SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH TEN: 30 APRIL 2017: (T 6/1/1-2016/2017): BUDGET AND TREASURY OFFICE

REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

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Report Number:	Designation: Director: Budget and Financial Reporting

FOR CONSIDERATION	1st Level:	FORTFOLIO COMMITTEE
	2nd Level:	EXECUTIVE COMMITTEE
	3rd Level:	COUNCIL

SUBJECT: APRIL 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 April 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

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 - M10 April

Description	2015/16	Budget Year 2016/17							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	214,714	256,072	262,901	22,181	221,397	219,084	2,313	1%	265,676
Service charges	914,751	1,083,994	1,037,588	82,037	847,875	864,657	(16,782)	-2%	1,017,450
Investment revenue	12,517	4,000	4,001	218	3,726	3,334	392	12%	4,471
Transfers recognised - operational	467,502	325,438	331,488	15,072	450,946	450,946	–		331,488
Other own revenue	37,571	40,170	40,415	2,800	29,775	33,679	(3,905)	-12%	35,730
Total Revenue (excluding capital transfers and contributions)	**1,647,055**	**1,709,674**	**1,676,393**	**122,308**	**1,553,718**	**1,571,700**	**(17,982)**	**-1%**	**1,654,815**
Employee costs	489,601	476,620	470,815	41,594	397,918	392,346	5,572	1%	477,501
Remuneration of Councillors	18,453	21,023	21,055	1,899	15,708	17,546	(1,838)	-10%	18,849
Depreciation & asset impairment	456,741	330,121	369,587	29	375,604	307,990	67,614	22%	450,725
Finance charges	66,141	61,899	50,312	3,901	42,286	41,927	360	1%	50,744
Materials and bulk purchases	515,969	581,035	556,705	76,468	459,020	463,921	(4,901)	-1%	550,824
Transfers and grants	90,764	96,098	100,964	9,051	83,777	84,136	(360)	-0%	100,532
Other expenditure	900,750	388,935	389,383	24,018	268,379	324,486	(56,106)	-17%	322,055
Total Expenditure	**2,538,418**	**1,955,731**	**1,958,821**	**156,962**	**1,642,691**	**1,632,351**	**10,340**	**1%**	**1,971,230**
Surplus/(Deficit)	**(891,364)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**	**(28,322)**	**47%**	**(316,415)**
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(891,364)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**	**(28,322)**	**47%**	**(316,415)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(891,364)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**	**(28,322)**	**47%**	**(316,415)**
Capital expenditure & funds sources									
Capital expenditure	**297,936**	**275,667**	**263,990**	**14,276**	**139,726**	**219,992**	**(80,266)**	**-36%**	**167,672**
Capital transfers recognised	132,181	185,150	215,687	13,246	125,458	179,739	(54,281)	-30%	150,550
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	76,535	90,517	–	–	–	–	–		–
Internally generated funds	**89,221**	–	**48,303**	**1,030**	**14,268**	**40,253**	**(25,985)**	**-65%**	**17,122**
Total sources of capital funds	**297,936**	**275,667**	**263,990**	**14,276**	**139,726**	**219,992**	**(80,266)**	**-36%**	**167,672**
Financial position									
Total current assets	817,098	611,816	464,814		598,726				464,814
Total non current assets	8,303,445	4,620,712	7,782,730		7,678,485				7,782,730
Total current liabilities	439,749	184,956	303,681		387,919				303,681
Total non current liabilities	605,419	676,044	576,043		604,315				576,043
Community wealth/Equity	**8,075,375**	**4,371,528**	**7,367,820**		**7,284,976**				**7,367,820**
Cash flows									
Net cash from (used) operating	24,166	215,539	229,355	–	166,527	166,527	0	0%	229,355
Net cash from (used) investing	(308,750)	(273,623)	(217,100)	–	(139,726)	(139,726)	–		(217,100)
Net cash from (used) financing	(11,656)	59,457	(27,671)	–	(17,102)	(17,102)	–		(27,671)
Cash/cash equivalents at the month/year end	**44,573**	**40,554**	**29,156**	–	**54,271**	**54,271**	**0**	**0%**	**29,156**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	46,933	28,389	22,311	22,211	19,992	21,417	124,440	684,198	969,890
Creditors Age Analysis									
Total Creditors	64,415	1,182	7	0	–	–	9	8	65,621

2.1 Operating budget performance - revenue

2.1.1 The municipality generated a total revenue of R1 553 718 000 of the adjusted budget of R1 676 393 000, representing 93 percent. The variance between the pro-rata revenue budget and the actual revenue accrued for the same period amounts to R17 982 000, representing an under-performance of 1 percent in revenue generation during the period under review. Even though the aggregate performance on revenue generated shows under performance of 1, it is however necessary to explain reasons which attributed to variances.

2.1.2 The municipality generated R16 782 000 (-2%) less revenue from service charges than a pro-rata budget of R864 657 000 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 092 000 this period is due to seasonal consumption, which is expected to pick up in the remainder of the financial year. No adjustment has been done in the adjustment budget in respect of electricity as it is most likely expected to perform as budgeted by the end of the financial year. Refuse and sewer have collectively under-performed by R2 182 000 (-2%). While there is still a need for management to improve on these service charges, however these variances are still considered to be within the acceptable level.

2.1.3 The municipality generated R392 000 (12%) more revenue from interest on investments than a pro-rata budget of R3 334 000 for the period under review. During the course of the year the municipality made some investments to compensate for operational expenditure. With additional investments made during March 2017, the return on investment as expected improve during this month.

2.1.4 The municipality generated R3 905 000 (-12%) less revenue from sundry revenue than a pro-rata budget of R33 679 000 for the period under review. The attributors to this variance are fines with the under collection of R1 416 000 (-33%). It must also be stated that even though the variance has decreased from (-35%) to (-33%) from last month, this was mainly due to the reduction in the adjustment budget, which has taken effect from March 2017. Together with other sources of revenue which seem to be under-performing, a report will be submitted to the RIIT to thoroughly investigate the collection of fines.

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 April 2017, the municipality incurred the total expenditure of R1 648 691 000 of the adjustment budget of R1 958 821 000, which represents 84 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R10 340 000, representing over-expenditure of 1 percent. The aggregate of 1 percent might seem satisfactory however it is important that each expenditure item is carefully analysed. Variances and reasons which attributed to over/under expenditure in each item, including non-cash items, 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 capital charges that compensate for doubtful debtors and assets which deteriorate in value. It is important that the municipality appropriately budgets and contributes in reserves for these items for the future costs of unpaid debtors or replacement of assets. While is it acknowledged that it is impractical at this stage to fully provide for these items such that the budget is operating at a surplus, the municipality however needs to strive to provide for this items.

The municipality incurred R50 597 000 (-69%) less than the pro rata budget of R73 546 000 during the period under review on debt impairment. Even though this provision has been adjusted in the adjustment budget but the budget still appears to be over budgeted for, however this will be monitored closely as debt impairment is calculated annually. Furthermore the municipality spent R67 614 000 (22%) more on depreciation and asset impairment than a pro-rata budget of R307 990 000 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. Management will closely monitor its performance and accordingly advice council with a view to avoid any unauthorised expenditure. Our full year forecast projects that the actuals for depreciation will amount to R450 million. This, however, excludes the addition of new capital items as well as the depreciation of the Tower Block building, which will be finalised by the end of the financial year.

2.2.2 The municipality incurred R5 572 000 (1%) more on employee costs than a pro-rata budget of R392 346 000. Management is currently investigating the use and the scale of overtime with a view to reduce employee costs to be within the approved budget. Nevertheless, the variance of 1 percent is considered to be within the acceptable level.

2.2.3 The municipality incurred R1 838 000 (-10%) less on councillors remuneration than a pro-rata budget of R17 546 000. The delays in payment of the upper limits of councillors with effect from July 2016 has attributed to this variance. The variance is expected to reduce significantly next month due to the payments being effected in May.

2.2.4 The municipality incurred R360 000 (1%) more on the interest on loans than a pro-rata budget of R41 9277 000. This is due to the monthly interest which has need accrued and which is paid on a quarterly basis. It is expected that which variance will be fully eliminated by the end of June 2017. Nevertheless, the variance of 1 percent is considered to be within the acceptable level.

2.2.5 The municipality spent R4 465 000 (1%) less on the bulk purchases than a pro-rata budget of R460 968 000. This is due to the fluctuating electricity consumption which will be studied closely for the remainder of the financial year. Nevertheless, the variance of 1 percent is considered to be within the acceptable level.

2.2.6 The municipality spent R436 000 (-15%) less on materials that a pro-rata budget of R2 952 000. This is mainly due to the cost cutting measure achieved through the adjustment budget.

2.2.7The municipality spent R2 501 000 (8%) more on contracted services than a pro-rata budget of R32 360 000. 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 and new specification is underway with a view of managing the costs and the budget.

2.2.8 The indigent benefit was increased from R96 098 000 to R100 964 000 during the adjustment budget and hence it noticed that the variance has been reduced to nil when compared to previous month. The Budget and Treasury Office is also still in the process of auditing and cleaning up the indigent register which is expected that the number of indigents might decrease when this exercise is finalised.

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:

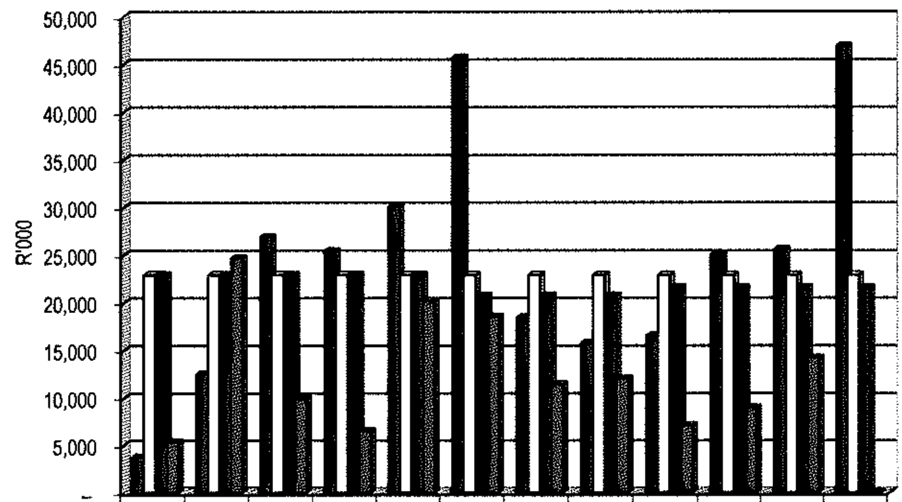
KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April

Vote Description	Ref	2015/16	Budget Year 2016/17							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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 SETTLE		–	–	–	–	–	–	–		–
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	478	5,097	12,084	(6,986)	-58%	6,117
Vote 3 - BUDGET AND TREASURY		14,280	943	802	119	566	669	(102)	-15%	680
Vote 4 - MUNICIPAL MANAGER		–	2,824	2,824	–	32	2,353	(2,321)	-99%	39
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE		121	32,772	57,549	6,264	25,845	47,958	(22,113)	-46%	31,014
Vote 6 - TECHNICAL SERVICES		182,646	175,427	177,602	6,833	102,014	148,002	(45,988)	-31%	122,416
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		31,284	14,936	10,712	582	6,172	8,927	(2,755)	-31%	7,406
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	14,276	139,726	219,992	(80,266)	-36%	167,672
Total Capital Expenditure		297,936	275,667	263,990	14,276	139,726	219,992	(80,266)	-36%	167,672
Capital Expenditure - Standard Classification										
Governance and administration		71,570	21,371	3,626	119	599	3,022	(2,423)	-80%	718
Executive and council		47,141	17,604	–	–	–	–	–		–
Budget and treasury office		21,067	943	802	119	566	669	(102)	-15%	680
Corporate services		3,362	2,824	2,824	–	32	2,353	(2,321)	-99%	39
Community and public safety		19,760	25,213	14,371	478	4,740	11,976	(7,236)	-60%	5,687
Community and social services		15,677	7,933	11,180	478	2,828	9,317	(6,489)	-70%	3,394
Sport and recreation		4,083	16,225	2,800	–	1,863	2,333	(470)	-20%	2,236
Public safety			827	162	–	48	135	(87)	-64%	58
Housing			100	100	–	–	83	(83)	-100%	–
Health			129	129	–	–	107	(107)	-100%	–
Economic and environmental services		113,117	109,904	145,768	8,603	71,317	121,474	(50,156)	-41%	85,581
Planning and development		2,541	32,672	57,549	6,264	25,845	47,958	(22,113)	-46%	31,014
Road transport		110,576	77,231	88,219	2,338	45,473	73,516	(28,043)	-38%	54,567
Environmental protection				–	–	–	–	–		–
Trading services		93,489	119,179	100,224	5,077	63,071	83,520	(20,449)	-24%	75,685
Electricity		31,284	14,936	10,712	582	6,172	8,927	(2,755)	-31%	7,406
Water		34,800	98,196	89,154	4,495	56,541	74,295	(17,754)	-24%	67,849
Waste water management		27,404	6,047	358	–	358	298	60	20%	430
Waste management				–			–	–		–
Other				–			–	–		–
Total Capital Expenditure - Standard Classification	3	297,936	275,667	263,990	14,276	139,726	219,992	(80,265)	-36%	167,672
Funded by:										
National Government		132,181	185,150	178,286	11,105	110,700	148,571	(37,871)	-25%	132,840
Provincial Government				37,402	2,141	14,759	31,168	(16,409)	-53%	17,710
District Municipality					–	–	–	–		–
Other transfers and grants							–	–		
Transfers recognised - capital		132,181	185,150	215,687	13,246	125,458	179,739	(54,281)	-30%	150,550
Public contributions & donations	5						–	–		–
Borrowing	6	76,535	90,517				–	–		–
Internally generated funds		89,221	–	48,303	1,030	14,268	40,253	(25,985)	-65%	17,122
Total Capital Funding		297,936	275,667	263,990	14,276	139,726	219,992	(80,266)	-36%	167,672

Capital expenditure for the tenth month of the financial year amounted to R139 726 000, which represents 53% of the adjusted capital budget of R263 990 000. Comparison between the pro rata budget of R219 992 000 and actual expenditure for the period reflects an under expenditure of (R80 266 000) which implies that the municipality spent 36 percent less than the budget for the same period. The under expenditure is attributed to management's decision to delay most of the projects that were funded through the external loan. It must be noted that the adjusted budget was only approved in December 2016. It must further 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 R125.5 million has been spent on capital projects, leaving the balance of R90.1 million capital grants unspent. As at 30 April 2017, the municipality closed with the investment portfolio of R44.9 million. This therefore implies that R45.2 million of capital grants were not cash-backed and was used since it has been utilised to fund operating expenditure. While it is acknowledged that delays in the implementation of projects has 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 R25.9 million when compared to the pro-rata budget of R40.3 million. Again, one of the reasons for under-performance has been delays in the release of Vat refunds by SARS and the slow rate at which outstanding debtors and revenue on sale of land has been collected, as this was funded from these revenue sources. It is interesting to report that about R4.3 million of Vat refunds were received by the municipality during April 2017. This has been used to compensate conditional grants already spend, and a portion of internally funded capital spent during April. It can also not be denied that in most instances where revenue has been regenerated from these sources, at some stage it was used to fund a portion of the operating expenditure. The conditional grants and internally generated reserves will be replenished when these sources of funding are being received by the municipality.

As at the end of the tenth month of the financial year, the monthly capital expenditure in comparison to the budget is reflected as follows:



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2015/16	3,762	12,575	26,961	25,500	30,129	45,724	18,503	15,855	16,595	25,071	25,666	46,954
Original Budget	22,972	22,972	22,972	22,972	22,972	22,972	22,972	22,972	22,972	22,972	22,972	22,972
Adjusted Budget	22,972	22,972	22,972	22,972	22,972	20,818	20,818	20,818	21,669	21,669	21,669	21,669
Monthly actual	5,425	24,742	9,997	6,589	20,254	18,619	11,502	12,094	7,186	9,042	14,276	-

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 - M10 April

Description	Ref	2015/16	Budget Year 2016/17			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		44,573	2,072	2,072	9,285	2,072
Call investment deposits			38,482	27,913	44,986	27,913
Consumer debtors		707,525	489,883	367,848	483,062	367,848
Other debtors		51,612	68,250	53,592	46,831	53,592
Current portion of long-term receivables		8	11	8	6	8
Inventory		13,381	13,118	13,381	14,556	13,381
Total current assets		**817,098**	**611,816**	**464,814**	**598,726**	**464,814**
Non current assets						
Long-term receivables				–		–
Investments				–		–
Investment property		275,974	265,125	275,974	275,974	275,974
Investments in Associate		346,156	421,324	346,321	346,321	346,321
Property, plant and equipment		7,670,847	3,925,100	7,146,887	7,043,178	7,146,887
Agricultural				–	–	–
Biological assets				–	–	–
Intangible assets		4,497	6,138	7,221	6,685	7,221
Other non-current assets		5,970	3,025	6,327	6,327	6,327
Total non current assets		**8,303,445**	**4,620,712**	**7,782,730**	**7,678,485**	**7,782,730**
TOTAL ASSETS		**9,120,542**	**5,232,528**	**8,247,544**	**8,277,210**	**8,247,544**
LIABILITIES						
Current liabilities						
Bank overdraft				–		–
Borrowing		29,441	32,192	29,375	13,442	29,375
Consumer deposits		12,753	13,389	13,214	13,607	13,214
Trade and other payables		391,780	134,448	255,002	355,095	255,002
Provisions		5,775	4,927	6,090	5,775	6,090
Total current liabilities		**439,749**	**184,956**	**303,681**	**387,919**	**303,681**
Non current liabilities						
Borrowing		458,528	528,190	429,127	457,425	429,127
Provisions		146,890	147,855	146,916	146,890	146,916
Total non current liabilities		**605,419**	**676,044**	**576,043**	**604,315**	**576,043**
TOTAL LIABILITIES		**1,045,167**	**861,000**	**879,724**	**992,235**	**879,724**
NET ASSETS	2	**8,075,375**	**4,371,528**	**7,367,820**	**7,284,976**	**7,367,820**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		8,048,629	4,333,046	7,339,907	7,257,055	7,339,907
Reserves		26,746	38,482	27,913	27,921	27,913
TOTAL COMMUNITY WEALTH/EQUITY	2	**8,075,375**	**4,371,528**	**7,367,820**	**7,284,976**	**7,367,820**

2.4.1 As at end the tenth month of the financial year, the municipality seemed to be showing a favourable equity position, with a net effect of R7.3 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 R8 183 000 and by the end of the tenth month, the total debtors amounted to R969 890 000. The bulk of this amount (R872 258 000) is debt owing for more than 90 days, while R769 354 000 of the total debt is owed by households. It must be noted that the total figure of debtors is inclusive of indigent. The office of the municipal manager has convened a Revenue Income Task Team which is mandated to devise strategies of dealing with the escalating debt and there by address or improve cash inflows, the impact of which is expected to be evident later in the financial year

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 An amount of R346 million included in assets represents investment in uThukela Water since the municipality is the shareholder. 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 R54.3 million as at the end of the tenth month of the financial year. The balance comprise only of call investments of R44.9 million and the cash of R9.3 million. This amount of R54.3 million includes an amount R27.4 million for the Housing Development Fund, and the remainder of R114.1 million to fund unspent grants and other municipal operations. Of the amount of R114.1 million, R90.1million was ring-fenced for capital grants and the remainder was reserved for operational grants and any other operational requirements. Although the situation shows cash decline compared to March 2017 due to withdrawal of investments and while the municipality is still expecting receipts from debtors relating to April 2017, this cash position however indicate that the municipality is still experiencing serious cash flow problems to cover unspent grants and meet its short term commitments.

2.4.6 The municipality had a total loan liability of R470 million as at the end of the tenth month of the financial year, a capital portion of the loan amounting to R13.4 was payable in the current financial year.

2.4.7 As at the end of April 2017, the municipality had trade creditors amounting to R65.6 million. Important to note is the fact that cash and cash equivalents of R54.3 million as mentioned in 2.4.5 above was not adequate to honour these creditors, taking into consideration the Housing Development Fund of R27.4 million, unspent grants of R114m and trade creditors of R65.6 million. This therefore indicates that the municipality was operating at a cash deficit of R152.7 million. Although revenue billed for April was still due to be collected in May, however the level of billing and the current payment factor will still generate far less cash than what is required.

