26. 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:

Author: M Ndlovu

Designation: Director: Budget and Financial Reporting

1st Level:

BTO MANAGEMENT

2nd Level:

EXECUTIVE COMMITTEE

3rd Level:

COUNCIL

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

1. PURPOSE

FOR CONSIDERATION

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

	2015/16				Budget Yea	r 2016/17			- 10-
Description	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Yea
	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecas
R thousands								%	
Financial Performance									
Property rates	214,714	256,072	262,901	20,101	263,545	262,901	644	0%	263,5
Service charges	914,751	1,083,994	1,037,588	89,503	1,018,075	1,037,588	(19,514)	-2%	1,018,0
Investment revenue	12,517	4,000	4,001	590	4,503	4,001	502	13%	4,5
Transfers recognised - operational	467,502	325,438	331,488	39,918	493,550	331,488	162,062	49%	493,5
Other own revenue	37,571	40,170	40,415	2,743	34,025	40,415	(6,391)	-16%	34,0
Total Revenue (excluding capital transfers	1,647,055	1,709,674	1,676,393	152,856	1,813,696	1,676,393	137,303	8%	1,813,6
and contributions)									
Employee costs	489,601	476,620	470,815	44,393	484,725	470,815	13,909	3%	484,7
Remuneration of Councillors	18,453	21,023	21,055	1,590	18,875	21,055	(2,180)	-10%	18,8
Depreciation & asset impairment	456,741	330,121	369,587	75,816	451,419	369,587	81,832	22%	451,4
Finance charges	66, 141	61,899	50,312	4,061	50,648	50,312	336	1%	50,6
Materials and bulk purchases	515,969	581,035	556,705	97,923	563,044	556,705	6,339	1%	563,0
Transfers and grants	90,764	96,098	100,964	6,826	103,507	100,964	2,543	3%	103,5
Other expenditure	900,750	388,935	389,383	143,856				13%	438,7
Total Expenditure	2,538,418	1,955,731	1,958,821	374,466		0.10,000,000,000,000	152,180	8%	2,111,0
Surplus/(Deficit)	(891,364)		(282,428		1		-	5%	(297,3
Transfers recognised - capital	-		-	_	_	(===, ===,	(,,	"	(207,0
Contributions & Contributed assets	_	_	_	_	_	_	_		
Surplus/(Deficit) after capital transfers &	(891,364)	(246,057)	(282,428	(221,610)	(297,305	(282,428)	(14,877)	5%	(297,30
contributions	(00.,00.,	(=10,007)	(===, ===,	(221,010)	(257,000)	(202,420)	(14,077)	3/0	(237,00
Share of surplus/ (deficit) of associate		_							
Surplus/ (Deficit) for the year	(891,364)	(246,057)	(282,428)	(221,610)	(297,305)	(282,428)	(44.077)	E0/	(207.20
	(031,304)	(240,037)	(202,420)	(221,010)	(291,303)	(202,420)	(14,877)	5%	(297,30
Capital expenditure & funds sources		100000							
Capital expenditure	297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	-21%	208,24
Capital transfers recognised	132,181	185,150	215,687	46,992	177,541	215,687	(38,146)	-18%	177,54
Public contributions & donations	-	-	-	-	-	-	-		-
Borrow ing	76,535	90,517	-	-	-	-	-		-
Internally generated funds	89,221	-	48,303	9,177	30,703	48,303	(17,601)	-36%	30,70
Total sources of capital funds	297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	-21%	208,24
Financial position									
Total current assets	817,098	611,816	464,814		658,752				464,81
Total non current assets	8,303,445	4,620,712	7,782,730		7,696,585				7,782,73
Total current liabilities	439,749	184,956	303,681		526,024				303,68
Total non current liabilities	605,419	676,044	576,043		594,132				576,04
Community wealth/Equity	8,075,375	4,371,528	7,367,820		7,235,181				7,367,82
	-,,	.,,	1,000,000		.,255,151				7,007,02
Cash flows		0.15 500							
Net cash from (used) operating	24,166	215,539	229,355	(48, 164)		256,753	45,952	18%	229,35
Net cash from (used) investing	(308,750)	(273, 623)	(217,100)	(63, 092)	(202,818)		46,190	-29%	(217, 10
Net cash from (used) financing	(11,656)	59,457	(27,671)	-	(8,720)	(12,781)	(4,061)	32%	(27,67
Cash/cash equivalents at the month/year end	44,573	40,554	29,156		43,835	131,917	88,082	67%	29,15
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							- ' ''		
otal By Income Source	82,557	23,333	21,059	20,082	20,777	18,777	112,338	690,454	989,37
reditors Age Analysis	,		3.,,550	20,002	20,,,,	,,,,,	,000	300,101	000,01
	445.000	0.105	0.007	000	204	00	4 040	40	129,24
Total Creditors	115,962	9,135	2,067	602	321	80	1,040	40	1/9 /41

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 prorata 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 prorata 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 is it 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 underbudgeted.

- 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 that 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

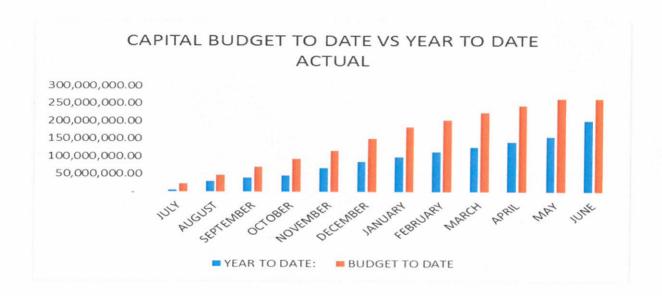
The table below reflects the municipality's capital programme in relation to capital expenditure by municipal vote, capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from National and Provincial departments:

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q4 Fourth

	Т	2015/16	T			Budget Year	2016/17			
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
D. W		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands Multi-Year expenditure appropriation	1 2					-		-	%	
Vote 1 - CORPORATE SERVICES	1	_	_	_	_	_	_	_		
Vote 2 - COMMUNITY SERVICES	1	_	_	_	_	_		_		_
Vote 3 - BUDGET AND TREASURY		_	_	_	_	_				
Vote 4 - MUNICIPAL MANAGER		-	_	-	_	_	_	_		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SE	TTLE	-	-	-	-	-	_	-		_
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 Vote 5 - DEVELOPMENT PLANNING AND HUMAN SE	1715	121	2,824 32,772	2,824 57,549	7 004	32	2,824	(2,792)	-99%	32
Vote 6 - TECHNICAL SERVICES	1	182,646	175,427	177,602	7,601 45,453	38,061 153,197	57,549 177,602	(19,488) (24,405)	-34% -14%	38,061
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		31,284	14,936	10,712	957	8,893	10,712	(1,819)	-17%	153,197 8,893
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	(1,510)	11.75	-
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]		_	_	_	_		_	_	1	-
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		1000000								
Governance and administration Executive and council		71,570	21,371	3,626	240	770	3,626	(2,856)	-79%	770
Budget and treasury office		47,141 21,067	17,604 943	802	240	738	802	- (64)	99/	700
Corporate services		3,362	2,824	2,824	_	32	2,824	(64) (2,792)	-8% -99%	738 32
Community and public safety	- 1	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 Housing			827	162	-	48	162	(114)	-70%	48
Health	- 1		100 129	100 129	_	2,206	100 129	2,106	2106%	2,206
Economic and environmental services		113,117	109,904	145,768	33,525	115,315	145,768	(129)	-100% -21%	115,315
Planning and development	1	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 Electricity		93,489	119,179	100,224	20,418	82,988	100,224	(17,237)	-17%	82,988
Water		31,284 34,800	14,936 98,196	10,712 89,154	1,431 18,987	9,367 73,262	10,712	(1,345)	-13%	9,367
Waste water management		27,404	6,047	358	- 10,867	358	89,154 358	(15,892)	-18% 0%	73,262 358
Waste management		200		-		555	-	-	- 70	-
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:								10-10-11		
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%	177 544
Public contributions & donations	5	.52,101	100,100	213,007	40,992	177,341	215,687	(30, 146)	-10%	177,541
Borrowing	6	76,535	90,517				_	-		_
Internally generated funds		89,221	-	48,303	9,177	30,703	48,303	(17,601)	-36%	30,703
otal 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

		2015/16		Budget Y	ear 2016/17	
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year
		Outcome	Budget	Budget	actual	Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		44,573	2,072	2,072	14,050	2,07
Call investment deposits			38,482	27,913	29,785	27,91
Consumer debtors		707,525	489,883	367,848	492,998	367,84
Other debtors		51,612	68,250	53,592	106,310	53,59
Current portion of long-term receivables		8	11	8	6	
Inv entory		13,381	13,118	13,381	15,603	13,38
Total current assets		817,098	611,816	464,814	658,752	464,81
Non current assets						
Long-term receivables				-		-
Inv estments				-		-
Inv estment property		275,974	265,125	275,974	275,974	275,974
Investments in Associate		346,156	421,324	346,321	342,383	346,32
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	1 1			-	-	-
Borrow ing	- 1 1	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 pay ables		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						
Borrow ing		458,528	528,190	429,127	447,241	429,127
Provisions		146,890	147,855	146,916	146,890	146,916
otal non current liabilities		605,419	676,044	576,043	594,132	576,043
OTAL 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
OTAL 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 R14.1 million. 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

		2015/16				Budget Year	2016/17			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	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	-		205,06
Service charges		708,366	903,135	905,895	91,612	825,015	825,015			905,89
Other revenue		47,158	28,911	37,223	-	19,323	19,323	-		37,22
Gov ernment - operating		314,920	325,438	331,488	0	331,488	331,488			331,488
Gov emment - 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		,,,,,,								2,012
Decrease (increase) other non-current receivables			_	_						-
Decrease (increase) in non-current investments			_	_						
Payments							the state of the state of	-		_
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		1								
Short term loans			_							
Borrowing long term/refinancing		(11,362)	90,517	(0)			-	-		- (0)
Increase (decrease) in consumer deposits		(11,302)	1,132	1,705				-		(0)
layments			1, 102	1,700		-		-		1,705
Repay ment of borrowing		(294)	(32, 192)	(29,375)		(8,720)	(12.704)	(4.064)	220/	(00.075)
ET CASH FROM/(USED) FINANCING ACTIVITIES	-	(11,656)	59,457	(27,671)	_	(8,720)	(12,781)	(4,061) (4,061)	32% 32%	(29,375)
	+							(4,001)	32%	(27,671)
ET 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. <u>CONCLUSION</u>

