

**27. SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING  
STANDARD: MONTH TWELVE: 30 JUNE 2017: (T 6/1/1-2016/2017): BUDGET AND  
TREASURY OFFICE**



**REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL**

File Reference:  
Report Number:

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Designation: Director: Budget and Financial Reporting

FOR CONSIDERATION

1<sup>st</sup> Level: PORTFOLIO COMMITTEE  
2<sup>nd</sup> Level: EXECUTIVE COMMITTEE  
3<sup>rd</sup> Level: COUNCIL

**SUBJECT: JUNE 2016/17 MONTHLY SECTION71 REPORT**

**PURPOSE**

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the monthly financial performance of the municipality as required by Section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA) which states that; the accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget. This report is submitted to both the National and Provincial Treasuries through a series of MFMA returns that were designed for the purpose of uploading into the National Treasury database.

**1 ANNEXURES**

- 1.1 uThukela Water Financial Performance report
- 1.2 Financial Reports as at 30 June 2017
  - 1.2.1 Monthly Financial Statements
  - 1.2.2 Grant register
  - 1.2.3 Investment register
  - 1.2.4 Eskom bulk electricity purchases
  - 1.2.5 Bank Reconciliation
  - 1.2.6 Bank Statements
- 1.3 Quality Certificate

## 2 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**

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 - M12 June**

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	214,714	256,072	262,901	20,101	263,545	262,901	644	0%	263,545
Service charges	914,751	1,083,994	1,037,588	91,405	1,019,976	1,037,588	(17,612)	-2%	1,019,976
Investment revenue	12,517	4,000	4,001	330	4,242	4,001	241	6%	4,242
Transfers recognised - operational	467,502	325,438	331,488	7,290	460,922	331,488	129,434	39%	331,488
Other own revenue	37,571	40,170	40,415	2,280	33,559	40,415	(6,856)	-17%	33,559
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,647,055</b>	<b>1,709,674</b>	<b>1,676,393</b>	<b>121,406</b>	<b>1,782,244</b>	<b>1,676,393</b>	<b>105,851</b>	<b>6%</b>	<b>1,652,810</b>
Employee costs	489,601	476,620	470,815	42,818	484,257	470,815	13,442	3%	484,257
Remuneration of Councillors	18,453	21,023	21,055	1,706	18,875	21,055	(2,180)	-10%	18,875
Depreciation & asset impairment	456,741	330,121	369,587	38,905	414,508	369,587	44,921	12%	414,508
Finance charges	66,141	61,899	50,312	4,061	50,648	50,312	336	1%	50,648
Materials and bulk purchases	515,969	581,035	556,705	98,884	563,006	556,705	6,301	1%	563,006
Transfers and grants	90,764	96,098	100,964	6,628	103,309	100,964	2,345	2%	103,309
Other expenditure	900,750	388,935	389,383	31,263	282,846	389,383	(106,537)	-27%	282,846
<b>Total Expenditure</b>	<b>2,538,418</b>	<b>1,955,731</b>	<b>1,958,821</b>	<b>224,265</b>	<b>1,917,449</b>	<b>1,958,821</b>	<b>(41,372)</b>	<b>-2%</b>	<b>1,917,449</b>
<b>Surplus/(Deficit)</b>	<b>(891,364)</b>	<b>(246,057)</b>	<b>(282,428)</b>	<b>(102,859)</b>	<b>(135,205)</b>	<b>(282,428)</b>	<b>147,223</b>	<b>-52%</b>	<b>(264,639)</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(891,364)</b>	<b>(246,057)</b>	<b>(282,428)</b>	<b>(102,859)</b>	<b>(135,205)</b>	<b>(282,428)</b>	<b>147,223</b>	<b>-52%</b>	<b>(264,639)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(891,364)</b>	<b>(246,057)</b>	<b>(282,428)</b>	<b>(102,859)</b>	<b>(135,205)</b>	<b>(282,428)</b>	<b>147,223</b>	<b>-52%</b>	<b>(264,639)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>297,936</b>	<b>275,667</b>	<b>263,990</b>	<b>42,585</b>	<b>202,818</b>	<b>263,990</b>	<b>(61,172)</b>	<b>-23%</b>	<b>202,818</b>
Capital transfers recognised	132,181	185,150	215,687	33,919	172,627	215,687	(43,060)	-20%	172,627
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	76,535	90,517	-	-	-	-	-	-	-
Internally generated funds	89,221	-	48,303	8,666	30,192	48,303	(18,112)	-37%	30,192
<b>Total sources of capital funds</b>	<b>297,936</b>	<b>275,667</b>	<b>263,990</b>	<b>42,585</b>	<b>202,818</b>	<b>263,990</b>	<b>(61,172)</b>	<b>-23%</b>	<b>202,818</b>
<b>Financial position</b>									
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
<b>Community wealth/Equity</b>	<b>8,075,375</b>	<b>4,371,528</b>	<b>7,367,820</b>		<b>7,235,181</b>				<b>7,367,820</b>
<b>Cash flows</b>									
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)
<b>Cash/cash equivalents at the month/year end</b>	<b>44,573</b>	<b>40,554</b>	<b>29,156</b>	<b>-</b>	<b>43,835</b>	<b>131,917</b>	<b>88,082</b>	<b>67%</b>	<b>29,156</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	82,557	23,333	21,059	20,082	20,777	18,777	112,338	690,454	989,375
<b>Creditors Age Analysis</b>									
Total Creditors	175,781	47,797	2,067	602	321	80	1,040	40	227,728

## **2.1 Operating budget performance - revenue**

2.1.1 The municipality generated a total revenue of R1 782 244 000 of the adjusted budget of R1 676 393 000, representing 100 percent. The variance between the pro-rata revenue budget and the actual revenue accrued for the same period amounts to R105 851 000, representing an over-performance of 6 percent during the period under review. Although the aggregate performance on revenue generated shows over performance of 6, it is however necessary to explain reasons which attributed to such variance.

2.1.2 The municipality generated R17 612 000 (-2%) less revenue from service charges than a pro-rata budget of R1 037 588 000 for the period under review. When compared to previous month service charges had a variance of (-2%), the main service charge contributor to that variance was electricity having a variance of R13 670 000 for period under review, due to more conversions to prepaid electricity. Water, refuse and sewer have collectively under-performed by R3 942 000 (-1%). 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 R241 000 (6%) 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 R460 million, this is due to the process of accruals still unfolding.

2.1.5 The municipality generated R6 856 000 (17%) less revenue from sundry revenue than a pro-rata budget of R40 415 000 for the period under review. The main attributor to this variance are fines which are still underperforming by (-38%), 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 June 2017, the municipality incurred the total expenditure of R1 917 449 000 of the adjustment budget of R1 958 821 000, which represents 98 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R41 372 000, representing under-expenditure of 2 percent. Important to note that these are provisional figures which are bound change after all year end transactions are finalised. The reasons per each category that contributed to variance are explained below:

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

The municipality incurred R58 938 000 (-67%) less 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 R44 921 000 (12%) more on depreciation and asset impairment than a pro-rata budget of R369 587 000 during the period under review. During the adjustments budget, depreciation was increased from R330 121 000 to R369 587 000, however the performance still shows that depreciation is under-budgeted. The item has been submitted and approved by the council to request more budget appropriation on depreciation and therefore with the over-expenditure of (12%); it is safe to say the municipality will not receive a qualification on depreciation for unauthorized expenditure.

2.2.2 The municipality incurred R13 442 000 (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. The invoices for Eskom and uThukela Water for the month of June 2017 are not included, as we normally accrue them since they are received after month-end.

2.2.6 The municipality spent R547 000 (-15%) less on materials than a pro-rata budget of R3 543 000. This is mainly due to the culture of cost containment which has been inculcated.

2.2.7 The municipality spent R5 566 000 (14%) 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)**

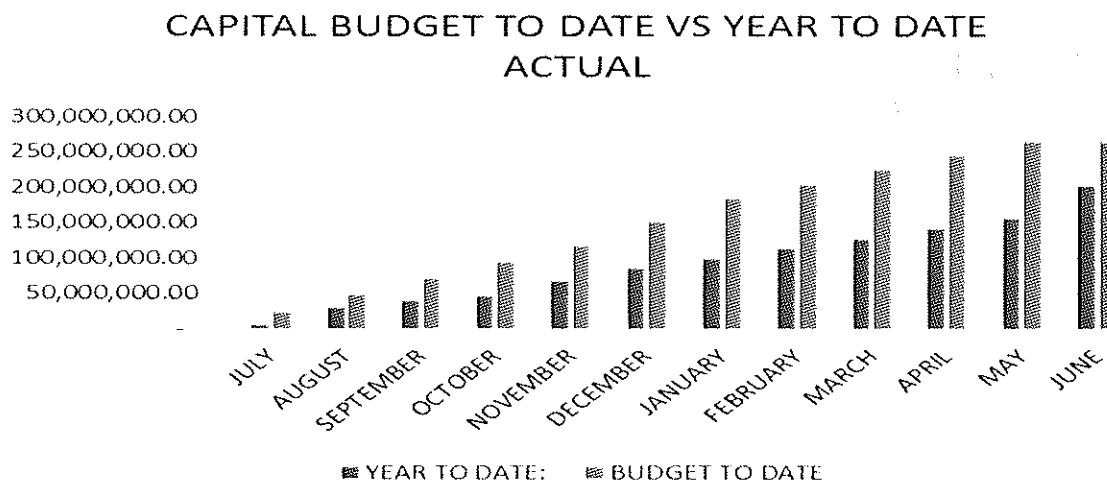
The table below reflects the municipality's capital programme in relation to capital expenditure by municipal vote, capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from National and Provincial departments:

**KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M12 June**

Capital Expenditure - Standard Classification										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		47,141	17,604	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		22,464	31,161	14,500	1,987	7,323	14,500	(7,178)	-50%	7,323
Vote 3 - BUDGET AND TREASURY		14,280	943	802	170	737	802	(66)	-8%	737
Vote 4 - MUNICIPAL MANAGER		-	2,824	2,824	-	32	2,824	(2,792)	-99%	32
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		121	32,772	57,549	7,601	38,061	57,549	(19,488)	-34%	38,061
Vote 6 - TECHNICAL SERVICES		182,646	175,427	177,602	31,870	147,772	177,602	(29,830)	-17%	147,772
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		31,284	14,936	10,712	957	8,893	10,712	(1,819)	-17%	8,893
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	297,936	275,667	263,990	42,585	202,818	263,990	(61,172)	-23%	202,818
Total Capital Expenditure		297,936	275,667	263,990	42,585	202,818	263,990	(61,172)	-23%	202,818
Capital Expenditure - Standard Classification										
Governance and administration		71,570	21,371	3,626	170	769	3,626	(2,857)	-79%	769
Executive and council		47,141	17,604	-	-	-	-	-	-	-
Budget and treasury office		21,067	943	802	170	737	802	(66)	-8%	737
Corporate services		3,362	2,824	2,824	-	32	2,824	(2,792)	-99%	32
Community and public safety		19,760	25,213	14,371	1,987	9,171	14,371	(5,200)	-36%	9,171
Community and social services		15,677	7,933	11,180	1,648	4,715	11,180	(6,466)	-58%	4,715
Sport and recreation		4,083	16,225	2,800	339	2,202	2,800	(598)	-21%	2,202
Public safety		-	827	162	-	48	162	(114)	-70%	48
Housing		-	100	100	-	2,206	100	2,106	2106%	2,206
Health		-	129	129	-	-	129	(129)	-100%	-
Economic and environmental services		113,117	109,904	145,768	24,520	106,310	145,768	(39,458)	-27%	106,310
Planning and development		2,541	32,672	57,549	7,601	35,855	57,549	(21,694)	-38%	35,855
Road transport		110,576	77,231	88,219	16,918	70,455	88,219	(17,764)	-20%	70,455
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		93,489	119,179	100,224	15,909	86,568	100,224	(13,656)	-14%	86,568
Electricity		31,284	14,936	10,712	957	8,893	10,712	(1,819)	-17%	8,893
Water		34,800	98,196	89,154	14,951	77,317	89,154	(11,837)	-13%	77,317
Waste water management		27,404	6,047	358	-	358	358	(0)	0%	358
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	297,936	275,667	263,990	42,585	202,818	263,990	(61,172)	-23%	202,818
Funded by:										
National Government		132,181	185,150	178,286	30,473	153,200	178,286	(25,086)	-14%	153,200
Provincial Government		-	-	37,402	3,447	19,427	37,402	(17,974)	-48%	19,427
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		132,181	185,150	215,687	33,919	172,627	215,687	(43,060)	-20%	172,627
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	76,535	90,517	-	-	-	-	-	-	-
Internally generated funds		89,221	-	48,303	8,666	30,192	48,303	(18,112)	-37%	30,192
Total Capital Funding		297,936	275,667	263,990	42,585	202,818	263,990	(61,172)	-23%	202,818

Capital expenditure for the twelfth month of the financial year amounted to R202 818 000, which represents 77% 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 23 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 R172.6 million has been spent on capital projects, leaving the balance of R43 million capital grants unspent. As at 30 June 2017, the municipality closed with the investment portfolio of R29.7 million. This therefore implies that R13.3 million of capital grants were not cash-backed taking into account the Housing Development Fund of R25 million. While it is acknowledged that delays in the implementation of projects have had a negative impact on capital expenditure performance, however, lack of cash to back unspent conditional grants exacerbated the situation. Furthermore, internally funded projects indicate under-expenditure of R18.1 million when compared to the pro-rata budget of R48.3 million. The under-performance of internally funded projects is equally linked to non-availability of cash reserves.

