SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH ONE: 31 JULY 2014: (T 6/1/1-2014/2015): BUDGET AND TREASURY OFFICE

EXECUTIVE SUMMARY

Section 71 of the MFMA states that the accounting officer of a municipality must by no later than ten 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 by the National Treasury.

Table C6 (Statement of Financial Position) and C7 (Cash flow Statement) have not been completed. This is due to the fact that 2013/2014 AFS are still being finalised. The closing balances of 2013/2014 AFS will have an impact in the opening balances for the 2014 / 2015 financial year.

RECOMMENDED:

(a)	That the first month's operational and capital expenditure results for the year ended 31 July 2014 be noted;	SED: Budget & Treasury Office
(b)	That the Strategic Executive Directors at all times remain within the financial guidelines of the Municipal Finance Management Act;	
(c)	That the Strategic Executive Directors commit themselves to maintaining a credible budget target for revenue and expenditure;	
(d)	That the Strategic Executive Directors acknowledge the significance of the 2014/2015 approved capital budget as a service delivery barometer;	

REPORT

Operational Revenue

As at the end of the first month of the new financial year, the municipality's statement of financial performance reflected a deficit of R34 627 000. During the same period, the municipality generated 5% R74 036 000 of the total original budget of R1 526 362 000.The variance between the revenue budget for the period ending 31 July 2014 and the actual revenue accrued for the same period is 42% (R53 161 000)which means that the municipality generated 42% less than the budget for this period. In compliance with GRAP, revenue is recognised when it becomes due which means that the municipality's financial performance reflects billings and not actual cash receipts. Schedule SC9 shows actual cash receipts per revenue sources.

Operational Expenditure

During the period under review, the municipality had spent 5.8% (R108 663 000) of the total original budget of R1 858 469 000. Comparison between the pro rata budget of R154 872 000 and actual expenditure for the first month period reflects an under-expenditure of R46million (-30%). By the end of July 2014 R560 525 expenditure had been incurred in respect of *Repairs and Maintenance*. Schedule SC13c shows budget and expenditure on repairs and maintenance per asset class.

Capital Expenditure

Capital expenditure for month July 2014 amounted to R10million and the total capital expenditure incurred which is 2% of the total original capital budget of R444 229 000. Comparison between the pro rata budget of R37 019 000 and actual expenditure for the first month period reflects and under expenditure of (R26 924 000) (-73%) which means that the municipality spent 73% less than the budget for this period. Capital expenditure per department is as follows:

Corporate Service	*R0 million 0%*
Community Services	*R0 million 0%*
BTO	*R0 million 0%*
Municipal Manager	*R0 million 0%*
Dev Plan & HS	*R2.3 million 10%*
Technical Services	*R1.2 million 0.6%*
Electrical & Mechanical Services	*R18.2 million 3%*

Debtors

The municipality's debtors as reflected in table SC3 continued to increase and by the end of July 2014, the total amount of debtors was R919.6 million. The bulk of this amount (R835.4 million) is debt owing for more than 90 days. About R744 million of the total debt is owed by households. This needs to be attended to urgently as it has a negative impact on the municipality's cash flows. If not urgently attended to, the municipality might end up facing cash flow problems. Table SC9 shows that the collection rates per each revenue source per month are very low compared to the billings per each revenue source per month.

~~Report seen~~ by:

MUNICIPAL MANAGER
2014 -09- 1
NEWCASTLE MUNICIPALITY

S L G DUBE
ACTING STRATEGIC EXECUTIVE DIRECTOR
BUDGET AND TREASURY OFFICE

K. MASANGE
MUNICIPAL MANAGER

A. F. REHMAN
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE

KZN252 Newcastle - Contact Information

Set name on 'Instructions' sheet

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

A. GENERAL INFORMATION

Municipality	**KZN252 Newcastle**
Grade	Grade 4
Province	**KZN KWAZULU-NATAL**
Web Address	www.newcastle.gov.za
e-mail Address	**mm.newcastle.gov.za**

B. CONTACT INFORMATION

Postal address:	
P.O. Box	Private Bag X6621
City / Town	Newcastle
Postal Code	2940
Street address	
Building	Civic Centre
Street No. & Name	37 Murchison Street
City / Town	Newcastle
Postal Code	2940
General Contacts	
Telephone number	(034) 328 7600
Fax number	(034) 312 1152

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
Name	Cllr M. F. Zikhali	Name	Mrs N. Dlamini
Telephone number		Telephone number	(034) 328 7686
Cell number	076 966 2334	Cell number	
Fax number		Fax number	
E-mail address	mandla.zikhali@newcastle.gov.za	E-mail address	speaker@newcastle.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
Name	Cllr F.A. Rehman	Name	Miss Z. Marrengane
Telephone number	(034) 328 7737	Telephone number	(034) 328 7737
Cell number	072 402 7060	Cell number	
Fax number	086 692 9147	Fax number	
E-mail address	mayor@newcastle.gov.za	E-mail address	mayor@newcastle.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
Name	Cllr R. N. Mdluli	Name	Miss Z. Marrengane
Telephone number	(034) 328 7628	Telephone number	(034) 328 7737
Cell number	072 208 3753	Cell number	
Fax number	086 692 9147	Fax number	
E-mail address	deputymayor@newcastle.gov.za	E-mail address	mayor@newcastle.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
Name	Mr K. Masange	Name	Mrs S.R. Mzila
Telephone number	(034) 328 7766	Telephone number	(034) 328 7750
Cell number	082 808 2829	Cell number	
Fax number	(034) 312 7089	Fax number	(034) 312 7089
E-mail address	mm@newcastle.gov.za	E-mail address	mm@newcastle.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
Name	Mr S.G.L. Dube	Name	Mrs L. Oberholster
Telephone number	(034) 328 7752	Telephone number	(034) 328 7752
Cell number	(082) 726 5526	Cell number	
Fax number	(031) 332 3920	Fax number	(034) 328 7769
E-mail address	siyamdumisa.dube@newcastle.gov.za	E-mail address	lizelle.orberholster@newcastle.gov.za