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

Mr E. M Nkosi

E-mail: makhosini.nkosi@newcastle.gov.za

Municipal Manager

Mr. B. E Mswane

E-mail: mm@newcastle.gov.za

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

	2015/16				Budget Year	2016/17			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actua	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	214,714			557365343	1000000		38.55.000	1,500.50	263,54
Service charges	914,751					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-2%	1,018,07
Investment revenue	12,517	100			4,503			13%	4,50
Transfers recognised - operational	467,502		5.000-94.1-8.000.000		493,550	0.401000		49%	493,55
Other own revenue	37,571	40,170	40,415		34,025				34,02
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%	1,813,69
Employee costs	489,601	476,620	470,815	44,393	484,725	470,815	13,909	3%	484,72
Remuneration of Councillors	18,453	21,023	21,055		18,875	21,055	200	975000	18,87
Depreciation & asset impairment	456,741	330,121	369,587	75,816	451,419	369,587	1	22%	451,419
Finance charges	66,141	61,899	50,312	1580	50,648	50,312		1%	50,648
Materials and bulk purchases	515,969	581,035	556,705	97,923	563,044	556,705	10000000	1%	563,044
Transfers and grants	90,764	96,098	100,964	6,826	103,507	100,964	100 May 2000	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)						-	5%	(297,305
Transfers recognised - capital			(202) 120	(22.,0.0)	(201,000)	(202,420)	(14,077)	376	(231,300
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					32 /2 %				
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	-	- 1	-	_	-		_
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
inancial 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
ash 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)
ash/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
ebtors Age Analysis									
otal By Income Source	82,557	23,333	21,059	20,082	20,777	18,777	112,338	690,454	989,375
reditors Age Analysis	1 1				*	250	97-333		
otal 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

		2015/16				Budget Year 20	16/17			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Governance and administration		272,895	360,756	367,646	22,075	363,541	367,646	(4,105)	-1%	363,5
Executive and council		16,258	13,210	7,445	611	8,251	7,445	806	11%	8,2
Budget and treasury office		201,988	291,002	304,335	20,763	300,462	304,335	(3,873)	-1%	300,4
Corporate services		54,649	56,544	55,866	701	54,828	55,866	(1,038)	-2%	54,8
Community and public safety		45,671	25,616	23,349	3,009	21,005	23,349	(2,344)	-10%	21,0
Community and social services		28,988	7,058	6,946	1,929	8,865	6,946	1,919	28%	8,8
Sport and recreation		1,125	417	646	16	501	646	(146)	-23%	5
Public safety		5,122	7,557	5,136	563	3,588	5,136	(1,548)	-30%	3,5
Housing		10,404	10,557	10,557	495	7,991	10,557	(2,566)	-24%	7,9
Health		33	28	63	6	61	63	(3)	-5%	
Economic and environmental services		60,361	5,001	7,381	18,081	90,023	7,381	82,642	1120%	90,0
Planning and development		14,560	666	1,234	5,502	35,070	1,234	33,836	2741%	35,0
Road transport		45,801	4,336	6,147	12,579	54,953	6,147	48,806	794%	54,9
Environmental protection		-	- 1	-	-	-	-	-		
Trading services		1,267,999	1,318,136	1,277,882	109,681	1,338,993	1,277,882	61,112	5%	1,338,9
Electricity		688,435	771,359	748,239	64,837	743,103	748,239	(5,136)	-1%	743,1
Water		294,234	247,149	229,146	29,372	298,736	229,146	69,590	30%	298,7
Waste water management		177,916	186,113	186,165	8,616	184,598	186,165	(1,567)	-1%	184,5
Waste management		107,414	113,515	114,332	6,855	112,557	114,332	(1,775)	-2%	112,5
Other	4	130	164	136	10	134	136	(2)	-2%	1:
otal Revenue - Standard	2	1,647,055	1,709,674	1,676,393	152,856	1,813,696	1,676,393	137,303	8%	1,813,69
expenditure - Standard										
Governance and administration		187,373	332,329	346,450	122,889	420,546	346,450	74,096	21%	420 E4
Executive and council		(47,541)	90,786	89,999	81,136	161,811	89,999	71,812	80%	420,5 4 161,81
Budget and treasury office		168,462	161,526	191,490	34,904	198,546	191,490	7,057	4%	198,54
Corporate services		66,452	80,017	64,962	6,848	60,189	64,962	(4,772)	-7%	
Community and public safety		254,047	253,527	239,565	22,882	241,346	239,565	1,781	1%	60,18 241,34
Community and social services		86,904	90,729	85,584	10,649	89,993	85,584	4,410	5%	89,99
Sport and recreation		58,257	63,316	60,333	5,926	60,663	60,333	329	1%	60,66
Public safety		73,462	69,346	64,176	4,222	63,060	64,176	(1,116)	-2%	63,06
Housing		31,257	26,104	25,426	1,770	23,562	25,426	(1,864)	-7%	23,56
Health		4,166	4,032	4,046	316	4,068	4,046	22	1%	4,06
Economic and environmental services		390,394	408,940	410,668	87,578	506,038	410,668	95,370	23%	506,03
Planning and development		31,279	31,183	23,289	1,904	23,043	23,289	(246)	-1%	
Road transport		358,988	377,616	387,241	85,671	482,906	387,241	95,665	25%	23,04 482,90
Environmental protection		128	141	137	3	89	137	(48)	-35%	
Trading services		1,705,618	960,137	961,333	141,051	941,908	961,333	(19,425)	-2%	941,90
Electricity		706,916	562,521	561,042	101,992	585,618	561,042	24,576	4%	
Water		860,238	261,534	273,359	26,184	229,329	273,359		4000000000	585,618
Waste water management		37,433	32,248	29,525	4,763	33,008	29,525	(44,030)	-16%	229,32
Waste management		101,031	103,835	97,407	8,112	93,953	97,407	3,483	12%	33,00
Other		986	799	805	67	164	805	(3,454)	-4%	93,95
otal Expenditure - Standard	3	2,538,418	1,955,731	1,958,821	374,466	2,110,002	1,958,821	(641)	-80%	2 110 003
urplus/ (Deficit) for the year		(891,363)	(246,057)	(282,428)	(221,611)	(296,306)	(282,428)	151,181 (13,879)	8% 5%	2,110,002

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q4 Fourth Quarter

B d . d		2015/16				Budget Y	ear 2016/17		,	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Rthousands	1								%	
Revenue - Standard										
Municipal governance and administration		272,895	360,756	367,646	22,075	363,541	367,646	(4,105)	-1%	363,54
Executive and council		16,258	13,210	7,445	611	8,251	7,445	806	0	8,25
Mayor and Council	1	16,258	13,210	7,445	611	8,251	7,445	806	0	8,25
Municipal Manager			_	_	_	_	_	_		_
Budget and treasury office		201,988	291,002	304,335	20,763	300,462	304,335	(3,873)	(0)	300,46
Corporate services		54,649	56,544	55,866	701	54,828	55,866	(1,038)		54,82
Human Resources		665	2,500				T SCHOOL ST	- 15.00 mm/h	(0)	34,02
Information Technology			2,500	2,500	-	-	2,500	(2,500)	(0)	_
Commence of the commence of th		251			-	-	-	-		-
Property Services		53,733	54,044	53,366	701	54,828	53,366	1,462	0	54,82
Other Admin			-	-	=	-	-	-		-
Community and public safety		45,671	25,616	23,349	3,009	21,005	23,349	(2,344)	(0)	21,00
Community and social services		28,988	7,058	6,946	1,929	8,865	6,946	1,919	0	8,86
Libraries and Archives		4,316	4,710	4,696	1,737	6,734	4,696	2,037	0	6,734
Museums & Art Galleries etc		467	220	220	24	24	220	(195)	(0)	24
Community halls and Facilities		22,738	451	451	26	563	451		300	
Cemeteries & Crematoriums	1 1	The state of the s	1000	19.00	200			112	0	563
		1,467	1,678	1,579	141	1,545	1,579	(35)	(0)	1,548
Child Care		-	-	-	-	-	-			-
Aged Care		-	-	-	-	-	-	-		-
Other Community		-	-	-	_	-	-			_
Other Social		-	_	_	_	-		_		
Sport and recreation		1,125	417	646	16	501	646	(146)	(0)	501
Public safety	-	5,122	7,557	5,136					-	
Police		5,122	1,551		563	3,588	5,136	(1,548)	(0)	3,588
				-			-	10 20		
Fire		25	34	5	1	5	5	(0)	(0)	5
Civil Defence		-	-	-	-	-	-	-		-
Street Lighting		-	-	-	-	-	-	-		-
Other		5,097	7,523	5,131	563	3,583	5,131	(1,548)	(0)	3,583
Housing		10,404	10,557	10,557	495	7,991	10,557	(2,566)		7,991
Health	-	33	28	63	6	61			(0)	
Clinics						61	63	(3)	(0)	61
William Selection S		-	-	-	-	-	-	-		-
Ambulance		-	-	-	-	-	-	0-0		-
Other		33	28	63	6	61	63	(3)	(0)	61
Economic and environmental services		60,361	5,001	7,381	18,081	90,023	7,381	82,642	0	90,023
Planning and development		14,560	666	1,234	5,502	35,070	1,234	33,836	0	35,070
Economic Development/Planning		3,667	-	_	292	17,354	_	17,354	#DIV/0!	17,354
Town Planning/Building enforcement		0,00.			202	17,004	_	17,554	#DIVIO:	17,334
. Similaring Danding Sinor Comorn		10,865	633	1,201	5,207	17,687	1,201	16,486	0	17,687
Licensing & Regulation		28	33	33	3	29	33	(4)	(0)	29
Road transport	-	45,801	4,336							
Roads			1475 2000	6,147	12,579	54,953	6,147	48,806	0	54,953
		44,309	3,173	3,173	12,519	54,012	3,173	50,839	0	54,012
Public Buses			-	-	-	-	-	-		-
Parking Garages		1,301	743	2,553	60	940	2,553	(1,613)	(0)	940
Vehicle Licensing and Testing				-	-	-	_	_		-
Other		191	420	420	_	-	420	(420)	(0)	_
Environmental protection		-	-	-	-	-			(-)	_
Pollution Control										
Biodiversity & Landscape								-		-
Other								-		-
W								-		-
Trading services		1,267,999	1,318,136	1,277,882	109,681	1,338,993	1,277,882	61,112	0	1,338,993
Electricity		688,435	771,359	748,239	64,837	743,103	748,239	(5,136)	(0)	743,103
Electricity Distribution		688,435	771,359	748,239	64,837	743,103	748,239	(5,136)	(0)	743,103
Electricity Generation					_	_	_	_	(-)	
Water		294,234	247,149	229,146	29,372	298,736	229,146	69,590		200 720
Water Distribution									0	298,736
		294,234	247,149	229,146	29,372	298,736	229,146	69,590	0	298,736
Water Storage							-	-		-
Waste water management		177,916	186,113	186,165	8,616	184,598	186,165	(1,567)	(0)	184,598
Sewerage		177,916	186,113	186,165	8,616	184,598	186,165	(1,567)	(0)	184,598
Storm Water Management				-			_	-		_
Public Toilets		2		_			_	_		975
Waste management		107 444	112 545	11/ 222	6 055	440 557	1.0000000000000000000000000000000000000		(6)	-
Solid Waste	1	107,414	113,515	114,332	6,855	112,557	114,332	(1,775)	(0)	112,557
		107,414	113,515	114,332	6,855	112,557	114,332	(1,775)	(0)	112,557
Other		130	164	136	10	134	136	(2)	(0)	134
Air Transport		130	164	136	10	134	136	(2)	(0)	134
Abattoirs										
Tourism						4				