As at the end of the twelfth month, 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**

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 - M12 June

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		44,573	2,072	2,072	14,050	2,072
Call investment deposits			38,482	27,913	29,785	27,913
Consumer debtors		707,525	489,883	367,848	492,998	367,848
Other debtors		51,612	68,250	53,592	106,310	53,592
Current portion of long-term receivables		8	11	8	6	8
Inventory		13,381	13,118	13,381	15,603	13,381
<b>Total current assets</b>		<b>817,098</b>	<b>611,816</b>	<b>464,814</b>	<b>658,752</b>	<b>464,814</b>
<b>Non current assets</b>						
Long-term receivables				-		-
Investments				-		-
Investment property		275,974	265,125	275,974	275,974	275,974
Investments in Associate		346,156	421,324	346,321	342,383	346,321
Property, plant and equipment		7,670,847	3,925,100	7,146,887	7,065,408	7,146,887
Agricultural				-	-	-
Biological assets				-	-	-
Intangible assets		4,497	6,138	7,221	6,493	7,221
Other non-current assets		5,970	3,025	6,327	6,327	6,327
<b>Total non current assets</b>		<b>8,303,445</b>	<b>4,620,712</b>	<b>7,782,730</b>	<b>7,696,585</b>	<b>7,782,730</b>
<b>TOTAL ASSETS</b>		<b>9,120,542</b>	<b>5,232,528</b>	<b>8,247,544</b>	<b>8,355,337</b>	<b>8,247,544</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft				-	-	-
Borrowing		29,441	32,192	29,375	32,008	29,375
Consumer deposits		12,753	13,389	13,214	14,334	13,214
Trade and other payables		391,780	134,448	255,002	473,907	255,002
Provisions		5,775	4,927	6,090	5,775	6,090
<b>Total current liabilities</b>		<b>439,749</b>	<b>184,956</b>	<b>303,681</b>	<b>526,024</b>	<b>303,681</b>
<b>Non current liabilities</b>						
Borrowing		458,528	528,190	429,127	447,241	429,127
Provisions		146,890	147,855	146,916	146,890	146,916
<b>Total non current liabilities</b>		<b>605,419</b>	<b>676,044</b>	<b>576,043</b>	<b>594,132</b>	<b>576,043</b>
<b>TOTAL LIABILITIES</b>		<b>1,045,167</b>	<b>861,000</b>	<b>879,724</b>	<b>1,120,156</b>	<b>879,724</b>
<b>NET ASSETS</b>	<b>2</b>	<b>8,075,375</b>	<b>4,371,528</b>	<b>7,367,820</b>	<b>7,235,181</b>	<b>7,367,820</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
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
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>8,075,375</b>	<b>4,371,528</b>	<b>7,367,820</b>	<b>7,235,181</b>	<b>7,367,820</b>

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

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

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

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

2.4.6 The municipality had a total loan liability of R479 million as at the end of the twelfth month 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 R227.7 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 R227.7 million. This therefore indicates that the municipality was operating at a cash deficit of R259.9 million. 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 June 2017, 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**

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 - M12 June**

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges		214,714	209,979	205,062	6,695	263,545	263,545	-		205,062
Service charges		708,366	903,135	905,895	91,612	825,015	825,015	-		905,895
Other revenue		47,158	28,911	37,223	-	19,323	19,323	-		37,223
Government - operating		314,920	325,438	331,488	0	331,488	331,488	-		331,488
Government - capital		149,157	185,150	215,686	-	198,201	198,201	-		215,686
Interest		19,673	5,220	7,525	335	14,575	14,240	335	2%	7,525
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
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		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>24,166</b>	<b>215,539</b>	<b>229,355</b>	<b>(48,164)</b>	<b>210,801</b>	<b>256,753</b>	<b>45,952</b>	<b>18%</b>	<b>229,355</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1,688	2,012	2,012	-	-	-	-		2,012
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(310,438)	(275,635)	(219,112)	(63,092)	(202,818)	(156,628)	46,190	-29%	(219,112)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(308,750)</b>	<b>(273,623)</b>	<b>(217,100)</b>	<b>(63,092)</b>	<b>(202,818)</b>	<b>(156,628)</b>	<b>46,190</b>	<b>-29%</b>	<b>(217,100)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		(11,362)	90,517	(0)	-	-	-	-		(0)
Increase (decrease) in consumer deposits		-	1,132	1,705	-	-	-	-		1,705
<b>Payments</b>										
Repayment of borrowing		(294)	(32,192)	(29,375)	-	(8,720)	(12,781)	(4,061)	32%	(29,375)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(11,656)</b>	<b>59,457</b>	<b>(27,671)</b>	<b>-</b>	<b>(8,720)</b>	<b>(12,781)</b>	<b>(4,061)</b>	<b>32%</b>	<b>(27,671)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(296,240)</b>	<b>1,372</b>	<b>(15,417)</b>	<b>(111,257)</b>	<b>(738)</b>	<b>87,344</b>			<b>(15,417)</b>
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 June 2017, 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.

## **CONCLUSION**

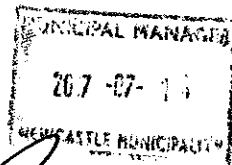
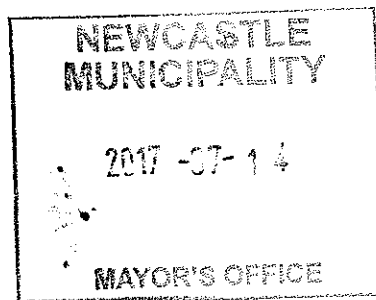
The municipality has been operating with the adjusted budget of R1.9 billion in the 2016/17 financial year and the capital budget of R263 million which was adjusted downwards by R11.6 million. The shows improvement that the municipality through these reports is able to take remedial actions to prevent the situation from being worse. Cooperation within management and structures in council is required in order to curb expenditure on the budget. The issues that still reflect variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget.

Furthermore, the municipality will continue to explore and implement effective credit control measures through RIIT 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 cash-flow situation around.

## **RECOMMENDED**

- (a) that S71 for the month ended 30 June be noted;
- (b) that report be submitted before that end of July 2017 for votes where savings were used to offset over-expenditure;
- (c) that the report be submitted to council by end of July informing the council of unauthorized, irregular and fruitless expenditure in terms of S32(3)(4) of the MFMA.
- (d) that council reconsider resuscitating water restrictor programme as a means to improve cash inflows

**Report seen by:**



  
**ME NKOSI**  
PORTFOLIO COUNCILLOR  
BUDGET AND TREASURY OFFICE

  
**SM NKOSI**  
ACTING STRATEGIC EXECUTIVE DIRECTOR:  
BUDGET AND TREASURY OFFICE

**KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M12 June**

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	214,714	256,072	262,901	20,101	263,545	262,901	644	0%	263,545
Service charges	914,751	1,083,994	1,037,588	91,405	1,019,976	1,037,588	(17,612)	-2%	1,019,976
Investment revenue	12,517	4,000	4,001	330	4,242	4,001	241	6%	4,242
Transfers recognised - operational	467,502	325,438	331,488	7,290	460,922	331,488	129,434	39%	331,488
Other own revenue	37,571	40,170	40,415	2,280	33,559	40,415	(6,856)	-17%	33,559
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,647,055</b>	<b>1,709,674</b>	<b>1,676,393</b>	<b>121,406</b>	<b>1,782,244</b>	<b>1,676,393</b>	<b>105,851</b>	<b>6%</b>	<b>1,652,810</b>
Employee costs	489,601	476,620	470,815	42,818	484,257	470,815	13,442	3%	484,257
Remuneration of Councillors	18,453	21,023	21,055	1,706	18,875	21,055	(2,180)	-10%	18,875
Depreciation & asset impairment	456,741	330,121	369,587	38,905	414,508	369,587	44,921	12%	414,508
Finance charges	66,141	61,899	50,312	4,061	50,648	50,312	336	1%	50,648
Materials and bulk purchases	515,969	581,035	556,705	98,884	563,006	556,705	6,301	1%	563,006
Transfers and grants	90,764	96,098	100,964	6,628	103,309	100,964	2,345	2%	103,309
Other expenditure	900,750	388,935	389,383	31,263	282,846	389,383	(106,537)	-27%	282,846
<b>Total Expenditure</b>	<b>2,538,418</b>	<b>1,955,731</b>	<b>1,958,821</b>	<b>224,265</b>	<b>1,917,449</b>	<b>1,958,821</b>	<b>(41,372)</b>	<b>-2%</b>	<b>1,917,449</b>
plus/(Deficit)	(891,364)	(246,057)	(282,428)	(102,859)	(135,205)	(282,428)	147,223	-52%	(264,639)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(891,364)</b>	<b>(246,057)</b>	<b>(282,428)</b>	<b>(102,859)</b>	<b>(135,205)</b>	<b>(282,428)</b>	<b>147,223</b>	<b>-52%</b>	<b>(264,639)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(891,364)</b>	<b>(246,057)</b>	<b>(282,428)</b>	<b>(102,859)</b>	<b>(135,205)</b>	<b>(282,428)</b>	<b>147,223</b>	<b>-52%</b>	<b>(264,639)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>297,936</b>	<b>275,667</b>	<b>263,990</b>	<b>42,585</b>	<b>202,818</b>	<b>263,990</b>	<b>(61,172)</b>	<b>-23%</b>	<b>202,818</b>
Capital transfers recognised	132,181	185,150	215,687	33,919	172,627	215,687	(43,060)	-20%	172,627
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	76,535	90,517	-	-	-	-	-	-	-
Internally generated funds	89,221	-	48,303	8,666	30,192	48,303	(18,112)	-37%	30,192
<b>Total sources of capital funds</b>	<b>297,936</b>	<b>275,667</b>	<b>263,990</b>	<b>42,585</b>	<b>202,818</b>	<b>263,990</b>	<b>(61,172)</b>	<b>-23%</b>	<b>202,818</b>
<b>Financial position</b>									
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
<b>Community wealth/Equity</b>	<b>8,075,375</b>	<b>4,371,528</b>	<b>7,367,820</b>		<b>7,235,181</b>				<b>7,367,820</b>
<b>Cash flows</b>									
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)
<b>Cash/cash equivalents at the month/year end</b>	<b>44,573</b>	<b>40,554</b>	<b>29,156</b>	<b>-</b>	<b>43,835</b>	<b>131,917</b>	<b>88,082</b>	<b>67%</b>	<b>29,156</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	82,557	23,333	21,059	20,082	20,777	18,777	112,338	690,454	989,375
<b>Creditors Age Analysis</b>									
Total Creditors	175,781	47,797	2,067	602	321	80	1,040	40	227,728

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		<b>272,895</b>	<b>360,756</b>	<b>367,646</b>	<b>21,815</b>	<b>363,280</b>	<b>367,646</b>	<b>(4,366)</b>	<b>-1%</b>	<b>363,280</b>
Executive and council		16,258	13,210	7,445	423	8,063	7,445	618	8%	8,063
Budget and treasury office		201,988	291,002	304,335	20,691	300,389	304,335	(3,945)	-1%	300,389
Corporate services		54,649	56,544	55,866	701	54,828	55,866	(1,038)	-2%	54,828
<i><b>Community and public safety</b></i>		<b>45,671</b>	<b>25,616</b>	<b>23,349</b>	<b>1,289</b>	<b>19,285</b>	<b>23,349</b>	<b>(4,064)</b>	<b>-17%</b>	<b>19,285</b>
Community and social services		28,988	7,058	6,946	600	7,536	6,946	590	8%	7,536
Sport and recreation		1,125	417	646	16	501	646	(146)	-23%	501
Public safety		5,122	7,557	5,136	176	3,201	5,136	(1,935)	-38%	3,201
Housing		10,404	10,557	10,557	491	7,987	10,557	(2,570)	-24%	7,987
Health		33	28	63	6	61	63	(3)	-5%	61
<i><b>Economic and environmental services</b></i>		<b>60,361</b>	<b>5,001</b>	<b>7,381</b>	<b>3,681</b>	<b>75,623</b>	<b>7,381</b>	<b>68,242</b>	<b>925%</b>	<b>75,623</b>
Planning and development		14,560	666	1,234	937	30,506	1,234	29,271	2371%	30,506
Road transport		45,801	4,336	6,147	2,744	45,117	6,147	38,970	634%	45,117
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>1,267,999</b>	<b>1,318,136</b>	<b>1,277,882</b>	<b>94,612</b>	<b>1,323,923</b>	<b>1,277,882</b>	<b>46,041</b>	<b>4%</b>	<b>1,194,488</b>
Electricity		688,435	771,359	748,239	62,284	740,548	748,239	(7,691)	-1%	675,830
Water		294,234	247,149	229,146	16,857	286,221	229,146	57,074	25%	221,504
Waste water management		177,916	186,113	186,165	8,616	184,598	186,165	(1,567)	-1%	184,598
Waste management		107,414	113,515	114,332	6,855	112,557	114,332	(1,775)	-2%	112,557
<i><b>Other</b></i>	<b>4</b>	<b>130</b>	<b>164</b>	<b>136</b>	<b>10</b>	<b>134</b>	<b>136</b>	<b>(2)</b>	<b>-2%</b>	<b>134</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>1,647,055</b>	<b>1,709,674</b>	<b>1,676,393</b>	<b>121,406</b>	<b>1,782,244</b>	<b>1,676,393</b>	<b>105,851</b>	<b>6%</b>	<b>1,652,610</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>187,373</b>	<b>332,329</b>	<b>346,450</b>	<b>12,845</b>	<b>308,823</b>	<b>346,450</b>	<b>(37,628)</b>	<b>-11%</b>	<b>308,823</b>
Executive and council		(47,541)	90,786	89,999	3,225	82,221	89,999	(7,778)	-9%	82,221
Budget and treasury office		168,462	161,526	191,490	7,979	171,621	191,490	(19,869)	-10%	171,621
Corporate services		66,452	80,017	64,962	1,640	54,981	64,962	(9,980)	-15%	54,981
<i><b>Community and public safety</b></i>		<b>254,047</b>	<b>253,527</b>	<b>239,565</b>	<b>5,343</b>	<b>223,806</b>	<b>239,565</b>	<b>(15,758)</b>	<b>-7%</b>	<b>223,806</b>
Community and social services		86,904	90,729	85,584	3,297	82,641	85,584	(2,942)	-3%	82,641
Sport and recreation		58,257	63,316	60,333	1,295	56,032	60,333	(4,302)	-7%	56,032
Public safety		73,462	69,346	64,176	547	59,385	64,176	(4,791)	-7%	59,385
Housing		31,257	26,104	25,426	97	21,889	25,426	(3,537)	-14%	21,889
Health		4,166	4,032	4,046	107	3,860	4,046	(187)	-5%	3,860
<i><b>Economic and environmental services</b></i>		<b>390,394</b>	<b>408,940</b>	<b>410,668</b>	<b>38,813</b>	<b>457,273</b>	<b>410,668</b>	<b>46,605</b>	<b>11%</b>	<b>457,273</b>
Planning and development		31,279	31,183	23,289	219	21,357	23,289	(1,932)	-8%	21,357
Road transport		358,988	377,616	387,241	38,591	435,827	387,241	48,586	13%	435,827
Environmental protection		128	141	137	3	89	137	(48)	-35%	89
<i><b>Trading services</b></i>		<b>1,705,618</b>	<b>960,137</b>	<b>961,333</b>	<b>167,198</b>	<b>927,383</b>	<b>961,333</b>	<b>(33,950)</b>	<b>-4%</b>	<b>927,383</b>
Electricity		706,916	562,521	561,042	101,992	585,619	561,042	24,577	4%	585,619
Water		860,238	261,534	273,359	58,564	221,036	273,359	(52,323)	-19%	221,036
Waste water management		37,433	32,248	29,525	2,315	30,561	29,525	1,036	4%	30,561
Waste management		101,031	103,835	97,407	4,326	90,168	97,407	(7,239)	-7%	90,168
<i><b>Other</b></i>		<b>986</b>	<b>799</b>	<b>805</b>	<b>67</b>	<b>164</b>	<b>805</b>	<b>(641)</b>	<b>-80%</b>	<b>164</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>2,538,418</b>	<b>1,955,731</b>	<b>1,958,821</b>	<b>224,265</b>	<b>1,917,449</b>	<b>1,958,821</b>	<b>(41,371)</b>	<b>-2%</b>	<b>1,917,449</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(891,363)</b>	<b>(246,057)</b>	<b>(282,428)</b>	<b>(102,859)</b>	<b>(135,205)</b>	<b>(282,428)</b>	<b>147,222</b>	<b>-52%</b>	<b>(264,639)</b>