Official responsible for submitting financial information	
Name	Mr J.S. Cele
Telephone number	(034) 328 3460
Cell number	(076) 413 1629
Fax number	(034) 328 7800
E-mail address	jerome.cele@newcastle.gov.za
Official responsible for submitting financial information	
Name	Miss Z F Mkhize
Telephone number	(034) 328 3428
Cell number	
Fax number	(034) 328 7800
E-mail address	zamambo.mkhize@newcastle.gov.za
Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

KZN252 Newcastle - Table C1 Consolidated Monthly Budget Statement Summary - M01 July

Description	2013/14	Budget Year 2014/15							
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	–	242,670	–	19,393	19,393	20,222	(829)	-4%	232,719
Service charges	–	937,620	–	50,378	50,378	78,135	(27,757)	-36%	604,532
Investment revenue	–	16,872	–	2,169	2,169	1,406	763	54%	34,368
Transfers recognised - operational	–	298,618	–	202	202	24,885	(24,682)	-99%	2,429
Other own revenue	–	30,582	–	1,894	1,894	2,549	(654)	-26%	22,730
Total Revenue (excluding capital transfers and contributions)	**–**	**1,526,362**	**–**	**74,036**	**74,036**	**127,197**	**(53,161)**	**-42%**	**896,778**
Employee costs	–	399,663	–	26,234	26,234	33,305	(7,071)	-21%	314,813
Remuneration of Councillors	–	18,121	–	1,389	1,389	1,510	(121)	-8%	16,666
Depreciation & asset impairment	–	238,002	–	17,231	17,231	19,833	(2,602)	-13%	206,776
Finance charges	–	22,158	–	1,937	1,937	1,847	90	5%	23,240
Materials and bulk purchases	–	435,798	–	52,919	52,919	36,316	16,602	46%	635,028
Transfers and grants	–	54,913	–	–	–	4,576	(4,576)		–
Other expenditure	–	689,814	–	8,953	8,953	57,484	(48,531)	-84%	107,437
Total Expenditure	**–**	**1,858,469**	**–**	**108,663**	**108,663**	**154,872**	**(46,209)**	**-30%**	**1,303,959**
Surplus/(Deficit)	**–**	**(332,107)**	**–**	**(34,627)**	**(34,627)**	**(27,676)**	**(6,951)**	**25%**	**(407,180)**
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**(332,107)**	**–**	**(34,627)**	**(34,627)**	**(27,676)**	**(6,951)**	**25%**	**(407,180)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**(332,107)**	**–**	**(34,627)**	**(34,627)**	**(27,676)**	**(6,951)**	**25%**	**(407,180)**
Capital expenditure & funds sources									
Capital expenditure	**–**	**444,229**	**–**	**10,095**	**10,095**	**37,019**	**(26,924)**	**-73%**	**121,141**
Capital transfers recognised	–	147,914	–	732	732	12,326	(11,595)	-94%	8,779
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	284,840	–	6,829	6,829	23,737	(16,908)	-71%	81,942
Internally generated funds	–	11,475	–	2,535	2,535	956	1,579	165%	30,419
Total sources of capital funds	**–**	**444,229**	**–**	**10,095**	**10,095**	**37,019**	**(26,924)**	**-73%**	**121,141**
Financial position									
Total current assets	–	775,895	–		927,440				775,895
Total non current assets	–	3,676,069	–		3,368,964				3,676,069
Total current liabilities	–	138,593	–		361,354				138,593
Total non current liabilities	–	642,861	–		363,055				642,861
Community wealth/Equity	**–**	**3,670,509**	**–**		**3,571,995**				**3,670,509**
Cash flows									
Net cash from (used) operating	–	207,461	–	102,576	102,576	17,288	85,287	493%	207,461
Net cash from (used) investing	–	(444,229)	–	(4,414)	(4,414)	(37,019)	32,605	-88%	(444,229)
Net cash from (used) financing	–	262,682	–	(3,830)	(3,830)	21,890	(25,720)	-117%	262,682
Cash/cash equivalents at the month/year end	**–**	**233,094**	**–**	**–**	**369,305**	**209,339**	**159,965**	**76%**	**300,887**

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	40,009	22,938	21,327	20,892	18,017	18,780	777,674	–	919,636
Creditors Age Analysis									
Total Creditors	60,231	–	–	–	–	–	–	–	60,231