Forestry Markets							-		
otal Revenue - Standard	2 1,647,055	1,709,674	1,676,393	152,856	1,813,696	1,676,393	137,303	0	1,813,6
xpenditure - Standard									
Municipal governance and administration	187,373	332,329	346,450	122,889	420,546	346,450	74,096	0	420,5
Executive and council	(47,541)	90,786	89,999	81,136	161,811	89,999	71,812	0	161,
Mayor and Council	(99,256)	43,398	48,153	76,752	117,069	48,153	68,916	0	117,
Municipal Manager	51,714	47,387	41,846	4,384	44,742	41,846	2,896	0	44,
Budget and treasury office	168,462	161,526	191,490	34,904	198,546	191,490	7,057	0	198,
Corporate services	66,452	80,017	64,962	6,848	60,189	64,962	(4,772)	(0)	60,
Human Resources	18,063	25,942	21,441	1,531	17,974	21,441	(3,467)	(0)	17,
Information Technology	16,893	16,636	17,964	3,683	19,965	17,964	2,000	0	19,
Property Services	14,423	11,740	9,149	464	7,986	9,149	(1,163)	(0)	7,
Other Admin	17,073	25,699	16,407	1,170	14,264	16,407	(2,143)	(0)	14,
Community and public safety	254,047	253,527	239,565	22,882	241,346	239,565	1,781	0	241,
Community and social services	86,904	90,729	85,584	10,649	89,993	85,584	4,410	0	89,
Libraries and Archives	14,470	22,250	18,728	1,307	14,157	18,728	(4,570)	(0)	14,
Museums & Art Galleries etc	2,004	2,560	2,440	206	2,977	2,440	537	0	2,
Community halls and Facilities	4,712	4,767	5,414	442	4,749	5,414	(666)	(0)	4,
Cemeteries & Crematoriums	2,799	3,306	3,729	1,325	4,890	3,729	1,161	0	4,
Child Care	_	_	_	-	- 1	-	-	٠	7,
Aged Care	_	-					_		
Other Community	62,918	57,845	55,273	7,368	62 224	FE 272	1000		
Other Social	02,918	57,045	55,215	7,300	63,221	55,273	7,948	0	63,
Sport and recreation		62.246		-	-	-	-		
Public safety	58,257	63,316	60,333	5,926	60,663	60,333	329	0	60,
Police Police	73,462	69,346	64,176	4,222	63,060	64,176	(1,116)	(0)	63,
			-			-	-		
Fire	30,406	31,512	29,487	2,061	28,526	29,487	(962)	(0)	28,
Civil Defence	924	862	810	180	1,360	810	549	0	1,
Street Lighting	24,596	9,288	9,080	727	9,527	9,080	447	0	9,
Other	17,536	27,684	24,798	1,254	23,647	24,798	(1,150)	(0)	23,
Housing	31,257	26,104	25,426	1,770	23,562	25,426	(1,864)	(0)	23,
Health	4,166	4,032	4,046	316	4,068	4,046	22	0	4,0
Clinics	948	801	881	23	884	881	3	0	
Ambulance	-	-	-	-	-	_	_		
Other	3,218	3,231	3,165	293	3,184	3,165	19	0	3,1
Economic and environmental services	390,394	408,940	410,668	87,578	506,038	410,668	95,370	0	506,0
Planning and development	31,279	31,183	23,289	1,904	23,043	23,289	(246)	(0)	23,0
Economic Development/Planning	14,044	9,778	7,477	495	7,100	7,477	(377)	(0)	7,1
Town Planning/Building enforcement	,	0,170	.,	455	7,100	1,411	(377)	(0)	7,1
3	16,435	20,331	14,738	1,323	15,141	14,738	403	0	15,1
Licensing & Regulation	800	1,074	1,074	86	802	1,074	(273)	(0)	8
Road transport	358,988	377,616	387,241	85,671	482,906	387,241	95,665	0	482,9
Roads	357,578	375,812	385,505	84,280	480,100	385,505	94,595	0	480,1
Public Buses	-		_	_	_	_	- 1,000	•	400,1
Parking Garages	356	393	366	1,287	1,519	366	1,153	0	4.5
Vehicle Licensing and Testing	-	555	300	1,207	1,019		1,155	0	1,5
Other	1,053	1.410	1 270	102		4 070	-		
160.5098800		1,410	1,370	103	1,287	1,370	(83)	(0)	1,2
Environmental protection Pollution Control	128	141	137	3	89	137	(48)	(0)	
Biodiversity & Landscape	100		-			-	-	Server l	
AND A STANDARD AND A CONTROL OF THE PARTY OF	128	141	137	3	89	137	(48)	(0)	
Other			-			=	-		
rading services	1,705,618	960,137	961,333	141,051	941,908	961,333	(19,425)	(0)	941,9
Electricity	706,916	562,521	561,042	101,992	585,618	561,042	24,576	0	585,6
Electricity Distribution	706,916	562,521	561,042	101,992	585,618	561,042	24,576	0	585,6
Electricity Generation						-	-		
Water	860,238	261,534	273,359	26,184	229,329	273,359	(44,030)	(0)	229,3
Water Distribution	860,238	261,534	273,359	26,184	229,329	273,359	(44,030)	(0)	229,3
Water Storage						_	-	3.25	
Waste water management	37,433	32,248	29,525	4,763	33,008	29,525	3,483	0	33,0
Sewerage	35,319	29,863	27,262	4,469	30,564	27,262	3,301	0	30,56
Storm Water Management				10.2	33,30	-	5,501	o	30,30
Public Toilets	2,114	2,384	2,263	293	2,445	2,263	1000		
Waste management	101,031						182	0	2,4
Solid Waste		103,835	97,407	8,112	93,953	97,407	(3,454)	(0)	93,9
50 F. 1908	101,031	103,835	97,407	8,112	93,953	97,407	(3,454)	(0)	93,98
ther Air Transport	986	799	805	67	164	805	(641)	(0)	16
Air Transport	986	799	805	67	164	805	(641)	(0)	16
Abattoirs							-		
Tourism									

Markets	1 1							-	1	
Total Expenditure - Standard	3	2,538,418	1,955,731	1,958,821	374,466	2,110,002	1,958,821	151,181	0	2,110,002
Surplus/ (Deficit) for the year		(891,363)	(246,057)	(282,428)	(221,611)	(296,306)	(282,428)	(13,879)	0	(296,306)

References

- 1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- 2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- 3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- 4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism and if used must be supported by footnotes. Nothing

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 1,647,055,136
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KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth Quarter

