Bulk purchases		513,530	577,973	553,162	97,657	560,009	553,162	6,847	1%	560,009
Other materials		2,438	3,061	3,543	266	3,035	3,543	(508)	-14%	3,035
Contracted services		84,691	52,490	38,832	12,112	50,341	38,832	11,509	30%	50,341
Transfers and grants		90,764	96,098	100,964	6,826	103,507	100,964	2,543	3%	103,507
Other expenditure		269,804	275,438	262,295	60,610	289,606	262,295	27,311	10%	289,606
Loss on disposal of PPE		3,472	-	-	-	-	-	-	-	-
Total Expenditure		2,538,418	1,955,731	1,958,821	374,466	2,111,002	1,958,821	152,180	8%	2,111,002
Surplus/(Deficit)		(891,364)	(246,057)	(282,428)	(221,610)	(297,305)	(282,428)	(14,877)	5%	(297,305)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(891,364)	(246,057)	(282,428)	(221,610)	(297,305)	(282,428)	(14,877)	5%	(297,305)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(891,364)	(246,057)	(282,428)	(221,610)	(297,305)	(282,428)	(14,877)	5%	(297,305)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q4 Fourth Quarter

[illegible]

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	3,762	22,972	22,972	5,425	5,425	22,972	17,547	76.4%	2%
August	12,575	22,972	22,972	24,742	30,167	45,944	15,777	34.3%	11%
September	26,961	22,972	22,972	9,997	40,164	68,916	28,752	41.7%	15%
October	25,500	22,972	22,972	6,589	46,752	91,888	45,136	49.1%	17%
November	30,129	22,972	22,972	20,254	67,006	114,860	47,854	41.7%	24%
December	45,724	22,972	20,818	18,619	85,625	135,678	50,053	36.9%	31%
January	18,503	22,972	20,818	11,502	97,127	156,496	59,369	37.9%	35%
February	15,855	22,972	20,818	12,094	109,221	177,314	68,093	38.4%	40%
March	16,595	22,972	21,669	7,186	116,408	198,983	82,575	41.5%	42%
April	25,071	22,972	21,669	9,042	125,450	220,652	95,202	43.1%	0
May	25,666	22,972	21,669	34,782	160,232	242,321	82,089	33.9%	0
June	46,954	22,972	21,669	48,011	208,244	263,990	55,746	21.1%	0
Total Capital expenditure	293,295	275,664	263,990	208,244					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth 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		-	151,808	130,219	33,891	137,019	130,219	(6,800)	-5.2%	137,019
Infrastructure - Road transport		-	74,156	45,092	9,679	78,813	45,092	(33,721)	-74.8%	78,813
Roads, Pavements & Bridges			74,156	45,092	9,679	78,813	45,092	(33,721)	-74.8%	78,813
Storm water					-		-	-		-
Infrastructure - Electricity		-	32,865	14,467	-	1,059	14,467	13,407	92.7%	1,059
Generation			5,665				-	-		-
Transmission & Reticulation			22,200	9,467		1,059	9,467	8,407	88.8%	1,059
Street Lighting			5,000	5,000			5,000	5,000	100.0%	-
Infrastructure - Water		-	26,475	52,192	24,212	46,310	52,192	5,881	11.3%	46,310
Dams & Reservoirs				-			-	-		-
Water purification				-			-	-		-
Reticulation			26,475	52,192	24,212	46,310	52,192	5,881	11.3%	46,310
Infrastructure - Sanitation		-	17,312	17,000	-	10,235	17,000	6,765	39.8%	10,235
Reticulation			9,112	17,000		10,235	17,000	6,765	39.8%	10,235
Sewerage purification			8,200				-	-		-
Infrastructure - Other		-	1,000	1,469	-	602	1,469	867	59.0%	602
Waste Management				-			-	-		-
Transportation				-			-	-		-
Gas				-			-	-		-
Other			1,000	1,469		602	1,469	867	59.0%	602
Community		-	750	6,115	633	1,411	6,115	4,703	76.9%	1,411
Parks & gardens			-	1,800	394	767	1,800	1,033	57.4%	767
Sportsfields & stadia			750	1,000	239	597	1,000	403	40.3%	597
Swimming pools				-			-	-		-
Community halls				3,153			3,153	3,153	100.0%	-
Libraries				-			-	-		-
Recreational facilities				-			-	-		-
Fire, safety & emergency				-	-		-	-		-
Security and policing				162		48	162	114	70.4%	48
Buses				-			-	-		-
Clinics				-			-	-		-
Museums & Art Galleries				-			-	-		-
Cemeteries				-			-	-		-
Social rental housing				-			-	-		-
Other				-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings							-	-		-
Other							-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development							-	-		-
Other							-	-		-
Other assets		-	33,165	36,445	113	1,074	36,445	35,370	97.1%	1,074
General vehicles					-	602	-	(602)	#DIV/0!	602
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment			8,115	1,510	-	358	1,510	1,152	76.3%	358
Computers - hardware/equipment							-	-		-
Furniture and other office equipment			600	1,087	113	115	1,087	972	89.4%	115
Abattoirs				-			-	-		-
Markets				-			-	-		-
Civic Land and Buildings			22,000	31,662			31,662	31,662	100.0%	-
Other Buildings				1,045			1,045	1,045	100.0%	-
Other Land			2,450	1,141		-	1,141	1,141	100.0%	-
Surplus Assets - (Investment or Inventory)				-			-	-		-
Other				-			-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class								-		-
								-		-
Biological assets		-	-	-	-	-	-	-		-
List sub-class								-		-
								-		-
Intangibles		-	2,400	3,024	-	32	3,024	2,992	98.9%	32
Computers - software & programming			2,400	3,024	-	32	3,024	2,992	98.9%	32
Other							-	-		-
Total Capital Expenditure on new assets	1	-	188,123	175,802	34,638	139,537	175,802	36,266	20.6%	139,537