KZN252 Newcastle - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M01 July

Description	Ref	2013/14	Budget Year 2014/15							
		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		–	**344,084**	–	**23,437**	**23,437**	**28,674**	(5,237)	-18%	**281,239**
Executive and council		–	21,415	–	562	562	1,785	(1,223)	-69%	6,744
Budget and treasury office		–	270,568	–	22,874	22,874	22,547	327	1%	274,493
Corporate services		–	52,101	–	0	0	4,342	(4,342)	-100%	2
Community and public safety		–	**18,853**	–	**831**	**831**	**1,571**	(741)	-47%	**9,967**
Community and social services		–	12,187	–	398	398	1,016	(618)	-61%	4,771
Sport and recreation		–	586	–	17	17	49	(32)	-66%	202
Public safety		–	2,471	–	148	148	206	(58)	-28%	1,773
Housing		–	3,608	–	268	268	301	(32)	-11%	3,221
Health		–	2	–	–	–	0	(0)	-100%	–
Economic and environmental services		–	**4,589**	–	**57**	**57**	**382**	(326)	-85%	**682**
Planning and development		–	529	–	36	36	44	(9)	-19%	426
Road transport		–	4,060	–	21	21	338	(317)	-94%	256
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	**1,158,700**	–	**49,701**	**49,701**	**96,558**	(46,857)	-49%	**596,410**
Electricity		–	663,155	–	22,864	22,864	55,263	(32,399)	-59%	274,366
Water		–	224,081	–	13,212	13,212	18,673	(5,462)	-29%	158,538
Waste water management		–	169,475	–	7,470	7,470	14,123	(6,653)	-47%	89,640
Waste management		–	101,989	–	6,156	6,156	8,499	(2,344)	-28%	73,866
Other	4	–	**136**	–	**11**	**11**	**11**	**0**	**0%**	**136**
Total Revenue - Standard	2	–	**1,526,362**	–	**74,036**	**74,036**	**127,197**	**(53,161)**	**-42%**	**888,434**
Expenditure - Standard										
Governance and administration		–	**278,675**	–	**16,383**	**16,383**	**23,223**	(6,840)	-29%	**196,600**
Executive and council		–	122,172	–	9,308	9,308	10,181	(872)	-9%	111,702
Budget and treasury office		–	72,642	–	4,051	4,051	6,053	(2,003)	-33%	48,607
Corporate services		–	83,861	–	3,024	3,024	6,988	(3,964)	-57%	36,291
Community and public safety		–	**203,507**	–	**10,116**	**10,116**	**16,959**	(6,843)	-40%	**121,392**
Community and social services		–	75,195	–	2,864	2,864	6,266	(3,403)	-54%	34,363
Sport and recreation		–	46,167	–	2,582	2,582	3,847	(1,266)	-33%	30,979
Public safety		–	60,093	–	3,341	3,341	5,008	(1,667)	-33%	40,092
Housing		–	18,196	–	1,095	1,095	1,516	(421)	-28%	13,140
Health		–	3,856	–	235	235	321	(87)	-27%	2,818
Economic and environmental services		–	**346,409**	–	**4,552**	**4,552**	**28,867**	(24,316)	-84%	**54,622**
Planning and development		–	36,044	–	1,541	1,541	3,004	(1,463)	-49%	18,488
Road transport		–	310,259	–	2,980	2,980	25,855	(22,875)	-88%	35,761
Environmental protection		–	106	–	31	31	9	22	251%	373
Trading services		–	**1,029,251**	–	**77,610**	**77,610**	**85,771**	(8,160)	-10%	**931,325**
Electricity		–	499,254	–	66,048	66,048	41,605	24,443	59%	792,574
Water		–	191,450	–	5,286	5,286	15,954	(10,668)	-67%	63,428
Waste water management		–	244,629	–	1,494	1,494	20,386	(18,892)	-93%	17,930
Waste management		–	93,918	–	4,783	4,783	7,826	(3,044)	-39%	57,393
Other		–	**627**	–	**2**	**2**	**52**	**(51)**	**-97%**	**20**
Total Expenditure - Standard	3	–	**1,858,469**	–	**108,663**	**108,663**	**154,872**	**(46,209)**	**-30%**	**1,303,959**
Surplus/ (Deficit) for the year		–	**(332,107)**	–	**(34,627)**	**(34,627)**	**(27,676)**	**(6,951)**	**25%**	**(415,524)**

KZN252 Newcastle - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M01 July

Description	Ref	2013/14	Budget Year 2014/15							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Standard										
Municipal governance and administration		-	344,084	-	23,437	23,437	28,674	(5,237)	-18%	281,239
Executive and council		-	21,415	-	562	562	1,785	(1,223)	-69%	6,744
Mayor and Council			21,115		562	562	1,760	(1,198)	-68%	6,744
Municipal Manager			300				25	(25)	-100%	
Budget and treasury office			270,568		22,874	22,874	22,547	327	1%	274,493
Corporate services		-	52,101	-	0	0	4,342	(4,342)	-100%	2
Human Resources							-	-		-
Information Technology			934				78	(78)	-100%	-
Property Services			51,167		0	0	4,264	(4,264)	-100%	2
Other Admin							-	-		-
Community and public safety		-	18,853	-	831	831	1,571	(741)	-47%	9,967
Community and social services		-	12,187	-	398	398	1,016	(618)	-61%	4,771
Libraries and Archives			8,613		205	205	718	(513)	-71%	2,463
Museums & Art Galleries etc			1,302		-	-	109	(109)	-100%	-
Community halls and Facilities			491		17	17	41	(24)	-58%	207
Cemeteries & Crematoriums			1,781		175	175	148	27	18%	2,101
Child Care							-	-		-
Aged Care							-	-		-
Other Community							-	-		-
Other Social							-	-		-
Sport and recreation			586		17	17	49	(32)	-66%	202
Public safety		-	2,471	-	148	148	206	(58)	-28%	1,773
Police							-	-		-
Fire			10		15	15	1	15	1689%	185
Civil Defence							-	-		-
Street Lighting							-	-		-
Other			2,461		132	132	205	(73)	-35%	1,588
Housing			3,608		268	268	301	(32)	-11%	3,221
Health		-	2	-	-	-	0	(0)	-100%	-
Clinics							-	-		-
Ambulance							-	-		-
Other			2				0	(0)	-100%	-
Economic and environmental services		-	4,589	-	57	57	382	(326)	-85%	682
Planning and development		-	529	-	36	36	44	(9)	-19%	426
Economic Development/Planning							-	-		-
Town Planning/Building enforcement			501		32	32	42	(10)	-23%	386
Licensing & Regulation			28		3	3	2	1	42%	40
Road transport		-	4,060	-	21	21	338	(317)	-94%	256
Roads			2,427				202	(202)	-100%	-
Public Buses							-	-		-
Parking Garages			423		21	21	35	(14)	-39%	256
Vehicle Licensing and Testing							-	-		-
Other			1,210				101	(101)	-100%	-
Environmental protection		-	-	-	-	-	-	-		-
Pollution Control							-	-		-
Biodiversity & Landscape							-	-		-
Other							-	-		-
Trading services		-	1,158,700	-	49,701	49,701	96,558	(46,857)	-49%	596,410
Electricity		-	663,155	-	22,864	22,864	55,263	(32,399)	-59%	274,366
Electricity Distribution			663,155		22,864	22,864	55,263	(32,399)	-59%	274,366
Electricity Generation							-	-		-
Water		-	224,081	-	13,212	13,212	18,673	(5,462)	-29%	158,538
Water Distribution			224,081		13,212	13,212	18,673	(5,462)	-29%	158,538
Water Storage							-	-		-
Waste water management		-	169,475	-	7,470	7,470	14,123	(6,653)	-47%	89,640
Sewerage			169,475		7,470	7,470	14,123	(6,653)	-47%	89,640
Storm Water Management							-	-		-