Vote Description		2015/16				Budget Year 20	16/17		10/200	
	Ref	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		-	_	-	_	_	_	_	10000	_
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTL	EMEN	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]	1 1	_	-	-	_	_	-	_		-
Vote 9 - [NAME OF VOTE 9]	1 1	-	-	-	-	-	-	-		_
Vote 10 - [NAME OF VOTE 10]		-	-	-	_	-	_			_
Vote 11 - [NAME OF VOTE 11]	1 1	-	=	-			-			-
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 SETTLI	MEN	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	1 1	556,350	571,809	570,122	115,648	609,073	570,122	38,950	6.8%	608,073
Vote 8 - [NAME OF VOTE 8]			-	_	-	-	-	-	0.070	-
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]		-	-	-	-	-	-	- 1		-
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 Y	ear 2016/17			
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote	1								%	
Vote 1 - CORPORATE SERVICES		70,656	69,754	63,311	1,312	63,079	63,311	(232)	0%	63,07
1.1-Administration		69,991	67,254	60,811	1,312	63,079	60,811	2,268	4%	63,07
1.2-Human Resources		665	2,500	2,500	-	-	2,500	(2,500)	-100%	-
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Vote 2 - COMMUNITY SERVICES		143,982	129,317	129,677	9,429	126,512	129,677	(3,165)	-2%	126,51
2.1-Culture and Amenities		13,236	7,475	7,592	1,945	9,366	7,592	1,774	23%	9,36
2.2-Community Services		130,747	121,842	122,084	7,485	117,146	122,084	(4,939)	-4%	117,14
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Vote 3 - BUDGET AND TREASURY		201,988	291,002	304,335	20,763	300,462	304,335	(3,873)	-1%	300,462
3.1 - Financial Services		201,988	291,002	304,335	20,763	300,462	304,335	(3,873)	-1%	300,462
3.2 - Data Processing		-	-	-	-	-	-	-		-
3.3 - Supply Chain Unit		-	-	-	-	-	-	-		-
						i i	-	-		
		-1								
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								-		
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Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	_		_
4.1 - Municipal Manager		-	-	-	-	-	-	- 1		
4.2 - Internal Audit Unit		-	_	-	-	-	-	-		
4.3 - Intergrated Development Planning		-	-	-	-	-	_	-		
4.4 - Legal Services		-	-	-	-	-	-	-		
4.5 - Mayoral Office		-	-	-	-	-	-	-		
4.6 - Public Relations Office		-	-	-	-	-	-	-		
4.7 - Governmence		-	-	-	-	-	-	-		
4.8 - Perfomance Management 4.9 - Information Technology		_		_	-	-	-	-		
4.10 - Risk Management					-	_		-		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN S	ETT	25,094	11,387	11,927	6,007	43,195	11,927	31,267	262%	43,195
5.1 - Economic Development		3,825	197	169	304	17,517	169	17,348	10252%	17,517
5.2 - Housing and Land		10,404	10,557	10,557	495	7,991	10,557	(2,566)	-24%	7,991
5.3 - Town Planning		10,865	633	1,201	5,207	17,687	1,201	16,486	1372%	17,687
STATE OF THE PARTY			7,000				-	_		_
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Vote 6 - TECHNICAL SERVICES		516,649	436,856	418,904	50,507	537,346	418,904	149 440	200/	E97 040
6.1 - Civil Services		44,533	3,593	3,593	12,519	54,012	3,593	118,442 50,419	28% 1403%	537,346 54,012
6.2 - Water and Sanitation Services		472,116	433,263	415,311	37,988	483,334	415,311	68,023	16%	483,334
		-1	,200		27,000	,50,004		-	1070	400,004
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Voto 7 ELECTRICAL AND MECHANICAL DEPURCE		600 600	774 050	740 000	0.407	740 400	740.000	-		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES 7.1 - Electrical Services	,	688,686 688,686	771,359 771,359	748,239 748,239	64,837 64,837	743,103 743,103	748,239 748,239	(5,136)	-1%	743,103
		000 000			K4 837	/43 103	/AN 730	(5,136)	-1%	743,103

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	2 1,647,055	1,709,674	1,676,393	152,856	1,813,696	1,676,393	137,303	8%	1,813,69
xpenditure by Vote Vote 1 - CORPORATE SERVICES	730,586	86,215	71,709	79,312	136,869	71,709	65,160	91%	136,86
1.1-Administration	(91,657)	60,273	50,268	77,781	118,895	50,268	68,627	137%	118,89
1.2-Human Resources	822,243	25,942	21,441	1,531	17,974	21,441	(3,467)	-16%	17,97
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							-		
Vote 2 - COMMUNITY SERVICES	309,225	326,605	305,603	30,081	306,461	305,603	858	0%	306,46
2.1-Culture and Amenities	82,243	96,199	90,644	9,207	87,436	90,644	(3,209)	-4%	87,436
2.2-Community Services	226,982	230,406	214,959	20,874	219,026	214,959	4,067	2%	219,026
						_	-		-
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		15					-		
Vote 3 - BUDGET AND TREASURY	168,462	161,526	191,491	34,904	198,546	191,491	7,056	4%	198,546
3.1 - Financial Services 3.2 - Data Processing	168,272 608	160,429 673	184,158 546	36,660	193,286 476	184,158 546	9,128 (70)	5% -13%	193,286 476
3.3 - Supply Chain Unit	(418)	424	6,786	(1,796)	4,784	6,786	(2,003)	-30%	4,784
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Vote 4 - MUNICIPAL MANAGER	84,830	72,511	74,787	8,293	78,418	74,787	3,631	5%	78,418
4.1 - Municipal Manager	15,988	18,328	12,990	1,236	15,462	12,990	2,471	19%	15,462
4.2 - Internal Audit Unit	6,906	7,413	7,195	714	7,267	7,195	73	1%	7,267
4.3 - Intergrated Development Planning 4.4 - Legal Services	3,126 7,341	3,295 4,986	2,210 4,411	153 651	1,876 4,693	2,210 4,411	(335)	-15% 6%	1,876 4,693
4.5 - Mayoral Office	16,222	8,489	14,977	226	13,712	14,977	(1,265)	-8%	13,712
4.6 - Public Relations Office	3,262	1,693	5,202	958	5,559	5,202	357	7%	5,559
4.7 - Governance	11,392	8,090	5,899	356	5,784	5,899	(114)	-2%	5,784
4.8 - Perfomance Management 4.9 - Information Technology	3,628 16,893	3,225 16,636	3,675 17,964	309 3,683	3,910 19,965	3,675 17,964	236	6% 11%	3,910 19,965
4.10 - Risk Management	71	357	264	6	191	264	(73)	-28%	19,503
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET		58,086	49,700	3,741	46,769	49,700	(2,932)	-6%	46,769
5.1 - Economic Development	15,830	11,651	9,537	648	8,066	9,537	(1,471)	-15%	8,066
5.2 - Housing and Land 5.3 - Town Planning	31,257 16,435	26,104 20,331	25,426 14,738	1,770 1,323	23,562 15,141	25,426 14,738	(1,864) 403	-7% 3%	23,562 15,141
- community	10,400	20,001	14,700	1,020	10,141	-	-	370	- 10,141
							-		
							-		
Voto 6. TECHNICAL SERVICES	605 444	670 070	COE 400	402 407	724.000	605 400	20.457	00/	****
Vote 6 - TECHNICAL SERVICES 6.1 - Civil Services	625,444 365,964	678,979 387,582	695,409 394,788	102,487 71,834	734,866 474,973	695,409 394,788	39,457 80,185	6% 20%	734,866 474,973
6.2 - Water and Sanitation Services	259,480	291,397	300,621	30,653	259,893	300,621	(40,728)	-14%	259,893
			-			-	-	0.000000	-
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Surplus/ (Deficit) for the year	(891,363)	(246,057)	(282,428)	(221,610)	(297,306)	(282,428)	(14,878)	0	(296,306)
Total Expenditure by Vote	2,538,418	1,955,731	1,958,821	374,466	2,111,002	1,958,821	152,180	0	2,110,002
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7 .1 - Electrical Services	556,350	571,809	570,122	115,648	609,073	570,122	38,950	7%	608,073
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	556,350	571,809	570,122	115,648	609,073	570,122	38,950	7%	608,073

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

		2015/16				Budget Year 2	2016/17			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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		_	-		-	_		_	070	200,040
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	- 1	144,962	184,732	161,470	10,627	156,456	161,470	(5,014)		156,456
Service charges - sanitation revenue		76,454	102,873	102,873	8,604	101,342	102,873	(1,531)	1 10000	101,342
Service charges - refuse revenue		54,603	83,421	83,421	6,853	82,454	83,421	(967)	10000	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	- 1	7,156	6,099	11,750	177	10,330	11,750	(1,421)	-12%	10,330
Dividends received	- 1	-	-	_	_	_	_			_
Fines	- 1	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	- 1	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	- 1	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	And the second second	200		11/15/202	
	- 1		to an all the same of	The second second	the state of the state of	98,836	88,256	10,580	12%	98,836
Depreciation & asset impairment	- 1	456,741	330,121	369,587	75,816	451,419	369,587	81,832	22%	451,419
Finance charges	- 1	66,141	61,899	50,312	4,061	50,648	50,312	336	1%	50,648
Bulk purchases	- 1	513,530	577,973	553,162	97,657	560,009	553,162	6,847	1%	560,009
Other materials	- 1	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	- 1	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)	0	(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)			(297,305)
Taxation										
Surplus/(Deficit) after taxation		(891,364)	(246,057)	(282,428)	(221,610)	(297,305)	(282,428)		REGISSION OF	(297,305)
Attributable to minorities		(,)	\ • j • • · j	(===, ===)	(,,,,,,,)	(==:,000)	(,)			(20,000)
Surplus/(Deficit) attributable to municipality		(891,364)	(246,057)	(282,428)	(221,610)	(297,305)	(282,428)			(297,305)
Share of surplus/ (deficit) of associate		(001,004)	(270,001)	(202,420)	(221,010)	(201,303)	(202,420)			(201,305)
	-	(004.00.1)	(0.10.00=		(00.1.0/5)					
Surplus/ (Deficit) for the year		(891,364)	(246,057)	(282,428)	(221,610)	(297,305)	(282,428)			(297,305)