2.4.8 As at the end of April 2017, the municipality had unspent conditional grants amounting to R114 million. It is important that expenditure on conditional grants is fast-tracked inline 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 R87.1 million, taking it consideration the Housing Development Fund of R27.4 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 - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		214,714	209,979	205,062		221,397	221,397	(0)	0%	205,062
Service charges		708,366	903,135	905,895		677,689	677,689	–		905,895
Other revenue		47,158	28,911	37,223		19,242	19,242	–		37,223
Government - operating		314,920	325,438	331,488		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		13,049	13,049	–		7,525
Dividends			–	–	–			–		–
Payments										
Suppliers and employees		(1,363,680)	(1,380,394)	(1,423,212)		(1,252,253)	(1,252,253)	–		(1,423,212)
Finance charges		(66,141)	(61,899)	(50,312)		(42,286)	(42,286)	0	0%	(50,312)
Transfers and Grants				–				–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**24,166**	**215,539**	**229,355**	**–**	**166,527**	**166,527**	**0**	**0%**	**229,355**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,688	2,012	2,012		–		–		2,012
Decrease (Increase) in non-current debtors			–	–		–		–		–
Decrease (increase) other non-current receivables			–	–		–		–		–
Decrease (increase) in non-current investments			–	–		–		–		–
Payments										
Capital assets		(310,438)	(275,635)	(219,112)		(139,726)	(139,726)	–		(219,112)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(308,750)**	**(273,623)**	**(217,100)**	**–**	**(139,726)**	**(139,726)**	**–**		**(217,100)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–		–	–	–		–
Borrowing long term/refinancing		(11,362)	90,517	(0)				–		(0)
Increase (decrease) in consumer deposits		–	1,132	1,705		–		–		1,705
Payments										
Repayment of borrowing		(294)	(32,192)	(29,375)		(17,102)	(17,102)	–		(29,375)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(11,656)**	**59,457**	**(27,671)**	**–**	**(17,102)**	**(17,102)**	**–**		**(27,671)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(296,240)**	**1,372**	**(15,417)**	**–**	**9,698**	**9,698**			**(15,417)**
Cash/cash equivalents at beginning:		340,813	39,182	44,573		44,573	44,573			44,573
Cash/cash equivalents at month/year end:		44,573	40,554	29,156		54,271	54,271			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 R54.3 as at the end of April 2017, which represents a cash increase of R9.7 million. These balances both include and amount of R27.4 million for the Housing Development Fund, which does belongs to the KZN Department of Human Settlements.

2.5.2 Cash flows from operating activities yielded a net cash inflow of R166.5 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 R139.7 million. This was the actual cash used by the municipality to implement its capital budget over the past ten months.

2.5.4 Cash flows from financing activities had a cash outflow of R17.1 million. This relates to the cash paid by the municipality to repay a portion of its long term loan.

CONCLUSION

The municipality approved the adjustment budget by end of February 2017 as required in terms of the Municipal Finance Management Act; Section 28. Cooperation amongst 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 report be submitted before that end of May 2017 for expenditure items which appear to be over-spend and with a view to avoid unauthorised expenditure;

(b) that report be submitted regarding possibility and quantification of unspent grants before the end of the financial year, and actions to be taken by the municipality to avoid reverting grants to NationalTreasury;

(c) that the report be submitted before the end of the financial year regarding possible capital roll-over and funding thereof in the 2017/18 financial year;

(d) that all Strategic Executive Directors enforce strict budget control measure to ensure their votes are not overspent.

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH TEN: 30 APRIL 2017: (T 6/1/1-2016/2017): BUDGET AND TREASURY OFFICE

Report seen by:

M.E NKOSI
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE

S.M NKOSI
ACTING STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

NEWCASTLE MUNICIPALITY
2017 -05- 15
MAYOR'S OFFICE

MUNICIPAL MANAGER
2017 -05- 15
NEWCASTLE MUNICIPALITY

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M10 April

Description	2015/16	Budget Year 2016/17							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	214,714	256,072	262,901	22,181	221,397	219,084	2,313	1%	265,676
Service charges	914,751	1,083,994	1,037,588	82,037	847,875	864,657	(16,782)	-2%	1,017,450
Investment revenue	12,517	4,000	4,001	218	3,726	3,334	392	12%	4,471
Transfers recognised - operational	467,502	325,438	331,488	15,072	450,946	450,946	–		331,488
Other own revenue	37,571	40,170	40,415	2,800	29,775	33,679	(3,905)	-12%	35,730
Total Revenue (excluding capital transfers and contributions)	**1,647,055**	**1,709,674**	**1,676,393**	**122,308**	**1,553,718**	**1,571,700**	**(17,982)**	**-1%**	**1,654,815**
Employee costs	489,601	476,620	470,815	41,594	397,918	392,346	5,572	1%	477,501
Remuneration of Councillors	18,453	21,023	21,055	1,899	15,708	17,546	(1,838)	-10%	18,849
Depreciation & asset impairment	456,741	330,121	369,587	29	375,604	307,990	67,614	22%	450,725
Finance charges	66,141	61,899	50,312	3,901	42,286	41,927	360	1%	50,744
Materials and bulk purchases	515,969	581,035	556,705	76,468	459,020	463,921	(4,901)	-1%	550,824
Transfers and grants	90,764	96,098	100,964	9,051	83,777	84,136	(360)	-0%	100,532
Other expenditure	900,750	388,935	389,383	24,018	268,379	324,486	(56,106)	-17%	322,055
Total Expenditure	**2,538,418**	**1,955,731**	**1,958,821**	**156,962**	**1,642,691**	**1,632,351**	**10,340**	**1%**	**1,971,230**
Surplus/(Deficit)	**(891,364)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**	**(28,322)**	**47%**	**(316,415)**
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(891,364)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**	**(28,322)**	**47%**	**(316,415)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(891,364)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**	**(28,322)**	**47%**	**(316,415)**
Capital expenditure & funds sources									
Capital expenditure	**297,936**	**275,667**	**263,990**	**14,276**	**139,726**	**219,992**	**(80,266)**	**-36%**	**167,672**
Capital transfers recognised	132,181	185,150	215,687	13,246	125,458	179,739	(54,281)	-30%	150,550
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	76,535	90,517	–	–	–	–	–		–
Internally generated funds	89,221	–	48,303	1,030	14,268	40,253	(25,985)	-65%	17,122
Total sources of capital funds	**297,936**	**275,667**	**263,990**	**14,276**	**139,726**	**219,992**	**(80,266)**	**-36%**	**167,672**
Financial position									
Total current assets	817,098	611,816	464,814		598,726				464,814
Total non current assets	8,303,445	4,620,712	7,782,730		7,678,485				7,782,730
Total current liabilities	439,749	184,956	303,681		387,919				303,681
Total non current liabilities	605,419	676,044	576,043		604,315				576,043
Community wealth/Equity	**8,075,375**	**4,371,528**	**7,367,820**		**7,284,976**				**7,367,820**
Cash flows									
Net cash from (used) operating	24,166	215,539	229,355	–	166,527	166,527	0	0%	229,355
Net cash from (used) investing	(308,750)	(273,623)	(217,100)	–	(139,726)	(139,726)	–		(217,100)
Net cash from (used) financing	(11,656)	59,457	(27,671)	–	(17,102)	(17,102)	–		(27,671)
Cash/cash equivalents at the month/year end	**44,573**	**40,554**	**29,156**	–	**54,271**	**54,271**	**0**	**0%**	**29,156**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	46,933	28,389	22,311	22,211	19,992	21,417	124,440	684,198	969,890
Creditors Age Analysis									
Total Creditors	64,415	1,182	7	0	–	–	9	8	65,621

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Governance and administration		**272,895**	**360,756**	**367,646**	**24,411**	**309,617**	**334,607**	(24,989)	-7%	**371,541**
Executive and council		16,258	13,210	7,445	418	6,990	6,204	786	13%	8,388
Budget and treasury office		201,988	291,002	304,335	23,970	248,194	281,847	(33,653)	-12%	297,833
Corporate services		54,649	56,544	55,866	24	54,434	46,555	7,878	17%	65,320
Community and public safety		**45,671**	**25,616**	**23,349**	**1,172**	**16,961**	**19,457**	(2,496)	-13%	**20,354**
Community and social services		28,988	7,058	6,946	413	6,542	5,788	754	13%	7,851
Sport and recreation		1,125	417	646	7	467	539	(72)	-13%	560
Public safety		5,122	7,557	5,136	169	2,901	4,280	(1,379)	-32%	3,481
Housing		10,404	10,557	10,557	582	7,002	8,797	(1,796)	-20%	8,402
Health		33	28	63	1	50	53	(3)	-6%	60
Economic and environmental services		**60,361**	**5,001**	**7,381**	**5,599**	**69,576**	**6,151**	63,425	1031%	**83,491**
Planning and development		14,560	666	1,234	4,705	27,229	1,029	26,201	2547%	32,675
Road transport		45,801	4,336	6,147	894	42,346	5,122	37,224	727%	50,816
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**1,267,999**	**1,318,136**	**1,277,882**	**91,116**	**1,157,449**	**1,211,372**	(53,922)	-4%	**1,179,292**
Electricity		688,435	771,359	748,239	56,084	634,497	711,767	(77,270)	-11%	656,573
Water		294,234	247,149	229,146	19,797	256,583	249,191	7,393	3%	203,077
Waste water management		177,916	186,113	186,165	8,357	167,577	155,137	12,439	8%	201,092
Waste management		107,414	113,515	114,332	6,879	98,792	95,276	3,516	4%	118,550
Other	4	**130**	**164**	**136**	**9**	**115**	**114**	**1**	**1%**	**138**
Total Revenue - Standard	2	**1,647,055**	**1,709,674**	**1,676,393**	**122,308**	**1,553,718**	**1,571,700**	**(17,982)**	**-1%**	**1,654,815**
Expenditure - Standard										
Governance and administration		**187,373**	**332,329**	**346,450**	**28,140**	**265,183**	**288,708**	(23,526)	-8%	**318,219**
Executive and council		(47,541)	90,786	89,999	5,543	70,185	74,999	(4,814)	-6%	84,222
Budget and treasury office		168,462	161,526	191,490	18,379	145,536	159,575	(14,039)	-9%	174,643
Corporate services		66,452	80,017	64,962	4,218	49,462	54,135	(4,673)	-9%	59,354
Community and public safety		**254,047**	**253,527**	**239,565**	**15,890**	**198,738**	**199,637**	(899)	0%	**238,485**
Community and social services		86,904	90,729	85,584	5,046	71,280	71,320	(40)	0%	85,536
Sport and recreation		58,257	63,316	60,333	4,662	50,046	50,278	(232)	0%	60,055
Public safety		73,462	69,346	64,176	4,542	54,049	53,480	570	1%	64,859
Housing		31,257	26,104	25,426	1,341	19,994	21,188	(1,194)	-6%	23,993
Health		4,166	4,032	4,046	299	3,369	3,372	(3)	0%	4,043
Economic and environmental services		**390,394**	**408,940**	**410,668**	**8,850**	**387,916**	**342,223**	45,693	13%	**465,499**
Planning and development		31,279	31,183	23,289	1,745	19,323	19,408	(85)	0%	23,188
Road transport		358,988	377,616	387,241	7,091	368,507	322,701	45,806	14%	442,208
Environmental protection		128	141	137	14	86	114	(28)	-25%	103
Trading services		**1,705,618**	**960,137**	**961,333**	**104,047**	**790,763**	**801,112**	(10,349)	-1%	**948,916**
Electricity		706,916	562,521	561,042	76,353	490,519	467,535	22,984	5%	588,622
Water		860,238	261,534	273,359	17,350	195,731	227,800	(32,070)	-14%	234,877
Waste water management		37,433	32,248	29,525	2,728	26,236	24,604	1,632	7%	31,484
Waste management		101,031	103,835	97,407	7,617	78,277	81,172	(2,895)	-4%	93,933
Other		**986**	**799**	**805**	**34**	**92**	**671**	**(579)**	**-86%**	**110**
Total Expenditure - Standard	3	**2,538,418**	**1,955,731**	**1,958,821**	**156,962**	**1,642,691**	**1,632,352**	**10,340**	**1%**	**1,971,230**
Surplus/ (Deficit) for the year		**(891,363)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**	**(28,322)**	**47%**	**(316,415)**

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

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	367,646	24,411	309,617	334,607	(24,989)	-7%	371,541
Executive and council		16,258	13,210	7,445	418	6,990	6,204	786	0	8,388
Mayor and Council		16,258	13,210	7,445	418	6,990	6,204	786	0	8,388
Municipal Manager			–	–	–	–	–	–		–
Budget and treasury office		201,988	291,002	304,335	23,970	248,194	281,847	(33,653)	(0)	297,833
Corporate services		54,649	56,544	55,866	24	54,434	46,555	7,878	0	65,320
Human Resources		665	2,500	2,500	–	–	2,083	(2,083)	(0)	–
Information Technology		251	–	–	–	–	–	–		–
Property Services		53,733	54,044	53,366	24	54,434	44,472	9,962	0	65,320
Other Admin			–	–	–	–	–	–		–
Community and public safety		45,671	25,616	23,349	1,172	16,961	19,457	(2,496)	(0)	20,354
Community and social services		28,988	7,058	6,946	413	6,542	5,788	754	0	7,851
Libraries and Archives		4,316	4,710	4,696	258	4,758	3,914	844	0	5,710
Museums & Art Galleries etc		467	220	220	–	–	183	(183)	(0)	–
Community halls and Facilities		22,738	451	451	34	509	376	134	0	611
Cemeteries & Crematoriums		1,467	1,678	1,579	121	1,275	1,316	(41)	(0)	1,530
Child Care		–	–	–	–	–	–	–		–
Aged Care		–	–	–	–	–	–	–		–
Other Community		–	–	–	–	–	–	–		–
Other Social		–	–	–	–	–	–	–		–
Sport and recreation		1,125	417	646	7	467	539	(72)	(0)	560
Public safety		5,122	7,557	5,136	169	2,901	4,280	(1,379)	(0)	3,481
Police				–			–	–		–
Fire		25	34	5	0	4	4	(0)	(0)	5
Civil Defence		–	–	–	–	–	–	–		–
Street Lighting		–	–	–	–	–	–	–		–
Other		5,097	7,523	5,131	169	2,897	4,276	(1,379)	(0)	3,476
Housing		10,404	10,557	10,557	582	7,002	8,797	(1,796)	(0)	8,402
Health		33	28	63	1	50	53	(3)	(0)	60
Clinics		–	–	–	–	–	–	–		–
Ambulance		–	–	–	–	–	–	–		–
Other		33	28	63	1	50	53	(3)	(0)	60
Economic and environmental services		60,361	5,001	7,381	5,599	69,576	6,151	63,425	0	83,491
Planning and development		14,560	666	1,234	4,705	27,229	1,029	26,201	0	32,675
Economic Development/Planning		3,667	–	–	2,755	14,791	–	14,791	#DIV/0!	17,750
Town Planning/Building enforcement		10,865	633	1,201	1,948	12,414	1,001	11,413	0	14,897
Licensing & Regulation		28	33	33	2	23	28	(4)	(0)	28
Road transport		45,801	4,336	6,147	894	42,346	5,122	37,224	0	50,816
Roads		44,309	3,173	3,173	833	41,493	2,644	38,849	0	49,792
Public Buses			–	–	–	–	–	–		–
Parking Garages		1,301	743	2,553	61	853	2,128	(1,275)	(0)	1,024
Vehicle Licensing and Testing				–	–	–	–	–		–
Other		191	420	420	–	–	350	(350)	(0)	–
Environmental protection		–	–	–	–	–	–	–		–
Pollution Control								–		
Biodiversity & Landscape								–		
Other								–		
Trading services		1,267,999	1,318,136	1,277,882	91,116	1,157,449	1,211,372	(53,922)	(0)	1,179,292
Electricity		688,435	771,359	748,239	56,084	634,497	711,767	(77,270)	(0)	656,573
Electricity Distribution		688,435	771,359	748,239	56,084	634,497	711,767	(77,270)	(0)	656,573
Electricity Generation					–	–	–	–		–
Water		294,234	247,149	229,146	19,797	256,583	249,191	7,393	0	203,077
Water Distribution		294,234	247,149	229,146	19,797	256,583	249,191	7,393	0	203,077
Water Storage							–	–		–
Waste water management		177,916	186,113	186,165	8,357	167,577	155,137	12,439	0	201,092
Sewerage		177,916	186,113	186,165	8,357	167,577	155,137	12,439	0	201,092
Storm Water Management				–			–	–		–
Public Toilets				–			–	–		–
Waste management		107,414	113,515	114,332	6,879	98,792	95,276	3,516	0	118,550
Solid Waste		107,414	113,515	114,332	6,879	98,792	95,276	3,516	0	118,550
Other		130	164	136	9	115	114	1	0	138
Air Transport		130	164	136	9	115	114	1	0	138
Abattoirs								–		
Tourism								–		

Forestry								-		
Markets								-		
Total Revenue - Standard	2	**1,647,055**	**1,709,674**	**1,676,393**	**122,308**	**1,553,718**	**1,571,700**	**(17,982)**	**(0)**	**1,654,815**
Expenditure - Standard										
Municipal governance and administration		**187,373**	**332,329**	**346,450**	**28,140**	**265,183**	**288,708**	**(23,526)**	**(0)**	**318,219**
Executive and council		(47,541)	90,786	89,999	5,543	70,185	74,999	(4,814)	(0)	84,222
Mayor and Council		(99,256)	43,398	48,153	2,566	33,863	40,128	(6,265)	(0)	40,635
Municipal Manager		51,714	47,387	41,846	2,977	36,323	34,871	1,451	0	43,587
Budget and treasury office		168,462	161,526	191,490	18,379	145,536	159,575	(14,039)	(0)	174,643
Corporate services		66,452	80,017	64,962	4,218	49,462	54,135	(4,673)	(0)	59,354
Human Resources		18,063	25,942	21,441	1,198	15,197	17,867	(2,670)	(0)	18,237
Information Technology		16,893	16,636	17,964	929	15,478	14,970	507	0	18,573
Property Services		14,423	11,740	9,149	1,033	6,719	7,624	(906)	(0)	8,062
Other Admin		17,073	25,699	16,407	1,058	12,068	13,673	(1,605)	(0)	14,482
Community and public safety		**254,047**	**253,527**	**239,565**	**15,890**	**198,738**	**199,637**	**(899)**	**(0)**	**238,485**
Community and social services		**86,904**	**90,729**	**85,584**	**5,046**	**71,280**	**71,320**	**(40)**	**(0)**	**85,536**
Libraries and Archives		14,470	22,250	18,728	1,230	12,482	15,606	(3,124)	(0)	14,979
Museums & Art Galleries etc		2,004	2,560	2,440	236	1,608	2,033	(425)	(0)	1,930
Community halls and Facilities		4,712	4,767	5,414	292	3,985	4,512	(527)	(0)	4,782
Cemeteries & Crematoriums		2,799	3,306	3,729	306	3,192	3,107	85	0	3,831
Child Care		-	-	-	-	-	-	-		-
Aged Care		-	-	-	-	-	-	-		-
Other Community		62,918	57,845	55,273	2,983	50,012	46,061	3,952	0	60,015
Other Social		-	-	-	-	-	-	-		-
Sport and recreation		58,257	63,316	60,333	4,662	50,046	50,278	(232)	(0)	60,055
Public safety		**73,462**	**69,346**	**64,176**	**4,542**	**54,049**	**53,480**	**570**	**0**	**64,859**
Police				-			-	-		-
Fire		30,406	31,512	29,487	2,369	24,002	24,573	(571)	(0)	28,802
Civil Defence		924	862	810	-	1,180	675	505	0	1,416
Street Lighting		24,596	9,288	9,080	-	8,700	7,567	1,133	0	10,440
Other		17,536	27,684	24,798	2,174	20,168	20,665	(497)	(0)	24,201
Housing		**31,257**	**26,104**	**25,426**	**1,341**	**19,994**	21,188	**(1,194)**	**(0)**	23,993
Health		**4,166**	**4,032**	**4,046**	**299**	**3,369**	**3,372**	**(3)**	**(0)**	**4,043**
Clinics		948	801	881	90	776	734	42	0	931
Ambulance		-	-	-	-	-	-	-		-
Other		3,218	3,231	3,165	209	2,593	2,638	(44)	(0)	3,112
Economic and environmental services		**390,394**	**408,940**	**410,668**	**8,850**	**387,916**	**342,223**	**45,693**	**0**	**465,499**
Planning and development		**31,279**	**31,183**	**23,289**	**1,745**	**19,323**	**19,408**	**(85)**	**(0)**	**23,188**
Economic Development/Planning		14,044	9,778	7,477	443	6,089	6,231	(142)	(0)	7,307
Town Planning/Building enforcement		16,435	20,331	14,738	1,241	12,586	12,281	305	0	15,104
Licensing & Regulation		800	1,074	1,074	61	648	895	(247)	(0)	778
Road transport		**358,988**	**377,616**	**387,241**	**7,091**	**368,507**	**322,701**	**45,806**	**0**	**442,208**
Roads		357,578	375,812	385,505	7,078	367,100	321,254	45,846	0	440,520
Public Buses				-	-	-	-	-		-
Parking Garages		356	393	366	13	223	305	(82)	(0)	267
Vehicle Licensing and Testing		-	-	-	-	-	-	-		-
Other		1,053	1,410	1,370	-	1,184	1,142	42	0	1,420
Environmental protection		**128**	**141**	**137**	**14**	**86**	**114**	**(28)**	**(0)**	**103**
Pollution Control				-			-	-		-
Biodiversity & Landscape		128	141	137	14	86	114	(28)	(0)	103
Other				-				-		-
Trading services		**1,705,618**	**960,137**	**961,333**	**104,047**	**790,763**	**801,112**	**(10,349)**	**(0)**	**948,916**
Electricity		**706,916**	**562,521**	**561,042**	**76,353**	**490,519**	**467,535**	**22,984**	**0**	**588,622**
Electricity Distribution		706,916	562,521	561,042	76,353	490,519	467,535	22,984	0	588,622
Electricity Generation							-	-		-
Water		**860,238**	**261,534**	**273,359**	**17,350**	**195,731**	**227,800**	**(32,070)**	**(0)**	**234,877**
Water Distribution		860,238	261,534	273,359	17,350	195,731	227,800	(32,070)	(0)	234,877
Water Storage							-	-		-
Waste water management		**37,433**	**32,248**	**29,525**	**2,728**	**26,236**	**24,604**	**1,632**	**0**	**31,484**
Sewerage		35,319	29,863	27,262	2,478	24,285	22,719	1,566	0	29,142
Storm Water Management				-			-	-		-
Public Toilets		2,114	2,384	2,263	250	1,952	1,886	66	0	2,342
Waste management		**101,031**	**103,835**	**97,407**	**7,617**	**78,277**	**81,172**	**(2,895)**	**(0)**	**93,933**
Solid Waste		101,031	103,835	97,407	7,617	78,277	81,172	(2,895)	(0)	93,933
Other		**986**	**799**	**805**	**34**	**92**	**671**	**(579)**	**(0)**	**110**
Air Transport		986	799	805	34	92	671	(579)	(0)	110
Abattoirs								-		
Tourism								-		
Forestry								-		