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q4 Fourth

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		-	85,544	70,022	20,785	67,504	70,022	2,517	3.6%	67,504
Infrastructure - Road transport		-	41,129	46,563	15,114	38,660	46,563	7,903	17.0%	38,660
Roads, Pavements & Bridges			41,129	46,563	15,114	38,660	46,563	7,903	17.0%	38,660
Storm water										
Infrastructure - Electricity		-	22,550	1,246	246	3,417	1,246	(2,172)	-174.3%	3,417
Generation										
Transmission & Reticulation			22,550	1,246	246	3,417	1,246	(2,172)	-174.3%	3,417
Street Lighting										
Infrastructure - Water		-	2,865	2,668	629	5,075	2,668	(2,407)	-90.2%	5,075
Dams & Reservoirs										
Water purification										
Reticulation			2,865	2,668	629	5,075	2,668	(2,407)	-90.2%	5,075
Infrastructure - Sanitation		-	19,000	19,545	4,796	20,351	19,545	(807)	-4.1%	20,351
Reticulation				3,180			3,180	3,180	100.0%	
Sewerage purification			19,000	16,365	4,796	20,351	16,365	(3,987)	-24.4%	20,351
Infrastructure - Other		-								
Waste Management										
Transportation										
Gas										
Other										
Community		-	2,000	17,666	745	1,203	17,666	16,463	93.2%	1,203
Parks & gardens				620			620	620	100.0%	
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries			2,000	16,426	745	1,203	16,426	15,223	92.7%	1,203
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other				620			620	620	100.0%	
Heritage assets		-		500			500	500	100.0%	
Buildings				500			500	500	100.0%	
Other										
Investment properties		-								
Housing development										
Other										
Other assets		-								
General vehicles										
Specialised vehicles		-								
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
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		297,936								
Computers - software & programming										
Other		297,936								

Total Capital Expenditure on renewal of existing assets	1	297,936	87,544	88,188	21,531	68,707	88,188	19,481	22.1%	68,707
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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	-
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KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q4 Fourth Quarter