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Municipal governance and administration		272,895	360,756	387,646	21,815	363,280	367,646	(4,366)	-1%	363,280
Executive and council		16,258	13,210	7,445	423	8,063	7,445	618	0	8,063
Mayor and Council		16,258	13,210	7,445	423	8,063	7,445	618	0	8,063
Municipal Manager		-	-	-	-	-	-	-	-	-
Budget and treasury office		201,988	291,002	304,335	20,691	300,389	304,335	(3,945)	(0)	300,389
Corporate services		54,649	56,544	55,866	701	54,828	55,866	(1,038)	(0)	54,828
Human Resources		665	2,500	2,500	-	-	2,500	(2,500)	(0)	-
Information Technology		251	-	-	-	-	-	-	-	-
Property Services		53,733	54,044	53,366	701	54,828	53,366	1,462	0	54,828
Other Admin		-	-	-	-	-	-	-	-	-
Community and public safety		45,671	25,616	23,349	1,289	19,285	23,349	(4,064)	(0)	19,285
Community and social services		28,988	7,058	6,946	600	7,536	6,946	590	0	7,536
Libraries and Archives		4,316	4,710	4,696	432	5,429	4,696	733	0	5,429
Museums & Art Galleries etc		467	220	220	-	-	220	(220)	(0)	-
Community halls and Facilities		22,738	451	451	26	563	451	112	0	563
Cemeteries & Crematoriums		1,467	1,678	1,579	141	1,545	1,579	(35)	(0)	1,545
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	176	3,201	5,136	(1,935)	(0)	3,201
Police		-	-	-	-	-	-	-	-	-
Fire		25	34	5	1	5	5	(0)	(0)	5
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		5,097	7,523	5,131	176	3,196	5,131	(1,935)	(0)	3,196
Housing		10,404	10,557	10,557	491	7,987	10,557	(2,570)	(0)	7,987
Health		33	28	63	6	61	63	(3)	(0)	61
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		33	28	63	6	61	63	(3)	(0)	61
Economic and environmental services		60,361	5,001	7,381	3,681	75,623	7,381	68,242	0	75,623
Planning and development		14,560	666	1,234	937	30,506	1,234	29,271	0	30,506
Economic Development/Planning		3,667	-	-	292	17,354	-	17,354	#DIV/0!	17,354
Town Planning/Building enforcement		10,665	633	1,201	642	13,122	1,201	11,921	0	13,122
Licensing & Regulation		28	33	33	3	29	33	(4)	(0)	29
Road transport		45,801	4,336	6,147	2,744	45,117	6,147	38,970	0	45,117
Roads		44,309	3,173	3,173	2,684	44,177	3,173	41,004	0	44,177
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		-	-	-	-	-	-	-	-	-
Trading services		1,267,999	1,318,136	1,277,882	94,612	1,323,923	1,277,882	46,041	0	1,194,488
Electricity		688,435	771,359	748,239	62,284	740,548	748,239	(7,691)	(0)	675,830
Electricity Distribution		688,435	771,359	748,239	62,284	740,548	748,239	(7,691)	(0)	675,830
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		294,234	247,149	229,146	16,857	286,221	229,146	57,074	0	221,504
Water Distribution		294,234	247,149	229,146	16,857	286,221	229,146	57,074	0	221,504
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		-	-	-	-	-	-	-	-	-
Waste management		107,414	113,515	114,332	6,855	112,557	114,332	(1,775)	(0)	112,557
Solid Waste		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		-	-	-	-	-	-	-	-	-

Forestry										
Markets										
Total Revenue - Standard	2	1,547,055	1,709,674	1,676,393	121,406	1,782,244	1,676,393	105,851	0	1,652,810
<b>Expenditure - Standard</b>										
Municipal governance and administration		187,373	332,329	346,450	12,845	308,823	346,450	(37,628)	(0)	308,823
Executive and council		(47,541)	90,786	89,999	3,225	82,221	89,999	(7,778)	(0)	82,221
Mayor and Council		(99,266)	43,398	48,153	2,143	40,781	48,153	(7,372)	(0)	40,781
Municipal Manager		51,714	47,387	41,846	1,082	41,439	41,846	(406)	(0)	41,439
Budget and treasury office		168,462	161,526	191,490	7,979	171,621	191,490	(18,869)	(0)	171,621
Corporate services		66,452	80,017	64,962	1,640	54,981	64,962	(9,980)	(0)	54,981
Human Resources		18,063	25,942	21,441	358	16,801	21,441	(4,640)	(0)	16,801
Information Technology		16,893	16,636	17,964	1,019	17,300	17,964	(664)	(0)	17,300
Property Services		14,423	11,740	9,149	221	7,743	9,149	(1,406)	(0)	7,743
Other Admin		17,073	25,689	16,407	43	13,137	16,407	(3,270)	(0)	13,137
Community and public safety		254,047	253,527	239,565	5,343	223,806	239,565	(15,758)	(0)	223,806
Community and social services		86,904	90,729	85,584	3,297	82,641	85,584	(2,942)	(0)	82,641
Libraries and Archives		14,470	22,250	18,728	188	13,037	18,728	(5,690)	(0)	13,037
Museums & Art Galleries etc		2,004	2,560	2,440	41	2,812	2,440	372	0	2,812
Community halls and Facilities		4,712	4,767	5,414	165	4,471	5,414	(943)	(0)	4,471
Cemeteries & Crematoriums		2,799	3,306	3,729	369	3,934	3,729	206	0	3,934
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		62,918	57,845	55,273	2,533	58,386	55,273	3,113	0	58,386
Other Social		-	-	-	-	-	-	-	-	-
Sport and recreation		58,257	63,316	60,333	1,295	56,032	60,333	(4,302)	(0)	56,032
Public safety		73,462	69,346	64,176	547	59,385	64,176	(4,791)	(0)	59,385
Police		-	-	-	-	-	-	-	-	-
Fire		30,406	31,512	29,487	206	26,670	29,487	(2,817)	(0)	26,670
Civil Defence		924	862	810	180	1,360	810	549	0	1,360
Street Lighting		24,596	9,288	9,080	-	8,800	9,080	(280)	(0)	8,800
Other		17,536	27,684	24,798	161	22,554	24,798	(2,243)	(0)	22,554
Housing		31,257	26,104	25,426	97	21,889	25,426	(3,537)	(0)	21,889
Health		4,166	4,032	4,046	107	3,860	4,046	(187)	(0)	3,860
Clinics		948	801	881	-	861	881	(20)	(0)	861
Ambulance		-	-	-	-	-	-	-	-	-
Other		3,218	3,231	3,165	107	2,998	3,165	(167)	(0)	2,998
Economic and environmental services		390,394	408,940	410,668	38,813	457,273	410,668	46,605	0	457,273
Planning and development		31,279	31,183	23,289	219	21,357	23,289	(1,932)	(0)	21,357
Economic Development/Planning		14,044	9,778	7,477	40	6,645	7,477	(832)	(0)	6,645
Town Planning/Building enforcement		16,435	20,331	14,738	178	13,997	14,738	(741)	(0)	13,997
Licensing & Regulation		800	1,074	1,074	1	716	1,074	(359)	(0)	716
Road transport		358,988	377,516	387,241	38,591	435,827	387,241	48,586	0	435,827
Roads		357,578	375,812	385,505	38,465	434,286	385,505	48,781	0	434,286
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		356	393	366	23	254	366	(112)	(0)	254
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-
Other		1,053	1,410	1,370	103	1,287	1,370	(83)	(0)	1,287
Environmental protection		128	141	137	3	89	137	(48)	(0)	89
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		128	141	137	3	89	137	(48)	(0)	89
Other		-	-	-	-	-	-	-	-	-
Trading services		1,705,618	960,137	961,333	167,198	927,383	961,333	(33,950)	(0)	927,383
Electricity		706,916	562,521	561,042	101,992	585,619	561,042	24,577	0	585,619
Electricity Distribution		706,916	562,521	561,042	101,992	585,619	561,042	24,577	0	585,619
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		860,238	261,534	273,359	58,564	221,036	273,359	(52,323)	(0)	221,036
Water Distribution		860,238	261,534	273,359	58,564	221,036	273,359	(52,323)	(0)	221,036
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		37,433	32,248	29,525	2,315	30,561	29,525	1,036	0	30,561
Sewerage		35,319	29,863	27,262	2,295	28,390	27,262	1,128	0	28,390
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		2,114	2,384	2,263	20	2,171	2,263	(92)	(0)	2,171
Waste management		101,031	103,835	97,407	4,326	90,168	97,407	(7,239)	(0)	90,168
Solid Waste		101,031	103,835	97,407	4,326	90,168	97,407	(7,239)	(0)	90,168
Other		986	799	805	67	164	805	(641)	(0)	164
Air Transport		986	799	805	67	164	805	(641)	(0)	164
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-



**KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June**

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		70,656	69,754	63,311	1,124	62,891	63,311	(421)	-0.7%	62,891
Vote 2 - COMMUNITY SERVICES		143,982	129,317	129,677	7,713	124,796	129,677	(4,881)	-3.8%	124,796
Vote 3 - BUDGET AND TREASURY		201,988	291,002	304,335	20,691	300,389	304,335	(3,945)	-1.3%	300,389
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		25,094	11,387	11,927	1,438	38,626	11,927	26,699	223.8%	38,626
Vote 6 - TECHNICAL SERVICES		516,649	436,856	418,904	28,156	514,995	418,904	96,091	22.9%	450,278
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		688,686	771,359	748,239	62,284	740,548	748,239	(7,691)	-1.0%	675,830
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,647,055	1,709,674	1,676,393	121,406	1,782,244	1,676,393	105,851	6.3%	1,652,810
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		730,586	86,215	71,709	2,534	58,412	71,709	(13,297)	-18.5%	58,412
Vote 2 - COMMUNITY SERVICES		309,225	326,605	305,603	9,618	285,999	305,603	(19,605)	-6.4%	285,999
Vote 3 - BUDGET AND TREASURY		168,462	161,526	191,491	7,979	171,621	191,491	(19,870)	-10.4%	171,621
Vote 4 - MUNICIPAL MANAGER		84,830	72,511	74,787	2,321	72,445	74,787	(2,341)	-3.1%	72,445
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		63,522	58,086	49,700	383	43,411	49,700	(6,289)	-12.7%	43,411
Vote 6 - TECHNICAL SERVICES		625,444	678,979	695,409	99,438	691,143	695,409	(4,266)	-0.6%	691,143
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		556,350	571,809	570,122	101,992	594,418	570,122	24,295	4.3%	594,418
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,538,418	1,955,731	1,958,821	224,265	1,917,449	1,958,821	(41,372)	-2.1%	1,917,449
Surplus/ (Deficit) for the year	2	(891,363)	(246,057)	(282,428)	(102,859)	(135,205)	(282,428)	147,223	-52.1%	(264,639)



**KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 June**

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue by Vote										
Vote 1 - CORPORATE SERVICES	1	70,656	69,754	63,311	1,124	62,891	63,311	(421)	-1%	62,891
1.1-Administration		69,991	67,254	60,811	1,124	62,891	60,811	2,079	3%	62,891
1.2-Human Resources		665	2,500	2,500	-	-	2,500	(2,500)	-100%	-
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<b>Vote 7 - ELECTRICAL AND MECHANICAL SERVICES</b>		<b>556,350</b>	<b>571,809</b>	<b>570,122</b>	<b>101,992</b>	<b>594,418</b>	<b>570,122</b>	<b>24,295</b>	<b>4%</b>	<b>594,418</b>
7.1 - Electrical Services		556,350	571,809	570,122	101,992	594,418	570,122	24,295	4%	594,418
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<b>Total Expenditure by Vote</b>	<b>2</b>	<b>2,538,418</b>	<b>1,955,731</b>	<b>1,958,821</b>	<b>224,265</b>	<b>1,917,449</b>	<b>1,958,821</b>	<b>(41,372)</b>	<b>(0)</b>	<b>1,917,449</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(891,363)</b>	<b>(248,057)</b>	<b>(282,428)</b>	<b>(102,859)</b>	<b>(135,205)</b>	<b>(282,428)</b>	<b>147,223</b>	<b>(0)</b>	<b>(264,639)</b>