Markets								–		
Total Expenditure - Standard	3	**2,538,418**	**1,955,731**	**1,958,821**	**156,962**	**1,642,691**	**1,632,352**	**10,340**	**0**	**1,971,230**
Surplus/ (Deficit) for the year		**(891,363)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**	**(28,322)**	**0**	**(316,415)**

References

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

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

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

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

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KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

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	442	61,423	52,759	8,664	16.4%	73,708
Vote 2 - COMMUNITY SERVICES		143,982	129,317	129,677	7,530	109,605	108,064	1,541	1.4%	131,526
Vote 3 - BUDGET AND TREASURY		201,988	291,002	304,335	23,970	256,099	253,612	2,487	1.0%	307,319
Vote 4 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		25,094	11,387	11,927	5,296	34,346	9,940	24,406	245.5%	41,215
Vote 6 - TECHNICAL SERVICES		516,649	436,856	418,904	28,986	465,653	416,440	49,213	11.8%	453,960
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		688,686	771,359	748,239	56,084	626,592	730,885	(104,293)	-14.3%	647,087
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**	**122,308**	**1,553,718**	**1,571,700**	**(17,982)**	**-1.1%**	**1,654,815**
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		730,586	86,215	71,709	5,403	53,183	59,757	(6,574)	-11.0%	63,820
Vote 2 - COMMUNITY SERVICES		309,225	326,605	305,603	22,443	250,781	254,669	(3,888)	-1.5%	300,937
Vote 3 - BUDGET AND TREASURY		168,462	161,526	191,491	18,379	145,536	159,575	(14,040)	-8.8%	174,643
Vote 4 - MUNICIPAL MANAGER		84,830	72,511	74,787	3,988	60,557	62,322	(1,766)	-2.8%	72,668
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		63,522	58,086	49,700	3,121	39,409	41,417	(2,008)	-4.8%	47,291
Vote 6 - TECHNICAL SERVICES		625,444	678,979	695,409	27,275	594,007	579,508	14,499	2.5%	712,808
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		556,350	571,809	570,122	76,353	499,219	475,102	24,116	5.1%	599,062
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**	**156,962**	**1,642,691**	**1,632,351**	**10,340**	**0.6%**	**1,971,230**
Surplus/ (Deficit) for the year	2	**(891,363)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**	**(28,322)**	**46.7%**	**(316,415)**

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

Vote Description	Ref	2015/16	Budget Year 2016/17							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		70,656	69,754	63,311	442	61,423	52,759	8,664	16%	73,708
1.1-Administration		69,991	67,254	60,811	442	61,423	50,676	10,747	21%	73,708
1.2-Human Resources		665	2,500	2,500	–	–	2,083	(2,083)	-100%	–
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Vote 2 - COMMUNITY SERVICES		143,982	129,317	129,677	7,530	109,605	108,064	1,541	1%	131,526
2.1-Culture and Amenities		13,236	7,475	7,592	420	6,465	6,327	137	2%	7,757
2.2-Community Services		130,747	121,842	122,084	7,110	103,140	101,737	1,403	1%	123,768
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Vote 3 - BUDGET AND TREASURY		201,988	291,002	304,335	23,970	256,099	253,612	2,487	1%	307,319
3.1 - Financial Services		201,988	291,002	304,335	23,970	256,099	253,612	2,487	1%	307,319
3.2 - Data Processing		–	–	–	–	–	–	–		
3.3 - Supply Chain Unit		–	–	–	–	–	–	–		
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Vote 4 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
4.1 - Municipal Manager		–	–	–	–	–	–	–		
4.2 - Internal Audit Unit		–	–	–	–	–	–	–		
4.3 - Intergrated Development Planning		–	–	–	–	–	–	–		
4.4 - Legal Services		–	–	–	–	–	–	–		
4.5 - Mayoral Office		–	–	–	–	–	–	–		
4.6 - Public Relations Office		–	–	–	–	–	–	–		
4.7 - Govemnance		–	–	–	–	–	–	–		
4.8 - Perfomance Management		–	–	–	–	–	–	–		
4.9 - Information Technology		–	–	–	–	–	–	–		
4.10 - Risk Management		–	–	–	–	–	–	–		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETT		25,094	11,387	11,927	5,296	34,346	9,940	24,406	246%	41,215
5.1 - Economic Development		3,825	197	169	2,766	14,929	141	14,788	10488%	17,915
5.2 - Housing and Land		10,404	10,557	10,557	582	7,002	8,797	(1,796)	-20%	8,402
5.3 - Town Planning		10,865	633	1,201	1,948	12,414	1,001	11,413	1140%	14,897
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Vote 6 - TECHNICAL SERVICES		516,649	436,856	418,904	28,986	465,653	416,440	49,213	12%	453,960
6.1 - Civil Services		44,533	3,593	3,593	833	41,493	2,994	38,499	1286%	49,792
6.2 - Water and Sanitation Services		472,116	433,263	415,311	28,153	424,160	413,446	10,714	3%	404,169
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Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		688,686	771,359	748,239	56,084	626,592	730,885	(104,293)	-14%	647,087
7 .1 - Electrical Services		688,686	771,359	748,239	56,084	626,592	730,885	(104,293)	-14%	647,087
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Total Revenue by Vote	2	1,647,055	1,709,674	1,676,393	122,308	1,553,718	1,571,700	(17,982)	-1%	1,654,815
Expenditure by Vote	1							–		
Vote 1 - CORPORATE SERVICES		730,586	86,215	71,709	5,403	53,183	59,757	(6,574)	-11%	63,820
1.1-Administration		(91,657)	60,273	50,268	4,205	37,986	41,890	(3,904)	-9%	45,583
1.2-Human Resources		822,243	25,942	21,441	1,198	15,197	17,867	(2,670)	-15%	18,237
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Vote 2 - COMMUNITY SERVICES		309,225	326,605	305,603	22,443	250,781	254,669	(3,888)	-2%	300,937
2.1-Culture and Amenities		82,243	96,199	90,644	6,725	71,313	75,537	(4,224)	-6%	85,576
2.2-Community Services		226,982	230,406	214,959	15,717	179,468	179,132	335	0%	215,361
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Vote 3 - BUDGET AND TREASURY		168,462	161,526	191,491	18,379	145,536	159,575	(14,040)	-9%	174,643
3.1 - Financial Services		168,272	160,429	184,158	14,647	139,900	153,465	(13,565)	-9%	167,880
3.2 - Data Processing		608	673	546	36	400	455	(55)	-12%	480
3.3 - Supply Chain Unit		(418)	424	6,786	3,696	5,235	5,655	(420)	-7%	6,283
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Vote 4 - MUNICIPAL MANAGER		84,830	72,511	74,787	3,988	60,557	62,322	(1,766)	-3%	72,668
4.1 - Municipal Manager		15,988	18,328	12,990	1,006	12,939	10,825	2,113	20%	15,526
4.2 - Internal Audit Unit		6,906	7,413	7,195	556	5,828	5,996	(167)	-3%	6,994
4.3 - Intergrated Development Planning		3,126	3,295	2,210	142	1,588	1,842	(254)	-14%	1,906
4.4 - Legal Services		7,341	4,986	4,411	338	3,777	3,676	101	3%	4,532
4.5 - Mayoral Office		16,222	8,489	14,977	82	8,756	12,481	(3,724)	-30%	10,508
4.6 - Public Relations Office		3,262	1,693	5,202	470	3,586	4,335	(749)	-17%	4,303
4.7 - Govemance		11,392	8,090	5,899	106	5,176	4,916	260	5%	6,211
4.8 - Perfomance Management		3,628	3,225	3,675	361	3,245	3,062	183	6%	3,894
4.9 - Information Technology		16,893	16,636	17,964	929	15,478	14,970	507	3%	18,573
4.10 - Risk Management		71	357	264	(2)	184	220	(35)	-16%	221
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETT		63,522	58,086	49,700	3,121	39,409	41,417	(2,008)	-5%	47,291
5.1 - Economic Development		15,830	11,651	9,537	539	6,829	7,948	(1,119)	-14%	8,194
5.2 - Housing and Land		31,257	26,104	25,426	1,341	19,994	21,188	(1,194)	-6%	23,993
5.3 - Town Planning		16,435	20,331	14,738	1,241	12,586	12,281	305	2%	15,104
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								–		
								–		
Vote 6 - TECHNICAL SERVICES		625,444	678,979	695,409	27,275	594,007	579,508	14,499	3%	712,808
6.1 - Civil Services		365,964	387,582	394,788	7,448	373,991	326,990	45,001	14%	448,789
6.2 - Water and Sanitation Services		259,480	291,397	300,621	19,827	220,015	250,518	(30,502)	-12%	264,019
				–			–	–		–
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Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		**556,350**	**571,809**	**570,122**	**76,353**	**499,219**	**475,102**	24,116	5%	**599,062**
7 .1 - Electrical Services		556,350	571,809	570,122	76,353	499,219	475,102	24,116	5%	599,062
								-		
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								-		
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								-		
								-		
Total Expenditure by Vote	2	**2,538,418**	**1,955,731**	**1,958,821**	**156,962**	**1,642,691**	**1,632,351**	**10,340**	**0**	**1,971,230**
Surplus/ (Deficit) for the year	2	**(891,363)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**	**(28,322)**	**0**	**(316,415)**

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) - M10 April

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	22,181	221,397	219,084	2,313	1%	265,676
Property rates - penalties & collection charges		–	–	–	–	–	–	–		–
Service charges - electricity revenue		638,731	712,968	689,824	55,194	561,762	574,854	(13,092)	-2%	674,114
Service charges - water revenue		144,962	184,732	161,470	11,622	133,051	134,558	(1,508)	-1%	159,661
Service charges - sanitation revenue		76,454	102,873	102,873	8,348	84,368	85,727	(1,359)	-2%	101,242
Service charges - refuse revenue		54,603	83,421	83,421	6,873	68,694	69,518	(823)	-1%	82,433
Service charges - other		–	–	–	–	–	–	–		–
Rental of facilities and equipment		7,918	7,326	7,326	605	6,077	6,105	(28)	0%	7,292
Interest earned - external investments		12,517	4,000	4,001	218	3,726	3,334	392	12%	4,471
Interest earned - outstanding debtors		7,156	6,099	11,750	1,045	9,321	9,792	(472)	-5%	11,185
Dividends received		–	–	–	–	–	–	–		–
Fines		5,206	7,660	5,203	173	2,920	4,336	(1,416)	-33%	3,504
Licences and permits			12	12	0	9	10	(1)	-12%	11
Agency services				–			–	–		–
Transfers recognised - operational		467,502	325,438	331,488	15,072	450,946	450,946	–		331,488
Other revenue		16,522	19,072	16,123	976	11,449	13,436	(1,987)	-15%	13,739
Gains on disposal of PPE		770		–			–	–		–
Total Revenue (excluding capital transfers and contributions)		**1,647,055**	**1,709,674**	**1,676,393**	**122,308**	**1,553,718**	**1,571,700**	**(17,982)**	**-1%**	**1,654,815**
Expenditure By Type										
Employee related costs		489,601	476,620	470,815	41,594	397,918	392,346	5,572	1%	477,501
Remuneration of councillors		18,453	21,023	21,055	1,899	15,708	17,546	(1,838)	-10%	18,849
Debt impairment		542,783	61,007	88,256	4,150	22,949	73,546	(50,597)	-69%	27,539
Depreciation & asset impairment		456,741	330,121	369,587	29	375,604	307,990	67,614	22%	450,725
Finance charges		66,141	61,899	50,312	3,901	42,286	41,927	360	1%	50,744
Bulk purchases		513,530	577,973	553,162	76,396	456,503	460,968	(4,465)	-1%	547,804
Other materials		2,438	3,061	3,543	72	2,516	2,952	(436)	-15%	3,020
Contracted services		84,691	52,490	38,832	642	34,862	32,360	2,501	8%	41,834
Transfers and grants		90,764	96,098	100,964	9,051	83,777	84,136	(360)	0%	100,532
Other expenditure		269,804	275,438	262,295	19,226	210,569	218,579	(8,011)	-4%	252,682
Loss on disposal of PPE		3,472					–	–		–
Total Expenditure		**2,538,418**	**1,955,731**	**1,958,821**	**156,962**	**1,642,691**	**1,632,351**	**10,340**	**1%**	**1,971,230**
Surplus/(Deficit)		**(891,364)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**	**(28,322)**	**0**	**(316,415)**
Transfers recognised - capital								–		
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		**(891,364)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**			**(316,415)**
Taxation								–		
Surplus/(Deficit) after taxation		**(891,364)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**			**(316,415)**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**(891,364)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**			**(316,415)**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**(891,364)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**			**(316,415)**

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April

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	478	5,097	12,084	(6,986)	-58%	6,117
Vote 3 - BUDGET AND TREASURY		14,280	943	802	119	566	669	(102)	-15%	680
Vote 4 - MUNICIPAL MANAGER		–	2,824	2,824	–	32	2,353	(2,321)	-99%	39
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		121	32,772	57,549	6,264	25,845	47,958	(22,113)	-46%	31,014
Vote 6 - TECHNICAL SERVICES		182,646	175,427	177,602	6,833	102,014	148,002	(45,988)	-31%	122,416
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		31,284	14,936	10,712	582	6,172	8,927	(2,755)	-31%	7,406
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	14,276	139,726	219,992	(80,266)	-36%	167,672
Total Capital Expenditure		297,936	275,667	263,990	14,276	139,726	219,992	(80,266)	-36%	167,672
Capital Expenditure - Standard Classification										
Governance and administration		71,570	21,371	3,626	119	599	3,022	(2,423)	-80%	718
Executive and council		47,141	17,604	–	–	–	–	–		–
Budget and treasury office		21,067	943	802	119	566	669	(102)	-15%	680
Corporate services		3,362	2,824	2,824	–	32	2,353	(2,321)	-99%	39
Community and public safety		19,760	25,213	14,371	478	4,740	11,976	(7,236)	-60%	5,687
Community and social services		15,677	7,933	11,180	478	2,828	9,317	(6,489)	-70%	3,394
Sport and recreation		4,083	16,225	2,800	–	1,863	2,333	(470)	-20%	2,236
Public safety			827	162	–	48	135	(87)	-64%	58
Housing			100	100	–	–	83	(83)	-100%	–
Health			129	129	–	–	107	(107)	-100%	–
Economic and environmental services		113,117	109,904	145,768	8,603	71,317	121,474	(50,156)	-41%	85,581
Planning and development		2,541	32,672	57,549	6,264	25,845	47,958	(22,113)	-46%	31,014
Road transport		110,576	77,231	88,219	2,338	45,473	73,516	(28,043)	-38%	54,567
Environmental protection				–	–	–	–	–		–
Trading services		93,489	119,179	100,224	5,077	63,071	83,520	(20,449)	-24%	75,685
Electricity		31,284	14,936	10,712	582	6,172	8,927	(2,755)	-31%	7,406
Water		34,800	98,196	89,154	4,495	56,541	74,295	(17,754)	-24%	67,849
Waste water management		27,404	6,047	358	–	358	298	60	20%	430
Waste management				–			–	–		–
Other				–			–	–		–
Total Capital Expenditure - Standard Classification	3	297,936	275,667	263,990	14,276	139,726	219,992	(80,265)	-36%	167,672
Funded by:										
National Government		132,181	185,150	178,286	11,105	110,700	148,571	(37,871)	-25%	132,840
Provincial Government				37,402	2,141	14,759	31,168	(16,409)	-53%	17,710
District Municipality					–	–	–	–		–
Other transfers and grants							–	–		
Transfers recognised - capital		132,181	185,150	215,687	13,246	125,458	179,739	(54,281)	-30%	150,550
Public contributions & donations	5						–	–		–
Borrowing	6	76,535	90,517				–	–		–
Internally generated funds		89,221	–	48,303	1,030	14,268	40,253	(25,985)	-65%	17,122
Total Capital Funding		297,936	275,667	263,990	14,276	139,726	219,992	(80,266)	-36%	167,672

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 - M10 April

Vote Description	Ref	2015/16	Budget Year 2016/17							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1							–		
Vote 1 - CORPORATE SERVICES		47,141	17,604	–	–	–	–	–		–
1.1 Administration		47,141	17,604	–	–	–	–	–		–
1.2 - Human Resources		–	–	–	–	–	–	–		–
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Vote 2 - COMMUNITY SERVICES		22,464	31,161	14,500	478	5,097	12,084	(6,986)	-58%	6,117
2.1 Culture and Amenities		6,787	19,286	13,880	478	4,218	11,567	(7,349)	-64%	5,061
2.2 - Community Services		15,677	11,874	620	–	880	517	363	70%	1,056
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								–		
Vote 3 - BUDGET AND TREASURY		14,280	943	802	119	566	669	(102)	-15%	680
3.1 - Financial Services		14,280	924	802	119	566	669	(102)	-15%	680
3.2 - Data Processing				–	–	–	–	–		–
3.3 - Supply Chain Unit			18		–	–	–	–		–
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Vote 4 - MUNICIPAL MANAGER		–	2,824	2,824	–	32	2,353	(2,321)	-99%	39
4.1 - Municipal manager					–	–	–	–		–
4.2 - Internal Audit					–	–	–	–		–
4.3 - Intergrated Development Planning					–	–	–	–		–
4.5 - Mayoral Office					–	–	–	–		–
4.6 - Public Relations Office					–	–	–	–		–
4.7 - Governance					–	–	–	–		–
4.8 - Perfomance Management					–	–	–	–		–
4.9 - Information Technology			2,824	2,824	–	32	2,353	(2,321)	-99%	39
4.10 - Risk Management					–	–	–	–		–
								–		–
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE		121	32,772	57,549	6,264	25,845	47,958	(22,113)	-46%	31,014
5.1 - Economic Development		121	1,798	28,086	1,663	13,212	23,405	(10,193)	-44%	15,854
5.2 - Housing and Land			100		–	–	–	–		–
5.3 - Town Planning			30,874	29,464	4,601	12,633	24,553	(11,920)	-49%	15,159
				–			–	–		–
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								–		
Vote 6 - TECHNICAL SERVICES		182,646	175,427	177,602	6,833	102,014	148,002	(45,988)	-31%	122,416
6.1 - Civil Services		101,576	73,731	88,448	2,338	45,473	73,707	(28,234)	-38%	54,567
6.2 - Water and Sanitation Services		81,070	101,696	89,154	4,495	56,541	74,295	(17,754)	-24%	67,849
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								–		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		31,284	14,936	10,712	582	6,172	8,927	(2,755)	-31%	7,406
7.1 - Electrical Services		31,284	14,936	10,712	582	6,172	8,927	(2,755)	-31%	7,406

Total single-year capital expenditure		297,936	275,667	263,990	14,276	139,726	219,992	(80,266)	(0)	167,672
Total Capital Expenditure		297,936	275,667	263,990	14,276	139,726	219,992	(80,266)	(0)	167,672