Description		Ref	2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2016/17 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	28,020	667	46,395	28,020	(18,375)	-65.6%	46,395
Infrastructure - Road transport			-	35,655	881	-	639	881	242	27.5%	639
Roads, Pavements & Bridges				35,655	881	-	639	881	242	27.5%	639
Storm water								-	-		-
Infrastructure - Electricity			-	116	2,320	244	10,356	2,320	(8,036)	-346.4%	10,356
Generation								-	-		-
Transmission & Reticulation				116	2,320	244	10,356	2,320	(8,036)	-346.4%	10,356
Street Lighting								-	-		-
Infrastructure - Water			-	13,737	11,019	422	10,146	11,019	873	7.9%	10,146
Dams & Reservoirs								-	-		-
Water purification								-	-		-
Reticulation				13,737	11,019	422	10,146	11,019	873	7.9%	10,146
Infrastructure - Sanitation			-	-	12,890	-	24,969	12,890	(12,080)	-93.7%	24,969
Reticulation					12,855	-	24,969	12,855	(12,114)	-94.2%	24,969
Sewerage purification					34			34	34	100.0%	-
Infrastructure - Other			-	4,561	910	1	285	910	625	68.7%	285
Waste Management				184	67	-	-	67	67	100.0%	-
Transportation						-	127	-	(127)	#DIV/0!	127
Gas								-	-		-
Other				4,377	843	1	158	843	684	81.2%	158
Community			-	5,050	15,459	196	2,115	15,459	13,344	86.3%	2,115
Parks & gardens				43	1,218	118	218	1,218	1,000	82.1%	218
Sportsfields & stadia				809	771	39	344	771	427	55.4%	344
Swimming pools				97	553	0	476	553	76	13.8%	476
Community halls				373	415	22	405	415	10	2.4%	405
Libraries				918	529	10	401	529	129	24.3%	401
Recreational facilities				86	2,354	4	234	2,354	2,120	90.1%	234
Fire, safety & emergency					-			-	-		-
Security and policing					-			-	-		-
Buses					-			-	-		-
Clinics					-			-	-		-
Museums & Art Galleries					-			-	-		-
Cemeteries				404	9,580	2	33	9,580	9,547	99.7%	33
Social rental housing					-			-	-		-
Other				2,321	38	-	3	38	35	92.3%	3
Heritage assets			-	-	-	16	27	-	(27)	#DIV/0!	-
Buildings						16	27		(27)	#DIV/0!	
Other									-		
Investment properties			-	-	-	-	-	-	-		-
Housing development									-		
Other									-		
Other assets			-	30,980	18,680	768	17,595	18,680	1,085	5.8%	17,595
General vehicles						18	387	-	(387)	#DIV/0!	387
Specialised vehicles			-	-	-	-	-	-	-		-
Plant & equipment				20,945	8,847	386	10,100	8,847	(1,254)	-14.2%	10,100
Computers - hardware/equipment					-			-	-		-
Furniture and other office equipment				465	465			465	465	100.0%	-
Abattoirs					-			-	-		-
Markets					-			-	-		-
Civic Land and Buildings					-			-	-		-
Other Buildings				9,569	9,188	364	7,108	9,188	2,081	22.6%	7,108
Other Land					-			-	-		-
Surplus Assets - (Investment or Inventory)					-			-	-		-
Other					180			180	180	100.0%	-
Agricultural assets			-	-	43	-	-	43	43	100.0%	-
Heritage					43	-	-	43	43	100.0%	-

Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>							-		
Intangibles	-	1,954	2,541	76	2,537	2,541	4	0.2%	2,537
Computers - software & programming		1,954	2,541	76	2,537	2,541	4	0.2%	2,537
Other						-	-		-
Total Repairs and Maintenance Expenditure	-	92,053	64,743	1,723	68,669	64,743	(3,926)	-6.1%	68,642