Public Toilets							-	-		-
Waste management		-	101,989	-	6,156	6,156	8,499	(2,344)	-28%	73,866
Solid Waste			101,989		6,156	6,156	8,499	(2,344)	-28%	73,866
Other		-	136	-	11	11	11	0	0%	136
Air Transport			136		11	11	11	0	0%	136
Abattoirs							-	-		
Tourism							-	-		
Forestry							-	-		
Markets							-	-		
Total Revenue - Standard	2	-	1,526,362	-	74,036	74,036	127,197	(53,161)	-42%	888,434
								-		
Expenditure - Standard								-		
Municipal governance and administration		-	278,675	-	16,383	16,383	23,223	(6,840)	-29%	196,600
Executive and council		-	122,172	-	9,308	9,308	10,181	(872)	-9%	111,702
Mayor and Council			75,532		7,169	7,169	6,294	875	14%	86,029
Municipal Manager			46,639		2,139	2,139	3,887	(1,747)	-45%	25,673
Budget and treasury office			72,642		4,051	4,051	6,053	(2,003)	-33%	48,607
Corporate services		-	83,861	-	3,024	3,024	6,988	(3,964)	-57%	36,291
Human Resources			19,562		992	992	1,630	(638)	-39%	11,909
Information Technology			8,348		345	345	696	(351)	-50%	4,136
Property Services			31,368		480	480	2,614	(2,134)	-82%	5,759
Other Admin			24,584		1,207	1,207	2,049	(841)	-41%	14,487
Community and public safety		-	203,507	-	10,116	10,116	16,959	(6,843)	-40%	121,392
Community and social services		-	75,195	-	2,864	2,864	6,266	(3,403)	-54%	34,363
Libraries and Archives			26,838		839	839	2,236	(1,397)	-62%	10,070
Museums & Art Galleries etc			2,369		131	131	197	(67)	-34%	1,568
Community halls and Facilities			7,690		261	261	641	(380)	-59%	3,128
Cemeteries & Crematoriums			3,906		199	199	325	(126)	-39%	2,393
Child Care							-	-		-
Aged Care							-	-		-
Other Community			34,392		1,434	1,434	2,866	(1,432)	-50%	17,203
Other Social							-	-		-
Sport and recreation			46,167		2,582	2,582	3,847	(1,266)	-33%	30,979
Public safety		-	60,093	-	3,341	3,341	5,008	(1,667)	-33%	40,092
Police							-	-		-
Fire			27,157		1,575	1,575	2,263	(688)	-30%	18,896
Civil Defence			1,019		0	0	85	(85)	-100%	0
Street Lighting			9,694		436	436	808	(372)	-46%	5,232
Other			22,223		1,330	1,330	1,852	(522)	-28%	15,964
Housing			18,196		1,095	1,095	1,516	(421)	-28%	13,140
Health		-	3,856	-	235	235	321	(87)	-27%	2,818
Clinics			743		60	60	62	(2)	-3%	723
Ambulance							-	-		-
Other			3,113		175	175	259	(85)	-33%	2,095
Economic and environmental services		-	346,409	-	4,552	4,552	28,867	(24,316)	-84%	54,622
Planning and development		-	36,044	-	1,541	1,541	3,004	(1,463)	-49%	18,488
Economic Development/Planning			12,841		412	412	1,070	(658)	-62%	4,940
Town Planning/Building enforcement			22,071		1,079	1,079	1,839	(760)	-41%	12,952
Licensing & Regulation			1,131		50	50	94	(45)	-47%	596
Road transport		-	310,259	-	2,980	2,980	25,855	(22,875)	-88%	35,761
Roads			306,829		2,916	2,916	25,569	(22,653)	-89%	34,990
Public Buses							-	-		-
Parking Garages			585		23	23	49	(26)	-53%	277
Vehicle Licensing and Testing							-	-		-
Other			2,845		41	41	237	(196)	-83%	494
Environmental protection		-	106	-	31	31	9	22	251%	373
Pollution Control							-	-		-
Biodiversity & Landscape			106		31	31	9	22	251%	373
Other							-	-		-
Trading services		-	1,029,251	-	77,610	77,610	85,771	(8,160)	-10%	931,325
Electricity		-	499,254	-	66,048	66,048	41,605	24,443	59%	792,574
Electricity Distribution			499,254		66,048	66,048	41,605	24,443	59%	792,574
Electricity Generation							-	-		-