**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) - M12 June

Description		Ref	2015/16	Budget Year 2016/17							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue By Source											
Property rates			214,714	256,072	262,901	20,101	263,545	262,901	644	0%	263,545
Property rates - penalties & collection charges			-	-	-	-	-	-	-	-	-
Service charges - electricity revenue			638,731	712,968	689,824	61,751	676,154	689,824	(13,670)	-2%	676,154
Service charges - water revenue			144,962	184,732	161,470	14,197	160,026	161,470	(1,444)	-1%	160,026
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	583	7,259	7,326	(68)	-1%	7,259
Interest earned - external investments			12,517	4,000	4,001	330	4,242	4,001	241	6%	4,242
Interest earned - outstanding debtors			7,156	6,099	11,750	177	10,330	11,750	(1,421)	-12%	10,330
Dividends received			-	-	-	-	-	-	-	-	-
Fines			5,206	7,660	5,203	178	3,219	5,203	(1,984)	-38%	3,219
Licences and permits			-	12	12	1	12	12	(0)	-2%	12
Agency services			-	-	-	-	-	-	-	-	-
Transfers recognised - operational			467,502	325,438	331,488	7,290	460,922	331,488	129,434	39%	331,488
Other revenue			16,522	19,072	16,123	1,341	12,740	16,123	(3,383)	-21%	12,740
Gains on disposal of PPE			770	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			1,647,055	1,709,674	1,676,393	121,406	1,782,244	1,676,393	105,851	6%	1,652,810
Expenditure By Type											
Employee related costs			489,601	476,620	470,815	42,818	484,257	470,815	13,442	3%	484,257
Remuneration of councillors			18,453	21,023	21,055	1,706	18,875	21,055	(2,180)	-10%	18,875
Debt impairment			542,783	61,007	88,256	1,617	29,318	88,256	(58,938)	-67%	29,318
Depreciation & asset impairment			456,741	330,121	369,587	38,905	414,508	369,587	44,921	12%	414,508
Finance charges			66,141	61,899	50,312	4,061	50,648	50,312	336	1%	50,648
Bulk purchases			513,530	577,973	553,162	98,657	560,010	553,162	6,848	1%	560,010
Other materials			2,438	3,061	3,543	227	2,996	3,543	(547)	-15%	2,996
Contracted services			84,691	52,490	38,832	6,168	44,398	38,832	5,566	14%	44,398
Transfers and grants			90,764	96,098	100,964	6,628	103,309	100,964	2,345	2%	103,309
Other expenditure			269,804	275,438	262,295	23,478	209,130	262,295	(53,165)	-20%	209,130
Loss on disposal of PPE			3,472	-	-	-	-	-	-	-	-
Total Expenditure			2,538,418	1,955,731	1,958,821	224,265	1,917,449	1,958,821	(41,372)	-2%	1,917,449
Surplus/(Deficit)			(891,364)	(246,057)	(282,428)	(102,859)	(135,205)	(282,428)	147,223	(0)	(264,639)
Transfers recognised - capital			-	-	-	-	-	-	-	-	-
Contributions recognised - capital			-	-	-	-	-	-	-	-	-
Contributed assets			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			(891,364)	(246,057)	(282,428)	(102,859)	(135,205)	(282,428)			(264,639)
Taxation			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			(891,364)	(246,057)	(282,428)	(102,859)	(135,205)	(282,428)			(264,639)
Attributable to minorities			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			(891,364)	(246,057)	(282,428)	(102,859)	(135,205)	(282,428)			(264,639)
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			(891,364)	(246,057)	(282,428)	(102,859)	(135,205)	(282,428)			(264,639)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M12 June

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	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	(86)	-8%	737
Vote 4 - MUNICIPAL MANAGER		-	2,824	2,824	-	32	2,824	(2,792)	-99%	32
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		121	32,772	57,549	7,601	38,061	57,549	(18,488)	-34%	38,061
Vote 6 - TECHNICAL SERVICES		182,646	175,427	177,602	31,870	147,772	177,602	(28,830)	-17%	147,772
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		31,284	14,836	10,712	857	8,893	10,712	(1,819)	-17%	8,893
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	297,936	275,667	263,990	42,585	202,818	263,990	(61,172)	-23%	202,818
<b>Total Capital Expenditure</b>		297,936	275,667	263,990	42,585	202,818	263,990	(61,172)	-23%	202,818
<b>Capital Expenditure - Standard Classification</b>										
<i>Governance and administration</i>		71,570	21,371	3,626	170	769	3,626	(2,857)	-79%	769
Executive and council		47,141	17,604	-	-	-	-	-	-	-
Budget and treasury office		21,067	943	802	170	737	802	(86)	-8%	737
Corporate services		3,362	2,824	2,824	-	32	2,824	(2,792)	-99%	32
<i>Community and public safety</i>		19,760	25,213	14,371	1,987	9,171	14,371	(5,200)	-38%	9,171
Community and social services		15,877	7,933	11,180	1,648	4,715	11,180	(6,466)	-58%	4,715
Sport and recreation		4,083	16,225	2,800	339	2,202	2,800	(598)	-21%	2,202
Public safety		-	827	162	-	48	162	(114)	-70%	48
Housing		-	100	100	-	2,206	100	2,106	2106%	2,206
Health		-	129	129	-	-	129	(129)	-100%	-
<i>Economic and environmental services</i>		113,117	109,904	145,768	24,520	106,310	145,768	(39,458)	-27%	106,310
Planning and development		2,541	32,672	57,549	7,601	35,855	57,549	(21,694)	-38%	35,855
Road transport		110,576	77,231	88,219	16,916	70,455	88,219	(17,764)	-20%	70,455
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		93,489	119,179	100,224	15,909	86,568	100,224	(13,656)	-14%	86,568
Electricity		31,284	14,936	10,712	857	8,893	10,712	(1,819)	-17%	8,893
Water		34,800	96,196	89,154	14,951	77,317	89,154	(11,837)	-13%	77,317
Waste water management		27,404	6,047	358	-	358	358	(0)	0%	358
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	297,936	275,667	263,990	42,585	202,818	263,990	(61,172)	-23%	202,818
<b>Funded by:</b>										
National Government		132,181	185,150	178,286	30,473	153,200	178,286	(25,086)	-14%	153,200
Provincial Government		-	-	37,402	3,447	19,427	37,402	(17,974)	-48%	19,427
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		132,181	185,150	215,687	33,919	172,627	215,687	(43,060)	-20%	172,627
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	76,535	90,517	-	-	-	-	-	-	-
Internally generated funds		89,221	-	48,303	6,866	30,192	48,303	(18,112)	-37%	30,192
<b>Total Capital Funding</b>		297,936	275,667	263,990	42,585	202,818	263,990	(61,172)	-23%	202,818

**References**

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

**KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - M12 June**

[illegible]

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		44,573	2,072	2,072	14,050	2,072
Call investment deposits			38,482	27,913	29,785	27,913
Consumer debtors		707,525	489,883	367,848	492,998	367,848
Other debtors		51,612	68,250	53,592	106,310	53,592
Current portion of long-term receivables		8	11	8	6	8
Inventory		13,381	13,118	13,381	15,603	13,381
<b>Total current assets</b>		<b>817,098</b>	<b>611,816</b>	<b>464,814</b>	<b>658,752</b>	<b>464,814</b>
<b>Non current assets</b>						
Long-term receivables				-	-	-
Investments				-	-	-
Investment property		275,974	265,125	275,974	275,974	275,974
Investments in Associate		346,156	421,324	346,321	342,383	346,321
Property, plant and equipment		7,670,847	3,925,100	7,146,887	7,065,408	7,146,887
Agricultural				-	-	-
Biological assets				-	-	-
Intangible assets		4,497	6,138	7,221	6,493	7,221
Other non-current assets		5,970	3,025	6,327	6,327	6,327
<b>Total non current assets</b>		<b>8,303,445</b>	<b>4,620,712</b>	<b>7,782,730</b>	<b>7,696,585</b>	<b>7,782,730</b>
<b>TOTAL ASSETS</b>		<b>9,120,542</b>	<b>5,232,528</b>	<b>8,247,544</b>	<b>8,355,337</b>	<b>8,247,544</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft				-	-	-
Borrowing		29,441	32,192	29,375	32,008	29,375
Consumer deposits		12,753	13,389	13,214	14,334	13,214
Trade and other payables		391,780	134,448	255,002	473,907	255,002
Provisions		5,775	4,927	6,090	5,775	6,090
<b>Total current liabilities</b>		<b>439,749</b>	<b>184,956</b>	<b>303,681</b>	<b>526,024</b>	<b>303,681</b>
<b>Non current liabilities</b>						
Borrowing		458,528	528,190	429,127	447,241	429,127
Provisions		146,890	147,855	146,916	146,890	146,916
<b>Total non current liabilities</b>		<b>605,419</b>	<b>676,044</b>	<b>576,043</b>	<b>594,132</b>	<b>576,043</b>
<b>TOTAL LIABILITIES</b>		<b>1,045,167</b>	<b>861,000</b>	<b>879,724</b>	<b>1,120,156</b>	<b>879,724</b>
<b>NET ASSETS</b>	<b>2</b>	<b>8,075,375</b>	<b>4,371,528</b>	<b>7,367,820</b>	<b>7,235,181</b>	<b>7,367,820</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
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
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>8,075,375</b>	<b>4,371,528</b>	<b>7,367,820</b>	<b>7,235,181</b>	<b>7,367,820</b>



KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Interest earned : external investments	-12%	Investments withdrawn earlier then planned	
	Fines Recognised	-38%	We received less funds from fines payed by consumers	
	Other Revenue	-21%		
	Transfers recognised - operational	39%		
2	<u>Expenditure By Type</u>			
	Debt Impairment	-67%	Debt impairment is accounted for once at the end of the year.	
	Depreciation	12%	Still in the process of calculating depreciation in line with the finalised revaluation of assets	
	Contracted services	14%		
	Materials	-15%	Delays of spending due to cash flow	
3	<u>Capital Expenditure</u>			
4	<u>Financial Position</u>			
5	<u>Cash Flow</u>			
6	<u>Measureable performance</u>		The variances in both capital and operational budget performances resulted in the variance in the overall performance of the municipality	
7	<u>Municipal Entities</u>			

**KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June**

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.6%	20.0%	21.4%	2.6%	3.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		25.7%	32.8%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
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%
<b><u>Liquidity</u></b>							
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%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		46.1%	32.6%	25.1%	33.6%	25.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Debtors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.7%	27.9%	28.1%	27.2%	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%
<b><u>IDP regulation financial viability indicators</u></b>							
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						

**KKZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June**

Description		NT Code	Budget Year 2016/17								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.e. Council Policy	
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr					
R thousands															
Debtors Age Analysis By Income Source															
	Trade and Other Receivables from Exchange Transactions - Water	1200	17,473	7,161	6,127	6,064	6,315	5,540	31,140	161,667	241,488	210,727			
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	32,589	762	631	559	486	373	3,724	6,616	45,739	11,756			
	Receivables from Non-exchange Transactions - Property Rates	1400	21,091	5,044	4,932	4,633	5,270	4,427	27,173	106,589	179,159	148,092			
	Receivables from Exchange Transactions - Waste Water Management	1500	10,439	4,243	4,259	3,960	3,961	3,898	22,824	131,761	185,364	166,424			
	Receivables from Exchange Transactions - Waste Management	1600	5,592	1,976	1,834	1,778	1,761	1,744	10,103	58,043	82,832	73,429			
	Receivables from Exchange Transactions - Property Rental Debtors	1700	451	134	103	79	75	72	478	1,301	2,694	2,006			
	Interest on Arrear Debtor Accounts	1810	1,792	1,330	951	913	918	882	4,856	38,967	50,608	46,536			
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	--	--	--	--	--	--	--	--	--	--			
	Other	1900	(6,871)	2,683	2,222	2,075	1,992	1,840	12,040	185,510	201,491	203,458			
Total By Income Source			2000	82,557	23,333	21,059	20,082	20,777	18,777	112,338	690,454	989,375	862,427	--	--
2015/16 - totals only											--	--			
Debtors Age Analysis By Customer Group															
	Organs of State	2200	(4,972)	1,232	856	656	1,361	630	6,980	24,229	30,973	33,866			
	Commercial	2300	36,070	2,201	1,836	1,886	1,729	1,674	8,411	47,576	101,383	61,276			
	Households	2400	51,361	19,719	18,170	17,373	17,531	16,322	96,074	611,931	848,481	759,231			
	Other	2500	98	180	196	167	156	151	872	6,718	8,539	8,065			
Total By Customer Group			2600	82,557	23,333	21,059	20,082	20,777	18,777	112,338	690,454	989,375	862,427	--	--

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2016/17								Total
		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	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	55,223	38,663							93,886
Bulk Water	0200	4,685								4,685
PAYE deductions	0300	6,263								6,263
VAT (output less input)	0400	4,093								4,093
Pensions / Retirement deductions	0500	13,875								13,875
Loan repayments	0600	36,857								36,857
Trade Creditors	0700	54,635	9,135	2,067	602	321	80	1,040	40	67,920
Auditor General	0800	150								150
Other	0900									-
<b>Total By Customer Type</b>	<b>1000</b>	<b>175,781</b>	<b>47,797</b>	<b>2,067</b>	<b>602</b>	<b>321</b>	<b>80</b>	<b>1,040</b>	<b>40</b>	<b>227,728</b>

**KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June**

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
<b>R thousands</b>		Yrs/Months							
<b>Municipality</b>									
Nedbank		12 months	Call Account		-		-	-	-
Standard Bank		12 months	Call Account		1,977		170,550	(147,539)	23,011
ABSA		12 months	Call Account		70		22,610	(15,931)	6,679
Sanlam		12 months	Call Account		12		37,335	(37,239)	95
<b>Municipality sub-total</b>					2,058		230,494	(200,709)	29,785
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>2,058</b>		<b>230,494</b>	<b>(200,709)</b>	<b>29,785</b>

## KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		307,059	311,750	311,750	-	311,750	311,750	-		311,750
Local Government Equitable Share		298,215	306,952	306,952		306,952	306,952	-		306,952
Water Services Operating Subsidy		3,000								
EPWP Incentive		3,286	3,173	3,173		3,173	3,173			3,173
Integrated National Electrification Programme										
Finance Management		1,600	1,625	1,625		1,625	1,625			1,625
Municipal Systems Improvement	3	930						-		
Neighbourhood Development Partnership		28						-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		11,354	10,643	10,643	-	10,643	10,643	-		10,643
Recapitalisation of Community Libraries		4,750	5,695	5,695		5,695	5,695	-		5,695
Accredited Municipalities		5,627	4,077	4,077		4,077	4,077			4,077
Museums Services		150	334	334		334	334	-		334
Community Library Services Grant	4	510	537	537		537	537	-		537
Sport and Recreation		317						-		
Health subsidy								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Total Operating Transfers and Grants</b>	5	318,413	322,393	322,393	-	322,393	322,393	-		322,393
<b>Capital Transfers and Grants</b>										
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
Energy efficiency & demand side management		7,000	-	-						-
Municipal water infrastructure		14,825	40,613	40,613		40,613	40,613			40,613
Accreditation								-		
								-		
Other capital transfers [insert description]								-		
Provincial Government:		11,354	-	15,425	-	15,425	15,425	-		21,120
Level 2 accreditation		4,750						-		
Provincialisation of Libraries		5,627								5,695
Sport and Recreation		150								
Community Library Service		510		15,425		15,425	15,425			15,425
Museum		317								
Corridor Development								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	25,572	-	9,798	9,798	-		25,572
European Union				25,572		9,798	9,798	-		25,572
								-		
<b>Total Capital Transfers and Grants</b>	5	173,884	185,150	226,147	-	211,373	211,373	(0)	0.0%	231,842
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	492,297	507,543	548,540	-	533,766	533,766	(0)	0.0%	554,235

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		307,059	311,750	311,750	493	311,750	311,750	(0)	0.0%	311,750
Local Government Equitable Share		298,215	306,952	306,952		306,952	306,952	-		306,952
Water Services Operating Subsidy		3,000						-		
EPWP incentive		3,286	3,173	3,173	453	3,173	3,173	(0)	0.0%	3,173
Integrated National Electrification Programme								-		
Finance Management		1,600	1,625	1,625	40	1,625	1,625	-		1,625
Municipal Systems Improvement		930						-		
Neighbourhood Development Partnership		28						-		
Other transfers and grants [insert description]								-		
Provincial Government:		11,354	10,643	8,643	323	8,643	8,643	-		10,643
Provincialisation of Libraries		4,750	5,695	3,695	323	3,695	3,695	-		5,695
Level 2 accreditation		5,627	4,077	4,077		4,077	4,077	-		4,077
Sport and Recreation		150						-		
Community Library		510	537	537		537	537	-		537
Museum		317	334	334		334	334	-		334
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Total operating expenditure of Transfers and Grants:		318,413	322,393	320,393	816	320,393	320,393	(0)	0.0%	322,393
Capital expenditure of Transfers and Grants										
National Government:		162,530	185,150	185,150	3,778	152,395	186,150	(33,755)	-18.1%	185,150
Neighbourhood Development Partnership		22,000	28,323	28,323		11,954	28,323	(16,369)	-57.8%	28,323
Municipal Infrastructure Grant (MIG)		110,705	109,214	109,214		99,544	109,214	(9,670)	-8.9%	109,214
Integrated National Electrification Programme		8,000	7,000	7,000	1,119	6,001	8,000	(1,999)	-25.0%	7,000
Emergy efficiency & demand side management		7,000	-	-			-	-		-
Municipal water infrastructure		14,825	40,613	40,613	2,659	34,896	40,613	(5,717)	-14.1%	40,613
Accreditation								-		
Provincial Government:		-	-	17,425	-	2,000	17,425	(15,425)	-88.5%	15,425
Level 2 accreditation								-		
Provincialisation of Libraries				2,000		2,000	2,000			
Sport and Recreation										
Community Library				15,425		-	15,425	(7,294)	-19.6%	15,425
Museum								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Other grant providers:		-	-	25,572	-	9,934	9,934	-		25,572
European Union				25,572		9,934	9,934	-		25,572
								-		
Total capital expenditure of Transfers and Grants		162,530	185,150	228,147	3,778	164,329	213,509	(49,180)	-23.0%	226,147
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		480,943	507,543	548,540	4,594	484,721	533,902	(49,180)	-9.2%	548,540



KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

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

Summary of Employee and Councillor remuneration		Ref	2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2016/17				
R thousands						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
		1	A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages			11,661	12,955	12,967	975	15,761	12,987	2,774	21%	15,761
Pension and UIF Contributions			1,590	1,700	1,700	114	563	1,700	(1,136)	-67%	563
Medical Aid Contributions			265	283	283	7	62	283	(221)	-78%	62
Motor Vehicle Allowance			4,452	4,759	4,759	538	2,313	4,759	(2,446)	-51%	2,313
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			572	612	612	71	174	612	(437)	-71%	174
Other benefits and allowances			698	714	714	-	-	714	(714)	-100%	-
<b>Sub Total - Councillors</b>			19,208	21,023	21,055	1,706	18,875	21,055	(2,180)	-10%	18,875
<b>% Increase</b>		4		9.4%	9.8%						-1.7%
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		3	6,299	23,792	29,702	285	2,128	29,702	(27,573)	-93%	2,128
Pension and UIF Contributions			-	547	547	17	33	547	(514)	-94%	33
Medical Aid Contributions			-	160	160	9	25	160	(135)	-85%	25
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	249	249	-	-	249	(249)	-100%	-
Motor Vehicle Allowance			-	825	825	21	155	825	(670)	-81%	155
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	30	30	-	4	30	(26)	-87%	4
Other benefits and allowances			2,838	137	137	8	250	137	113	82%	250
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			11,137	25,739	31,649	339	2,585	31,649	(29,054)	-92%	2,585
<b>% Increase</b>		4		131.1%	184.2%						-78.7%
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			269,042	283,743	272,028	24,006	400,854	272,028	128,826	47%	400,854
Pension and UIF Contributions			44,233	51,570	51,570	4,320	19,637	51,570	(31,933)	-62%	19,637
Medical Aid Contributions			19,377	18,714	18,714	1,922	8,286	18,714	(10,428)	-56%	8,286
Overtime			32,116	35,605	35,605	3,853	15,671	35,605	(19,934)	-56%	15,671
Performance Bonus			-	27,223	27,223	-	-	27,223	(27,223)	-100%	-
Motor Vehicle Allowance			19,745	12,496	12,496	1,793	11,591	12,496	(904)	-7%	11,591
Cellphone Allowance			63	11	11	-	-	11	(11)	-100%	-
Housing Allowances			9,062	8,910	8,910	696	3,526	8,910	(5,384)	-60%	3,526
Other benefits and allowances			16,508	12,610	12,610	5,455	19,421	12,610	6,811	54%	19,421
Payments in lieu of leave			26,704	-	-	432	2,675	-	2,675	#DIV/0!	2,675
Long service awards			381	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>			437,233								

Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% Increase</b>	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		467,578	497,643	491,870	44,524	503,132	491,870	11,262	2%	503,132
<b>% Increase</b>	4		6.4%	5.2%						7.6%
<b>TOTAL MANAGERS AND STAFF</b>		448,370	476,620	470,815	42,818	484,258	470,815	13,442	3%	484,258

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

Ref	Description	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	February Outcome	March Outcome	April Outcome	May Outcome	June Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
1	<b>Cash Receipts By Source</b>	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - electricity revenue	38,944	50,662	53,506	44,581	58,332	26,587	30,198	27,962	38,157	63,767	73,090	128,853	634,638	682,551	726,596
	Service charges - water revenue	12,623	15,394	14,345	14,577	11,480	15,394	6,793	5,967	6,601	6,261	12,779	3,731	125,947	134,763	144,196
	Service charges - sanitation revenue	7,030	8,573	8,459	8,530	8,463	8,573	3,070	2,891	3,276	2,878	8,370	10,129	80,241	85,858	91,868
	Service charges - refuse	5,700	6,952	6,886	6,769	6,875	6,952	3,112	3,133	3,244	3,094	6,907	5,445	65,068	69,623	74,497
	Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment	500	611	577	749	468	519	606	593	642	605	612	825	7,326	8,059	8,865
	Interest earned - external investments	333	1,848	166	212	218	333	515	229	150	218	2,271	(2,224)	4,001	10,337	11,370
	Interest earned - outstanding debtors	102	508	845	1,154	998	508	389	756	879	1,045	832	(4,491)	3,525	6,897	7,587
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines	159	318	118	172	121	478	353	510	170	173	469	(1,481)	1,561	6,226	6,849
	Licences and permits	1	1	1	1	1	1	1	1	1	0	2	1	12	13	15
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfer receipts - operating	17,204	24,850	14,158	15,446	4,632	102,713	7,580	10,863	134,042	976	2,024	0	331,488	314,600	321,688
	Other revenue	299	299	299	1,295	3,187	1,589	2,024	939	2,024	976	2,024	13,364	28,321	20,944	23,003
	<b>Cash Receipts by Source</b>	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
	<b>Other Cash Flows by Source</b>	24,000	41,161	4,625	-	13,360	75,837	39,218	-	-	-	-	-	215,686	184,662	222,540
	Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	2,012	2,000	2,000
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	1,705	670	458
	Receipt of non-current receivables	-	-	-	74,452	-	-	-	-	-	-	-	(74,452)	-	-	-
	Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Cash Receipts by Source</b>	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
	<b>Cash Payments by Type</b>	28,666	29,411	38,212	38,261	36,283	57,899	41,114	40,999	39,861	41,594	46,103	32,413	470,815	466,464	469,225
	Employee related costs	1,603	1,131	2,304	1,586	1,584	1,608	1,87	1,580	1,604	3,849	1,695	2,324	21,055	22,076	23,458
	Remuneration of councillors	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
	Interest paid	-	58,328	94,945	39,345	42,870	64,985	47,867	25,963	35,466	42,799	38,447	(6,088)	484,938	589,715	633,450
	Bulk purchases - Electricity	5,685	5,685	5,685	5,685	5,685	5,685	5,685	5,685	5,685	5,685	5,685	5,685	68,224	68,224	68,224
	Bulk purchases - Water & Sewer	175	238	220	689	285	384	1,273	99	232	72	380	(504)	3,543	3,745	3,932
	Other materials	9,433	150	4,365	3,208	2,137	3,724	3,145	2,147	5,910	642	3,368	602	38,832	53,355	55,313
	Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	84,422	-
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	General expenses	58,433	54,472	28,880	13,103	8,800	61,202	45,611	20,720	16,795	19,226	32,945	(24,394)	335,804	322,720	333,292
	<b>Cash Payments by Type</b>	108,927	153,157	178,824	106,198	101,826	199,690	149,183	100,986	110,270	117,768	132,950	13,743	1,473,524	1,598,863	1,602,455
	<b>Other Cash Flows/Payments by Type</b>	5,425	24,742	9,997	6,589	20,254	18,619	9,352	8,750	21,723	14,276	16,875	62,510	219,112	184,662	222,540
	Capital assets	-	-	-	-	-	30,543	(4,291)	-	-	-	-	3,123	29,375	37,206	41,351
	Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Cash Payments by Type</b>	114,352	177,899	188,821	112,787	122,080	248,652	154,244	109,736	131,994	132,044	149,826	79,377	1,722,011	1,820,731	1,866,345
	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	15,470	(8,016)	(62,601)	73,957	5,321	9,337	(45,389)	(13,935)	72,317	(40,847)	(20,192)	(738)	(15,417)	(74,112)	9,962
	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)
	Cash/cash equivalents at the month/year end:	60,043	52,027	(10,574)	63,282	68,603	77,940	32,551	18,616	90,933	50,086	29,894	29,156	29,156	(44,956)	(34,994)

**KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 June**

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue By Source</b>										
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	61,751	676,154	689,824	(13,670)	-2%	676,154
Service charges - water revenue		144,962	184,732	161,470	14,197	160,026	161,470	(1,444)	-1%	160,026
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	583	7,259	7,326	(68)	-1%	7,259
Interest earned - external investments		12,517	4,000	4,001	330	4,242	4,001	241	6%	4,242
Interest earned - outstanding debtors		7,156	6,099	11,750	177	10,330	11,750	(1,421)	-12%	10,330
Dividends received		-	-	-	-	-	-	-	-	-
Fines		5,206	7,660	5,203	178	3,219	5,203	(1,984)	-38%	3,219
Licences and permits		-	12	12	1	12	12	(0)	-2%	12
Agency services		-	-	-	-	-	-	-	-	-
Transfers recognised - operational		467,502	325,438	331,488	7,290	460,922	331,488	129,434	39%	331,488
Other revenue		16,522	19,072	16,123	1,341	12,740	16,123	(3,383)	-21%	12,740
Gains on disposal of PPE		770	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,647,055</b>	<b>1,709,674</b>	<b>1,676,393</b>	<b>121,406</b>	<b>1,782,244</b>	<b>1,676,393</b>	<b>105,851</b>	<b>6%</b>	<b>1,652,810</b>
<b>Expenditure By Type</b>										
Employee related costs		489,601	476,620	470,815	42,818	501,346	470,815	30,531	6%	501,346
Remuneration of councillors		18,453	21,023	21,055	1,706	20,437	21,055	(618)	-3%	20,437
Debt impairment		542,783	61,007	88,256	1,617	29,318	88,256	(58,938)	-67%	29,318
Depreciation & asset impairment		456,741	330,121	369,587	38,905	414,508	369,587	44,921	12%	414,508
Finance charges		66,141	61,899	50,312	4,061	50,648	50,312	336	1%	50,648
Bulk purchases		513,530	577,973	553,162	98,657	560,010	553,162	6,848	1%	560,010
Other materials		2,438	3,061	3,543	227	2,996	3,543	(547)	-15%	2,996
Contracted services		84,691	52,490	38,832	6,168	44,398	38,832	5,566	14%	44,398
Transfers and grants		90,764	96,098	100,964	6,628	103,309	100,964	2,345	2%	103,309
Other expenditure		269,804	275,438	262,295	23,478	190,480	262,295	(71,815)	-27%	190,480
Loss on disposal of PPE		3,472	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>2,538,418</b>	<b>1,955,731</b>	<b>1,958,821</b>	<b>224,265</b>	<b>1,917,449</b>	<b>1,958,821</b>	<b>(41,372)</b>	<b>-2%</b>	<b>1,917,449</b>
<b>Surplus/(Deficit)</b>		<b>(891,364)</b>	<b>(246,057)</b>	<b>(282,428)</b>	<b>(102,859)</b>	<b>(135,205)</b>	<b>(282,428)</b>	<b>147,223</b>	<b>-52%</b>	<b>(264,640)</b>
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(891,364)</b>	<b>(246,057)</b>	<b>(282,428)</b>	<b>(102,859)</b>	<b>(135,205)</b>	<b>(282,428)</b>	<b>147,223</b>	<b>-52%</b>	<b>(264,640)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(891,364)</b>	<b>(246,057)</b>	<b>(282,428)</b>	<b>(102,859)</b>	<b>(135,205)</b>	<b>(282,428)</b>	<b>147,223</b>	<b>-52%</b>	<b>(264,640)</b>

[illegible]

**KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June**

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	42,585	202,818	263,990	61,172	23.2%	0
<b>Total Capital expenditure</b>	<b>293,295</b>	<b>275,664</b>	<b>263,990</b>	<b>202,818</b>					

**KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June**

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	151,808	130,219	33,891	137,019	130,219	(6,800)	-5.2%	137,019
Infrastructure - Road transport		-	74,156	45,092	9,679	78,813	45,092	(33,721)	-74.8%	78,813
Roads, Pavements & Bridges		-	74,156	45,092	9,679	78,813	45,092	(33,721)	-74.8%	78,813
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	32,865	14,467	-	1,059	14,467	13,407	92.7%	1,059
Generation		-	5,665	-	-	-	-	-	-	-
Transmission & Reticulation		-	22,200	9,467	-	1,059	9,467	8,407	88.8%	1,059
Street Lighting		-	5,000	5,000	-	-	5,000	5,000	100.0%	-
Infrastructure - Water		-	26,475	52,192	24,212	46,310	52,192	5,881	11.3%	46,310
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	26,475	52,192	24,212	46,310	52,192	5,881	11.3%	46,310
Infrastructure - Sanitation		-	17,312	17,000	-	10,235	17,000	6,765	39.8%	10,235
Reticulation		-	9,112	17,000	-	10,235	17,000	6,765	39.8%	10,235
Sewerage purification		-	8,200	-	-	-	-	-	-	-
Infrastructure - Other		-	1,000	1,469	-	602	1,469	867	59.0%	602
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	1,000	1,469	-	602	1,469	867	59.0%	602
<b>Community</b>		-	750	6,115	633	1,411	6,115	4,703	76.9%	1,411
Parks & gardens		-	-	1,800	394	767	1,800	1,033	57.4%	767
Sportsfields & stadia		-	750	1,000	239	597	1,000	403	40.3%	597
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	3,153	-	-	3,153	3,153	100.0%	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	162	-	48	162	114	70.4%	48
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	33,165	36,445	113	1,074	36,445	35,370	97.1%	1,074
General vehicles		-	-	-	-	602	-	(602)	#DIV/0!	602
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	8,115	1,510	-	358	1,510	1,152	76.3%	358
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	600	1,087	113	115	1,087	972	89.4%	115
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	22,000	31,662	-	-	31,662	31,662	100.0%	-
Other Buildings		-	-	1,045	-	-	1,045	1,045	100.0%	-
Other Land		-	2,450	1,141	-	-	1,141	1,141	100.0%	-
Surplus Assets - (investment or inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	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		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	-	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 - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	85,544	70,022	7,202	62,079	70,022	7,943	11.3%	62,079
Infrastructure - Road transport		-	41,129	46,563	1,531	33,235	46,563	13,328	28.6%	33,235
Roads, Pavements & Bridges		-	41,129	46,563	1,531	33,235	46,563	13,328	28.6%	33,235
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	22,550	1,246	246	3,417	1,246	(2,172)	-174.3%	3,417
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	22,550	1,246	246	3,417	1,246	(2,172)	-174.3%	3,417
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	2,865	2,668	629	5,075	2,668	(2,407)	-90.2%	5,075
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	2,865	2,668	629	5,075	2,668	(2,407)	-90.2%	5,075
Infrastructure - Sanitation		-	19,000	19,545	4,796	20,351	19,545	(807)	-4.1%	20,351
Reticulation		-	-	3,180	-	-	3,180	3,180	100.0%	-
Sewerage purification		-	19,000	16,365	4,796	20,351	16,365	(3,987)	-24.4%	20,351
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	2,000	17,666	745	1,203	17,666	16,463	93.2%	1,203
Parks & gardens		-	-	620	-	-	620	620	100.0%	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	2,000	16,426	745	1,203	16,426	15,223	92.7%	1,203
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	620	-	-	620	620	100.0%	-
<b>Heritage assets</b>		-	-	500	-	-	500	500	100.0%	-
Buildings		-	-	500	-	-	500	500	100.0%	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		297,936	-	-	-	-	-	-	-	-
Computers - software & programming		297,936	-	-	-	-	-	-	-	-
Other		297,936	-	-	-	-	-	-	-	-

Total Capital Expenditure on renewal of existing assets	1	297,936	87,544	88,188	7,947	63,282	88,188	24,906	28.2%	63,282
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<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

**References**

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

check balance	-	0	0	0	-0	0	-0
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KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

Description		Ref	2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2016/17				Full Year Forecast
		1				YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands											
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure											
Infrastructure - Road transport			-	54,069	28,020	667	30,026	28,020	(2,006)	-7.2%	30,026
Roads, Pavements & Bridges			-	35,655	881	-	639	881	242	27.5%	639
Storm water			-	35,655	881	-	639	881	242	27.5%	639
Infrastructure - Electricity			-	116	2,320	244	10,356	2,320	(8,036)	-346.4%	10,356
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticulation			-	116	2,320	244	10,356	2,320	(8,036)	-346.4%	10,356
Street Lighting			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	13,737	11,019	422	10,146	11,019	873	7.9%	10,146
Dams & Reservoirs			-	-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-	-
Reticulation			-	13,737	11,019	422	10,146	11,019	873	7.9%	10,146
Infrastructure - Sanitation			-	-	12,890	-	8,600	12,890	4,289	33.3%	8,600
Reticulation			-	-	12,855	-	8,600	12,855	4,255	33.1%	8,600
Sewerage purification			-	-	34	-	34	34	100.0%	-	-
Infrastructure - Other			-	4,561	910	1	285	910	625	68.7%	285
Waste Management			-	184	67	-	-	67	67	100.0%	-
Transportation			-	-	-	-	127	-	(127)	#DIV/0!	127
Gas			-	-	-	-	-	-	-	-	-
Other			-	4,377	843	1	158	843	684	81.2%	158
Community											
Parks & gardens			-	43	1,218	118	218	1,218	1,000	82.1%	218
Sportsfields & stadia			-	809	771	39	344	771	427	55.4%	344
Swimming pools			-	97	553	0	476	553	76	13.8%	476
Community halls			-	373	415	22	405	415	10	2.4%	405
Libraries			-	918	529	10	401	529	129	24.3%	401
Recreational facilities			-	86	2,354	4	234	2,354	2,120	90.1%	234
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			-	404	9,580	2	33	9,580	9,547	99.7%	33
Social rental housing			-	-	-	-	-	-	-	-	-
Other			-	2,321	38	-	3	38	35	92.3%	3
Heritage assets											
Buildings			-	-	-	16	27	-	(27)	#DIV/0!	-
Other			-	-	-	-	-	-	-	-	-
Investment properties											
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets											
General vehicles			-	30,980	18,680	768	17,595	18,680	1,085	5.8%	17,595
Specialised vehicles			-	-	-	-	-	-	-	-	-
Plant & equipment			-	20,945	8,847	386	10,100	8,847	(1,254)	-14.2%	10,100
Computers - hardware/equipment			-	-	-	-	-	-	-	-	-
Furniture and other office equipment			-	465	465	-	-	465	465	100.0%	-
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-
Other Buildings			-	9,569	9,188	364	7,108	9,188	2,081	22.6%	7,108
Other Land			-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-
Other			-	-	180	-	-	180	180	100.0%	-
Agricultural assets											
Heritage			-	-	43	-	-	-	-	-	-



KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	312,262	351,729	38,905	390,785	351,729	(39,056)	-11.1%	390,785
Infrastructure - Road transport		-	289,726	329,193	38,905	201,652	329,193	127,541	38.7%	201,652
Roads, Pavements & Bridges			289,726	329,193	38,905	201,652	329,193	127,541	38.7%	201,652
Storm water			-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	15,684	15,684	-	56,022	15,684	(40,338)	-257.2%	56,022
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			15,684	15,684	-	56,022	15,684	(40,338)	-257.2%	56,022
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	94,442	-	(94,442)	#DIV/0!	94,442
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			-	-	-	94,442	-	(94,442)	#DIV/0!	94,442
Reticulation			-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	37,501	-	(37,501)	#DIV/0!	37,501
Reticulation			-	-	-	37,501	-	(37,501)	#DIV/0!	37,501
Sewerage purification			-	-	-	-	-	-	-	-
Infrastructure - Other		-	6,852	6,852	-	1,168	6,852	5,684	83.0%	1,168
Waste Management			4,385	4,385	-	-	4,385	4,385	100.0%	-
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			2,467	2,467	-	1,168	2,467	1,299	52.6%	1,168
<b>Community</b>		-	15,585	15,585	-	2,980	15,585	12,605	80.9%	2,980
Parks & gardens			-	-	-	1,021	-	(1,021)	#DIV/0!	1,021
Sportsfields & stadia			1,412	1,412	-	191	1,412	1,221	86.5%	191
Swimming pools			-	-	-	296	-	(296)	#DIV/0!	296
Community halls			-	-	-	96	-	(96)	#DIV/0!	96
Libraries			-	-	-	150	-	(150)	#DIV/0!	150
Recreational facilities			-	-	-	533	-	(533)	#DIV/0!	533
Fire, safety & emergency			-	-	-	154	-	(154)	#DIV/0!	154
Security and policing			-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-
Cemeteries			-	-	-	462	-	(462)	#DIV/0!	462
Social rental housing			2,606	2,606	-	-	2,606	2,606	100.0%	-
Other			11,567	11,567	-	77	11,567	11,490	99.3%	77
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
<b>Other assets</b>		-	2,274	2,274	-	18,863	2,274	(16,589)	-729.6%	18,863
General vehicles			-	-	-	8,138	-	(8,138)	#DIV/0!	8,138
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	5,760	-	(5,760)	#DIV/0!	5,760
Computers - hardware/equipment			-	-	-	1,774	-	(1,774)	#DIV/0!	1,774
Furniture and other office equipment			-	-	-	1,656	-	(1,656)	#DIV/0!	1,656
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	1,535	-	(1,535)	#DIV/0!	1,535
Other Buildings			-	-	-	-	-	-	-	-
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			2,274	2,274	-	-	2,274	2,274	100.0%	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-



- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 Jun 2017

HEAD OFFICE									
Description	2015/16	Current Year 2016/17							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>								%	
<b>Revenue By Source</b>									
Service charges - water revenue	116,658	101,864	97,864	7,439	94,616	97,864	(3,248)	-3.3%	94,616
Service charges - sanitation revenue									
Service charges - other									
Rental of facilities and equipment	46			7	75	-	75	#DIV/0!	75
Interest earned - external investments	268	100	100	37	900	100	800	799.8%	900
Interest earned - outstanding debtors									
Agency services									
Transfers recognised - operational							-		
Other revenue	391	0	0	10	311	0	311	310715.9%	311
Gains on disposal of PPE							-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>117,363</b>	<b>101,964</b>	<b>97,964</b>	<b>7,492</b>	<b>95,902</b>	<b>97,964</b>	<b>(2,063)</b>	<b>-2.1%</b>	<b>95,902</b>
<b>Expenditure By Type</b>									
Employee related costs	16,277	19,199	19,199	1,502	18,571	19,199	(628)	-3.3%	19,199
Remuneration of Directors							-		
Debt impairment	-	-	-	-	-	-	-		-
Collection costs	-	-	-	-	-	-	-		-
Depreciation & asset impairment	365	387	387	32	387	387	(0)	0.0%	387
Finance charges	1,183	1,585	1,585	110	1,359	1,585	(227)	-14.3%	1,585
Bulk purchases	-	-	-	-	-	-	-		-
Other materials	47	183	183	7	68	183	(115)	-62.6%	183
Contracted services	-	-	-	-	-	-	-		-
Transfers and grants	-	-	-	-	-	-	-		-
Repairs and maintenance	7,707	8,448	8,448	1,182	8,555	8,448	106	1.3%	8,448
Other expenditure	2,189	3,233	3,233	1,165	2,867	3,233	(366)	-11.3%	3,233
Loss on disposal of PPE							-		
<b>Total Expenditure</b>	<b>27,768</b>	<b>33,035</b>	<b>33,035</b>	<b>3,998</b>	<b>31,806</b>	<b>33,035</b>	<b>(1,229)</b>	<b>-3.7%</b>	<b>33,035</b>
<b>Surplus/(Deficit)</b>	<b>89,595</b>	<b>68,929</b>		<b>3,494</b>	<b>64,096</b>	<b>64,929</b>	<b>(834)</b>	<b>-1.3%</b>	<b>62,867</b>
Transfers recognised - capital							-		
Contributions to staff leave reserve fund	0	157	157	13	157	157	0	0.0%	157
Contributions of PPE							-		
<b>Recharge</b>									
Head Office Recharge	27,822	33,192	33,192	(4,011)	(31,963)	33,192	(65,156)	-196.3%	33,192
<b>Surplus/(Deficit) for the year</b>	<b>61,773</b>	<b>35,579</b>	<b>(33,350)</b>	<b>7,492</b>	<b>95,902</b>	<b>31,579</b>	<b>64,322</b>		<b>29,517</b>