References

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

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2015/16	Budget Year 2016/17			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		44,573	2,072	2,072	9,285	2,072
Call investment deposits			38,482	27,913	44,986	27,913
Consumer debtors		707,525	489,883	367,848	483,062	367,848
Other debtors		51,612	68,250	53,592	46,831	53,592
Current portion of long-term receivables		8	11	8	6	8
Inventory		13,381	13,118	13,381	14,556	13,381
Total current assets		817,098	611,816	464,814	598,726	464,814
Non current assets						
Long-term receivables				–		–
Investments				–		–
Investment property		275,974	265,125	275,974	275,974	275,974
Investments in Associate		346,156	421,324	346,321	346,321	346,321
Property, plant and equipment		7,670,847	3,925,100	7,146,887	7,043,178	7,146,887
Agricultural				–	–	–
Biological assets				–	–	–
Intangible assets		4,497	6,138	7,221	6,685	7,221
Other non-current assets		5,970	3,025	6,327	6,327	6,327
Total non current assets		8,303,445	4,620,712	7,782,730	7,678,485	7,782,730
TOTAL ASSETS		9,120,542	5,232,528	8,247,544	8,277,210	8,247,544
LIABILITIES						
Current liabilities						
Bank overdraft				–		–
Borrowing		29,441	32,192	29,375	13,442	29,375
Consumer deposits		12,753	13,389	13,214	13,607	13,214
Trade and other payables		391,780	134,448	255,002	355,095	255,002
Provisions		5,775	4,927	6,090	5,775	6,090
Total current liabilities		439,749	184,956	303,681	387,919	303,681
Non current liabilities						
Borrowing		458,528	528,190	429,127	457,425	429,127
Provisions		146,890	147,855	146,916	146,890	146,916
Total non current liabilities		605,419	676,044	576,043	604,315	576,043
TOTAL LIABILITIES		1,045,167	861,000	879,724	992,235	879,724
NET ASSETS	2	8,075,375	4,371,528	7,367,820	7,284,976	7,367,820
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		8,048,629	4,333,046	7,339,907	7,257,055	7,339,907
Reserves		26,746	38,482	27,913	27,921	27,913
TOTAL COMMUNITY WEALTH/EQUITY	2	8,075,375	4,371,528	7,367,820	7,284,976	7,367,820

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		214,714	209,979	205,062		221,397	221,397	(0)	0%	205,062
Service charges		708,366	903,135	905,895		677,689	677,689	–		905,895
Other revenue		47,158	28,911	37,223		19,242	19,242	–		37,223
Government - operating		314,920	325,438	331,488		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		13,049	13,049	–		7,525
Dividends			–	–	–			–		–
Payments										
Suppliers and employees		(1,363,680)	(1,380,394)	(1,423,212)		(1,252,253)	(1,252,253)	–		(1,423,212)
Finance charges		(66,141)	(61,899)	(50,312)		(42,286)	(42,286)	0	0%	(50,312)
Transfers and Grants				–				–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**24,166**	**215,539**	**229,355**	**–**	**166,527**	**166,527**	**0**	**0%**	**229,355**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,688	2,012	2,012		–		–		2,012
Decrease (Increase) in non-current debtors			–	–		–		–		–
Decrease (increase) other non-current receivables			–	–		–		–		–
Decrease (increase) in non-current investments			–	–		–		–		–
Payments										
Capital assets		(310,438)	(275,635)	(219,112)		(139,726)	(139,726)	–		(219,112)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(308,750)**	**(273,623)**	**(217,100)**	**–**	**(139,726)**	**(139,726)**	**–**		**(217,100)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–		–	–	–		–
Borrowing long term/refinancing		(11,362)	90,517	(0)				–		(0)
Increase (decrease) in consumer deposits		–	1,132	1,705		–		–		1,705
Payments										
Repayment of borrowing		(294)	(32,192)	(29,375)		(17,102)	(17,102)	–		(29,375)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(11,656)**	**59,457**	**(27,671)**	**–**	**(17,102)**	**(17,102)**	**–**		**(27,671)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(296,240)**	**1,372**	**(15,417)**	**–**	**9,698**	**9,698**			**(15,417)**
Cash/cash equivalents at beginning:		340,813	39,182	44,573		44,573	44,573			44,573
Cash/cash equivalents at month/year end:		44,573	40,554	29,156		54,271	54,271			29,156

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Interest earned : external investments	12%	Interest from investments made	
	Fines Recognised	-33%	We received less funds from fines payed by consumers	
2	Expenditure By Type			
	Debt Impairment	-69%	Debt payment is accounted for once at the end of the year.	
	Depreciation	22%	Still in the process of calculating depreciation in line with the finalised revaluation of assets	
	Materials	-15%	Delays of spending due to cash flow	
3	Capital Expenditure			
4	Financial Position			
5	Cash Flow			
6	Measureable performance		The variances in both capital and operational budget performances resulted in the variance in the overall performance of the municipality	
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	2015/16 Audited Outcome	Budget Year 2016/17 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.6%	20.0%	21.4%	2.6%	3.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		25.7%	32.8%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.9%	15.9%	9.7%	11.3%	9.7%
Gearing	Long Term Borrowing/ Funds & Reserves		1714.4%	1372.5%	1537.3%	1638.3%	1537.3%
Liquidity							
Current Ratio	Current assets/current liabilities	1	185.8%	330.8%	153.1%	154.3%	153.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.1%	21.9%	9.9%	14.0%	9.9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		46.1%	32.6%	25.1%	34.1%	25.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.7%	27.9%	28.1%	25.6%	28.9%
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%	2.7%	4.2%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2016/17											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10,706	6,877	6,591	6,636	5,778	5,401	31,547	162,636	236,171	211,998		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	26,392	1,816	899	727	518	2,360	2,121	6,994	41,828	12,720		
Receivables from Non-exchange Transactions - Property Rates	1400	17,392	8,202	5,405	5,687	4,784	4,588	36,958	96,825	179,840	148,840		
Receivables from Exchange Transactions - Waste Water Management	1500	6,131	4,720	4,146	4,100	4,019	3,956	23,036	131,002	181,109	166,113		
Receivables from Exchange Transactions - Waste Management	1600	3,931	2,060	1,908	1,846	1,826	1,811	10,295	58,318	81,995	74,097		
Receivables from Exchange Transactions - Property Rental Debtors	1700	357	133	106	100	91	82	485	1,258	2,613	2,017		
Interest on Arrear Debtor Accounts	1810	1,410	994	950	957	919	904	4,780	39,560	50,474	47,120		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(19,386)	3,587	2,306	2,158	2,056	2,315	15,219	187,604	195,860	209,353		
Total By Income Source	**2000**	**46,933**	**28,389**	**22,311**	**22,211**	**19,992**	**21,417**	**124,440**	**684,198**	**969,890**	**872,258**	**–**	**–**
2015/16 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(4,744)	2,366	835	1,416	656	644	16,433	12,829	30,435	31,978		
Commercial	2300	16,133	5,266	2,581	2,048	2,049	1,804	11,907	44,744	86,533	62,553		
Households	2400	33,734	20,511	18,696	18,564	17,109	18,780	95,178	619,723	842,295	769,354		
Other	2500	1,810	245	200	183	177	189	921	6,902	10,627	8,372		
Total By Customer Group	**2600**	**46,933**	**28,389**	**22,311**	**22,211**	**19,992**	**21,417**	**124,440**	**684,198**	**969,890**	**872,258**	**–**	**–**

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2016/17								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	33,597								33,597
Bulk Water	0200	4,685								4,685
PAYE deductions	0300	2,773								2,773
VAT (output less input)	0400									–
Pensions / Retirement deductions	0500	13,924								13,924
Loan repayments	0600	–								–
Trade Creditors	0700	9,435	1,182	7	0			9	8	10,641
Auditor General	0800									–
Other	0900									–
Total By Customer Type	**1000**	**64,415**	**1,182**	**7**	**0**	**–**	**–**	**9**	**8**	**65,621**

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	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
Municipality									
Nedbank		12 months	Call Account		–		–	–	–
Standard Bank		12 months	Call Account		1,668		170,550	(135,332)	35,218
ABSA		12 months	Call Account		597		22,610	(12,934)	9,676
Sanlam		12 months	Call Account		10		85	8	93
Municipality sub-total					2,275		193,244	(148,258)	44,986
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				**2,275**		**193,244**	**(148,258)**	**44,986**

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		307,059	311,750	311,750	–	311,750	311,750	–		311,750
Local Government Equitable Share		298,215	306,952	306,952		306,952	306,952	–		306,952
Water Services Operating Subsidy		3,000								
EPWP Incentive		3,286	3,173	3,173		3,173	3,173			3,173
Integrated National Electrification Programme										
Finance Management		1,600	1,625	1,625		1,625	1,625			1,625
Municipal Systems Improvement	3	930						–		
Neighbourhood Development Partership		28						–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		11,354	10,643	10,643	–	21,657	21,657	–		10,643
Recapitalisation of Community Libraries		4,750	5,695	5,695				–		5,695
Accredited Municipalities		5,627	4,077	4,077		21,120	21,120			4,077
Museums Services		150	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]								–		
								–		
Total Operating Transfers and Grants	5	318,413	322,393	322,393	–	333,407	333,407	–		322,393
Capital Transfers and Grants										
National Government:		162,530	185,150	185,150	–	186,150	186,150	(0)	0.0%	185,150
Neighbourhood Development Partnership		22,000	28,323	28,323		28,323	28,323	(0)	0.0%	28,323
Municipal Infrastructure Grant (MIG)		110,705	109,214	109,214		109,214	109,214			109,214
Integrated National Electrification Programme		8,000	7,000	7,000		8,000	8,000			7,000
Emergy efficiency & demand side management		7,000	–	–						–
Municipal water infrastructure		14,825	40,613	40,613		40,613	40,613			40,613
Accrediation								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		11,354	–	15,425	–	9,798	9,798	–		15,425
Level 2 accreditation		4,750						–		
Recapitalisation of Community Libraries		5,627								
Sport and Recreation		150								
Community Library Service		510		15,425						15,425
Museum		317								
Corridor Development						9,798	9,798	–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	25,572	–	–	–	–		25,572
European Union				25,572				–		25,572
								–		
Total Capital Transfers and Grants	5	173,884	185,150	226,147	–	195,948	195,948	(0)	0.0%	226,147
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	492,297	507,543	548,540	–	529,355	529,355	(0)	0.0%	548,540

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		307,059	311,750	311,750	(588)	310,851	310,851	–		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	(626)	2,547	2,547	–		3,173
Integrated National Electrification Programme								–		
Finance Management		1,600	1,625	1,625	38	1,351	1,351	–		1,625
Municipal Systems Improvement		930						–		
Neighbourhood Development Partership		28								
Other transfers and grants [insert description]								–		
Provincial Government:		11,354	10,643	10,643	2,289	8,312	8,312	–		10,643
Level 2 accreditation		4,750	5,695	5,695	1,499	3,742	3,742			5,695
Recapitalisation of Community Libraries		5,627	4,077	4,077	740	4,002	4,002	–		4,077
Sport and Recreation		150	334	334				–		334
Community Library		510	537	537	49	568	568	–		537
Museum		317						–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		318,413	322,393	322,393	1,701	319,163	319,163	–		322,393
Capital expenditure of Transfers and Grants										
National Government:		162,530	185,150	185,150	43,311	116,990	116,990	–		185,150
Neighbourhood Development Partnership		22,000	28,323	28,323	4,434	11,450	11,450	–		28,323
Municipal Infrastructure Grant (MIG)		110,705	109,214	109,214	34,943	72,784	72,784	–		109,214
Integrated National Electrification Programme		8,000	7,000	7,000	675	5,481	5,481	–		7,000
Emergy efficiency & demand side management		7,000	–	–				–		–
Municipal water infrastructure		14,825	40,613	40,613	3,258	27,275	27,275	–		40,613
Accrediation								–		
Provincial Government:		–	–	15,425	–	–	–	–		15,425
Level 2 accreditation								–		
Recapitalisation of Community Libraries										
Sport and Recreation										
Community Library				15,425						15,425
Museum								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	25,572	1,197	9,934	9,934	–		25,572
European Union				25,572	1,197	9,934	9,934	–		25,572
								–		
Total capital expenditure of Transfers and Grants		162,530	185,150	226,147	44,508	126,924	126,924	–		226,147
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		480,943	507,543	548,540	46,209	446,086	446,086	–		548,540

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2016/17				
R thousands		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Local Government Equitable Share					–	
Water Services Operating Subsidy					–	
EPWP Incentive					–	
Integrated National Electrification Programme					–	
Finance Management					–	
Municipal Systems Improvement					–	
Other transfers and grants [insert description]					–	
Provincial Government:		6,825	–	1,980	4,845	71.0%
Recapitalisation of Community Libraries		1,797			1,797	100.0%
Museums Services		695			695	100.0%
Community Library Services Grant		66		66	–	
Sport and Recreation					–	
Health subsidy						
Human Settlement		4,267		1,915	2,352	55.1%
District Municipality:		–	–	–	–	
					–	
[insert description]					–	
Other grant providers:		–	–	–	–	
					–	
[insert description]					–	
Total operating expenditure of Approved Roll-overs		6,825	–	1,980	4,845	71.0%
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Neighbourhood Development Partnership					–	
Accrediation					–	
					–	
					–	
					–	
Other capital transfers [insert description]					–	
Provincial Government:		6,970	740	5,471	1,499	21.5%
Recapitalisation of Community Libraries		5,501	740	4,002	1,499	27.2%
Corridor Development		1,469		1,469	–	
District Municipality:		–	–	–	–	
					–	
					–	
Other grant providers:		–	–	–	–	
					–	
					–	
Total capital expenditure of Approved Roll-overs		6,970	740	5,471	1,499	21.5%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		13,795	740	7,452	6,343	46.0%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11,661	12,955	12,987	672	11,548	10,822	726	7%	13,858
Pension and UIF Contributions		1,590	1,700	1,700	150	599	1,416	(817)	-58%	719
Medical Aid Contributions		265	283	283	7	62	236	(174)	-74%	75
Motor Vehicle Allowance		4,452	4,759	4,759	1,030	2,805	3,966	(1,161)	-29%	3,366
Cellphone Allowance							–	–		–
Housing Allowances		572	612	612	40	143	510	(366)	-72%	172
Other benefits and allowances		668	714	714	–	–	595	(595)	-100%	–
Sub Total - Councillors		**19,208**	**21,023**	**21,055**	**1,899**	**15,158**	**17,546**	**(2,387)**	**-14%**	**18,190**
% increase	4		**9.4%**	**9.6%**						**-5.3%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8,299	23,792	29,702	463	2,307	24,751	(22,445)	-91%	2,768
Pension and UIF Contributions		–	547	547	17	33	456	(423)	-93%	39
Medical Aid Contributions		–	160	160	11	27	133	(106)	-80%	32
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	249	249	–	–	207	(207)	-100%	–
Motor Vehicle Allowance		–	825	825	57	191	688	(497)	-72%	229
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	30	30	2	6	25	(19)	-75%	8
Other benefits and allowances		2,838	137	137	91	333	115	218	191%	400
Payments in lieu of leave							–	–		–
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Municipality		**11,137**	**25,739**	**31,649**	**640**	**2,896**	**26,374**	**(23,479)**	**-89%**	**3,475**
% increase	4		**131.1%**	**184.2%**						**-68.8%**
Other Municipal Staff										
Basic Salaries and Wages		269,042	283,743	272,028	24,181	315,912	226,690	89,222	39%	379,095
Pension and UIF Contributions		44,233	51,570	51,570	4,342	19,659	42,975	(23,316)	-54%	23,590
Medical Aid Contributions		19,377	18,714	18,714	1,890	8,254	15,595	(7,341)	-47%	9,905
Overtime		32,116	35,605	35,605	4,369	16,187	29,671	(13,484)	-45%	19,424
Performance Bonus			27,223	27,223	–	–	22,686	(22,686)	-100%	–
Motor Vehicle Allowance		19,745	12,496	12,496	1,815	11,613	10,413	1,200	12%	13,936
Cellphone Allowance		63	11	11	–	–	9	(9)	-100%	–
Housing Allowances		9,062	8,910	8,910	700	3,530	7,425	(3,895)	-52%	4,235
Other benefits and allowances		16,508	12,610	12,610	3,187	17,153	10,508	6,645	63%	20,584
Payments in lieu of leave		26,704	–	–	471	2,714	–	2,714	#DIV/0!	3,257
Long service awards		381	–	–			–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Other Municipal Staff		**437,233**	**450,881**	**439,166**	**40,954**	**395,022**	**365,972**	**29,050**	**8%**	**474,026**
% increase	4		**3.1%**	**0.4%**						**8.4%**
Total Parent Municipality		**467,578**	**497,643**	**491,870**	**43,493**	**413,076**	**409,892**	**3,184**	**1%**	**495,691**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		

Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		467,578	497,643	491,870	43,493	413,076	409,892	3,184	1%	495,691
% increase	4		6.4%	5.2%						6.0%
TOTAL MANAGERS AND STAFF		448,370	476,620	470,815	41,594	397,917	392,346	5,571	1%	477,501