Water		-	191,450	-	5,286	5,286	15,954	(10,668)	-67%	63,428
Water Distribution			191,407		5,286	5,286	15,951	(10,665)	-67%	63,428
Water Storage			43				4	(4)	-100%	-
Waste water management		-	244,629	-	1,494	1,494	20,386	(18,892)	-93%	17,930
Sewerage			242,714		1,379	1,379	20,226	(18,847)	-93%	16,545
Storm Water Management							-	-		-
Public Toilets			1,915		115	115	160	(44)	-28%	1,386
Waste management		-	93,918	-	4,783	4,783	7,826	(3,044)	-39%	57,393
Solid Waste			93,918		4,783	4,783	7,826	(3,044)	-39%	57,393
Other		-	627	-	2	2	52	(51)	-97%	20
Air Transport			627		2	2	52	(51)	-97%	20
Abattoirs				-				-		-
Tourism				-				-		-
Forestry				-				-		
Markets				-				-		
Total Expenditure - Standard	3	-	1,858,469	-	108,663	108,663	154,872	(46,209)	-30%	1,303,959
Surplus/ (Deficit) for the year		-	(332,107)	-	(34,627)	(34,627)	(27,676)	(6,951)	25%	(415,524)

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

check oprev balance	-	-	-	-	-	-	-		-
check opexp balance	-	-	-	-	-	-	-		-

KZN252 Newcastle - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2013/14	Budget Year 2014/15							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Corporate Services		–	73,133	–	562	562	6,094	(5,532)	-90.8%	6,746
Vote 2 - Community Services		–	114,107	–	6,739	6,739	9,509	(2,770)	-29.1%	80,868
Vote 3 - Budget &Treasury Office		–	270,568	–	22,874	22,874	22,547	327	1.5%	274,493
Vote 4 - Municipal Manager		–	934	–	–	–	78	(78)	-100.0%	–
Vote 5 - Development Planning & Human Settlements		–	7,272	–	315	315	606	(291)	-48.0%	3,783
Vote 6 - Technical Services		–	397,193	–	20,682	20,682	33,099	(12,418)	-37.5%	248,178
Vote 7 - Electrical and Mechanical Services		–	663,155	–	22,864	22,864	55,263	(32,399)	-58.6%	274,366
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	**–**	**1,526,362**	**–**	**74,036**	**74,036**	**127,197**	**(53,161)**	**-41.8%**	**888,434**
Expenditure by Vote	1									
Vote 1 - Corporate Services		–	128,064	–	9,033	9,033	10,672	(1,639)	-15.4%	108,400
Vote 2 - Community Services		–	273,976	–	13,643	13,643	22,831	(9,189)	-40.2%	163,710
Vote 3 - Budget &Treasury Office		–	74,642	–	4,051	4,051	6,220	(2,170)	-34.9%	48,607
Vote 4 - Municipal Manager		–	62,903	–	2,690	2,690	5,242	(2,552)	-48.7%	32,276
Vote 5 - Development Planning & Human Settlements		–	54,867	–	2,637	2,637	4,572	(1,935)	-42.3%	31,647
Vote 6 - Technical Services		–	755,068	–	10,562	10,562	62,922	(52,360)	-83.2%	126,744
Vote 7 - Electrical and Mechanical Services		–	508,949	–	66,048	66,048	42,412	23,635	55.7%	792,574
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	**–**	**1,858,469**	**–**	**108,663**	**108,663**	**154,872**	**(46,209)**	**-29.8%**	**1,303,959**
Surplus/ (Deficit) for the year	2	**–**	**(332,107)**	**–**	**(34,627)**	**(34,627)**	**(27,676)**	**(6,951)**	**25.1%**	**(415,524)**