Vote Description	Ref	2015/16	0-1-1- 1	A all	W	Budget Year 2	7000 00000			
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecas
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		- 1	-	-	-	-	-	-		
Vote 2 - COMMUNITY SERVICES		-	-	_	_	-	-	-		
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-		
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTI	LEMENTS	-	-	-	-	-	-	-		
Vote 6 - TECHNICAL SERVICES		-	-	-	-		-	-		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-		
Vote 8 - [NAME OF VOTE 8]		-	-	-	77.0		-	-		
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%	7,3
Vote 3 - BUDGET AND TREASURY		14,280	943	802	170	737	802	(66)	-8%	7,5
Vote 4 - MUNICIPAL MANAGER		- 1,200	2,824	2,824	-	32	2,824	(2,792)	-99%	
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTL	EMENTS	121	32,772	57,549	7,601	38,061	57,549	(19,488)	-34%	38,0
Vote 6 - TECHNICAL SERVICES		182,646	175,427	177,602	45,453	153,197	177,602	(24,405)	-14%	153,1
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		31,284	14,936	10,712	957	8,893	10,712	(1,819)	-17%	8,8
Vote 8 - [NAME OF VOTE 8]			- 14,000	- 10,712	-	0,000	10,7 12	(1,019)	-17 /6	0,0
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]		-	_	-	_	_	_	_		
otal Capital single-year expenditure	4	297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	-21%	208,2
otal Capital Expenditure		297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	-21%	208,2
Capital Expenditure - Standard Classification								1		
		74 570	24 274	2 020	242	770		(0.050)	700	
Governance and administration		71,570	21,371	3,626	240	770	3,626	(2,856)	-79%	7
Executive and council		47,141	17,604	-		700	-	-		
Budget and treasury office Corporate services		21,067 3,362	943	802	240	738	802	(64)	-8%	7
Community and public safety		19,760	2,824	2,824	4 007	32	2,824	(2,792)	-99%	
Community and social services			25,213	14,371	1,987	9,171	14,371	(5,200)	-36%	9,1
Sport and recreation	1	15,677	7,933	11,180	1,648	4,715	11,180	(6,466)	-58%	4,7
Public safety		4,083	16,225 827	2,800	339	2,202	2,800 162	(598)	-21%	2,2
Housing								(114)	-70%	2.0
Health		BILL Y	100	100	-	2,206	100	2,106	2106%	2,2
Economic and environmental services		113,117	109,904	145,768	33,525	115,315	129 145,768	(129)	-100% -21%	4450
Planning and development		2,541	32,672	57,549	16,606	44,860	57,549	(30,454)		115,3
Road transport		110,576	77,231	88,219	16,918	70,455	88,219	(12,690)	-22%	70.4
Environmental protection		110,010	17,201	00,210	10,810	10,400	00,219	(17,764)	-20%	70,4
Trading services		93,489	119,179	100,224	20,418	82,988	100,224	(17,237)	-17%	82,9
Electricity		31,284	14,936	100,224	1,431	9,367	100,224		-17%	9,36
Water		34,800	98,196	89,154	18,987	73,262	89,154	(1,345) (15,892)	-13%	73,20
Waste water management		27,404	6,047	358	- 10,907	358	358		-18%	73,20
Waste management		27,404	3,047	-		300	336	(0)	076	3:
Other								=		
otal Capital Expenditure - Standard Classification	3	297,936	275,667	263,990	56,169	208,244	263,990	(55,746)	-21%	208,24
	1	1	- 1					(,,,)		Toole
Inded by:		400.401	405 450	470.000						250
National Government		132,181	185,150	178,286	41,408	159,281	178,286	(19,005)	-11%	159,28
Provincial Government	1 1			37,402	5,584	18,260	37,402	(19,141)	-51%	18,2
District Municipality					-	-	-	-		
Other transfers and grants							-	-		
Transfers recognised - capital		132,181	185,150	215,687	46,992	177,541	215,687	(38,146)	-18%	177,5
Public contributions & donations	5		The second second				-	-		
Borrowing	6	76,535	90,517				-	-		
Internally generated funds		89,221	-	48,303	9,177	30,703	48,303	(17,601)	-36%	30,70
tal Capital Funding	1	297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	-21%	208,24

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

^{2.} Include capital component of PPP unitary payment

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

Include expenditure on investment property, intangible and biological assets
 Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)

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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - Q4 Fourth Quarter

Vote Description	Ref	2015/16				Budget Ye	ear 2016/17			
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation Vote 1 - CORPORATE SERVICES	1	17.44	47.004					-		
1.1 Administration		47,141 47,141	17,604 17,604	-	-	-		_		
1.2 - Human Resources		-	-	-	_	-	_	_		
							-	-		
	1							-		
								_		
								-		
								-		
								_		
Vote 2 - COMMUNITY SERVICES	ŀ	22,464	31,161	14,500	1,987	7,323	14,500	(7,178)	-50%	7,
2.1 Culture and Amenities		6,787	19,286	13,880	1,987	6,443	13,880	(7,437)	-54%	6,
2.2 - Community Services		15,677	11,874	620	-	880	620	260	42%	
							-	-		
								_		
								-	2	
								-		
								-		
4										
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%	7
3.2 - Data Processing 3.3 - Supply Chain Unit			18	-	-	-	-	- 1		
3.5 - Supply Chair Offic			10		-	-		_		
								_		
								-		
								-		
								-		
								-		
Vote 4 - MUNICIPAL MANAGER		-	2,824	2,824	-	32	2,824	(2,792)	-99%	
4.1 - Municipal manager 4.2 - Internal Audit						-	-	-		
4.3 - Intergrated Development Planning					-	_	_	-		
4.5 - Mayoral Office					-	-	-	-		
4.6 - Public Relations Office					-	-	-	-		
4.7 - Governance 4.8 - Perfomance Management					-	-	-	-		
4.9 - Information Technology			2,824	2,824	_	32	2,824	(2,792)	-99%	
4.10 - Risk Management			-,	-,	-	-	-	-	0070	
								-	1.0000000	
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET 5.1 - Economic Development	TLE	121	32,772 1,798	57,549 28,086	7,601 1,799	38,061 16,952	57,549 28,086	(19,488)	-34%	38,00
5.2 - Housing and Land		121	100	20,000	- 1,788	2,206	20,000	(11,134) 2,206	-40% #DIV/0!	16,95
5.3 - Town Planning			30,874	29,464	5,802	18,903	29,464	(10,561)	-36%	18,9
				-			-	-		
							-	-	4	
								-		
								-		
Vote 6 - TECHNICAL SERVICES		182,646	175,427	177,602	45,453	153,197	177,602	(24,405)	-14%	153,1
6.1 - Civil Services		101,576	73,731	88,448	23,710	70,455	88,448	(17,993)	-20%	70,4
6.2 - Water and Sanitation Services		81,070	101,696	89,154	21,743	82,742	89,154	(6,411)	-7%	82,74
				-			-	-		
					4		-	-		-
								-		
								-		
								-		
								_		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		31,284	14,936	10,712	957	8,893	10,712	(1,819)	-17%	8,89
7.1 - Electrical Services		31,284	14,936	10,712	957	8,893	10,712	(1,819)	-17%	8,89
						100	ALCOHOLD STATE	120000000000000000000000000000000000000	54 CH (20 H) 11	200

Total Capital Expenditure	297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	(0)	208,244
Total single-year capital expenditure	297,936	275,667	263,990	56,169	208,244	263,990	(55,747)	(0)	208,244
							-		
							100		
							-		
							-		
							- 1		
							-		
							-		
						_	_		
		1				_	- 1	1	

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

		2015/16		Budget Yo	ear 2016/17	
Description	Ref	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	2,07
Call investment deposits			38,482	27,913	29,785	27,91
Consumer debtors		707,525	489,883	367,848	492,998	367,84
Other debtors		51,612	68,250	53,592	106,310	53,59
Current portion of long-term receivables		8	11	8	6	
Inventory		13,381	13,118	13,381	15,603	13,38
Total current assets		817,098	611,816	464,814	658,752	464,81
Non current assets						
Long-term receivables	- 1 - 1			_		-
Investments				-		
Investment property		275,974	265,125	275,974	275,974	275,97
Investments in Associate		346,156	421,324	346,321	342,383	346,32
Property, plant and equipment		7,670,847	3,925,100	7,146,887	7,065,408	7,146,88
Agricultural				-	-	_
Biological assets				-	-	-
Intangible assets		4,497	6,138	7,221	6,493	7,22
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	- 1 - 1	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

		2015/16				Budget Year 2	016/17			
Description	Ref	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	_		905,898
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 1	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		-	-	-		-	_	-	- 1	_
Borrowing long term/refinancing		(11,362)	90,517	(0)				-		(0
Increase (decrease) in consumer deposits		-	1,132	1,705		-		-		1,705
Payments									Ī	
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	100		29,156

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	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%		
	Expenditure By Type			
	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%		
100	Materials	-14%	Delays of spending due to cash flow	
	<u>Capital Expenditure</u>			
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
			The variances in both capital and operational budget performances resulted in the variance in the overall performance of the municipality	
7	Municipal Entities			

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

	5		2015/16		Budget Y	ear 2016/17	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
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%
Safety of Capital							
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%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		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%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMAs 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.7%	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%
DP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

							Budget	Budget Year 2016/17					
	Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	(n)	Impairment - Bad Debts i.t.o
R thousands												against Debtors	Council Policy
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	529	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	2,592	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	62	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	ı	1	1	1	1	1	1	1		I		
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	1	•
2015/16 - totals only										1			
Debtors Age Analysis By Customer Group													
Organs of State	2200	(4,972)	1,232	856	929	1,361	630	086'9	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	86	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	ı	1

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

Description	1				Bu	Budget Year 2016/17	17			
R thousands	Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	20,378	1	1	1	1	1	1	1	20,378
Bulk Water	0200	1	1	1	1	1	ı	1	ı	ı
PAYE deductions	0300	1	1	1	1	1	1	1	1	1
VAT (output less input)	0400	4,093	1	1	1	1	1	1	1	4.093
Pensions / Retirement deductions	0200	1	1	1	1	1	1	1	ı	1
Loan repayments	0090	36,857	1	1	1	1	1	1	1	36,857
Trade Creditors	0200	54,635	9,135	2,067	602	321	80	1,040	40	67,920
Auditor General	0800	1	ı	1	1	1	1	1	1	1
Other	0060	1	1	1	1	1	E	ı	1	1
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							
Municipality									
Nedbank	4	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	7	37,335	(37,239)	95
Municipality sub-total					2,058		230,494	(200,709)	29,785
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		2015/16				Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	- 10								%	
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	- 4	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	3	930						-	ı	
Neighbourhood Development Partership		28						-		
		15 15						-		
								-		
Other transfers and grants lineart description								-		
Other transfers and grants [insert description]		44.054	10.010					-		
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 Museums Services		5,627	4,077	4,077		4,077	4,077			4,077
		150	334	334		334	334	-		334
Community Library Services Grant Sport and Recreation	4	510	537	537		537	537			537
Health subsidy		317						-		
District Municipality:			_					-		
[insert description]		-	-	-	-	-	-	-		
[moon decomposity								-		
Other grant providers:		-	_	_				-		
[insert description]		_	-	-	-	_	-	-		-
(moon accompany								-		
otal Operating Transfers and Grants	-	240.442	202 202	200.000				-		
	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
Ernergy efficiency & demand side management		7,000	-	-						-
Municipal water infrastructure		14,825	40,613	40,613		40,613	40,613			40,613
Accrediation								-		
								-		
								-		
Other capital transfers [insert description]								-		
Provincial Government:		44.054		17.107		10.000		-		
Level 2 accreditation		11,354	-	15,425	-	15,425	15,425	-		21,120
Provincialisation of Libraries		4,750						-		
Sport and Recreation		5,627								5,695
Community Library Service		150 510		45 405		45 405	45 405			
Museum		317		15,425		15,425	15,425			15,425
orridor Development		317								
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
							5,, 30			20,012
							J = 44 15			112 1
								_		
otal Capital Transfers and Grants OTAL RECEIPTS OF TRANSFERS & GRANTS	5	173,884 492,297	185,150	226,147	-	211,373	211,373	- (0)	0.0%	231,842