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Ref	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget			
Cash Receipts By Source																
Property rates		22,926	18,706	22,234	18,706	19,517	18,704	14,995	41,957	15,124	12,179	16,645	(16,631)	205,063	219,417	234,776
Property rates - penalties & collection charges		–	–	–	–	–							–	–		
Service charges - electricity revenue		38,944	50,662	53,506	44,581	58,332	26,587	30,198	27,962	38,157	63,767	52,887	149,056	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	12,008	4,503	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	6,687	11,812	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	5,422	6,929	65,068	69,623	74,497
Service charges - other			–	–	–	–	–						–	–		
Rental of facilities and equipment		500	611	577	749	488	519	606	593	642	605	612	825	7,326	8,059	8,865
Interest earned - external investments		333	1,848	166	212	(52)	333	515	229	150	218	215	(167)	4,001	10,337	11,370
Interest earned - outstanding debtors		102	508	845	1,154	998	508	389	756	879	1,045	102	(3,760)	3,525	6,897	7,587
Dividends received			–	–	–	–	–				–		–	–		
Fines		159	318	118	172	121	478	353	510	170	173	128	(1,140)	1,561	6,226	6,849
Licences and permits		1	1	1	1	1	1	1	1	1	0	0	2	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	66,494	82,672	(149,166)	331,488	314,600	321,688
Other revenue		299	299	299	1,295	3,187	1,589	2,024	939	2,024	976	2,024	13,364	28,321	20,944	23,003
Cash Receipts by Source		105,822	128,723	121,594	112,192	114,041	182,352	69,637	95,801	204,311	157,691	179,401	15,627	1,487,191	1,559,288	1,651,310
Other Cash Flows by Source													–			
Transfer receipts - capital		24,000	41,161	4,625	–	13,360	75,837	39,218				17,933	(448)	215,686	184,662	222,540
Contributions & Contributed assets		–	–	–	–	–	–	–					–			
Proceeds on disposal of PPE		–	–	–	–	–	–	–				3	2,009	2,012	2,000	2,000
Short term loans		–	–	–	–	–	–						–			
Borrowing long term/refinancing		–	–	–	–	–	–				(17,102)		17,102			
Increase in consumer deposits		–	–	–	–	–	–	–				284	1,420	1,705	670	458
Receipt of non-current debtors		–	–	–	74,452	–	–	–					(74,452)			
Receipt of non-current receivables		–	–	–	–	–	–	–					–			
Change in non-current investments		–	–	–	–	–	–	–					–			
Total Cash Receipts by Source		129,822	169,884	126,219	186,643	127,401	258,189	108,855	95,801	204,311	140,589	197,621	(38,741)	1,706,594	1,746,620	1,876,308
Cash Payments by Type													–			
Employee related costs		28,666	29,411	38,212	38,261	36,283	57,899	41,114	40,999	39,861	41,594	38,742	39,774	470,815	466,484	499,225
Remuneration of councillors		1,447	1,496	2,200	1,499	1,049	2,124	1,586	1,473	1,493	1,899	1,752	3,036	21,055	22,076	23,458
Interest paid		4,932	3,742	4,203	4,320	4,182	4,202	4,299	3,802	4,696	3,901	4,193	3,839	50,312	56,347	53,785
Bulk purchases - Electricity		–	58,328	94,945	39,345	42,870	64,985	47,071	25,953	35,486	42,799	46,097	(12,942)	484,938	589,715	633,450
Bulk purchases - Water & Sewer		5,685	5,685	5,685	5,685	6,481	6,481	6,481	6,481	5,341	6,481		7,735	68,224		
Other materials		175	238	220	689	285	384	1,273	99	232	72	380	(504)	3,543	3,745	3,932
Contracted services		9,433	150	4,365	3,209	2,137	3,724	3,145	2,147	5,910	642	3,145	826	38,832	53,355	55,313
Grants and subsidies paid - other municipalities													–		84,422	
Grants and subsidies paid - other												8,008	(8,008)		–	–
General expenses		58,433	54,472	28,890	13,103	8,800	61,202	45,611	20,720	16,795	19,226	20,720	(12,169)	335,804	322,720	333,292
Cash Payments by Type		108,771	153,522	178,720	106,112	102,087	201,002	150,582	101,676	109,815	116,615	123,037	21,586	1,473,524	1,598,863	1,602,455
Other Cash Flows/Payments by Type																
Capital assets		5,425	24,742	9,997	6,589	20,254	18,619	9,352	8,750	21,723	14,276	23,373	56,013	219,112	184,662	222,540
Repayment of borrowing		–		–			30,543	(4,291)					3,123	29,375	37,206	41,351
Other Cash Flows/Payments													–			
Total Cash Payments by Type		114,196	178,264	188,717	112,700	122,341	250,165	155,643	110,425	131,538	130,891	146,409	80,722	1,722,011	1,820,731	1,866,345
NET INCREASE/(DECREASE) IN CASH HELD		15,625	(8,381)	(62,498)	73,943	5,060	8,024	(46,788)	(14,624)	72,772	9,698	51,212	(119,462)	(15,417)	(74,112)	9,962
Cash/cash equivalents at the month/year beginning:		44,573	60,198	51,818	(10,680)	63,263	68,323	76,348	29,560	14,936	87,708	97,406	148,618	44,573	29,156	(44,956)
Cash/cash equivalents at the month/year end:		60,198	51,818	(10,680)	63,263	68,323	76,348	29,560	14,936	87,708	97,406	148,618	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 - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue By Source										
Property rates		214,714	256,072	262,901	22,181	221,397	219,084	2,313	1%	265,676
Property rates - penalties & collection charges		–	–	–	–	–	–	–		–
Service charges - electricity revenue		638,731	712,968	689,824	55,194	561,762	574,854	(13,092)	-2%	674,114
Service charges - water revenue		144,962	184,732	161,470	11,622	133,051	134,558	(1,508)	-1%	159,661
Service charges - sanitation revenue		76,454	102,873	102,873	8,348	84,368	85,727	(1,359)	-2%	101,242
Service charges - refuse revenue		54,603	83,421	83,421	6,873	68,694	69,518	(823)	-1%	82,433
Service charges - other		–	–	–	–	–	–	–		–
Rental of facilities and equipment		7,918	7,326	7,326	605	6,077	6,105	(28)	0%	7,292
Interest earned - external investments		12,517	4,000	4,001	218	3,726	3,334	392	12%	4,471
Interest earned - outstanding debtors		7,156	6,099	11,750	1,045	9,321	9,792	(472)	-5%	11,185
Dividends received		–	–	–	–	–	–	–		–
Fines		5,206	7,660	5,203	173	2,920	4,336	(1,416)	-33%	3,504
Licences and permits			12	12	0	9	10	(1)	-12%	11
Agency services				–			–	–		–
Transfers recognised - operational		467,502	325,438	331,488	15,072	450,946	450,946	–		331,488
Other revenue		16,522	19,072	16,123	976	11,449	13,436	(1,987)	-15%	13,739
Gains on disposal of PPE		770		–			–	–		–
Total Revenue (excluding capital transfers and contributions)		**1,647,055**	**1,709,674**	**1,676,393**	**122,308**	**1,553,718**	**1,571,700**	**(17,982)**	**-1%**	**1,654,815**
Expenditure By Type										
Employee related costs		489,601	476,620	470,815	41,594	397,918	392,346	5,572	1%	477,501
Remuneration of councillors		18,453	21,023	21,055	1,899	15,708	17,546	(1,838)	-10%	18,849
Debt impairment		542,783	61,007	88,256	4,150	22,949	73,546	(50,597)	-69%	27,539
Depreciation & asset impairment		456,741	330,121	369,587	29	375,604	307,990	67,614	22%	450,725
Finance charges		66,141	61,899	50,312	3,901	42,286	41,927	360	1%	50,744
Bulk purchases		513,530	577,973	553,162	76,396	456,503	460,968	(4,465)	-1%	547,804
Other materials		2,438	3,061	3,543	72	2,516	2,952	(436)	-15%	3,020
Contracted services		84,691	52,490	38,832	642	34,862	32,360	2,501	8%	41,834
Transfers and grants		90,764	96,098	100,964	9,051	83,777	84,136	(360)	0%	100,532
Other expenditure		269,804	275,438	262,295	19,226	210,569	218,579	(8,011)	-4%	252,682
Loss on disposal of PPE		3,472					–	–		–
Total Expenditure		**2,538,418**	**1,955,731**	**1,958,821**	**156,962**	**1,642,691**	**1,632,351**	**10,340**	**1%**	**1,971,230**
Surplus/(Deficit)		(891,364)	(246,057)	(282,428)	(34,654)	(88,973)	(60,651)	(28,322)	47%	(316,415)
Transfers recognised - capital								–		
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		(891,364)	(246,057)	(282,428)	(34,654)	(88,973)	(60,651)	(28,322)	47%	(316,415)
Taxation								–		
Surplus/(Deficit) after taxation		**(891,364)**	**(246,057)**	**(282,428)**	**(34,654)**	**(88,973)**	**(60,651)**	**(28,322)**	**47%**	**(316,415)**

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Municipal Entity										
Service charges - sanitation revenue								–		
Service charges - other								–		
Rental of facilities and equipment								–		
Interest earned - external investments								–		
Interest earned - outstanding debtors								–		
Agency services								–		
Transfers recognised - operational			68,224	64,224	6,089	52,368	52,368	0	0%	64,224
Other revenue								–		
Gains on disposal of PPE								–		
								–		
Total Operating Revenue	1	–	68,224	64,224	6,089	52,368	52,368	0	0%	64,224
Expenditure By Municipal Entity										
Employee Related Cost		7,362	10,223	10,223	741	7,979	8,519	(541)	-6%	10,223
Debt Impairment								–		
Collection Costs								–		
Depreciation		–	498	498	41	415	415	0	0%	498
Finance Charges		–	105	105	–	–	88	(88)	-100%	105
Bulk Purchases		27,304	19,611	19,611	1,634	16,342	16,342	0	0%	19,611
Other Material		6,661	6,946	5,946	601	3,716	4,955	(1,239)	-25%	6,946
Repairs & Maintenance		25,483	33,898	30,898	2,187	18,964	25,748	(6,785)	-26%	33,898
Other Expenditure		71	165	165	15	189	138	51	37%	165
								–		
Total Operating Expenditure	2	66,880	71,447	67,447	5,219	47,604	56,206	(8,602)	-15%	71,447
Surplus/ (Deficit) for the yr/period		(66,880)	(3,223)	(3,223)	870	4,764	(3,838)	(8,601)	224%	(7,223)
Capital Expenditure By Municipal Entity										
Service charges - sanitation revenue								–		
Service charges - other								–		
Rental of facilities and equipment								–		
Interest earned - external investments								–		
Interest earned - outstanding debtors								–		
Agency services								–		
Transfers recognised - operational								–		
Other revenue								–		
Gains on disposal of PPE								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2015/16	Budget Year 2016/17							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	3,762	22,972	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	14,276	139,726	242,321	102,595	42.3%	0
June	46,954	22,972	21,669			263,990	–		
Total Capital expenditure	**293,295**	**275,664**	**263,990**	**139,726**					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	151,808	130,219	9,679	90,802	108,933	18,131	16.6%	108,962
Infrastructure - Road transport		–	74,156	45,092	9,679	78,813	37,993	(40,820)	-107.4%	94,575
Roads, Pavements & Bridges			74,156	45,092	9,679	78,813	37,993	(40,820)	-107.4%	94,575
Storm water					–	–	–	–		–
Infrastructure - Electricity		–	32,865	14,467	–	1,059	12,055	10,996	91.2%	1,271
Generation			5,665				–	–		–
Transmission & Reticulation			22,200	9,467		1,059	7,889	6,830	86.6%	1,271
Street Lighting			5,000	5,000			4,167	4,167	100.0%	–
Infrastructure - Water		–	26,475	52,192	–	93	43,493	43,400	99.8%	112
Dams & Reservoirs				–			–	–		–
Water purification				–			–	–		–
Reticulation			26,475	52,192	–	93	43,493	43,400	99.8%	112
Infrastructure - Sanitation		–	17,312	17,000	–	10,235	14,167	3,932	27.8%	12,282
Reticulation			9,112	17,000		10,235	14,167	3,932	27.8%	12,282
Sewerage purification			8,200				–	–		–
Infrastructure - Other		–	1,000	1,469	–	602	1,224	623	50.9%	722
Waste Management				–			–	–		–
Transportation				–			–	–		–
Gas				–			–	–		–
Other			1,000	1,469		602	1,224	623	50.9%	722
Community		–	750	6,115	633	1,411	5,096	3,684	72.3%	1,694
Parks & gardens			–	1,800	394	767	1,500	733	48.9%	920
Sportsfields & stadia			750	1,000	239	597	833	237	28.4%	716
Swimming pools				–			–	–		–
Community halls				3,153			2,627	2,627	100.0%	–
Libraries				–			–	–		–
Recreational facilities				–			–	–		–
Fire, safety & emergency				–	–		–	–		–
Security and policing				162		48	135	87	64.4%	58
Buses				–			–	–		–
Clinics				–			–	–		–
Museums & Art Galleries				–			–	–		–
Cemeteries				–			–	–		–
Social rental housing				–			–	–		–
Other				–	–	–	–	–		
Heritage assets		–	–	–	–	–	–	–		–
Buildings							–	–		–
Other							–	–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	33,165	36,445	113	1,074	30,370	29,296	96.5%	1,289
General vehicles					–	602	–	(602)	#DIV/0!	722
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			8,115	1,510	–	358	1,259	901	71.6%	430
Computers - hardware/equipment				–			–	–		–
Furniture and other office equipment			600	1,087	113	115	906	791	87.3%	138
Abattoirs				–			–	–		–
Markets				–			–	–		–
Civic Land and Buildings			22,000	31,662			26,385	26,385	100.0%	–
Other Buildings				1,045			871	871	100.0%	–
Other Land			2,450	1,141		–	950	950	100.0%	–
Surplus Assets - (Investment or Inventory)				–			–	–		–
Other				–			–	–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	2,400	3,024	–	32	2,520	2,488	98.7%	39
Computers - software & programming			2,400	3,024	–	32	2,520	2,488	98.7%	39
Other							–	–		
Total Capital Expenditure on new assets	1	–	188,123	175,802	10,426	93,320	146,919	53,599	36.5%	111,983

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	85,544	70,022	3,105	45,204	58,351	13,148	22.5%	54,245
Infrastructure - Road transport		–	41,129	46,563	1,531	33,235	38,803	5,568	14.3%	39,882
Roads, Pavements & Bridges			41,129	46,563	1,531	33,235	38,803	5,568	14.3%	39,882
Storm water					–	–	–	–		–
Infrastructure - Electricity		–	22,550	1,246	246	3,417	1,038	(2,379)	-229.2%	4,101
Generation				–			–	–		–
Transmission & Reticulation			22,550	1,246	246	3,417	1,038	(2,379)	-229.2%	4,101
Street Lighting				–			–	–		–
Infrastructure - Water		–	2,865	2,668	629	5,075	2,223	(2,852)	-128.3%	6,090
Dams & Reservoirs				–			–	–		–
Water purification				–			–	–		–
Reticulation			2,865	2,668	629	5,075	2,223	(2,852)	-128.3%	6,090
Infrastructure - Sanitation		–	19,000	19,545	699	3,476	16,287	12,811	78.7%	4,171
Reticulation				3,180			2,650	2,650	100.0%	–
Sewerage purification			19,000	16,365	699	3,476	13,637	10,161	74.5%	4,171
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management							–	–		–
Transportation							–	–		–
Gas							–	–		–
Other							–	–		–
Community		–	2,000	17,666	745	1,203	14,722	13,519	91.8%	1,444
Parks & gardens			–	620			517	517	100.0%	–
Sportsfields & stadia				–			–	–		–
Swimming pools				–			–	–		–
Community halls				–			–	–		–
Libraries			2,000	16,426	745	1,203	13,689	12,486	91.2%	1,444
Recreational facilities				–			–	–		–
Fire, safety & emergency				–			–	–		–
Security and policing				–			–	–		–
Buses				–			–	–		–
Clinics				–			–	–		–
Museums & Art Galleries				–			–	–		–
Cemeteries				–			–	–		–
Social rental housing				–			–	–		–
Other				620			517	517	100.0%	–
Heritage assets		–	–	500	–	–	–	–		–
Buildings				500				–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	–	–	–	–	–	–		–
General vehicles								–		
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment							–	–		–
Computers - hardware/equipment							–	–		–
Furniture and other office equipment							–	–		–
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings							–	–		–
Other Buildings							–	–		–
Other Land							–	–		–
Surplus Assets - (Investment or Inventory)							–	–		–
Other							–	–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		297,936	–	–	–	–	–	–		–
Computers - software & programming							–	–		
Other		297,936					–	–		

Total Capital Expenditure on renewal of existing assets	1	297,936	87,544	88,188	3,850	46,407	73,073	26,667	36.5%	55,688

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

References

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

check balance	-	0	0	0	-0	-0		-0

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	54,069	28,020	2,239	27,260	23,350	(3,911)	-16.7%	32,712
Infrastructure - Road transport		–	35,655	881	27	639	734	95	13.0%	767
Roads, Pavements & Bridges			35,655	881	27	639	734	95	13.0%	767
Storm water							–	–		–
Infrastructure - Electricity		–	116	2,320	872	9,717	1,933	(7,783)	-402.6%	11,660
Generation							–	–		–
Transmission & Reticulation			116	2,320	872	9,717	1,933	(7,783)	-402.6%	11,660
Street Lighting							–	–		–
Infrastructure - Water		–	13,737	11,019	658	9,754	9,183	(571)	-6.2%	11,705
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation			13,737	11,019	658	9,754	9,183	(571)	-6.2%	11,705
Infrastructure - Sanitation		–	–	12,890	677	6,867	10,741	3,874	36.1%	8,241
Reticulation				12,855	677	6,867	10,713	3,846	35.9%	8,241
Sewerage purification				34			29	29	100.0%	–
Infrastructure - Other		–	4,561	910	6	284	758	475	62.6%	340
Waste Management			184	67	–	–	56	56	100.0%	–
Transportation				–	–	127	–	(127)	#DIV/0!	152
Gas				–			–	–		–
Other			4,377	843	6	157	702	545	77.7%	188
Community		–	5,050	15,459	196	1,860	12,883	11,022	85.6%	2,233
Parks & gardens			43	1,218	30	101	1,015	915	90.1%	121
Sportsfields & stadia			809	771	87	305	643	337	52.5%	366
Swimming pools			97	553	13	446	461	14	3.1%	536
Community halls			373	415	41	354	346	(8)	-2.2%	425
Libraries			918	529	25	391	441	50	11.4%	469
Recreational facilities			86	2,354	–	230	1,962	1,731	88.3%	276
Fire, safety & emergency				–			–	–		–
Security and policing				–			–	–		–
Buses				–			–	–		–
Clinics				–			–	–		–
Museums & Art Galleries				–			–	–		–
Cemeteries			404	9,580	–	31	7,984	7,953	99.6%	37
Social rental housing				–			–	–		–
Other			2,321	38	1	3	31	28	90.7%	3
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	30,980	18,680	1,900	16,856	15,567	(1,289)	-8.3%	20,227
General vehicles					43	369	–	(369)	#DIV/0!	443
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			20,945	8,847	497	9,714	7,372	(2,342)	-31.8%	11,657
Computers - hardware/equipment				–			–	–		–
Furniture and other office equipment			465	465			388	388	100.0%	–
Abattoirs				–			–	–		–
Markets				–			–	–		–
Civic Land and Buildings				–			–	–		–
Other Buildings			9,569	9,188	1,361	6,773	7,657	884	11.5%	8,127
Other Land				–			–	–		–
Surplus Assets - (Investment or Inventory)				–			–	–		–
Other				180			150	150	100.0%	–
Agricultural assets		–	–	43	4	11	36	24	68.1%	–
				–			–	–		–
Heritage				43	4	11	36	24	68.1%	14

Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	1,954	2,541	84	2,461	2,118	(343)	-16.2%	2,953
Computers - software & programming			1,954	2,541	84	2,461	2,118	(343)	-16.2%	2,953
Other							–	–		–
Total Repairs and Maintenance Expenditure		–	92,053	64,743	4,424	48,449	53,952	5,503	10.2%	58,125

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

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		–	312,262	351,729	34,758	351,880	293,107	(58,773)	-20.1%	313,926
Infrastructure - Road transport		–	289,726	329,193	16,093	162,747	274,327	111,581	40.7%	195,296
Roads, Pavements & Bridges			289,726	329,193	16,093	162,747	274,327	111,581	40.7%	195,296
Storm water							–	–		
Infrastructure - Electricity		–	15,684	15,684	5,528	56,022	13,070	(42,952)	-328.6%	67,226
Generation							–	–		–
Transmission & Reticulation			15,684	15,684	5,528	56,022	13,070	(42,952)	-328.6%	67,226
Street Lighting							–	–		–
Infrastructure - Water		–	–	–	9,320	94,442	–	(94,442)	#DIV/0!	–
Dams & Reservoirs							–	–		–
Water purification					9,320	94,442	–	(94,442)	#DIV/0!	
Reticulation							–	–		–
Infrastructure - Sanitation		–	–	–	3,701	37,501	–	(37,501)	#DIV/0!	50,002
Reticulation					3,701	37,501	–	(37,501)	#DIV/0!	50,002
Sewerage purification							–	–		–
Infrastructure - Other		–	6,852	6,852	115	1,168	5,710	4,542	79.5%	1,402
Waste Management			4,385	4,385			3,654	3,654	100.0%	–
Transportation							–	–		–
Gas							–	–		–
Other			2,467	2,467	115	1,168	2,055	887	43.2%	1,402
Community		–	15,585	15,585	283	2,980	12,988	10,008	77.1%	3,575
Parks & gardens					101	1,021	–	(1,021)	#DIV/0!	1,225
Sportsfields & stadia			1,412	1,412	19	191	1,177	986	83.8%	229
Swimming pools					18	296	–	(296)	#DIV/0!	355
Community halls					9	96	–	(96)	#DIV/0!	115
Libraries					15	150	–	(150)	#DIV/0!	180
Recreational facilities					53	533	–	(533)	#DIV/0!	639
Fire, safety & emergency					15	154	–	(154)	#DIV/0!	185
Security and policing							–	–		–
Buses							–	–		–
Clinics							–	–		–
Museums & Art Galleries							–	–		–
Cemeteries					46	462	–	(462)	#DIV/0!	554
Social rental housing			2,606	2,606			2,171	2,171	100.0%	–
Other			11,567	11,567	8	77	9,639	9,562	99.2%	92
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		–
Other								–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		–
Other								–		–
Other assets		–	2,274	2,274	1,639	18,863	1,895	(16,968)	-895.5%	30,576
General vehicles					742	8,138	–	(8,138)	#DIV/0!	16,276
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment					464	5,760	–	(5,760)	#DIV/0!	7,679
Computers - hardware/equipment					135	1,774	–	(1,774)	#DIV/0!	2,365
Furniture and other office equipment					146	1,656	–	(1,656)	#DIV/0!	2,208
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings					151	1,535	–	(1,535)	#DIV/0!	2,047
Other Buildings							–	–		–
Other Land							–	–		–
Surplus Assets - (Investment or Inventory)							–	–		–
Other			2,274	2,274			1,895	1,895	100.0%	–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		

Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	–	–	186	1,881	–	(1,881)	#DIV/0!	3,763
Computers - software & programming					186	1,881	–	(1,881)	#DIV/0!	3,763
Other								–		
Total Depreciation		–	330,121	369,587	36,866	375,603	307,990	(67,614)	-22.0%	351,839

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

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 Apr 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
R thousands								%	
Revenue By Source									
Service charges - water revenue							–		
Service charges - sanitation revenue							–		
Service charges - other							–		
Rental of facilities and equipment							–		
Interest earned - external investments							–		
Interest earned - outstanding debtors							–		
Agency services							–		
Transfers recognised - operational							–		–
Other revenue									
Gains on disposal of PPE							–		
Total Revenue (excluding capital transfers and contributions)	–	–	–	–	–	–	–		–
Expenditure By Type									
Employee related costs	7,362	10,223	10,223	741	7,979	8,519	(541)	-6.3%	10,223
Remuneration of Directors				–	–	–	–		–
Debt impairment	–	–	–	–	–	–	–		–
Collection costs	–	–	–	–	–	–	–		–
Depreciation & asset impairment	–	498	498	41	415	415	0	0.0%	498
Finance charges	–	105	105	–	–	88	(88)	-100.0%	105
Bulk purchases	27,304	19,611	19,611	1,634	16,342	16,342	0	0.0%	19,611
Other materials	6,661	6,946	5,946	601	3,716	4,955	(1,239)	-25.0%	5,946
Contracted services		–		–	–	–	–		–
Transfers and grants		–		–	–	–	–		–
Repairs and maintenance	25,483	33,898	30,898	2,187	18,964	25,748	(6,785)	-26.4%	30,898
Other expenditure	71	165	165	15	189	138	51	37.0%	165
Loss on disposal of PPE							–		–
Total Expenditure	**66,880**	**71,447**	**67,447**	**5,219**	**47,604**	**56,206**	**(8,602)**	**-15.3%**	**67,447**
Surplus/(Deficit)	**(66,880)**	**(71,447)**	**(67,447)**	**(5,219)**	**(47,604)**	**(56,206)**	**8,602**	**-15.3%**	**(67,447)**
Transfers recognised - capital							–		
Contributions to staff leave reserve fund	124	62	62	5	52	52	(0)	0.0%	62
Contributions of PPE							–		
Recharge									
Head Office Recharge	26,419	24,361	24,361	1,735	18,796	20,301	(1,505)	-7.4%	24,361
Surplus/(Deficit) for the year	**(93,423)**	**(95,870)**	**(91,870)**	**(6,960)**	**(66,452)**	**(76,558)**	**10,107**		**(91,870)**