KZN252 Newcastle - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July

Vote Description	Ref	2013/14	Budget Year 2014/15							
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		-	73,133	-	562	562	6,094	(5,532)	-91%	6,746
Administration			72,282		562	562	6,023	(5,461)	-91%	6,746
Human Resources			851		-	-	71	(71)	-100%	-
								-		
								-		
								-		
								-		
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								-		
								-		
								-		
Vote 2 - Community Services		-	114,107	-	6,739	6,739	9,509	(2,770)	-29%	80,868
Culture & Amenities			7,660		414	414	638	(224)	-35%	4,972
Other Community Services			106,447		6,325	6,325	8,871	(2,546)	-29%	75,896
							-	-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 3 - Budget &Treasury Office		-	270,568	-	22,874	22,874	22,547	327	1%	274,493
Financial Services			270,568		22,874	22,874	22,547	327	1%	274,493
Data Processing								-		-
Supply Chain Unit								-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 4 - Municipal Manager		-	934	-	-	-	78	(78)	-100%	-
Municipal Manager			-		-			-		
Internal Audit Unit								-		
Intergrated Development Planning								-		
Legal Services								-		
Mayoral Office								-		
Public Relations Office								-		
Governance Unit								-		
Performance Management							-	-		
Information Technology			934				78	(78)	-100%	
								-		
Vote 5 - Development Planning & Human Settlements		-	7,272	-	315	315	606	(291)	-48%	3,783
Economic Development			164		15	15	14	1	7%	176
Housing & Land			6,608		268	268	551	(282)	-51%	3,221
Town Planning			501		32	32	42	(10)	-23%	386
								-		
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								-		
								-		
								-		
Vote 6 - Technical Services		-	397,193	-	20,682	20,682	33,099	(12,418)	-38%	248,178
Civil Services			3,637		-		303	(303)	-100%	-
Water & SanitationServices			393,556		20,682	20,682	32,796	(12,115)	-37%	248,178
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								-		
								-		
Vote 7 - Electrical and Mechanical Services		-	663,155	-	22,864	22,864	55,263	(32,399)	-59%	274,366
Electrical Services			663,155		22,864	22,864	55,263	(32,399)	-59%	274,366
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								-		
								-		
Total Revenue by Vote	2	-	**1,526,362**	-	**74,036**	**74,036**	**127,197**	(53,161)	-42%	**888,434**
Expenditure by Vote	1							-		
Vote 1 - Corporate Services		-	**128,064**	-	**9,033**	**9,033**	**10,672**	(1,639)	-15%	**108,400**
Administration			108,502		8,041	8,041	9,042	(1,001)	-11%	96,491
Human Resources			19,562		992	992	1,630	(638)	-39%	11,909
							-	-		-
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								-		
								-		
								-		
								-		
Vote 2 - Community Services		-	**273,976**	-	**13,643**	**13,643**	**22,831**	(9,189)	-40%	**163,710**
Culture & Amenities			86,970		4,012	4,012	7,247	(3,236)	-45%	48,139
Other Community Services			187,007		9,631	9,631	15,584	(5,953)	-38%	115,571
							-	-		
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								-		
								-		
Vote 3 - Budget &Treasury Office		-	**74,642**	-	**4,051**	**4,051**	**6,220**	(2,170)	-35%	**48,607**
Financial Services			69,288		3,871	3,871	5,774	(1,903)	-33%	46,452
Data Processing			1,804		73	73	150	(78)	-52%	873
Supply Chain Unit			3,550		107	107	296	(189)	-64%	1,283
								-		-
								-		
								-		
								-		
								-		
								-		
								-		
Vote 4 - Municipal Manager		-	**62,903**	-	**2,690**	**2,690**	**5,242**	(2,552)	-49%	**32,276**
Municipal Manager			18,886		865	865	1,574	(709)	-45%	10,382
Internal Audit Unit			6,326		512	512	527	(16)	-3%	6,140
Intergrated Development Planning			3,128		183	183	261	(77)	-30%	2,201
Legal Services			4,617		34	34	385	(351)	-91%	402
Mayoral Office			7,916		206	206	660	(454)	-69%	2,467
Public Relations Office			1,976		40	40	165	(125)	-76%	478
Governance Unit			9,424		364	364	785	(421)	-54%	4,370
Performance Management			2,278		142	142	190	(48)	-25%	1,700
Information Technology			8,351		345	345	696	(351)	-50%	4,136
								-		-
Vote 5 - Development Planning & Human Settlements		-	**54,867**	-	**2,637**	**2,637**	**4,572**	(1,935)	-42%	**31,647**
Economic Development			13,928		463	463	1,161	(698)	-60%	5,555
Housing & Land			18,196		1,095	1,095	1,516	(421)	-28%	13,140
Town Planning			22,742		1,079	1,079	1,895	(816)	-43%	12,952
							-	-		-
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								-		
								-		
								-		
								-		
Vote 6 - Technical Services		-	**755,068**	-	**10,562**	**10,562**	**62,922**	(52,360)	-83%	**126,744**
Civil Services			320,904		3,462	3,462	26,742	(23,280)	-87%	41,540
Water & SanitationServices			434,164		7,100	7,100	36,180	(29,080)	-80%	85,204
							-	-		
								-		
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								-		
								-		
								-		
								-		
Vote 7 - Electrical and Mechanical Services		-	**508,949**	-	**66,048**	**66,048**	**42,412**	23,635	56%	**792,574**
Electrical Services			508,949		66,048	66,048	42,412	23,635	56%	792,574

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								–		
Total Expenditure by Vote	2	–	1,858,469	–	108,663	108,663	154,872	(46,209)	-30%	1,303,959
Surplus/ (Deficit) for the year	2	–	(332,107)	–	(34,627)	(34,627)	(27,676)	(6,951)	25%	(415,524)

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 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2013/14	Budget Year 2014/15							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates			242,670		19,393	19,393	20,222	(829)	-4%	232,719
Property rates - penalties & collection charges							–	–		–
Service charges - electricity revenue			609,525		23,721	23,721	50,794	(27,073)	-53%	284,649
Service charges - water revenue			164,356		13,067	13,067	13,696	(629)	-5%	156,807
Service charges - sanitation revenue			90,288		7,446	7,446	7,524	(78)	-1%	89,353
Service charges - refuse revenue			73,450		6,144	6,144	6,121	23	0%	73,723
Service charges - other							–	–		–
Rental of facilities and equipment			6,479		336	336	540	(204)	-38%	4,036
Interest earned - external investments			16,872		2,169	2,169	1,406	763	54%	26,024
Interest earned - outstanding debtors			8,131		695	695	678	18	3%	8,344
Dividends received							–	–		–
Fines			2,827		149	149	236	(87)	-37%	1,785
Licences and permits			3		2	2	0	1	537%	21
Agency services							–	–		–
Transfers recognised - operational			298,618		202	202	24,885	(24,682)	-99%	2,429
Other revenue			13,142		712	712	1,095	(383)	-35%	8,545
Gains on disposal of PPE							–	–		–
Total Revenue (excluding capital transfers and contributions)		–	**1,526,362**	–	**74,036**	**74,036**	**127,197**	**(53,161)**	**-42%**	**888,434**
Expenditure By Type										
Employee related costs			399,663		26,234	26,234	33,305	(7,071)	-21%	314,813
Remuneration of councillors			18,121		1,389	1,389	1,510	(121)	-8%	16,666
Debt impairment			296,728		–	–	24,727	(24,727)	-100%	–
Depreciation & asset impairment			238,002		17,231	17,231	19,833	(2,602)	-13%	206,776
Finance charges			22,158		1,937	1,937	1,847	90	5%	23,240
Bulk purchases			432,240		52,834	52,834	36,020	16,814	47%	634,013
Other materials			3,558		85	85	296	(212)	-71%	1,015
Contracted services			161,322		(331)	(331)	13,444	(13,774)	-102%	(3,967)
Transfers and grants			54,913				4,576	(4,576)	-100%	–
Other expenditure			231,763		9,284	9,284	19,314	(10,030)	-52%	111,404
Loss on disposal of PPE							–	–		–
Total Expenditure		–	**1,858,469**	–	**108,663**	**108,663**	**154,872**	**(46,209)**	**-30%**	**1,303,959**
Surplus/(Deficit)		–	**(332,107)**	–	**(34,627)**	**(34,627)**	**(27,676)**	**(6,951)**	**0**	**(415,524)**
Transfers recognised - capital								–		
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		–	**(332,107)**	–	**(34,627)**	**(34,627)**	**(27,676)**			**(415,524)**
Taxation								–		
Surplus/(Deficit) after taxation		–	**(332,107)**	–	**(34,627)**	**(34,627)**	**(27,676)**			**(415,524)**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	**(332,107)**	–	**(34,627)**	**(34,627)**	**(27,676)**			**(415,524)**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	**(332,107)**	–	**(34,627)**	**(34,627)**	**(27,676)**			**(415,524)**