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q4 Fourth Quarter

Description			Ref	2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2016/17				
			1				YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands												
<u>Depreciation by Asset Class/Sub-class</u>												
Infrastructure				-	312,262	351,729	38,905	427,696	351,729	(75,967)	-21.6%	427,696
Infrastructure - Road transport				-	289,726	329,193	38,905	238,563	329,193	90,630	27.5%	238,563
Roads, Pavements & Bridges					289,726	329,193	38,905	238,563	329,193	90,630	27.5%	238,563
Storm water								-	-	-	-	-
Infrastructure - Electricity				-	15,684	15,684	-	56,022	15,684	(40,338)	-257.2%	56,022
Generation								-	-	-	-	-
Transmission & Reticulation					15,684	15,684		56,022	15,684	(40,338)	-257.2%	56,022
Street Lighting								-	-	-	-	-
Infrastructure - Water				-	-	-	-	94,442	-	(94,442)	#DIV/0!	94,442
Dams & Reservoirs								-	-	-	-	-
Water purification								94,442	-	(94,442)	#DIV/0!	94,442
Reticulation								-	-	-	-	-
Infrastructure - Sanitation				-	-	-	-	37,501	-	(37,501)	#DIV/0!	37,501
Reticulation								37,501	-	(37,501)	#DIV/0!	37,501
Sewerage purification								-	-	-	-	-
Infrastructure - Other				-	6,852	6,852	-	1,168	6,852	5,684	83.0%	1,168
Waste Management					4,385	4,385			4,385	4,385	100.0%	-
Transportation								-	-	-	-	-
Gas								-	-	-	-	-
Other					2,467	2,467		1,168	2,467	1,299	52.6%	1,168
Community				-	15,585	15,585	-	2,980	15,585	12,605	80.9%	2,980
Parks & gardens								1,021	-	(1,021)	#DIV/0!	1,021
Sportsfields & stadia					1,412	1,412		191	1,412	1,221	86.5%	191
Swimming pools								296	-	(296)	#DIV/0!	296
Community halls								96	-	(96)	#DIV/0!	96
Libraries								150	-	(150)	#DIV/0!	150
Recreational facilities								533	-	(533)	#DIV/0!	533
Fire, safety & emergency								154	-	(154)	#DIV/0!	154
Security and policing								-	-	-	-	-
Buses								-	-	-	-	-
Clinics								-	-	-	-	-
Museums & Art Galleries								-	-	-	-	-
Cemeteries								462	-	(462)	#DIV/0!	462
Social rental housing					2,606	2,606			2,606	2,606	100.0%	-
Other					11,567	11,567		77	11,567	11,490	99.3%	77
<u>Heritage assets</u>				-	-	-	-	-	-	-	-	-
Buildings										-	-	-
Other										-	-	-
<u>Investment properties</u>				-	-	-	-	-	-	-	-	-
Housing development										-	-	-
Other										-	-	-
<u>Other assets</u>				-	2,274	2,274	-	18,863	2,274	(16,589)	-729.6%	18,863
General vehicles								8,138	-	(8,138)	#DIV/0!	8,138
Specialised vehicles				-	-	-	-	-	-	-	-	-
Plant & equipment								5,760	-	(5,760)	#DIV/0!	5,760
Computers - hardware/equipment								1,774	-	(1,774)	#DIV/0!	1,774
Furniture and other office equipment								1,656	-	(1,656)	#DIV/0!	1,656
Abattoirs								-	-	-	-	-
Markets								-	-	-	-	-
Civic Land and Buildings								1,535	-	(1,535)	#DIV/0!	1,535
Other Buildings								-	-	-	-	-
Other Land								-	-	-	-	-
Surplus Assets - (Investment or Inventory)								-	-	-	-	-
Other					2,274	2,274			2,274	2,274	100.0%	-
<u>Agricultural assets</u>				-	-	-	-	-	-	-	-	-
<u>List sub-class</u>										-	-	-