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter

		2015/16		,		Budget Year 2	2016/17			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecas
R thousands									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		307,059	311,750	311,750	493	244 750	244 750	(0)	0.0%	244 7
Local Government Equitable Share		298,215	306,952	306,952	493	311,750	311,750	(0)	0.076	311,7
Water Services Operating Subsidy		3,000	300,332	300,932		306,952	306,952	-		306,9
EPWP Incentive		3,286	3,173	3,173	453	2 472	2 472	- (0)	0.00/	0.41
Integrated National Electrification Programme		5,200	3,173	3,173	403	3,173	3,173	(0)	0.0%	3,17
Finance Management	1	1,600	1,625	1,625	40	4 605	4 605	-	-1	4.00
Municipal Systems Improvement		930	1,025	1,023	40	1,625	1,625	-		1,62
Neighbourhood Development Partership	1	28						-		
Other transfers and grants [insert description]	1 1	20								
Provincial Government:		11,354	10,643	0.642	222	0.642	0.040	-		
Provincialisation of Libraries		4,750	5,695	8,643 3,695	323 323	8,643	8,643	-		10,64
Level 2 accreditation		5,627	4,077	4,077	323	3,695	3,695	-		5,69
Sport and Recreation		150	4,077	4,077		4,077	4,077			4,07
Community Library	1 1	510	537	507		507	507	-		
Museum		317	334	537 334		537	537	-		53
maddill		317	334	334		334	334			33
District Municipality:		-						-		
District manuspancy:		_	-	-	-	-	-	-		
[insert description]								-		
Other grant providers:								7-3		
Salar grant providers.	1 1	-	-	-	-	-	-	-		-
[insert description]								_		
otal operating expenditure of Transfers and Grants:		318,413	322,393	320,393	816	320,393	320,393	(0)	0.0%	322,393
Capital expenditure of Transfers and Grants						141,000		(0)		011,000
National Government:	1 1	400 500	105.150				40.000			
The state of the s		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)	1 1	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	1 1	7,000	-				-	-	20000000	-
Municipal water infrastructure Accrediation		14,825	40,613	40,613	2,659	34,896	40,613	(5,717)	-14.1%	40,613
500-007 TITHE !	1							-		
Provincial Government:		-	-	17,425	-	2,000	17,425	(15,425)	-88.5%	15,425
Level 2 accreditation	1 1							-		
Provincialisation of Libraries Sport and Recreation	1 1			2,000		2,000	2,000			
	1 1									
Community Library				15,425		-	15,425	(7,294)	-19.6%	15,425
Museum								-		
District Municipality:										
District municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:				05.570				-		
European Union		-	-	25,572	-	9,934	9,934	-		25,572
European Officia				25,572		9,934	9,934	-		25,572
otal capital expenditure of Transfers and Grants		162,530	185,150	228,147	3,778	164,329	213,509	(49,180)	-23.0%	226,147
OTAL EXPENDITURE OF TRANSFERS AND GRANTS										
TIGE EXPENDITURE OF TRANSPERS 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

				Budget Year 2016/17	7	
Description	Ref	Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE				100		
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	_	
Local Government Equitable Share					-	
Water Services Operating Subsidy	1 1				_	
EPWP Incentive	1 1				-	
Integrated National Electrification Programme					_	
Finance Management	1 1					
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	020	1,142	655	36.4%
Museums Services		695		1,172	695	100.0%
Community Library Services Grant		66		66	033	100.070
Sport and Recreation		00		00	-	
Health subsidy					-	
Human Settlement		4,267	323	4 267		
District Municipality:		4,207	323	4,267	-	
District municipality.		-	_	_		
[insert description]					_	
Other grant providers:		-	-	-	-	
[insert description]					_	
otal operating expenditure of Approved Roll-overs		6,825	323	5,475	1,350	19.8%
Capital expenditure of Approved Roll-overs						
National Government:		-	_	_	_	
Neighbourhood Development Partnership					_	
Accrediation					_	
					_	
1 No. 1					1_1	
					_	
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	-	20.070
District Municipality:	-	-	_	-		
Sisting multispancy.			_			
					_	
Other grant providers:			-	-	-	
·					-	
otal capital expenditure of Approved Roll-overs		6,970	-	5,841	1,128	16.2%

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

KZN252 Newcastle - Supporting Table SC8 Monthly B	T	2015/16				Budget Year 2	016/17			
Summary of Employee and Councillor remuneration	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands		Outcome	Budget	Budget	actual	Tour 12 dotain	budget	variance	variance %	Forecast
	1	A	В	С						D
Councillors (Political Office Bearers plus Other) Basic Salaries and Wages		11,661	12,955	12,987	859	15,761	12,987	2,774	21%	15,76
Pension and UIF Contributions		1,590	1,700	1,700	114	563	1,700	(1,136)	-67%	56
Medical Aid Contributions		265	283	283	7	62	283	(221)	-78%	6
Motor Vehicle Allowance		4,452	4,759	4,759	538	2,313	4,759	(2,446)	-51%	2,313
Cellphone Allowance							_	-	1000	_
Housing Allowances		572	612	612	71	174	612	(437)	-71%	174
Other benefits and allowances		668	714	714	-	-	714	(714)	-100%	-
Sub Total - Councillors	1.	19,208	21,023	21,055	1,590	18,875	21,055	(2,180)	-10%	18,87
% increase	4		9.4%	9.6%						-1.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8,299	23,792	29,702	285	2,128	29,702	(27,573)	-93%	2,128
Pension and UIF Contributions Medical Aid Contributions		-	547	547	17	33	547	(514)	-94%	30
Overtime		_	160	160	9	25	160	(135)	-85%	25
Performance Bonus			249	249	_	-	249	(249)	-100%	_
Motor Vehicle Allowance		_	825	825	21	155	825	(670)	-81%	155
Cellphone Allowance		-	-	-	-	-	_	(0/0)	-0170	-
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							2	_		-
Long service awards							_	_		-
Post-retirement benefit obligations	2						J =	_		-
Sub Total - Senior Managers of Municipality		11,137	25,739	31,649	339	2,595	31,649	(29,054)	-92%	2,595
% increase	4		131.1%	184.2%						-76.7%
Other Municipal Staff										
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	1 1	19,377	18,714	18,714	1,922	8,286	18,714	(10,428)	-56%	8,286
Overtime	1 1	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	1 1	63	11	11	-	-	11	(11)	-100%	-
Housing Allowances	1	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	1 , 1	381	-	-			-	-		-
Post-retirement benefit obligations Sub Total - Other Municipal Staff	2	437,233	450,881	439,166	44,054	400 400	420.400	40.004	400/	-
% Increase	4	431,233	3.1%	0.4%	44,034	482,130	439,166	42,964	10%	482,130 10.3%
Total Parent Municipality		467,578	497,643	491,870	45,984	503,600	491,870	11,730	2%	503,600
Inpaid salary, allowances & benefits in arrears:			0 401	r 00/						7 70/
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime										
Performance Bonus								-		
Motor Vehicle Allowance	1 1							-		
Cellphone Allowance								-		
								-		
Housing Allowances								-		
Other benefits and allowances								-		
Other benefits and allowances Board Fees										
Other benefits and allowances Board Fees Payments in lieu of leave										
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards										
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations										
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities	2	-	-	-	-					
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase	2 4	-	-		-					
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enior Managers of Entitles		-	-	-	-	-				
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enior Managers of Entitles Basic Salaries and Wages		-	-	-	-					
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase enior Managers of Entitles Basic Salaries and Wages Pension and UIF Contributions			-	-						
Other benefits and allowances Board Fees Payments in lieu of leave Lorg service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enior Managers of Entitles Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions		-	-							
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase enior Managers of Entitles Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime				-		-				
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase enior Managers of Entitles Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus			-			-				
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase enior Managers of Entitles Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime				-						
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enior Managers of Entitles Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance			-	-						
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase enior Managers of Entitles Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance				-						
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase enior Managers of Entitles 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 ub Total - Board Members of Entities % Increase enior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Housing Allowances Other benefits and allowances										
Other benefits and allowances Board Fees Payments in lieu of leave Lorg service awards Post-retirement benefit obligations ub Total - Board Members of Entities W. Increase enior Managers of Entitles Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Celiphone Allowance Housing Allowances Other benefits and allowances Payments in lieu of leave										
Other benefits and allowances Board Fees Payments in lieu of leave Lorg service awards Post-retirement benefit obligations ub Total - Board Members of Entities w Increase enior Managers of Entitles Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions Overtime Performance Bonus Motor Vehicle Allowance Cellphone Allowance Cellphone Allowances Other benefits and allowances Payments in lieu of leave Lorg service awards	4									
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase enior Managers of Entitles 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	4									
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase enior Managers of Entitles 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 ub Total - Senior Managers of Entitles % Increase	2									
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase enior Managers of Entitles 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 ub Total - Senior Managers of Entities	2									
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % increase enior Managers of Entitles 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 ub Total - Senior Managers of Entities % increase ther Staff of Entities	2									
Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations ub Total - Board Members of Entities % Increase enior Managers of Entitles 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 ub Total - Senior Managers of Entities % increase ther Staff of Entities Basic Salaries and Wages	2									

TOTAL MANAGERS AND STAFF		448,370	476,620	470,815	44.394	484,726	470,815	13,910	3%	484,726
% increase	4		6.4%	5.2%						7.7%
TOTAL SALARY, ALLOWANCES & BENEFITS		467,578	497,643	491,870	45,984	503,600	491,870	11,730	2%	503,600
Total Municipal Entities		-	-	-	-	-	-	-		-
% increase	4									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
Post-retirement benefit obligations								-		
Long service awards	- 1 1							_		
Payments in lieu of leave	- 1 1							_		
Other benefits and allowances						- 1		-		
Housing Allowances	- 1 1							-		
Cellphone Allowance								_		
Motor Vehicle Allowance	1 1							_		
Performance Bonus	1 1							-		