KZN252 Newcastle - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M01 July

Vote Description	Ref	2013/14	Budget Year 2014/15							
		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 &Treasury Office		–	–	–	–	–	–	–		–
Vote 4 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 5 - Development Planning & 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		–	176,374	–	–	–	14,698	(14,698)	-100%	–
Vote 2 - Community Services		–	31,675	–	–	–	2,640	(2,640)	-100%	–
Vote 3 - Budget &Treasury Office		–	2,450	–	–	–	204	(204)	-100%	–
Vote 4 - Municipal Manager		–	2,034	–	–	–	170	(170)	-100%	–
Vote 5 - Development Planning & Human Settlements		–	23,040	–	2,300	2,300	1,920	380	20%	27,600
Vote 6 - Technical Services		–	190,456	–	1,183	1,183	15,871	(14,688)	-93%	14,196
Vote 7 - Electrical and Mechanical Services		–	18,200	–	6,612	6,612	1,517	5,095	336%	79,345
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	–	444,229	–	10,095	10,095	37,019	**(26,924)**	**-73%**	121,141
Total Capital Expenditure		–	**444,229**	–	**10,095**	**10,095**	**37,019**	**(26,924)**	**-73%**	**121,141**
Capital Expenditure - Standard Classification										
Governance and administration		–	**180,854**	–	–	–	**15,071**	(15,071)	-100%	–
Executive and council			176,374				14,698	(14,698)	-100%	–
Budget and treasury office			2,450				204	(204)	-100%	–
Corporate services			2,030				169	(169)	-100%	–
Community and public safety		–	**31,775**	–	**2,300**	**2,300**	**2,648**	(348)	-13%	**27,600**
Community and social services			12,880				1,073	(1,073)	-100%	–
Sport and recreation			13,620				1,135	(1,135)	-100%	–
Public safety			775				65	(65)	-100%	–
Housing			4,500		2,300	2,300	375	1,925	513%	27,600
Health							–	–		–
Economic and environmental services		–	**106,640**	–	**446**	**446**	**8,887**	(8,441)	-95%	**5,350**
Planning and development			18,540				1,545	(1,545)	-100%	–
Road transport			88,100		446	446	7,342	(6,896)	-94%	5,350
Environmental protection							–	–		–
Trading services		–	**124,960**	–	**7,349**	**7,349**	**10,413**	(3,064)	-29%	**88,190**
Electricity			18,200		6,612	6,612	1,517	5,095	336%	79,345
Water			102,360		737	737	8,530	(7,793)	-91%	8,846
Waste water management			4,400				367	(367)	-100%	–
Waste management							–	–		–
Other							–	–		–
Total Capital Expenditure - Standard Classification	3	–	**444,229**	–	**10,095**	**10,095**	**37,019**	**(26,924)**	**-73%**	**121,141**
Funded by:										
National Government			147,914		732	732	12,326	(11,595)	-94%	8,779
Provincial Government							–	–		–
District Municipality							–	–		–
Other transfers and grants							–	–		–
Transfers recognised - capital		–	**147,914**	–	**732**	**732**	**12,326**	**(11,595)**	**-94%**	**8,779**
Public contributions & donations	5							–		–
Borrowing	6		284,840		6,829	6,829	23,737	(16,908)	-71%	81,942
Internally generated funds			11,475		2,535	2,535	956	1,579	165%	30,419
Total Capital Funding		–	**444,229**	–	**10,095**	**10,095**	**37,019**	**(26,924)**	**-73%**	**121,141**

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 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M01 July

Vote Description	Ref	2013/14	Budget Year 2014/15							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Corporate Services		-	-	-	-	-	-	-		-
1.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 2 - Community Services		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 3 - Budget &Treasury Office		-	-	-	-	-	-	-		-
3.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 4 - Municipal Manager		-	-	-	-	-	-	-		-
4.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 5 - Development Planning & Human Settlements		-	-	-	-	-	-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 6 - Technical Services		-	-	-	-	-	-	-		-
6.1 - [Name of sub-vote]								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total multi-year capital expenditure		-	-	-	-	-	-	-		-
Capital expenditure - Municipal Vote										