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 Apr 2017

HEAD OFFICE									
	2015/16	Current Year 2016/17							
Description	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Service charges - water revenue	116,658	101,864	97,864	7,540	79,644	81,553	(1,910)	-2.3%	101,864
Service charges - sanitation revenue									
Service charges - other									
Rental of facilities and equipment	46			7	61	–	61	#DIV/0!	74
Interest earned - external investments	268	100	100	65	728	83	644	773.2%	873
Interest earned - outstanding debtors						–			
Agency services						–			
Transfers recognised - operational				–	–	–	–		–
Other revenue	391	0	0	2	271	0	271	325523.9%	326
Gains on disposal of PPE							–		
Total Revenue (excluding capital transfers and contributions)	**117,363**	**101,964**	**97,964**	**7,614**	**80,704**	**81,637**	**(933)**	**-1.1%**	**103,136**
Expenditure By Type									
Employee related costs	16,277	19,199	19,199	1,512	15,592	15,999	(407)	-2.5%	19,199
Remuneration of Directors						–	–		–
Debt impairment	–	–	–	–	–	–	–		–
Collection costs	–	–	–	–	–	–	–		–
Depreciation & asset impairment	365	387	387	32	322	322	(0)	0.0%	387
Finance charges	1,183	1,585	1,585	119	1,135	1,321	(186)	-14.1%	1,585
Bulk purchases	–	–	–	–	–	–	–		–
Other materials	47	183	183	5	56	153	(97)	-63.4%	183
Contracted services	–	–	–	–	–	–	–		–
Transfers and grants	–	–	–	–	–	–	–		–
Repairs and maintenance	7,707	8,448	8,448	587	6,783	7,040	(257)	-3.7%	8,448
Other expenditure	2,189	3,233	3,233	97	1,591	2,694	(1,103)	-40.9%	3,233
Loss on disposal of PPE							–		
Total Expenditure	**27,768**	**33,035**	**33,035**	**2,351**	**25,479**	**27,529**	**(2,051)**	**-7.4%**	**33,035**
Surplus/(Deficit)	**89,595**	**68,929**		**5,263**	**55,226**	**54,108**	**1,118**	**2.1%**	**70,101**
Transfers recognised - capital							–		
Contributions to staff leave reserve fund	0	157	157	13	131	131	0	0.0%	157
Contributions of PPE							–		
Recharge									
Head Office Recharge	27,822	33,192	33,192	(2,364)	(25,610)	27,660	(53,270)	-192.6%	33,192
Surplus/(Deficit) for the year	**61,773**	**35,579**	**(33,350)**	**7,614**	**80,704**	**26,316**	**54,388**		**36,752**

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 Apr 2017

	uTHUKELA WATER (PTY) LTD								
	2015/16	Current Year 2016/17							
Description	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Service charges - water revenue	116,658	101,864	97,864	7,540	79,644	81,553	(1,910)	-2.3%	101,864
Service charges - sanitation revenue	–	–	–	–	–	–	–		–
Service charges - other	–	–	–	–	–	–	–		–
Rental of facilities and equipment	46	–	–	7	61	–	61		74
Interest earned - external investments	268	100	100	65	728	83	644	773.2%	873
Interest earned - outstanding debtors	–	–	–	–	–	–	–		–
Agency services	–	–	–	–	–	–	–		–
Transfers recognised - operational	–	–	–	–	–	–	–		–
Other revenue	391	0	0	2	271	0	271		326
Gains on disposal of PPE	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	117,363	101,964	97,964	7,614	80,704	81,637	(933)	-1.1%	103,136
Expenditure By Type									
Employee related costs	28,419	35,335	35,335	2,629	27,640	29,446	(1,806)	-6.1%	35,335
Remuneration of Directors	–	–	–	–	–	–	–		–
Debt impairment	–	–	–	–	–	–	–		–
Collection costs	–	–	–	–	–	–	–		–
Depreciation & asset impairment	599	1,133	1,133	94	944	944	0	0.0%	1,133
Finance charges	1,183	1,731	1,731	119	1,135	1,442	(307)	-21.3%	1,731
Bulk purchases	28,822	21,280	21,280	1,773	17,733	17,733	(0)	0.0%	21,280
Other materials	7,785	9,415	8,415	617	4,558	7,013	(2,455)	-35.0%	8,415
Contracted services	–	–	–	–	–	–	–		–
Transfers and grants	–	–	–	–	–	–	–		–
Repairs and maintenance	41,463	54,397	51,397	3,499	31,426	42,831	(11,405)	-26.6%	51,397
Other expenditure	2,337	3,515	3,515	121	1,918	2,930	(1,012)	-34.5%	3,515
Loss on disposal of PPE	–	–	–	–	–	–	–		–
Total Expenditure	110,610	126,807	122,807	8,853	85,355	102,340	(16,985)	-16.6%	122,807
Surplus/(Deficit)	6,753	(24,843)	(24,843)	(1,239)	(4,651)	(20,703)	16,052	-77.5%	(19,671)
Transfers recognised - capital							–		
Contributions to staff leave reserve fund	134	256	256	21	213	213	0	0.0%	256
Contributions of PPE							–		
Surplus/(Deficit) for the year	6,619	(25,099)	(24,588)	(1,260)	(4,864)	(20,916)	16,052	-76.7%	(19,927)

NEWCASTLE MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS
FOR THE 10 ENDED APRIL 30, 2017

Newcastle Municipality
Annual Financial Statements for the 10 ended April 30, 2017

Statement of Financial Position as at April 30, 2017

Figures in Rand	Note(s)	30 April 2017	30 June 2016
Assets			
Current Assets			
Inventories		14,555,917	13,380,566
Other financial assets		6,163	7,922
Receivables from exchange transactions		31,752,671	31,698,628
Receivables from non-exchange transactions		12,305,115	11,139,662
VAT receivable		2,772,893	10,753,011
Consumer debtors from exchange transactions		483,061,605	395,096,860
Consumer debtors from non-exchange transactions		-	-
Cash and cash equivalents		54,270,977	44,572,895
		598,725,341	**506,649,544**
Non-Current Assets			
Investment property		275,974,000	275,974,000
Property, plant and equipment		7,043,177,958	7,275,444,252
Intangible assets		6,684,832	8,539,564
Heritage assets		6,326,820	6,326,820
Investments in associates		346,321,226	346,321,226
		7,678,484,836	**7,912,605,862**
Non-Current Assets		7,678,484,836	7,912,605,862
Current Assets		598,725,341	506,649,544
Total Assets		**8,277,210,177**	**8,419,255,406**
Liabilities			
Current Liabilities			
Financial liabilities		13,431,508	29,375,168
Finance lease obligation		10,299	65,694
Payables from exchange transactions		240,948,109	359,510,386
Consumer deposits		13,607,008	12,752,606
Unspent conditional grants and receipts		114,147,006	32,408,992
Defined benefit costs		5,775,189	5,775,189
		387,919,119	**439,888,035**
Non-Current Liabilities			
Financial liabilities		457,399,240	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
		604,315,455	**605,418,699**
Non-Current Liabilities		604,315,455	605,418,699
Current Liabilities		387,919,119	439,888,035
Total Liabilities		**992,234,574**	**1,045,306,734**
Assets		8,277,210,177	8,419,255,406
Liabilities		(992,234,574)	(1,045,306,734)
Net Assets		**7,284,975,603**	**7,373,948,672**

Statement of Financial Position as at April 30, 2017

Figures in Rand	Note(s)	30 April 2017	30 June 2016
Reserves			
Housing Development fund		27,392,637	26,037,234
Self insurance reserve		528,178	708,555
Accumulated surplus		7,257,054,788	7,347,202,987
Total Net Assets		**7,284,975,603**	**7,373,948,776**

Newcastle Municipality
Annual Financial Statements for the 10 ended April 30, 2017

Statement of Financial Performance

Figures in Rand	Note(s)	10 months ended 30 April 2017	30 June 2016
Revenue			
Service charges		789,460,105	914,750,787
Rental of facilities and equipment		6,076,932	7,918,136
Profit on sale of Assets		-	769,797
Sundry revenue		2,741,111	9,862,557
Other income		1,117,826	1,397,723
Fee income		6,635,735	5,261,709
Interest received		13,048,721	19,673,326
Property Rates		197,341,047	214,713,798
Government grants & subsidies		450,945,826	467,501,529
Fines		2,919,588	5,205,647
Total revenue		**1,470,286,891**	**1,647,055,009**
Expenditure			
Employee costs		413,625,370	489,601,018
Remuneration of councillors		-	18,453,108
Depreciation and amortisation		375,603,794	456,740,714
Impairment of assets		327,157	2,590,041
Finance costs		42,286,394	66,141,054
Lease rentals on operating lease		18,514,326	44,502,759
Debt Impairment		22,949,239	542,782,561
Collection costs		8,802,170	19,792,327
Repairs and maintenance		48,449,072	112,986,512
Bulk purchases		456,503,167	513,530,461
Contracted services		34,861,574	84,691,042
General Expenses		137,337,689	213,071,358
Loss on Actuarial Valuations		-	3,472,031
Total expenditure		**1,559,259,952**	**2,568,354,986**
		-	-
Total revenue		1,470,286,891	1,647,055,009
Total expenditure		(1,559,259,952)	(2,568,354,986)
Operating deficit		**(88,973,061)**	**(921,299,977)**
Share of deficit in investment in associates		-	(38,810,359)
Fair value adjustments to investment property		-	68,746,810
		-	**29,936,451**
Operating surplus/deficit		-	29,936,451
Deficit before taxation		(88,973,061)	(891,363,526)
Taxation		-	-
Deficit for the 10		**(88,973,061)**	**(891,363,526)**

Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Insurance reserve	Total reserves	Accumulated surplus	Total net assets
Balance at July 1, 2015	**22,413,837**	**7,471,767**	**29,885,604**	**8,220,512,442**	**8,250,398,046**
Changes in net assets					
Deficit for the year	-	-	-	(891,363,526)	(891,363,526)
Transfer to Housing Development Fund	3,623,397	-	3,623,397	5,307,684	8,931,081
Transfer from self insurance reserve	-	(6,763,212)	(6,763,212)	6,741,712	(21,500)
Movement in the current year	-	-	-	6,004,675	6,004,675
Total changes	3,623,397	(6,763,212)	(3,139,815)	(873,309,455)	(876,449,270)
Restated Balance at July 1, 2015	**26,037,234**	**708,555**	**26,745,789**	**7,346,027,856**	**7,372,773,645**
Deficit for the year	-	-	-	(88,973,061)	(88,973,061)
Transfer to Housing Development Fund	1,355,403	-	1,355,403	(1,355,403)	-
Transfer from self insurance reserve	-	(180,377)	(180,377)	180,377	-
Movement in the current year	-	-	-	1,175,019	1,175,019
Total changes	1,355,403	(180,377)	1,175,026	(88,973,068)	(87,798,042)
Balance at April 30, 2017	**27,392,637**	**528,178**	**27,920,815**	**7,257,054,788**	**7,284,975,603**

Cash Flow Statement

Figures in Rand	Note(s)	10 months ended 30 April 2017	30 June 2016
Cash flows from operating activities			
Receipts			
Sale of goods and services		918,327,597	970,237,523
Grants		529,689,485	464,077,142
Interest income		13,048,721	19,673,326
		1,461,065,803	1,453,987,991
Payments			
Employee costs		(413,625,370)	(508,054,126)
Suppliers		(838,627,256)	(855,626,270)
Finance costs		(42,286,394)	(66,141,054)
		(1,294,539,020)	(1,429,821,450)
Total receipts		1,461,065,803	1,453,987,991
Total payments		(1,294,539,020)	(1,429,821,450)
Undefined difference compared to the cash generated from operations note		(1)	-
Net cash flows from operating activities		**166,526,782**	**24,166,541**
Cash flows from investing activities			
Purchase of property, plant and equipment		(139,699,812)	(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)
Net cash flows from investing activities		**(139,726,402)**	**(308,750,326)**
Cash flows from financing activities			
Net movements in long term loans		(17,046,904)	(11,361,825)
Movement on finance lease		(55,395)	(294,419)
Net cash flows from financing activities		**(17,102,299)**	**(11,656,244)**
Net increase/(decrease) in cash and cash equivalents		**9,698,081**	**(296,240,029)**
Cash and cash equivalents at the beginning of the year		44,572,895	340,812,924
Cash and cash equivalents at the end of the year		**54,270,976**	**44,572,895**

Newcastle Municipality Grant Register for April 2017

Number	Vote number	Description	Opening balance	Receipts	Expenditure for APR 2017	Adjustments	Total Expenditure before Vat	VAT FOR THE MONTH	Total Vat Amount	Total Expenditure after Vat	Closing balance	
1	030952000101	Environmental Management Framework	(502,871.43)				-		-	-	(502,871.43)	A
2	030952000701	Cleanest town	(823,975.11)				-		-	-	(823,975.11)	B
3	030952043801	Electrification Grant	-	(8,000,000.00)	592,391.77		4,822,258.87	82,934.85	658,770.13	5,481,029.00	(2,518,971.00)	C
4	030952001501	Newcastle library internet project	(16,817.69)	(179,000.00)	14,984.37		195,817.69		-	195,817.69	-	D
5	030952002001	Expanded P/Works incentive	(0.00)	(3,173,000.00)	(825,850.00)		2,547,350.00		-	2,547,350.00	(625,650.00)	E
6	030952004001	Municipal Systems Improvement Grant	(677,386.82)			678,000.00			-	-	613.18	F
7	030952005001	Financial Management Grant (FMG)	-	(1,625,000.00)	38,096.61		1,351,310.76		1,946.00	1,353,256.76	(271,743.24)	G
8	030952006501	Grant Skill Development	(3,789,613.54)				-		-	-	(3,789,613.54)	H
9	030952013901	Madadeni library internet project	(23,811.18)	(179,000.00)	17,839.05		192,077.60		-	192,077.60	(10,733.58)	I
10	030952021001	Ingogo fresh produce	(1,102,917.20)				957,512.11		134,051.70	1,091,563.81	(11,353.39)	J
11	030952023901	Osizweni library internet project	(25,287.88)	(179,000.00)	16,553.53		179,979.77		-	179,979.77	(24,308.11)	K
12	030952024401	Repair construction storm damage HS	(1,218,040.83)			1,218,040.83	-		-	-	-	L
13	030952001001	MIG	0.00	(109,214,000.00)	3,466,417.71		63,534,344.45	476,884.80	9,250,013.93	72,784,358.38	(36,429,641.62)	M
14	030952009201	Osizweni Arts Centre	(36,920.00)				-		-	-	(36,920.00)	N
15	030952009301	Corridor Development	(135,244.37)	(9,798,484.71)	1,047,981.56		8,712,046.36	148,713.64	1,221,682.72	9,933,729.08	-	O
16	030952010701	JBC Housing Project	(1,954,887.00)			1,954,887.00	-		-	-	-	P
17	030952010801	PROVINCIALISATION-ALL LIBRARIES	(7,297,747.96)	(21,120,000.00)	673,287.59		3,751,146.37	66,893.55	250,832.75	4,001,979.12	(24,415,768.84)	Q
18	030952010901	CARNEGIE ART GALLERY	(647,633.27)	(44,750.00)			-		-	-	(692,383.27)	R
19	030952018701	FORT AMIEL MUSEUM	(10,775.83)	(289,250.00)			-		-	-	(300,025.83)	S
20	030952018901	CAPACITY BUILDING HOUSING	(12,684,969.95)		(2,439,701.17)		3,588,480.92		153,659.57	3,742,140.49	(8,942,829.46)	T
21	030952019001	NEWCASTLE AIRPORT	(366,207.18)	-			82,140.00		11,499.60	93,639.60	(272,567.58)	U
22	030983024001	Neighbouring Development Partnership Grant	-	(28,323,000.00)	3,889,557.48		9,969,294.28	544,538.04	1,480,493.72	11,449,788.00	(16,873,212.00)	V
23	030983024601	MUNICIPAL WATER INFRA GRANT	-	(40,613,000.00)	2,858,072.18		23,969,089.18	400,130.11	3,305,672.49	27,274,761.67	(13,338,238.33)	W
24	030952023601	Hse osizweni section E	(1,093,884.96)			(3,172,927.83)	-		-	-	(4,266,812.79)	X
		TOTAL	-32,408,992.20	-222,737,484.71	9,549,830.70	678,000.00	123,852,848.36	1,720,094.99	16,468,622.61	140,321,470.97	(114,147,005.94)	Y

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

SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR APRIL2017

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 49,519.30		R 893,173.16
Standard Bank 068450354/016	R 26,415,285.13	R 79,000,000.00		R 79,000,000.00		R 1,294,941.21		R 27,710,226.34
Standard Bank 068450354/035	R 0.00	R 5,519,601.46		R 0.00		R 143,411.09		R 5,663,012.55
Standard Bank 068450354/036	R 0.00	R 58,771,247.95		R 58,000,000.00		R 180,224.78		R 951,472.73
Absa: 9288456248	R 9,367,139.28				R 530,505.69		R 315.00	R 9,366,824.28
Absa 9300506428	R 623,941.12	R 12,618,619.21		R 13,000,000.00		R 66,278.95		R 308,839.28
Glacier/Sanlam: 001246107	R 84,782.54					R 9,845.52	R 1,812.23	R 92,815.83
Total as '2017/04/30	R 37,334,801.93	R 155,909,468.62	R 0.00	R 150,000,000.00	R 530,505.69	R 1,744,220.85	R 2,127.23	R 44,986,364.17

R 44,986,364.17

C MOORE
CHIEF CLARK: FINANCIAL ACCOUNTING

SP HLATSHWAYO
ACTING MANAGER: FINANCIAL REPORTING

MS NDLOVU
DIRECTOR: BUDGET & FINANCIAL REFORMS

SM NKOSI
ACTING SED: BUDGET & TREASURY OFFICE

/BALANCE PER GENERAL LEDGER '2017/02/28 (030997010001)					44,454,611.84
Interest capitalised	2017/03/03	JV20773	Glacier	1246115	2,287.53
Interest capitalised	2017/03/03	JV21201	Standardb:	0684503540/015	4,614.19
Interest capitalised	2017/03/03	JV21198	Standardb:	0684503540/016	139,814.06
Interest capitalised	2017/03/03	JV21199	Standardb:	0684503540/035	27,520.96
Interest capitalised	2017/03/03	JV21201	Standardb:	0684503540/036	4,818.11
Interest capitalised (correction)	2017/03/08	JV21221	Standardb:	0684503540/036	(10.00)
Bank charges	2017/03/03	JV21195	ABSA	9288456248	(50.00)
Interest capitalised	2017/03/03	JV21193	ABSA	9300506428	3,180.66
					44,636,787.35
BALANCE PER GENERAL LEDGER '2017/02/28 (020101000064)					375,195.31
Interest received	2017/03/03	JV21194	ABSA	9288456248	48,861.88
					424,057.19

BALANCE PER GENERAL LEDGER '2017/02/28(020101000075)					**1,099,494.07**
Interest Capitalised	2017/03/03	JV21196	Glacier	1246115	2,287.53
Interest Capitalised	2017/03/03	JV21197	Standard Bai	068450351/015	4,614.19
Interest Capitalised	2017/03/03	JV21198	Standard Bai	068450351/016	139,814.06
Interest Capitalised	2017/03/03	JV21199	Standard Bai	068450351/035	27,520.96
Interest Capitalised	2017/03/03	JV21197	Standard Bai	068450351/036	4,818.11
Interest capitalised (correction)	2017/03/08	JV21221	Standard Bai	068450351/036	(10.00)
Interest Capitalised	2017/03/03	JV21193	ABSA	9300506428	3,180.66
					1,281,719.58

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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Eskom

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https://csonline.eskom.co.za

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	**5578885631**
SECURITY HELD	1.16
BILLING DATE	2017-05-02
TAX INVOICE NO	557885862171
ACCOUNT MONTH	APRIL 2017
CURRENT DUE DATE	2017-05-15
VAT REG NO	4000791824