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

Description	Ref						Budget Year 2016/17	ar 2016/17						2016/17 M Expe	2016/17 Medium Term Revenue & Expenditure Framework	venue &
	- 55	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	-	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	2016/17	+1 2017/18	+2 2018/19
Cash Receipts By Source																
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		1	1	1	E	1								1		
Service charges - electricity revenue		38,944	20,662	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	2,967	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	91,88
Service charges - refuse		2,700	6,952	988'9	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			1	1	1	1	1					000	2	000'00	03,023	14,437
Rental of facilities and equipment		200	611	211	749	488	519	909	503	642	ROR	643	1 0	1 200 1	0.00	
Interest earned - external investments		333	1.848	166	212	(52)	333	248	2000	740	000	710	679	1,326	8,059	8,865
Interest earned - outstanding debtors		102	508	845	1 154	008	200	380	577	020	917	1777	(7,724)	4,001	10,337	11,370
Dividends received			1	} '	1011	200	98	200	8	200	1,045	832	(4,491)	3,525	6,897	7,587
Fines		150	340	1 07	1 6	1 3	1 5	0.00	-		1	1	1	1		
icences and nermits		50	000	0	7/1	171	4/8	333	910	170	173	469	(1,481)	1,561	6,226	6,849
Anance control					-	-	-	-	7	-	0	2	-	12	13	15
Tenefor receipts			1 600	1	1	1	1						1	i		
Other revenue		17,204	74,850	14,158	15,446	4,632	102,713	7,580	10,863	134,042			0	331,488	314,600	321,688
Curio Develue		667	667	582	1,295	3,187	1,589	2,024	939	2,024	926	2,024	13,364	28,321	20,944	23,003
casi receipts by source		105,822	128,723	121,594	112,192	114,041	182,352	69,637	95,801	204,311	91,197	129,634	131,888	1,487,191	1,559,288	1,651,310
Other Cash Flows by Source													1			
Transfer receipts - capital		24,000	41,161	4,625	1	13,360	75,837	39,218					17.485	215 686	184 662	222 540
Contributions & Contributed assets		1	1	1	1	1	1	1					ı		300'101	045,240
Proceeds on disposal of PPE		1	1	1	1	1	1	1					2.012	2012	2 000	2 000
Short term loans		1	1	1	1	1	1									2,000
Borrowing long term/refinancing		1	1	1	1	1	1						1			
Increase in consumer deposits		1	1	1	1	1		1					1,705	1.705	670	458
Receipt of non-current debtors		1	1	1	74,452	1	1	1					(74,452)			
Receipt of non-current receivables		1	1	1	1	1	1	1								
Change in non-current investments		1	1	,	1	1	1	1					1			
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	129,634	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	A70 845	VOV 33V	400 005
Remuneration of councillors		1,603	1,131	2,304	1,586	1,584	1,608	187	1.580	1604	3 849	1 695	2 324	210,017	920 00	027,884
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		1	58,328	94,945	39,345	42,870	64,985	47.867	25.953	35.486	42 799	38 447	(6.088)	484 938	580 715	23,760
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	21,000	004,000
Other materials		175	238	220	689	285	384	1,273	66	232	72	380	(204)	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	53,355	55,313
Grants and subsidies paid - other municipalities													1		84,422	
Grants and subsidies paid - other													1			1
Cash Daymante by Type		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 rayments by type		/Z6'90L	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		5,425	24,742	266'6	6,589	20,254	18,619	9,352	8,750	21,723	14,276	16,875	62,510	219,112	184.662	222.540
Kepayment of borrowing		1		1			30,543	(4,291)					3,123	29,375	37,206	41,351
Total Cash Payments by Type		444 050	000 227	100									1			
com cash rayments 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)	(738)	(15.417)	(74.112)	9 9 62
Cash/cash equivalents at the month/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)
Casincasii equivalents at the monthlyear 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

		2015/16				Budget Year 2	016/17			
Description	Ref	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		044.744	050 070	000.004	00.404	000 545	000 004	C44	00/	000 545
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	П	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	П	16,522	19,072	16,123	1,413	12,815	16,123	(3,309)	-21%	12,815
Gains on disposal of PPE	1 1	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								,		
		489,601	476 600	470.045	44 202	404 705	470.045	42.000	20/	404 705
Employee related costs	ll		476,620	470,815	44,393	484,725	470,815	13,909	3%	484,725
Remuneration of councillors	1	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	ΙI	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	1 1	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

		2015/16				Budget Year 2	016/17			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	-								%	
Revenue By Municipal Entity										
Service charges - sanitation revenue								-		
Service charges - other										
Rental of facilities and equipment						W-200		-		
nterest earned - external investments								-		
nterest earned - outstanding debtors								-		
Agency services			00.004	04.004	0.000	50,000	50.000	-		
Fransfers recognised - operational			68,224	64,224	6,089	52,368	52,368	0	0%	64,224
Other revenue								-		
Gains on disposal of PPE								-		
otal Operating Revenue	1	_	68,224	64,224	6,089	52,368	52,368	- 0	0%	64,224
	+		00,224	04,224	0,009	32,300	32,300	0	0%	04,224
expenditure By Municipal Entity		7,000	40.000	40.000						
Employee Related Cost		7,362	10,223	10,223	772	9,528	10,223	(695)	-7%	10,223
Debt Impairment Collection Costs	1 1							-		
			400	400				-		
Depreciation Character Cha		-	498	498	41	498	498	0	0%	498
inance Charges			105	105			105	(105)	-100%	105
Bulk Purchases	1 1	27,304	19,611	19,611	1,634	19,611	19,611	0	0%	19,611
Other Material	1 1	6,661	6,946	5,946	710	4,600	5,946	(1,346)	-23%	6,946
Repairs & Maintenance	ш	25,483	33,898	30,898	3,511	24,333	30,898	(6,565)	-21%	33,898
other Expenditure		71	165	165	15	226	165	61	37%	165
otal Operating Expenditure	2	66,880	71,447	67,447	6,683	58,797	67,447	(8,650)	-13%	71,447
urplus/ (Deficit) for the yr/period		(66,880)	(3,223)	(3,223)	(594)	(6,429)	(15,079)	(8,650)	57%	(7,223
apital Expenditure By Municipal Entity	1 1	(00,000)	(0,220)	(0,220)	(554)	(0,423)	(13,073)	(0,000)	31 76	(1,223
ervice charges - sanitation revenue	1 1									
ervice charges - other										
ental of facilities and equipment										
terest earned - external investments										
terest earned - outstanding debtors								_ [
gency services								_		
ransfers recognised - operational										
ther revenue										
ains on disposal of PPE								-		
									100	

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

	2015/16				Budget Year 20	16/17			
Month	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			Single Bl	The same	

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth Quarter

Description	10.0									
	Ref	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/Su	b-class									
Infrastructure		-	151,808	130,219	33,891	137,019	130,219	(6,800)	-5.2%	137,01
Infrastructure - Road transport		_	74,156	45,092	9,679	78,813	45,092	(33,721)	-74.8%	78,81
Roads, Pavements & Bridges			74,156	45,092	9,679	78,813	45,092	(33,721)	-74.8%	78,81
Storm water					-		-	-		_
Infrastructure - Electricity		-	32,865	14,467	-	1,059	14,467	13,407	92.7%	1,05
Generation			5,665				-	-		_
Transmission & Reticulation			22,200	9,467		1,059	9,467	8,407	88.8%	1,05
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%	46,31
Dams & Reservoirs			20,110	-	21,212	10,010	-	-		-
Water purification	- 1 1							_		
Reticulation			26,475	52,192	24,212	46,310	52,192	5,881	11.3%	46,31
	- 1 1		200000000000000000000000000000000000000	250000000000000000000000000000000000000		100000000000000000000000000000000000000			39.8%	
Infrastructure - Sanitation		-	17,312	17,000	-	10,235	17,000	6,765	I CONTRACTOR OF THE PARTY OF TH	10,23
Reticulation		1	9,112	17,000		10,235	17,000	6,765	39.8%	10,23
Sewerage purification			8,200				-	-		-
Infrastructure - Other		-	1,000	1,469	-	602	1,469	867	59.0%	60
Waste Management				-			-	-		-
Transportation				-				-		×-
Gas				-			-	-		-
Other			1,000	1,469		602	1,469	867	59.0%	60:
216.			750	6.445	622	4 444	C 44E	4 700	76 09/	4.44
Community	1 1		750	6,115	633	1,411	6,115	4,703	76.9%	1,41
Parks & gardens				1,800	394	767	1,800	1,033	57.4%	76
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				-	-	100	-	-		_
Security and policing				162		48	162	114	70.4%	48
Buses				_			_	_	11-11	_
Clinics				_			_			_
Museums & Art Galleries	- 1 - 1			_			_	_		_
Cemeteries	- 1 1			_				_		
Social rental housing				_			_	_		
	- 1 1									
Other				-	-	-		-		-
Heritage assets			-	-	-	-		-		
Buildings							-	-		-
Other							-	-		-
nvestment properties	- 1 1	-	-	-	-	_	-	-		-
Housing development								_		
Other								_		
Other assets	- 1 1	-	33,165	36,445	113	1,074	36,445	35,370	97.1%	1,074
	1 1	T-2	55,105	30,440		602			#DIV/0!	602
General vehicles		2000	440	rates.	-	002	-	(602)	ADIVIO:	
Specialised vehicles		_	0.445	1 510	-	-	1 510	4.450	76 20/	- 250
Plant & equipment			8,115	1,510	-	358	1,510	1,152	76.3%	358
Computers - hardware/equipment			1 . 145				-			-
Furniture and other office equipment			600	1,087	113	115	1,087	972	89.4%	115
Abattoirs				-			-	-		-
Markets		7		-			-	-		-
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				_			_	_		_
gricultural assets		-	-	-			-	-		-
List sub-class								-		
ological assets		-	-	_	-	-	-	_		_
List sub-class		_			_	_	_			_
								-		
tangibles		-	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				200 177.00		1	_	_		
				,		,			00.007	
otal 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	Def	2015/16				Budget Year 2		1,000		
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands Capital expenditure on renewal of existing assets by Asse	1 Class	/Cub alass							%	
Capital experiorate on reliewal of existing assets by Asse	I									
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			10,000	3,180	1,100	20,001	3,180	3,180	100.0%	20,001
Sewerage purification	1 1		19,000	16,365	4,796	20,351	16,365	(3,987)	-24.4%	20,351
Infrastructure - Other			13,000	-	4,730		10,303		24.470	
			_	_	_	-	_	_		-
Waste Management							-			-
Transportation							-	-		_
Gas							-	· -		-
Other							-	-		7-
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	1 1			-			-	-		_
Swimming pools				_			_			_
Community halls	1 1			_			_	_		_
Libraries			2,000	16,426	745	1,203	16,426	15,223	92.7%	1,203
Recreational facilities	1 1		2,000	- 10,120	, 10	1,200	-	-	02.1.70	-
Fire, safety & emergency	1 1							-		_
								_		_
Security and policing	1 1			_			_			_
Buses	1 1			-			-	-		-
Clinics				-			_	-		-
Museums & Art Galleries	1 1			-			_	-		-
Cemeteries	1 1			-			-	-		-
Social rental housing	1 1			-			-	-		-
Other				620			620	620	100.0%	_
Heritage assets		-	-	500	-	-	500	500	100.0%	-
Buildings				500			500	500	100.0%	-
Other	1 1						-	-		-
Investment properties	1 1	-	_	-	_	-	_	_		_
Housing development	1 1							_		
Other										
	1 1	-	-	-	_	-	-	_		_
Other assets Constructions						_				
General vehicles		_	_	_	_	_		-		500
Specialised vehicles		-	-	_	_	-		-		-
Plant & equipment		1-						-		-
Computers - hardware/equipment					T, F		- T N 1 -	-		-
Furniture and other office equipment							-	-	1	-
Abattoirs							7	-		-
Markets		4 1 1 1						-		-
Civic Land and Buildings							-	-		-
Other Buildings							-	-		-
Other Land							-	-		-
Surplus Assets - (Investment or Inventory)							-	-		-
Other							-	-		-
Agricultural assets		-	_	_	_	_	_	_		_
List sub-class	1									_
mive dub-dubb								-		
								-		
		-	-	-	-	-	-	-		-
Biological assets										
Biological assets List sub-class										
								-		
List sub-class		207.026						-		
ntangibles		297,936	-	-	-	-	-	-		-
List sub-class		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
Specialised vehicles	ТТ	-	-	- 1				-		-
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