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 Jun 2017

NEWCASTLE LOCAL MUNICIPALITY									
Description	2015/16	Current Year 2016/17							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Service charges - water revenue							-		
Service charges - sanitation revenue							-		
Service charges - other							-		
Rental of facilities and equipment							-		
Interest earned - external investments							-		
Interest earned - outstanding debtors							-		
Agency services							-		
Transfers recognised - operational							-		-
Other revenue							-		
Gains on disposal of PPE							-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	-	-	-	-	-		-
<b>Expenditure By Type</b>									
Employee related costs	7,362	10,223	10,223	772	9,528	10,223	(695)	-6.8%	10,223
Remuneration of Directors	-	-	-	-	-	-	-		-
Debt impairment	-	-	-	-	-	-	-		-
Collection costs	-	-	-	-	-	-	-		-
Depreciation & asset impairment	-	498	498	41	498	498	0	0.0%	498
Finance charges	-	105	105	-	-	105	(105)	-100.0%	105
Bulk purchases	27,304	19,611	19,611	1,634	19,611	19,611	0	0.0%	19,611
Other materials	6,661	6,946	5,946	710	4,600	5,946	(1,346)	-22.6%	5,946
Contracted services	-	-	-	-	-	-	-		-
Transfers and grants	-	-	-	-	-	-	-		-
Repairs and maintenance	25,483	33,898	30,898	3,511	24,333	30,898	(6,565)	-21.2%	30,898
Other expenditure	71	165	165	15	226	165	61	36.8%	165
Loss on disposal of PPE	-	-	-	-	-	-	-		-
<b>Total Expenditure</b>	<b>66,880</b>	<b>71,447</b>	<b>67,447</b>	<b>6,683</b>	<b>58,797</b>	<b>67,447</b>	<b>(8,650)</b>	<b>-12.8%</b>	<b>67,447</b>
<b>Surplus/(Deficit)</b>	<b>(66,880)</b>	<b>(71,447)</b>	<b>(67,447)</b>	<b>(6,683)</b>	<b>(58,797)</b>	<b>(67,447)</b>	<b>8,650</b>	<b>-12.8%</b>	<b>(67,447)</b>
Transfers recognised - capital							-		
Contributions to staff leave reserve fund	124	62	62	5	62	62	(0)	0.0%	62
Contributions of PPE							-		
<b>Recharge</b>									
Head Office Recharge	26,419	24,361	24,361	2,944	23,459	24,361	(902)	-3.7%	24,361
<b>Surplus/(Deficit) for the year</b>	<b>(93,423)</b>	<b>(95,870)</b>	<b>(91,870)</b>	<b>(9,633)</b>	<b>(82,318)</b>	<b>(91,870)</b>	<b>9,552</b>		<b>(91,870)</b>



- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 Jun 2017

uTHUKELA WATER (PTY) LTD									
Description	2015/16	Current Year 2016/17							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>								%	
<b>Revenue By Source</b>									
Service charges - water revenue	116,658	101,864	97,864	7,439	94,616	97,864	(3,248)	-3.3%	94,616
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	46	-	-	7	75	-	75		75
Interest earned - external investments	268	100	100	37	900	100	800	799.8%	900
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	-	-	-	-	-	-	-	-
Other revenue	391	0	0	10	311	0	311		311
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>117,363</b>	<b>101,964</b>	<b>97,964</b>	<b>7,492</b>	<b>95,902</b>	<b>97,964</b>	<b>(2,063)</b>	<b>-2.1%</b>	<b>95,902</b>
<b>Expenditure By Type</b>									
Employee related costs	28,419	35,335	35,335	2,654	32,954	35,335	(2,382)	-6.7%	35,335
Remuneration of Directors	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-
Collection costs	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	599	1,133	1,133	94	1,133	1,133	0	0.0%	1,133
Finance charges	1,183	1,731	1,731	110	1,359	1,731	(372)	-21.5%	1,731
Bulk purchases	28,822	21,280	21,280	1,773	21,280	21,280	(0)	0.0%	21,280
Other materials	7,785	9,415	8,415	902	5,640	8,415	(2,776)	-33.0%	8,415
Contracted services	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Repairs and maintenance	41,463	54,397	51,397	5,430	40,437	51,397	(10,960)	-21.3%	51,397
Other expenditure	2,337	3,515	3,515	1,196	3,256	3,515	(259)	-7.4%	3,515
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>110,610</b>	<b>126,807</b>	<b>122,807</b>	<b>12,159</b>	<b>106,059</b>	<b>122,807</b>	<b>(16,749)</b>	<b>-13.6%</b>	<b>122,807</b>
<b>Surplus/(Deficit)</b>	<b>6,753</b>	<b>(24,843)</b>	<b>(24,843)</b>	<b>(4,666)</b>	<b>(10,157)</b>	<b>(24,843)</b>	<b>14,686</b>	<b>-59.1%</b>	<b>(26,906)</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions to staff leave reserve fund	134	256	256	21	256	256	0	0.0%	256
Contributions of PPE	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>6,619</b>	<b>(25,099)</b>	<b>(24,588)</b>	<b>(4,688)</b>	<b>(10,413)</b>	<b>(25,099)</b>	<b>14,686</b>		<b>(27,162)</b>



## **NEWCASTLE MUNICIPALITY**

### **DRAFT ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017**

# Newcastle Municipality

Draft Annual Financial Statements for the year ended June 30, 2017

## Statement of Financial Position as at June 30, 2017

Figures in Rand	Note(s)	2017	2016
<b>Assets</b>			
<b>Current Assets</b>			
Inventories		15,602,639	13,380,566
Other financial assets		5,791	7,922
Receivables from exchange transactions		93,981,140	31,698,628
Receivables from non-exchange transactions		12,329,065	11,139,662
VAT receivable		-	10,753,011
Consumer debtors from exchange transactions		492,998,357	395,096,860
Consumer debtors from non-exchange transactions		-	-
Cash and cash equivalents		43,835,136	44,572,895
		<b>658,752,128</b>	<b>506,649,544</b>
<b>Non-Current Assets</b>			
Investment property		275,974,000	275,974,000
Property, plant and equipment		7,065,407,697	7,275,444,252
Intangible assets		6,492,979	8,539,564
Heritage assets		6,326,820	6,326,820
Investments in associates		342,383,219	342,383,115
		<b>7,696,584,715</b>	<b>7,908,667,751</b>
<b>Non-Current Assets</b>		<b>7,696,584,715</b>	<b>7,908,667,751</b>
<b>Current Assets</b>		<b>658,752,128</b>	<b>506,649,544</b>
<b>Total Assets</b>		<b>8,355,336,843</b>	<b>8,415,317,295</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Financial liabilities		32,002,485	29,375,168
Finance lease obligation		5,253	65,694
Payables from exchange transactions		370,503,050	359,510,386
VAT payable		2,390,525	-
Consumer deposits		14,334,239	12,752,606
Unspent conditional grants and receipts		101,013,661	32,408,992
Defined benefits costs		5,775,189	5,775,189
		<b>526,024,402</b>	<b>439,888,035</b>
<b>Non-Current Liabilities</b>			
Financial liabilities		447,215,530	458,502,484
Finance lease obligation		25,920	25,920
Defined benefit costs		120,075,542	120,075,542
Provision for rehabilitation costs of landfill site		26,814,753	26,814,753
		<b>594,131,745</b>	<b>605,418,699</b>
<b>Non-Current Liabilities</b>		<b>594,131,745</b>	<b>605,418,699</b>
<b>Current Liabilities</b>		<b>526,024,402</b>	<b>439,888,035</b>
<b>Total Liabilities</b>		<b>1,120,156,147</b>	<b>1,045,306,734</b>
<b>Assets</b>		<b>8,355,336,843</b>	<b>8,415,317,295</b>
<b>Liabilities</b>		<b>(1,120,156,147)</b>	<b>(1,045,306,734)</b>
<b>Net Assets</b>		<b>7,235,180,696</b>	<b>7,370,010,561</b>

## Newcastle Municipality

Draft Annual Financial Statements for the year ended June 30, 2017

### Statement of Financial Position as at June 30, 2017

Figures in Rand	Note(s)	2017	2016
Reserves			
Housing Development fund		25,038,966	26,037,234
Self insurance reserve		520,194	708,555
Accumulated surplus		7,209,621,536	7,343,264,876
<b>Total Net Assets</b>		<b>7,235,180,696</b>	<b>7,370,010,665</b>

# Newcastle Municipality

Draft Annual Financial Statements for the year ended June 30, 2017

## Statement of Financial Performance

Figures in Rand	Note(s)	2017	2016
<b>Revenue</b>			
Service charges		950,246,928	914,750,787
Rental of facilities and equipment		7,274,159	7,918,136
Profit on sale of Assets		-	769,797
Sundry revenue		3,575,285	9,862,557
Other income		1,303,488	1,397,723
Fee income		7,854,510	5,261,709
Interest received		14,574,730	19,673,326
Property Rates		232,309,719	214,713,798
Government grants & subsidies		460,922,305	467,501,529
Fines		3,218,856	5,205,647
<b>Total revenue</b>		<b>1,681,279,980</b>	<b>1,647,055,009</b>
<b>Expenditure</b>			
Employee costs		459,787,374	489,601,018
Remuneration of councillors		-	18,453,108
Depreciation and amortisation		414,508,428	456,740,714
Impairment of assets		327,157	2,590,041
Finance costs		50,675,056	66,141,054
Debt Impairment		29,318,059	542,782,561
Collection costs		8,802,170	19,792,327
Repairs and maintenance		52,299,790	112,986,512
Bulk purchases		560,009,760	513,530,461
Contracted services		44,398,139	84,691,042
General Expenses		196,359,188	257,574,117
Loss on Actuarial valuation		-	3,472,031
<b>Total expenditure</b>		<b>1,816,485,121</b>	<b>2,568,354,986</b>
Total revenue		1,681,279,980	1,647,055,009
Total expenditure		(1,816,485,121)	(2,568,354,986)
<b>Operating deficit</b>		<b>(135,205,141)</b>	<b>(921,299,977)</b>
Share of deficit in investment in associates		-	(38,810,359)
Fair value adjustments to investment property		-	68,746,810
		-	<b>29,936,451</b>
Operating surplus/deficit		-	29,936,451
Deficit before taxation		(135,205,141)	(891,363,526)
Taxation		-	-
<b>Deficit for the year</b>		<b>(135,205,141)</b>	<b>(891,363,526)</b>

# Newcastle Municipality

Draft Annual Financial Statements for the year ended June 30, 2017

## Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Insurance reserve	Total reserves	Accumulated surplus	Total net assets
<b>Balance at July 1, 2015</b>	<b>22,413,837</b>	<b>7,471,767</b>	<b>29,885,604</b>	<b>8,220,512,442</b>	<b>8,250,398,046</b>
Changes in net assets					
Deficit for the year	-	-	-	(891,363,526)	(891,363,526)
Adjustment on Investment in associate	-	-	-	(3,938,111)	(3,938,111)
Transfer to housing development fund	3,623,397	-	3,623,397	5,307,684	8,931,081
Transfer from self insurance reserves	-	(6,763,212)	(6,763,212)	6,741,712	(21,500)
Movement in the current year	-	-	-	6,004,675	6,004,675
Total changes	<u>3,623,397</u>	<u>(6,763,212)</u>	<u>(3,139,815)</u>	<u>(877,247,566)</u>	<u>(880,387,381)</u>
<b>Restated Balance at July 1, 2016</b>	<b>26,037,234</b>	<b>708,555</b>	<b>26,745,789</b>	<b>7,343,264,874</b>	<b>7,370,010,663</b>
Deficit for the year	-	-	-	(135,205,141)	(135,205,141)
Transfer to housing development fund	(998,268)	-	(998,268)	998,268	-
Transfer from self insurance reserves	-	(188,361)	(188,361)	188,361	-
Movement in current year	-	-	-	375,174	375,174
Total changes	<u>(998,268)</u>	<u>(188,361)</u>	<u>(1,186,629)</u>	<u>(133,643,338)</u>	<u>(134,829,967)</u>
<b>Balance at June 30, 2017</b>	<b><u>25,038,966</u></b>	<b><u>520,194</u></b>	<b><u>25,559,160</u></b>	<b><u>7,209,621,536</u></b>	<b><u>7,235,180,696</u></b>