DIRECT DEPOSIT DETAIL

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

TAX INVOICE

E-MAIL: electric@newcastle.gov.za

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	3,321.90
TRANSMISSION NETWORK CAPACITY		R	1,091,250.00
URBAN LOW VOLTAGE SUBSIDY		R	1,555,000.00
ANCILLARY SERVICE (ALL)		R	171,585.33
ENERGY CHARGE (PEAK)	6,899,165.00	R	5,637,307.72
ENERGY CHARGE (OFF)	29,316,752.00	R	10,460,217.11
ENERGY CHARGE (STD)	19,134,189.00	R	10,761,067.89
ELECTRIFICATION AND RURAL SUBS (ALL)		R	3,813,622.37
SERVICE CHARGE		R	104,015.40
TOTAL CHARGES FOR BILLING PERIOD		R	**33,597,387.72**

ACCOUNT SUMMARY FOR APRIL 2017

BALANCE BROUGHT FORWARD	(Due Date 2017-04-15)	R	43,439,398.90
PAYMENT(S) RECEIVED	Direct Deposit - 2017-03-16	R	-14,557,137.06
PAYMENT(S) RECEIVED	Direct Deposit - 2017-04-18	R	-43,439,398.90
PAYMENT ADJUSTMENT(S)	Direct 2017-03-16	R	14,557,137.06
INTEREST ON OVERDUE ACCOUNT		R	184,468.68
TOTAL CHARGES FOR BILLING PERIOD		R	33,597,387.72
VAT RAISED ON ITEMS AT 14%		R	4,703,634.28

COPY ONLY

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT		
0.00	0.00	0.00	0.00	38,485,490.68	TOTAL DUE R	38,485,490.68

ACCOUNT NO / REFERENCE NO
5578885631

NAME
NEWCASTLE MUNICIPALITY

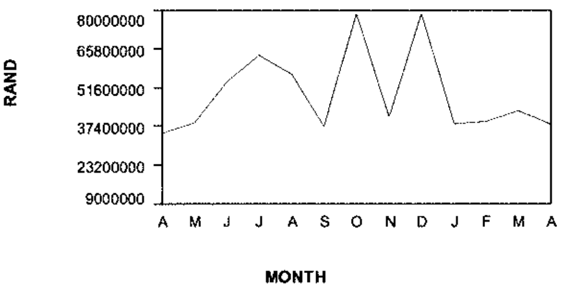
FAX NUMBER
0343129697

Post Office **0934 5578885631**

11341 5578885631

>>>>>> 9207 0557 8885 6313

TOTAL AMOUNT DUE
38,485,490.65



PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2017-05-15

AMOUNT PAID

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BILL PAGE	1 OF 2

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566
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YOUR ACCOUNT NO	**5578885631**
BILLING DATE	2017-05-02
TAX INVOICE NO	557885862171
ACCOUNT MONTH	APRIL 2017
CURRENT DUE DATE	2017-05-15
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

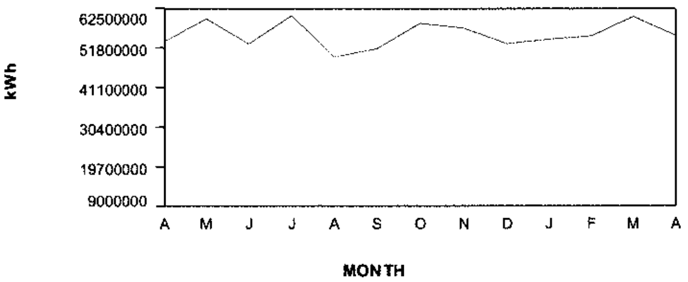
CONSUMPTION DETAILS (2017-04-01 - 2017-04-30)

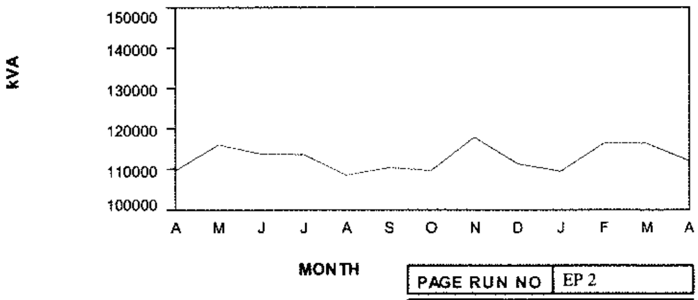
ENERGY CONSUMPTION OFF PEAK kWH	29,316,752.22
ENERGY CONSUMPTION STD kWh	19,134,189.46
ENERGY CONSUMPTION PEAK kWh	6,899,165.26
ENERGY CONSUMPTION ALL kWh	55,350,106.94
DEMAND CONSUMPTION - OFF PEAK	108,462.76
DEMAND CONSUMPTION - STD	112,343.69
DEMAND CONSUMPTION - PEAK	100,924.60
DEMAND READING - KW/KVA	112,343.69
REACTIVE ENERGY - OFF PEAK	9,550,371.96
REACTIVE ENERGY - STD	6,254,857.90
REACTIVE ENERGY - PEAK	2,252,925.28
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 55,350,107 kWh @ R0.0031 /kWh	R	171,585.33
Low Season Peak Energy Charge 6,899,165 kWh @ R0.8171 /kWh	R	5,637,307.72
Low Season Off Peak Energy Charge 29,316,752 kWh @ R0.3568 /kWh	R	10,460,217.11
Low Season Standard Energy Charge 19,134,189 kWh @ R0.5624 /kWh	R	10,761,067.89
Electrification and Rural Subsidy 55,350,107 kWh @ R0.0689 /kWh	R	3,813,622.37
SERVICE CHARGE	R	104,015.40
TOTAL CHARGES	R	**33,597,387.72**





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EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	**6238370809**
SECURITY HELD	1.16
BILLING DATE	2017-05-03
TAX INVOICE NO	623832265207
ACCOUNT MONTH	APRIL 2017
CURRENT DUE DATE	2017-05-15
VAT REG NO	4000791824

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

TAX INVOICE

E-MAIL: electric@newcastle.gov.za

ACCOUNT TRANSACTION SUMMARY

TOTAL CHARGES FOR BILLING PERIOD		R	0.00

ACCOUNT SUMMARY FOR APRIL 2017

BALANCE BROUGHT FORWARD	(Due Date 2017-04-15)	R	898,851.24
PAYMENT(S) RECEIVED	Direct Deposit - 2017-04-12	R	-888,661.98
PAYMENT(S) RECEIVED	Direct Deposit - 2017-04-18	R	-10,189.18
INTEREST ON OVERDUE ACCOUNT		R	3,057.96
TOTAL CHARGES FOR BILLING PERIOD		R	0.00
VAT RAISED ON ITEMS AT 14%		R	0.00

COPY ONLY

ARREARS							
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT			
0.00	0.00	0.00	0.08	3,057.96	TOTAL DUE	R	3,058.04

ACCOUNT NO / REFERENCE NO
6238370809

NAME
NEWCASTLE MUNICIPALITY

FAX NUMBER
0343129697

Post Office **0934 6238370809**

11341 6238370809

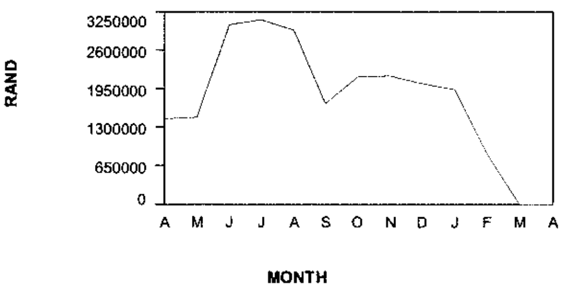
>>>>>>> 9207 0623 8370 8097

TOTAL AMOUNT DUE

3,058.00

PAYMENT ARRANGEMENT	
INSTALMENT	0.00
ARREARS	0.08
DUE DATE	2017-05-15
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



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

Eskom

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

YOUR ACCOUNT NO	**6238370809**
BILLING DATE	2017-05-03
TAX INVOICE NO	623832265207
ACCOUNT MONTH	APRIL 2017
CURRENT DUE DATE	2017-05-15
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	0.00
UTILISED CAPACITY	

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

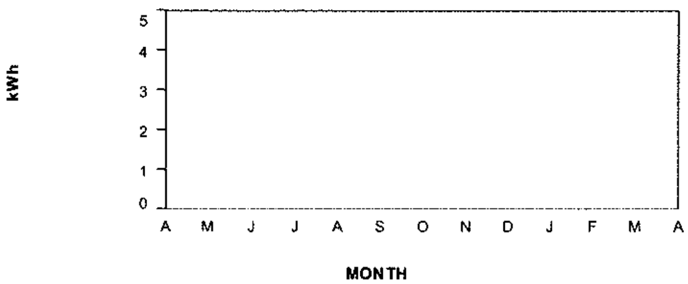
CONSUMPTION DETAILS (2017-04-01 - 2017-04-30)

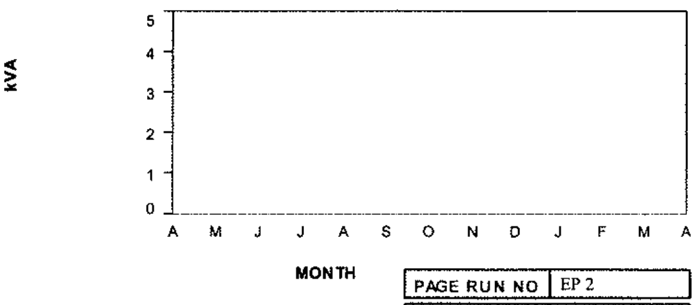
PREMISE ID NUMBER 9565479344 **TARIFF NAME:** Generation Purchase Munic

NON ESKOM GENERATION PURCHASE SHORT TERM PPA

TOTAL CHARGES	R	**0.00**

COPY ONLY





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NEWCASTLE MUNICIPALITY
FINANCIAL REPORTING
APRIL 2017

Monthly Bank Reconciliation as at 2017/04/30

Cashbook balance as at 2017/04/30	**9,269,928.24**
ADD	
Cheque and EFT payments not cashed by 2017/04/30	702,010.17
Bank deposits not receipted by 2017/04/30	3,257,014.83
Bank deposits receipted after 2017/04/30	6,482,027.02
Correction of JV s	91,239.98
Income journal not done by 2017/04/30	5,818.14
Subtotal	**10,538,110.14**
LESS	
Cashier receipts banked after 2017/04/30	-431,106.11
Bank charges done after 2017/04/30	-595,515.60
Dishonoured cheques not journalised by 2017/04/30	-35,199.50
Debit orders not journalised by 2017/04/30	-141,851.91
EFT payment not journalised by 2017/04/30	-73,996.42
Cashiers under banked as at 2017/04/30	-4,601.85
Receipts to be cancelled	-58,005.70
Subtotal	**-1,340,277.09**
Total	**18,467,761.29**
Bank statement balance as at 2017/04/30 cheque account	13,322,280.54
Bank statement balance as at 2017/04/30 collection account	5,145,480.75
	18,467,761.29
	0.00

Prepared by: C MOORE
Chief Clerk
Date : 2017/05/04

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

FNB
First National Bank

Recreated Statement

Date	**29 Apr 2017**		
Account Nickname	**DEMAND DEPOSIT**	Account Number	**53140035974**
Opening Balance	**13,765,065.97**	Closing Balance	**13,322,280.54**
Debits	**1,051,630.77**	Credits	**608,845.34**
Number of Debits	**12**	Number of Credits	**13**

Effective Date	Description	Reference	Service Fee	Amount	Balance
29 Apr 2017	FNB OB 000046669	B00013/170428	0.00	-29,500.00	13,735,565.97
29 Apr 2017	FNB OB 000046670	B00133/170428	0.00	-865,179.63	12,870,386.34
29 Apr 2017	FNB OB 000046671	P128/170428	0.00	-29,900.00	12,840,486.34
29 Apr 2017	FNB OB 000046672	Z00184/170428	0.00	-29,500.00	12,810,986.34
29 Apr 2017	FNB OB 000046673	NQU-S01 BRANCH	0.00	-1,617.00	12,809,369.34
29 Apr 2017	FNB OB 000046674	MBELE T D	0.00	-1,689.00	12,807,680.34
29 Apr 2017	ADT CASH DEPOSIT FNB 010491 (200.00)	19001000841	0.44	200.00	12,807,880.34
29 Apr 2017	MIXED DEPOSIT FNB PRO-NEWC (74405.20)	RSD2CD0	715.20	75,577.64	12,883,457.98
29 Apr 2017	MIXED DEPOSIT FNB PRO-NEWC (62473.50)	RSD2CA7	600.00	63,097.39	12,946,555.37
29 Apr 2017	MIXED DEPOSIT FNB PRO-NEWC (70841.62)	RSDZCB8	680.64	74,611.54	13,021,166.91
29 Apr 2017	CASH DEPOSIT FNB PRO-NEWC (94.00)	RSDFCA5	0.96	94.00	13,021,260.91
29 Apr 2017	UNP 12 ACCOUNT CLOSED	NEWCASMUNISALARY	0.00	1,000.00	13,022,260.91
29 Apr 2017	MAGTAPE CREDIT USER 1045 SEQ 006677	SPEEDPOINT369393FNB	0.00	750.00	13,023,010.91
29 Apr 2017	MAGTAPE CREDIT USER 1045 SEQ 016106	SPEEDPOINT800113FNB 113	0.00	5,501.94	13,028,512.85
29 Apr 2017	MAGTAPE CREDIT USER 1045 SEQ 051284	SPEEDPOINT102134FNB 969	0.00	11,179.91	13,039,692.76
29 Apr 2017	MAGTAPE CREDIT USER 1045 SEQ 020013	SPEEDPOINT368843FNB 166	0.00	40,385.72	13,080,078.48
29 Apr 2017	MAGTAPE CREDIT USER 1045 SEQ 017932	SPEEDPOINT368833FNB 135	0.00	100,339.85	13,180,418.33

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Effective Date	Description	Reference	Service Fee	Amount	Balance
29 Apr 2017	MAGTAPE CREDIT USER 1045 SEQ 019049	SPEEDPOINT368996FNB 151	0.00	106,576.69	13,286,995.02
29 Apr 2017	CARD MERCHANT U1045 S083852	SPEEDPOINT 0000000000021864	0.00	-87,863.45	13,199,131.57
29 Apr 2017	MAGTAPE DEBIT USER 9560 SEQ 355220	MTN SP A5140944 0147865184	11.25	-5,171.13	13,193,960.44
30 Apr 2017	53140035974		0.00	129,530.66	13,323,491.10
29 Apr 2017	#STATEMENT FEE		94.10	0.00	13,323,491.10
29 Apr 2017	#VOUCHER RETURN FEE		55.00	0.00	13,323,491.10
30 Apr 2017	#INWARD UNPAID CHARGES		0.00	-679.95	13,322,811.15
30 Apr 2017	#CASH HANDLING FEES		0.00	-91.76	13,322,719.39
30 Apr 2017	#VALUE ADDED SERV FEES		0.00	-149.10	13,322,570.29
30 Apr 2017	#SERVICE FEES		0.00	-289.75	13,322,280.54

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FNB First National Bank

Recreated Statement

Date	**29 Apr 2017**		
Account Nickname	**DEMAND DEPOSIT**	Account Number	**53140063149**
Opening Balance	**4,709,241.70**	Closing Balance	**5,145,480.75**
Debits	**611.60**	Credits	**436,850.65**
Number of Debits	**2**	Number of Credits	**243**

Effective Date	Description	Reference	Service Fee	Amount	Balance
29 Apr 2017	FNB OB PMT	300002603876	0.00	2,550.00	4,711,791.70
29 Apr 2017	FNB APP PAYMENT FROM FNB (2000.00)	290001129682	0.00	2,000.00	4,713,791.70
29 Apr 2017	CELL PMNT FROM	260001219514	0.00	3,000.00	4,716,791.70
29 Apr 2017	SCHEDULED PYMT FROM	270006652454	0.00	2,000.00	4,718,791.70
29 Apr 2017	SCHEDULED PYMT FROM	250010012834	0.00	225.00	4,719,016.70
29 Apr 2017	SCHEDULED PYMT FROM	310005685095	0.00	225.00	4,719,241.70
29 Apr 2017	SCHEDULED PYMT FROM	250005538223	0.00	200.00	4,719,441.70
29 Apr 2017	SCHEDULED PYMT FROM	330005548907	0.00	1,500.00	4,720,941.70
29 Apr 2017	SCHEDULED PYMT FROM	280001129756	0.00	1,200.00	4,722,141.70
29 Apr 2017	SCHEDULED PYMT FROM	000005606899	0.00	100.00	4,722,241.70
29 Apr 2017	SCHEDULED PYMT FROM	300001118827	0.00	700.00	4,722,941.70
29 Apr 2017	FNB APP PAYMENT FROM FNB (2600.00)	300010018497	0.00	2,600.00	4,725,541.70
29 Apr 2017	CELL PMNT FROM	160010006266	0.00	1,276.00	4,726,817.70
29 Apr 2017	FNB APP PAYMENT FROM FNB (820.00)	260010019186	0.00	820.00	4,727,637.70
29 Apr 2017	FNB APP PAYMENT FROM FNB (1245.00)	210001218461	0.00	1,245.00	4,728,882.70
29 Apr 2017	CELL PMNT FROM	280001186236	0.00	2,101.00	4,730,983.70
29 Apr 2017	CELL PMNT FROM	200010001295	0.00	1,140.00	4,732,123.70

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Effective Date	Description	Reference	Service Fee	Amount	Balance
29 Apr 2017	FNB APP PAYMENT FROM FNB (577.76)	110100021410	0.00	577.76	4,732,701.46
29 Apr 2017	FNB OB PMT	300001186519	0.00	2,317.71	4,735,019.17
29 Apr 2017	ADT CASH DEPOSIT FNB 002111 (1000.00)	290001124741	2.20	1,000.00	4,736,019.17
29 Apr 2017	ADT CASH DEPOSIT FNB Easy P (1000.00)	400006574982	2.20	1,000.00	4,737,019.17
29 Apr 2017	FNB OB PMT	190001131530	0.00	2,300.00	4,739,319.17
29 Apr 2017	CELL PMNT FROM	210001186502	0.00	1,858.00	4,741,177.17
29 Apr 2017	FNB OB PMT	220001102872	0.00	1,950.00	4,743,127.17
29 Apr 2017	FNB OB PMT	310010014398	0.00	1,207.65	4,744,334.82
29 Apr 2017	FNB OB PMT	240001152564	0.00	2,594.36	4,746,929.18
29 Apr 2017	CASH DEPOSIT REF FNB WOODME (300.00)	330006603149	1.59	300.00	4,747,229.18
29 Apr 2017	ATM ACC PAYMENT	210010006972	0.00	1,300.00	4,748,529.18
29 Apr 2017	FNB APP PAYMENT FROM FNB (2070.00)	200010017564	0.00	2,070.00	4,750,599.18
29 Apr 2017	CASH DEPOSIT REF FNB NEWCAS (1700.00)	230001112914	9.01	1,700.00	4,752,299.18
29 Apr 2017	FNB OB PMT	210010012129	0.00	1,600.00	4,753,899.18
29 Apr 2017	FNB APP PAYMENT FROM FNB (1940.76)	330001233728	0.00	1,940.76	4,755,839.94
29 Apr 2017	FNB APP PAYMENT FROM FNB (1000.00)	260006627166	0.00	1,000.00	4,756,839.94
29 Apr 2017	FNB APP PAYMENT FROM FNB (2146.85)	280001186822	0.00	2,146.85	4,758,986.79
29 Apr 2017	FNB OB PMT	310001192088	0.00	2,572.94	4,761,559.73
29 Apr 2017	FNB OB PMT	150010021280	0.00	2,700.00	4,764,259.73
29 Apr 2017	IVR TEL-BANKING PMT FROM	260003513385	0.00	2,250.00	4,766,509.73
29 Apr 2017	IVR TEL-BANKING PMT FROM	170003515167	0.00	1,250.00	4,767,759.73
29 Apr 2017	IVR TEL-BANKING PMT FROM	260002600837	0.00	1,850.00	4,769,609.73
29 Apr 2017	FNB APP PAYMENT FROM FNB (1000.00)	170010016266	0.00	1,000.00	4,770,609.73
29 Apr 2017	CASH DEPOSIT REF FNB SECUND (2000.00)	210001108225	10.60	2,000.00	4,772,609.73
29 Apr 2017	CASH DEPOSIT REF FNB NEWCAS (2200.00)	140001211071	11.66	2,200.00	4,774,809.73

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Effective Date	Description	Reference	Service Fee	Amount	Balance
29 Apr 2017	CASH DEPOSIT REF FNB NEWCAS (1400.00)	270001190435	7.42	1,400.00	4,776,209.73
29 Apr 2017	FNB APP PAYMENT FROM FNB (2813.00)	080010020160	0.00	2,813.00	4,779,022.73
29 Apr 2017	FNB OB PMT	300002598704	0.00	1,619.64	4,780,642.37
29 Apr 2017	FNB OB PMT	280003513346	0.00	1,908.82	4,782,551.19
29 Apr 2017	FNB OB PMT	360002479620	0.00	6,080.97	4,788,632.16
29 Apr 2017	FNB OB PMT	150010020142	0.00	752.28	4,789,384.44
29 Apr 2017	FNB OB PMT	220003518224	0.00	1,426.29	4,790,810.73
29 Apr 2017	FNB OB PMT	290002686037	0.00	2,243.09	4,793,053.82