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q4 Fourth Quarter

Dancidation		2015/16	-		2000	Budget Year 20	1000000000000			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1_								%	
Repairs and maintenance expenditure by Asset Class/Su	I I									
<u>Infrastructure</u>		-	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			12 727	11 010	422	10 146	11.010	072	7.9%	40.440
Dams & Reservoirs		-	13,737	11,019	422	10,146	11,019	873	1.9%	10,146
Water purification								-		_
Reticulation	1 1		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%	10,146 24,969
Reticulation				12,855	_	24,969	12,855	(12,114)	-94.2%	24,969
Sewerage purification				34		24,303	34	34	100.0%	24,909
Infrastructure - Other		_	4,561	910	1	285	910	625	68.7%	285
Waste Management			184	67	-	200	67	67	100.0%	_
Transportation			104	-	_	127	_	(127)	#DIV/0!	127
Gas				_			_	-		-
Other			4,377	843	1	158	843	684	81.2%	158
	1 1									
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	1 1		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	1 1		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	1 1			-			-	-		-
Security and policing	1 1			-			-	-		-
Buses	1 1			-			-	-		-
Clinics Museums & Art Galleries	1 1			-			-	-		-
Cemeteries			404	0.590	2	33	0.500	0.547	99.7%	33
Social rental housing			404	9,580	2	33	9,580	9,547	33.176	
Other			2,321	38	24	3	38	35	92.3%	3
Heritage assets	1 1	_	2,321	-	16	27	-	(27)	#DIV/0!	-
Buildings	1 1				16	27	(75)	(27)	#DIV/0!	
Other	1 1				10	21		(21)	#51410.	
	lŀ							-		
nvestment properties		-	-	-	-	-	-	-		-
Housing development	1 1				- 1			-		
Other								-	1000	
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		1	20,945	8,847	386	10,100	8,847	(1,254)	-14.2%	10,100
Computers - hardware/equipment			405	405			-	-	400.00/	-
Furniture and other office equipment			465	465			465	465	100.0%	-
Abattoirs				-			= =	-		-
Markets				-			-	-		-
Civic Land and Buildings			0.500	0.400	204	7.400	0.100	2 001	22.69/	7 100
Other Buildings			9,569	9,188	364	7,108	9,188	2,081	22.6%	7,108
Other Land				-			-	- 1		-
Surplus Assets - (Investment or Inventory)				400			100	-	100.09/	-
Other				180			180	180	100.0%	-
			5566	40	2000	2000	40	40	400.00/	
gricultural assets		-	-	43	-	-	43	43	100.0%	

Biological assets List sub-class	-	-	-	-	-	-	-		
							- 1		
Intangibles		1,954	2,541	76	2,537	2,541	4	0.2%	2,53
Computers - software & programming Other		1,954	2,541	76	2,537	2,541	4	0.2%	2,537
Total Repairs and Maintenance Expenditure	-	92,053	64,743	1,723	68,669	64,743	(3,926)	-6.1%	68,642
Specialised vehicles	-	-	-	-	-	-	-		
Refuse							-		
Fire							-		
Conservancy							-		
Ambulances							-		

Description	n /	2015/16				Budget Year 20			FII V.	
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Ye
thousands	1	Catcome	Dauget	Dauget	actual		buoget	Variance	%	1 0100
epreciation by Asset Class/Sub-class	1 1								76	
frastructure		-	312,262	351,729	38,905	427,696	351,729	(75,967)	-21.6%	427
Infrastructure - Road transport		-	289,726	329,193	38,905	238,563	329,193	90,630	27.5%	238
Roads, Pavements & Bridges			289,726	329,193	38,905	238,563	329,193	90,630	27.5%	23
Storm water							-	-		
Infrastructure - Electricity		-	15,684	15,684	-	56,022	15,684	(40,338)	-257.2%	5
Generation							-	-	V 1000 6000 0000 0000	
Transmission & Reticulation	1 1		15,684	15,684		56,022	15,684	(40,338)	-257.2%	5
Street Lighting							-	-		
Infrastructure - Water	1 1	-	-	-	-	94,442	-	(94,442)	#DIV/0!	9
Dams & Reservoirs							- 1	-		
Water purification						94,442	-	(94,442)	#DIV/0!	9
Reticulation							-	-		
Infrastructure - Sanitation		-	-	-	-	37,501	-	(37,501)	#DIV/0!	3
Reticulation	1 1					37,501	-	(37,501)	#DIV/01	3
Sewerage purification							_	-		
Infrastructure - Other		-	6,852	6,852	_	1,168	6,852	5,684	83.0%	
Waste Management			4,385	4,385		.,	4,385	4,385	100.0%	
Transportation			1,000	,,000			-,505	-,505		
Gas							_	_		
			2.467	2 467		1 169		1,299	52.6%	
Other			2,467	2,467		1,168	2,467	1,299	11.000000000	
nmunity		-	15,585	15,585	-	2,980	15,585	12,605	80.9%	
Parks & gardens						1,021	-5	(1,021)	#DIV/0!	
Sportsfields & stadia			1,412	1,412		191	1,412	1,221	86.5%	
Swimming pools						296	_	(296)	#DIV/0!	
Community halls						96	_	(96)	#DIV/0!	
Libraries	1 1					150	_	(150)	#DIV/0!	
Recreational facilities						533	_	(533)	#DIV/0!	
	1 1					154	_	(154)	#DIV/0!	
Fire, safety & emergency						154			#010/0:	
Security and policing							-			
Buses							-	-		
Clinics	1 1						-	-		
Museums & Art Galleries							-	-		
Cerneteries						462	-	(462)	#DIV/0!	
Social rental housing	1 1		2,606	2,606			2,606	2,606	100.0%	
Other			11,567	11,567		77	11,567	11,490	99.3%	
tage assets	1 [-	-	-	-	-	-	-		
Buildings								-		
Other								- 1		
stment properties	П		_	_	_	_		_		
			_	_		_	_			
Housing development	1 1							-		
Other						10.000	0.074	-	700 60/	
er assets		-	2,274	2,274	-	18,863	2,274	(16,589)	-729.6%	1
General vehicles						8,138	-	(8,138)	#DIV/0!	
pecialised vehicles		-	-	-	-	-	-	-		
Plant & equipment						5,760	-	(5,760)	#DIV/0!	1
Computers - hardware/equipment						1,774	-	(1,774)	#DIV/0!	
umiture and other office equipment						1,656	<u>-</u>	(1,656)	#DIV/0!	
battoirs	1						-	-		
Markets							-	-		
ivic Land and Buildings						1,535	_	(1,535)	#DIV/0!	0
Other Buildings						10000	_	-		
Other Land							_	_		
Surplus Assets - (Investment or Inventory)							_	_		
Other			2,274	2,274			2,274	2,274	100.0%	
runer.	1		2,214	2,214				2,214		
		-	-	-	-	-	-	-		
cultural assets	1 [-		
cultural assets ist sub-class	1									

Biological assets	1 -	_	-		-	-	-		
List sub-class							-		
ntangibles	-	-			1,881	-	(1,881)	#DIV/0!	1,88
Computers - software & programming Other					1,881	-	(1,881) –	#DIV/0!	1,88
Total Depreciation		330,121	369,587	38,905	451,419	369,587	(81,832)	-22.1%	451,41
Specialised vehicles	T T -	-	-	-	-	-			
Refuse							-		
Fire									
Conservancy							-		
Ambulances							_		