# Newcastle Municipality

Draft Annual Financial Statements for the year ended June 30, 2017

## Cash Flow Statement

Figures in Rand	Note(s)	2017	2016
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Sale of goods and services		1,107,881,449	970,237,523
Grants		529,689,485	464,077,142
Interest income		14,574,730	19,673,326
		<u>1,652,145,664</u>	<u>1,453,987,991</u>
<b>Payments</b>			
Employee costs		(459,787,374)	(508,054,126)
Suppliers		(930,882,444)	(855,626,270)
Finance costs		(50,675,056)	(66,141,054)
		<u>(1,441,344,874)</u>	<u>(1,429,821,450)</u>
Total receipts		1,652,145,664	1,453,987,991
Total payments		(1,441,344,874)	(1,429,821,450)
<b>Net cash flows from operating activities</b>		<u><b>210,800,790</b></u>	<u><b>24,166,541</b></u>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(202,791,881)	(306,804,404)
Proceeds from sale of property, plant and equipment		-	1,117,822
Proceeds from sale of Investment property		-	570,176
Purchase of other intangible assets		(26,590)	(3,592,320)
Purchases of Heritage Assets		-	(41,600)
<b>Net cash flows from investing activities</b>		<u><b>(202,818,471)</b></u>	<u><b>(308,750,326)</b></u>
<b>Cash flows from financing activities</b>			
Net movements in long term loans		(8,659,637)	(11,361,825)
Movement on finance lease		(60,441)	(294,419)
<b>Net cash flows from financing activities</b>		<u><b>(8,720,078)</b></u>	<u><b>(11,656,244)</b></u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u><b>(737,759)</b></u>	<u><b>(296,240,029)</b></u>
Cash and cash equivalents at the beginning of the year		44,572,895	340,812,924
<b>Cash and cash equivalents at the end of the year</b>		<u><b>43,835,136</b></u>	<u><b>44,572,895</b></u>

[illegible]

**DIRECTOR: BUDGET & FINANCIAL REFORMS**

**ACTING SED: BUDGET & TREASURY OFFICE**

Interest capitalised	2017/06/06	JV21816	Glacier	1246115
Interest capitalised	2017/06/06	JV21823	Standardb: 0684503540/015	
Interest capitalised	2017/06/06	JV21820	Standardb: 0684503540/016	
Interest capitalised	2017/06/06	JV21819	Standardb: 0684503540/035	
Interest capitalised	2017/06/06	JV21818	Standardb: 0684503540/036	
Bank charges	2017/06/06	JV21825	ABSA	9288456248
Interest capitalised	2017/06/06	JV21817	ABSA	9300506428

32,471,110.78	1,894.24	4,861.06	128,245.61	30,820.75	5,178.36	(25.00)	1,678.73	32,643,764.53
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Interest received	2017/06/06	JV21824	ABSA	9288456248
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530,505.69  
54,096.48  
**584,602.17**



## SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR JUNE 2017

Account Number	Opening balance	Investment made	Investment Matured	Withdrawals made	Interest Received	Interest Capitalized	Bank Charges Vat & Other	Balance
Standard Bank 068450354/015	R 843,653.86					R 59,436.42		R 903,090.28
Standard Bank 068450354/016	R 26,415,285.13	R 79,000,000.00		R 91,515,253.39		R 1,509,458.64		R 15,409,490.38
Standard Bank 068450354/035	R 0.00	R 5,519,601.46		R 0.00		R 206,541.00		R 5,726,142.46
Standard Bank 068450354/036	R 0.00	R 58,771,247.95		R 58,000,000.00		R 201,125.72		R 972,373.67
Absa: 9288456248	R 9,367,139.28			R 3,000,000.00	R 631,364.31		R 420.00	R 6,366,749.28
Absa 9300506428	R 623,941.12	R 12,618,619.21		R 13,000,000.00		R 69,591.09		R 312,151.42
Glacier/Sanlam: 001246107	R 84,782.54					R 12,345.48	R 1,812.23	R 95,315.79
Total as '2017/06/30	R 37,334,801.93	R 155,909,468.62	R 0.00	R 165,515,253.39	R 631,364.31	R 2,059,498.36	R 2,232.23	R 29,785,283.28

**C MOORE**

**CHIEF CLARK: FINANCIAL ACCOUNTING**

**SPHLATSHWAYO**

**ACTING MANAGER: FINANCIAL REPORTING**

MS ND10VU

**DIRECTOR: BUDGET & FINANCIAL REFORMS**

SM NKOSI

**ACTING SED: BUDGET & TREASURY OFFICE**

<b>/BALANCE PER GENERAL LEDGER "2017/05/31 (0309970100001)"</b>						<b>32,471,110.78</b>
Interest capitalised	2017/06/06	JV21816	Glacier	1246115		1,894.24
Interest capitalised	2017/06/06	JV21823	Standardb:	0684503540/015		4,861.06
Interest capitalised	2017/06/06	JV21820	Standardb:	0684503540/016		128,245.61
Interest capitalised	2017/06/06	JV21819	Standardb:	0684503540/035		30,820.75
Interest capitalised	2017/06/06	JV21818	Standardb:	0684503540/036		5,178.36
Bank charges	2017/06/06	JV21825	ABSA	9288456248	(25.00)	
Interest capitalised	2017/06/06	JV21817	ABSA	9300506428		1,678.73
						<b>32,643,764.53</b>

BALANCE PER GENERAL LEDGER *2017/05/31 (020101000064)			530,505.69
Interest received	2017/06/06	JV21824	54,096.48
		ABSA	9288456248
			<u>584,602.17</u>

**NEWCASTLE MUNICIPALITY**  
**FINANCIAL REPORTING**  
**JUNE 2017**

**Monthly Bank Reconciliation as at 2017/06/30**

<b>Cashbook balance as at 2017/06/30</b>	<b>14,176,685.82</b>
<b><u>ADD</u></b>	
Cheque and EFT payments not cashed by 2017/06/30	46,275.15
Bank deposits not receipted by 2017/06/30	3,823,111.24
Bank deposits receipted after 2017/06/30	2,799,320.37
Correction of JV s	145,291.23
Income journal not done by 2017/06/30	1,568.70
Cashier over banked	4,750.00
<b>Subtotal</b>	<b>6,820,316.69</b>
<b><u>LESS</u></b>	
Cashier receipts banked after 2017/06/30	-974,837.96
Bank charges done after 2017/06/30	-87,511.74
Dishonoured cheques not journalised by 2017/06/30	-8,612.07
Debit orders not journalised by 2017/06/30	-193,088.57
<b>Subtotal</b>	<b>-1,264,050.34</b>
<b>Total</b>	<b>19,732,952.17</b>
<b>Bank statement balance as at 2017/06/30 cheque account</b>	<b>13,082,957.36</b>
<b>Bank statement balance as at 2017/06/30 collection account</b>	<b>6,649,994.81</b>
	<b>19,732,952.17</b>
	<b>0.00</b>

**Prepared by: C MOORE**  
**Chief Clerk**  
**Date : 2017/07/10**

**Reviewed by: S P HLATSHWAYO**  
**Acting Manager: Financial reporting**

**M S NDLOVU**  
**Director:**  
**Budget and Financial Reforms**

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





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

NEWCASTLE MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566  
FAX NO: 0862 437 566  
E-MAIL: customerservices@eskom.co.za  
WEB: WWW.ESKOM.CO.ZA



TEL: 08600 37566  
SMS: 35328

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

EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

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

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.16
BILLING DATE	2017-07-05
TAX INVOICE NO	557888474829
ACCOUNT MONTH	JUNE 2017
CURRENT DUE DATE	2017-07-15
VAT REG NO	4000791824

# TAX INVOICE

E-MAIL: cletric@newcastle.gov.za

## ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	3,321.90
TRANSMISSION NETWORK CAPACITY		R	1,091,250.00
URBAN LOW VOLTAGE SUBSIDY		R	1,555,000.00
ANCILLARY SERVICE (ALL)		R	183,841.35
ENERGY CHARGE (OFF)	27,625,327.00	R	11,381,634.72
ENERGY CHARGE (STD)	24,444,227.00	R	18,548,279.45
ENERGY CHARGE (PEAK)	7,234,108.00	R	18,120,717.13
ELECTRIFICATION AND RURAL SUBS (ALL)		R	4,086,022.31
REACTIVE ENERGY	1,199,447.00	R	149,331.15
SERVICE CHARGE		R	104,015.40

**TOTAL CHARGES FOR BILLING PERIOD** R **55,223,413.41**

## ACCOUNT SUMMARY FOR JUNE 2017

BALANCE BROUGHT FORWARD	(Due Date 2017-06-15)	R	44,105,001.35
TOTAL CHARGES FOR BILLING PERIOD		R	55,223,413.41
ADJUSTMENT	Interest on overdue account	R	524,426.59
ADJUSTMENT	BALANCE TRANSFER - to/from account 5578885631	R	-44,105,001.35
ADJUSTMENT	BALANCE TRANSFER - to/from account 5578885631	R	44,105,001.35
ADJUSTMENT	PAYMENT ARRANGEMENT CURRENT BALANCE ADJUSTED	R	-44,105,001.35
VAT RAISED ON ITEMS AT 14%		R	7,731,277.88

COPY ONLY

## ACCOUNT NO / REFERENCE NO

5578885631

## NAME

NEWCASTLE MUNICIPALITY

## FAX NUMBER

0343129697

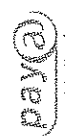


**0934 5578885631**

11341 5578885631



9207 0557 8885 6313



## TOTAL AMOUNT DUE

**63,479,117.85**

## PAYMENT ARRANGEMENT

### INSTALMENT

0.00

### ARREARS

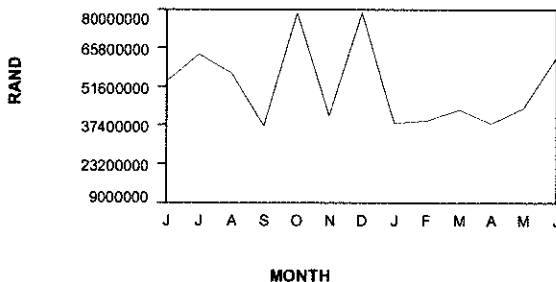
0.00

### DUE DATE

2017-07-15

### AMOUNT PAID

LATE PAYMENT CHARGES WILL BE  
ADDED TO OVERDUE ACCOUNT



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

**CONTACT CENTRE:** (0860) 037566  
**FAX NO:** 0862 437 566  
**E-MAIL:** customerservices@eskom.co.za  
**WEB:** WWW.ESKOM.CO.ZA

NEWCASTLE MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

YOUR ACCOUNT NO	5578885631
BILLING DATE	2017-07-05
TAX INVOICE NO	557888474829
ACCOUNT MONTH	JUNE 2017
CURRENT DUE DATE	2017-07-15
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

### CONSUMPTION DETAILS (2017-06-01 - 2017-06-30)

ENERGY CONSUMPTION OFF PEAK kWh	27,625,326.76
ENERGY CONSUMPTION STD kWh	24,444,227.10
ENERGY CONSUMPTION PEAK kWh	7,234,107.80
ENERGY CONSUMPTION ALL kWh	59,303,661.66
DEMAND CONSUMPTION - OFF PEAK	111,810.57
DEMAND CONSUMPTION - STD	120,613.37
DEMAND CONSUMPTION - PEAK	104,746.02
DEMAND READING - KW/KVA	120,613.37
REACTIVE ENERGY - OFF PEAK	9,482,497.64
REACTIVE ENERGY - STD	7,873,333.94
REACTIVE ENERGY - PEAK	2,482,851.10
EXCESS REACTIVE ENERGY	1,199,447.08
LOAD FACTOR	72.00

### PREMISE ID NUMBER

5578885383

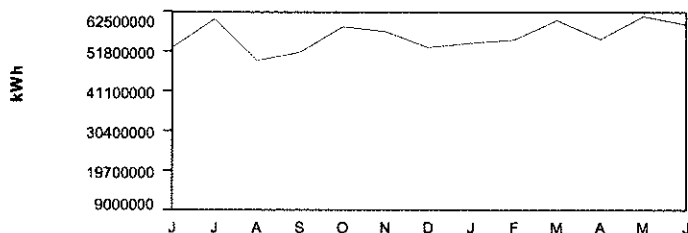
### TARIFF NAME: Megaflex

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

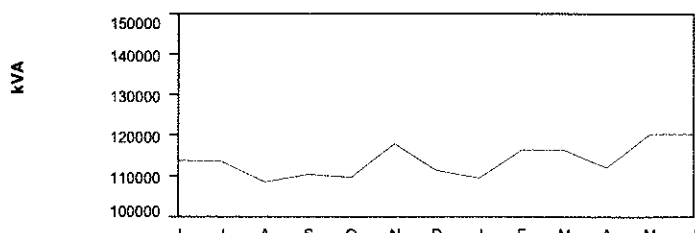
Administration Charge @ R110.73 per day for 30 days	R	3,321.90
TX Network Capacity Charge 125,000 kVa @ R8.73 : = R8.73/kVA	R	1,091,250.00
Urban Low Voltage Subsidy 125,000 kVa @ R12.44 : = R12.44/kVA	R	1,555,000.00
Ancillary Service Charge 59,303,662 kWh @ R0.0031 /kWh	R	183,841.35
High Season Off Peak Energy Charge 27,625,327 kWh @ R0.412 /kWh	R	11,381,634.72
High Season Standard Energy Charge 24,444,227 kWh @ R0.7588 /kWh	R	18,548,279.45
High Season Peak Energy Charge 7,234,108 kWh @ R2.5049 /kWh	R	18,120,717.13
Electrification and Rural Subsidy 59,303,662 kWh @ R0.0689 /kWh	R	4,086,022.31
High Season Reactive energy Charge 1,199,447 kvarh @ R0.1245 /kvarh	R	149,331.15
SERVICE CHARGE	R	104,015.40

### TOTAL CHARGES

R 55,223,413.41



MONTH



MONTH

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

BALANCE PER GENERAL LEDGER "2017/05/31(020101000075)				
Interest Capitalised	2017/06/06	JV21816	Glacier 1246115	1,744,220.85
Interest Capitalised	2017/06/06	JV21823	Standard Bai 068450351/015	1,894.24
Interest Capitalised	2017/06/06	JV21820	Standard Bai 068450351/016	4,861.06
Interest Capitalised	2017/06/06	JV21819	Standard Bai 068450351/035	128,245.61
Interest Capitalised	2017/06/06	JV21818	Standard Bai 068450351/036	30,820.75
Interest Capitalised	2017/06/06	JV21817	ABSA 9300506428	5,178.36
				1,678.73
				<u>1,916,899.60</u>