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Effective Date	Description	Reference	Service Fee	Amount	Balance
29 Apr 2017	FNB OB PMT	350001224794	0.00	1,115.02	4,794,168.84
29 Apr 2017	CASH DEPOSIT REF FNB NEWCAS (800.00)	240002632085	4.24	800.00	4,794,968.84
29 Apr 2017	FNB OB PMT	230001115495	0.00	2,190.00	4,797,158.84
29 Apr 2017	FNB OB PMT	300006571228	0.00	600.00	4,797,758.84
29 Apr 2017	FNB APP PAYMENT FROM FNB (1426.47)	160010019210	0.00	1,426.47	4,799,185.31
29 Apr 2017	FNB OB PMT	190010003555	0.00	3,028.35	4,802,213.66
29 Apr 2017	ADT CASH DEPOSIT FNB 000891 (1000.00)	200010018430	2.20	1,000.00	4,803,213.66
29 Apr 2017	ADT CASH DEPOSIT FNB 026961 (500.00)	230005614154	1.10	500.00	4,803,713.66
29 Apr 2017	FNB OB PMT	160010012603	0.00	1,000.00	4,804,713.66
29 Apr 2017	ADT CASH DEPOSIT FNB Theku (500.00)	130005502151	1.10	500.00	4,805,213.66
29 Apr 2017	CASH DEPOSIT REF FNB OSIZWE (1000.00)	310006181243	5.30	1,000.00	4,806,213.66
29 Apr 2017	ADT CASH DEPOSIT FNB Newcas (1730.00)	210001106690	3.96	1,730.00	4,807,943.66
29 Apr 2017	CELL PMNT FROM	280005614852	0.00	400.00	4,808,343.66
29 Apr 2017	FNB APP PAYMENT FROM FNB (1813.03)	190010017076	0.00	1,813.03	4,810,156.69
29 Apr 2017	ADT CASH DEPOSIT FNB 002111 (1810.00)	310001113779	4.18	1,810.00	4,811,966.69
29 Apr 2017	CASH DEPOSIT REF FNB NEWCAS (762.00)	390005059349	4.24	762.00	4,812,728.69
29 Apr 2017	CASH DEPOSIT REF FNB NEWCAS (1830.00)	310001159707	10.07	1,830.00	4,814,558.69
29 Apr 2017	CASH DEPOSIT REF FNB NEWCAS (461.00)	260005557273	2.65	461.00	4,815,019.69
29 Apr 2017	ADT CASH DEPOSIT FNB Davenp (550.00)	210010012855	1.32	550.00	4,815,569.69
29 Apr 2017	FNB OB PMT	310001149658	0.00	2,014.99	4,817,584.68
29 Apr 2017	FNB OB PMT	170010015854	0.00	1,100.00	4,818,684.68
29 Apr 2017	CELL PMNT FROM	190001133312	0.00	1,100.00	4,819,784.68
29 Apr 2017	ADT CASH DEPOSIT FNB 026961 (600.00)	310002705938	1.32	600.00	4,820,384.68
29 Apr 2017	FNB OB PMT	200001144153	0.00	1,961.72	4,822,346.40
29 Apr 2017	FNB OB PMT	190010013182	0.00	19,515.82	4,841,862.22

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Effective Date	Description	Reference	Service Fee	Amount	Balance
29 Apr 2017	ADT CASH DEPOSIT FNB Bankci (200.00)	320001177585	0.44	200.00	4,842,062.22
29 Apr 2017	FNB OB PMT	210001125864	0.00	3,142.00	4,845,204.22
29 Apr 2017	ATM ACC PAYMENT	280005653124	0.00	900.00	4,846,104.22
29 Apr 2017	ADT CASH DEPOSIT FNB Empang (550.00)	260005677022	1.32	550.00	4,846,654.22
29 Apr 2017	ADT CASH DEPOSIT FNB 026961 (350.00)	180010010880	0.88	350.00	4,847,004.22
29 Apr 2017	ADT CASH DEPOSIT FNB 026961 (350.00)	350005509935	0.88	350.00	4,847,354.22
29 Apr 2017	FNB APP PAYMENT FROM FNB (1050.00)	280010013199	0.00	1,050.00	4,848,404.22
29 Apr 2017	FNB OB PMT	270010006697	0.00	38.22	4,848,442.44
29 Apr 2017	FNB OB PMT	190010011335	0.00	38.22	4,848,480.66
29 Apr 2017	ADT CASH DEPOSIT FNB Richar (1700.00)	170001116901	3.74	1,700.00	4,850,180.66
29 Apr 2017	ADT CASH DEPOSIT FNB 026961 (1800.00)	170001150165	3.96	1,800.00	4,851,980.66
29 Apr 2017	ADT CASH DEPOSIT FNB 026961 (400.00)	240001128143	0.88	400.00	4,852,380.66
29 Apr 2017	FNB OB PMT	290010014982	0.00	400.47	4,852,781.13
29 Apr 2017	ADT CASH DEPOSIT FNB 003481 (1300.00)	160010016133	2.86	1,300.00	4,854,081.13
29 Apr 2017	ADT CASH DEPOSIT FNB 026961 (1800.00)	250001133664	3.96	1,800.00	4,855,881.13
29 Apr 2017	CELL PMNT FROM	300001227297	0.00	1,000.00	4,856,881.13
29 Apr 2017	CELL PMNT FROM	320001146689	0.00	1,900.00	4,858,781.13
29 Apr 2017	FNB APP PAYMENT FROM FNB (1400.00)	190010004561	0.00	1,400.00	4,860,181.13
29 Apr 2017	FNB APP PAYMENT FROM FNB (1076.00)	140010021131	0.00	1,076.00	4,861,257.13
29 Apr 2017	ADT CASH DEPOSIT FNB 003141 (1500.00)	320005691532	3.30	1,500.00	4,862,757.13
29 Apr 2017	ADT CASH DEPOSIT FNB Newcas (1200.00)	250005565275	2.64	1,200.00	4,863,957.13
29 Apr 2017	ADT CASH DEPOSIT FNB Stande (200.00)	090010011020	0.44	200.00	4,864,157.13
29 Apr 2017	ADT CASH DEPOSIT FNB 026961 (2410.00)	270001140448	5.50	2,410.00	4,866,567.13
29 Apr 2017	FNB APP PAYMENT FROM FNB (1288.00)	240003509282	0.00	1,288.00	4,867,855.13
29 Apr 2017	FNB APP PAYMENT FROM FNB (1417.23)	170010002365	0.00	1,417.23	4,869,272.36

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Effective Date	Description	Reference	Service Fee	Amount	Balance
29 Apr 2017	ADT CASH DEPOSIT FNB 026961 (1000.00)	300006533533	2.20	1,000.00	4,870,272.36
29 Apr 2017	ATM ACC PAYMENT	340002579377	0.00	2,000.00	4,872,272.36
29 Apr 2017	ATM ACC PAYMENT	220010017558	0.00	1,500.00	4,873,772.36
29 Apr 2017	ADT CASH DEPOSIT FNB Newcas (600.00)	120010013201	1.32	600.00	4,874,372.36
29 Apr 2017	CELL PMNT FROM	240005692110	0.00	850.00	4,875,222.36
29 Apr 2017	FNB APP PAYMENT FROM FNB (1800.00)	230002653304	0.00	1,800.00	4,877,022.36
29 Apr 2017	FNB OB PMT	210010014174	0.00	1,400.00	4,878,422.36
29 Apr 2017	FNB OB PMT	290001229961	0.00	735.89	4,879,158.25
29 Apr 2017	FNB OB PMT	280010019287	0.00	1,690.00	4,880,848.25
29 Apr 2017	FNB OB PMT	170010005871	0.00	2,400.00	4,883,248.25
29 Apr 2017	ADT CASH DEPOSIT FNB Newcas (1100.00)	140001002611	2.42	1,100.00	4,884,348.25
29 Apr 2017	FNB APP PAYMENT FROM FNB (500.00)	170010020607	0.00	500.00	4,884,848.25
29 Apr 2017	FNB APP PAYMENT FROM FNB (2000.00)	280010019147	0.00	2,000.00	4,886,848.25
29 Apr 2017	FNB OB PMT	180010017372	0.00	413.83	4,887,262.08
29 Apr 2017	FNB OB PMT	240001110539	0.00	1,500.00	4,888,762.08
29 Apr 2017	FNB OB PMT	130010016114	0.00	780.00	4,889,542.08
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052603	ABSA BANK 260010017586	0.00	57.50	4,889,599.58
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 149898	150003605800	0.00	201.25	4,889,800.83
29 Apr 2017	MAGTAPE CREDIT USER 9610 SEQ 057581	CAPITEC 290002675691	0.00	217.00	4,890,017.83
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 149836	240003605783	0.00	220.42	4,890,238.25
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034373	ABSA BANK 240005593300	0.00	248.00	4,890,486.25
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052646	ABSA BANK 250001139307	0.00	300.00	4,890,786.25
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 059868	250005650275	0.00	300.00	4,891,086.25
29 Apr 2017	MAGTAPE CREDIT USER 9558 SEQ 457839	INVESTECPB250010002645	0.00	300.00	4,891,386.25
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 149844	240003605817	0.00	306.67	4,891,692.92

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29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 149835	230003605824	0.00	325.83	4,892,018.75
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034333	ABSA BANK 220003502640	0.00	330.00	4,892,348.75
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034301	ABSA BANK 170003502223	0.00	400.00	4,892,748.75
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 192411	3515104	0.00	425.67	4,893,174.42
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 163191	200005514252	0.00	473.00	4,893,647.42
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052652	ABSA BANK 130010010703	0.00	474.15	4,894,121.57
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034298	ABSA BANK 220010006767	0.00	500.00	4,894,621.57
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 149842	250003605768	0.00	507.92	4,895,129.49
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 200953	130010021114	0.00	524.79	4,895,654.28
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034369	ABSA BANK 5655010	0.00	540.00	4,896,194.28
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 149833	230003605790	0.00	566.38	4,896,760.66
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 184896	3513673	0.00	594.68	4,897,355.34
29 Apr 2017	MAGTAPE CREDIT USER 7017 SEQ 001328	STANCOM - 280BFMS17118-000176	0.00	624.12	4,897,979.46
29 Apr 2017	MAGTAPE CREDIT USER 0001 SEQ 027544	280003507991	0.00	659.40	4,898,638.86
29 Apr 2017	MAGTAPE CREDIT USER 9589 SEQ 003548	FRENCH R 2578142	0.00	665.19	4,899,304.05
29 Apr 2017	MAGTAPE CREDIT USER 9610 SEQ 087535	CAPITEC 250010022619	0.00	700.00	4,900,004.05
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 059996	300001394113 MRA BOTHA	0.00	700.00	4,900,704.05
29 Apr 2017	MAGTAPE CREDIT USER 9610 SEQ 047901	CAPITEC 230010020199	0.00	735.00	4,901,439.05
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052823	ABSA BANK 160002708150	0.00	762.00	4,902,201.05
29 Apr 2017	MAGTAPE CREDIT USER 9610 SEQ 049889	CAPITEC 240005661800	0.00	800.00	4,903,001.05
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 059928	310001192641	0.00	839.29	4,903,840.34
29 Apr 2017	MAGTAPE CREDIT USER 9610 SEQ 082532	CAPITEC 360002598809	0.00	880.00	4,904,720.34
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 059997	320003518489	0.00	910.00	4,905,630.34
29 Apr 2017	MAGTAPE CREDIT USER 9610 SEQ 085298	CAPITEC 170010017470	0.00	910.00	4,906,540.34
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 149901	160003605751	0.00	929.58	4,907,469.92

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29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 059995	230001212565 JE BOTHA	0.00	950.00	4,908,419.92
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 041147	ABSA BANK 290010016979	0.00	970.60	4,909,390.52
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 149892	170010016902	0.00	977.50	4,910,368.02
29 Apr 2017	MAGTAPE CREDIT USER 0001 SEQ 008590	V MALINDISA	0.00	990.00	4,911,358.02
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052653	ABSA BANK 240010021933	0.00	1,000.00	4,912,358.02
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034335	ABSA BANK 12027350000000000000	0.00	1,000.00	4,913,358.02
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 033470	220010016386	0.00	1,000.00	4,914,358.02
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 050272	170010015359	0.00	1,000.00	4,915,358.02
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 050273	300010019917	0.00	1,000.00	4,916,358.02
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 059892	360005649286	0.00	1,000.00	4,917,358.02
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 206518	400002683886	0.00	1,000.00	4,918,358.02
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 149894	150010020910	0.00	1,063.75	4,919,421.77
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034380	ABSA BANK 250002532930	0.00	1,100.00	4,920,521.77
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034387	ABSA BANK 230001127565	0.00	1,100.00	4,921,621.77
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 203136	260003516339	0.00	1,130.00	4,922,751.77
29 Apr 2017	MAGTAPE CREDIT USER 0001 SEQ 027553	10015159	0.00	1,180.05	4,923,931.82
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052647	ABSA BANK 3700245	0.00	1,200.00	4,925,131.82
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 059878	240005526516	0.00	1,200.00	4,926,331.82
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052645	ABSA BANK 250010022197	0.00	1,211.95	4,927,543.77
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 059990	320002594515	0.00	1,212.62	4,928,756.39
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 038772	150010022353	0.00	1,230.00	4,929,986.39
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 229093	30005124326	0.00	1,248.00	4,931,234.39
29 Apr 2017	MAGTAPE CREDIT USER 9589 SEQ 003549	WESSELS A J 280010013595	0.00	1,300.00	4,932,534.39
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034332	ABSA BANK 220001127572	0.00	1,320.00	4,933,854.39
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 059899	G.J.SMIT- 1102255	0.00	1,323.98	4,935,178.37

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29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 214587	260010021448	0.00	1,361.00	4,936,539.37
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034340	ABSA BANK 170001001954	0.00	1,400.00	4,937,939.37
29 Apr 2017	MAGTAPE CREDIT USER 9610 SEQ 044159	CAPITEC 240010015943	0.00	1,400.00	4,939,339.37
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034302	ABSA BANK 370001176848	0.00	1,416.85	4,940,756.22
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034372	ABSA BANK 410002598598	0.00	1,450.00	4,942,206.22
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 149837	260003605744	0.00	1,495.19	4,943,701.41
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 149834	240003605775	0.00	1,501.71	4,945,203.12
29 Apr 2017	MAGTAPE CREDIT USER 9610 SEQ 039231	CAPITEC 210001135863	0.00	1,516.77	4,946,719.89
29 Apr 2017	MAGTAPE CREDIT USER 9559 SEQ 090670	210010021245	0.00	1,546.21	4,948,266.10
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052622	ABSA BANK 270010018825	0.00	1,569.90	4,949,836.00
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 212542	REF: EH MCKENZIE 260001004569	0.00	1,670.00	4,951,506.00
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 059877	300010012946	0.00	1,700.00	4,953,206.00
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 048626	150010012800	0.00	1,781.19	4,954,987.19
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 041152	ABSA BANK 220010019166	0.00	1,800.00	4,956,787.19
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034371	ABSA BANK 150010014012	0.00	1,808.00	4,958,595.19
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052643	ABSA BANK 270001184008	0.00	1,820.00	4,960,415.19
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 059229	230010001645	0.00	1,860.00	4,962,275.19
29 Apr 2017	MAGTAPE CREDIT USER 9589 SEQ 003550	DU PLESSIS C E 200001211176	0.00	1,882.29	4,964,157.48
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 041150	ABSA BANK 1144763	0.00	1,891.00	4,966,048.48
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034382	ABSA BANK 180001112208	0.00	1,954.71	4,968,003.19
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 060074	200010005833	0.00	1,965.04	4,969,968.23
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052648	ABSA BANK 240001121668	0.00	1,980.00	4,971,948.23
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034378	ABSA BANK 310001143198	0.00	2,000.00	4,973,948.23
29 Apr 2017	MAGTAPE CREDIT USER 9610 SEQ 051098	CAPITEC 320001169624	0.00	2,000.00	4,975,948.23
29 Apr 2017	MAGTAPE CREDIT USER 9378 SEQ 003461	PAYPROP 180010023255	0.00	2,000.00	4,977,948.23

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29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 197528	070010016001	0.00	2,024.80	4,979,973.03
29 Apr 2017	MAGTAPE CREDIT USER 9610 SEQ 023465	CAPITEC 180010001046	0.00	2,050.00	4,982,023.03
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034299	ABSA BANK 120010015552	0.00	2,073.00	4,984,096.03
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 203020	230001131682	0.00	2,096.00	4,986,192.03
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 059869	400001188796	0.00	2,100.00	4,988,292.03
29 Apr 2017	MAGTAPE CREDIT USER 9610 SEQ 057678	CAPITEC 230001219560	0.00	2,100.00	4,990,392.03
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 058631	170001230421	0.00	2,138.00	4,992,530.03
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 041149	ABSA BANK 230001228421	0.00	2,186.52	4,994,716.55
29 Apr 2017	MAGTAPE CREDIT USER 9610 SEQ 060509	CAPITEC 150001230460	0.00	2,200.00	4,996,916.55
29 Apr 2017	MAGTAPE CREDIT USER 9663 SEQ 217799	340001219546	0.00	2,200.50	4,999,117.05
29 Apr 2017	MAGTAPE CREDIT USER 9610 SEQ 028743	CAPITEC 260001235726	0.00	2,215.00	5,001,332.05
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 060000	320002709964	0.00	2,232.53	5,003,564.58
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 041148	ABSA BANK 1229368	0.00	2,246.15	5,005,810.73
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034339	ABSA BANK 230001228132	0.00	2,310.00	5,008,120.73
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 036779	160001115456	0.00	2,326.40	5,010,447.13
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034381	ABSA BANK 240001150493	0.00	2,350.00	5,012,797.13
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052649	ABSA BANK 060010005110	0.00	2,413.56	5,015,210.69
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052824	ABSA BANK 190001120384	0.00	2,493.69	5,017,704.38
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034341	ABSA BANK 250010019656	0.00	2,500.00	5,020,204.38
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034385	ABSA BANK 260001176862	0.00	2,535.50	5,022,739.88
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052825	ABSA BANK 290001104743	0.00	2,550.00	5,025,289.88
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 059856	270001185674	0.00	2,572.00	5,027,861.88
29 Apr 2017	MAGTAPE CREDIT USER 9501 SEQ 059885	1226688	0.00	2,754.00	5,030,615.88
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034331	ABSA BANK 240003603424	0.00	2,759.96	5,033,375.84
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 041151	ABSA BANK 270001191615	0.00	2,776.21	5,036,152.05

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29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034300	ABSA BANK 1125494	0.00	2,815.00	5,038,967.05
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052623	ABSA BANK 270001186607	0.00	2,868.67	5,041,835.72
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034379	ABSA BANK 260010015499	0.00	2,907.00	5,044,742.72
29 Apr 2017	MAGTAPE CREDIT USER 9558 SEQ 452614	INVESTECPB150010016181	0.00	3,000.00	5,047,742.72
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034370	ABSA BANK 1200016	0.00	3,470.00	5,051,212.72
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052644	ABSA BANK 1145823	0.00	3,747.40	5,054,960.12
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034384	ABSA BANK 200001206440	0.00	3,839.59	5,058,799.71
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034386	ABSA BANK 250003603417	0.00	4,006.97	5,062,806.68
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 034383	ABSA BANK 150001205207	0.00	4,240.52	5,067,047.20
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052651	ABSA BANK 250002556731	0.00	6,555.23	5,073,602.43
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 051243	ABSA BANK 280001213832	0.00	10,689.59	5,084,292.02
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 051259	ABSA BANK 340002595928	0.00	12,422.11	5,096,714.13
29 Apr 2017	MAGTAPE CREDIT USER 9524 SEQ 052650	ABSA BANK 290002664257	0.00	40,010.00	5,136,724.13
29 Apr 2017	FNB APP PAYMENT FROM FNB (782.00)	200010021145	0.00	782.00	5,137,506.13
29 Apr 2017	FNB APP PAYMENT FROM FNB (1100.00)	300010017986	0.00	1,100.00	5,138,606.13
29 Apr 2017	FNB APP PAYMENT FROM FNB (1500.00)	320005028669	0.00	1,500.00	5,140,106.13
29 Apr 2017	FNB APP PAYMENT FROM FNB (1519.00)	280002704557	0.00	1,519.00	5,141,625.13
30 Apr 2017	53140063149		0.00	4,467.22	5,146,092.35
29 Apr 2017	#STATEMENT FEE		94.10	0.00	5,146,092.35
30 Apr 2017	#VALUE ADDED SERV FEES		0.00	-94.10	5,145,998.25
30 Apr 2017	#SERVICE FEES		0.00	-517.50	5,145,480.75

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