Expenditue of single-year capital appropriation	1							-		
Vote 1 - Corporate Services		-	**176,374**	-	-	-	**14,698**	(14,698)	-100%	-
Administration			176,374				14,698	(14,698)	-100%	-
Human Resources			-				-	-		-
							-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 2 - Community Services		-	**31,675**	-	-	-	**2,640**	(2,640)	-100%	-
Culture & Amenities			19,055				1,588	(1,588)	-100%	-
Other Community Services			12,620				1,052	(1,052)	-100%	-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 3 - Budget &Treasury Office		-	**2,450**	-	-	-	**204**	(204)	-100%	-
Financial Services			2,450				204	(204)	-100%	-
Data Processing							-	-		-
Supply Chain Unit							-	-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 4 - Municipal Manager		-	**2,034**	-	-	-	**170**	(170)	-100%	-
Municipal Manager & C.o.O.							-	-		-
Internal Audit Unit							-	-		-
I.D.P							-	-		-
Governance Unit							-	-		-
Mayoral Unit							-	-		-
Legal Services							-	-		
Performance Management								-		
Information Technology			2,034				170	(170)	-100%	-
								-		
							-	-		
Vote 5 - Development Planning & Human Settlements		-	**23,040**	-	**2,300**	**2,300**	**1,920**	380	20%	**27,600**
Economic Development			5,000				417	(417)	-100%	-
Housing & Land			4,500		2,300	2,300	375	1,925	513%	27,600
Town Planning			13,540				1,128	(1,128)	-100%	-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Vote 6 - Technical Services		-	**190,456**	-	**1,183**	**1,183**	**15,871**	(14,688)	-93%	**14,196**
Civil Services			109,096		1,183	1,183	9,091	(7,908)	-87%	14,196
Water & SanitationServices			81,360				6,780	(6,780)	-100%	-
							-	-		-
							-	-		-
							-	-		-
							-	-		
								-		
								-		
								-		
Vote 7 - Electrical and Mechanical Services		-	**18,200**	-	**6,612**	**6,612**	**1,517**	5,095	336%	**79,345**
Electrical Services			18,200		6,612	6,612	1,517	5,095	336%	79,345
								-		-
								-		-
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total single-year capital expenditure		-	**444,229**	-	**10,095**	**10,095**	**37,019**	**(26,924)**	-73%	**121,141**
Total Capital Expenditure		-	**444,229**	-	**10,095**	**10,095**	**37,019**	**(26,924)**	-73%	**121,141**

References

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

KZN252 Newcastle - Table C6 Consolidated Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash					151,020	
Call investment deposits			278,841		218,284	278,841
Consumer debtors			474,896		496,621	474,896
Other debtors					41,990	
Current portion of long-term receivables			22,158		151	22,158
Inventory					19,373	
Total current assets		–	775,895	–	927,440	775,895
Non current assets						
Long-term receivables						
Investments						
Investment property			171,249		245,993	171,249
Investments in Associate			1,110,224		980,442	1,110,224
Property, plant and equipment			2,393,683		2,138,148	2,393,683
Agricultural						
Biological assets						
Intangible assets			913		1,312	913
Other non-current assets					3,069	
Total non current assets		–	3,676,069	–	3,368,964	3,676,069
TOTAL ASSETS		–	4,451,964	–	4,296,404	4,451,964
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			22,158			22,158
Consumer deposits			9,997		9,954	9,997
Trade and other payables			103,000		351,400	103,000
Provisions			3,438			3,438
Total current liabilities		–	138,593	–	361,354	138,593
Non current liabilities						
Borrowing			513,000		226,819	513,000
Provisions			129,861		136,236	129,861
Total non current liabilities		–	642,861	–	363,055	642,861
TOTAL LIABILITIES		–	781,454	–	724,409	781,454
NET ASSETS	2	–	3,670,509	–	3,571,995	3,670,509
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)			3,637,156		3,537,105	3,637,156
Reserves			33,353		34,889	33,353
TOTAL COMMUNITY WEALTH/EQUITY	2	–	3,670,509	–	3,571,995	3,670,509

KZN252 Newcastle - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2013/14	Budget Year 2014/15							
		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										
Ratepayers and other			897,982		34,619	34,619	74,832	(40,213)	-54%	897,982
Government - operating			298,618		19	19	24,885	(24,866)	-100%	298,618
Government - capital			147,914		71,298	71,298	12,326	58,972	478%	147,914
Interest			16,872		2,864	2,864	1,406	1,458	104%	16,872
Dividends							–	–		–
Payments										
Suppliers and employees			(1,131,767)		(4,288)	(4,288)	(94,314)	(90,026)	95%	(1,131,767)
Finance charges			(22,158)		(1,936)	(1,936)	(1,847)	90	-5%	(22,158)
Transfers and Grants							–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**207,461**	–	**102,576**	**102,576**	**17,288**	**85,287**	**493%**	**207,461**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE							–	–		
Decrease (Increase) in non-current debtors							–	–		
Decrease (increase) other non-current receivables					(10,095)	(10,095)	–	(10,095)	#DIV/0!	
Decrease (increase) in non-current investments					5,681	5,681		5,681	#DIV/0!	
Payments										
Capital assets			(444,229)				(37,019)	(37,019)	100%	(444,229)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(444,229)**	–	**(4,414)**	**(4,414)**	**(37,019)**	**(32,605)**	**88%**	**(444,229)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans							–	–		–
Borrowing long term/refinancing			284,840		(3,830)	(3,830)	23,737	(27,567)	-116%	284,840
Increase (decrease) in consumer deposits							–	–		–
Payments										
Repayment of borrowing			(22,158)				(1,847)	(1,847)	100%	(22,158)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**262,682**	–	**(3,830)**	**(3,830)**	**21,890**	**25,720**	**117%**	**262,682**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**25,914**	–	**94,332**	**94,332**	**2,159**			**25,914**
Cash/cash equivalents at beginning:			207,180			274,973	207,180			274,973
Cash/cash equivalents at month/year end:		–	233,094	–		369,305	209,339			300,887

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service Charges- Electricity	-53%	Electricty revenue is dependent on levels of consumption and therefore fluctuates every month.	
	Rental of facilities	-38%	Revenue on rentals of facilities is dependent on community usage of the facilities	
	Licences and permits	537%	Revenue from this item is depended on community requests	
	Transfers Recognised	-99%		
	Other Revenue	-35%		
2	**Expenditure By Type**			
	Depreciation and asset impairment	-13%	This variance is due to under-expenditure on capital projects. The lower the capital expenditure, the lower the depreciation	
	Finance Charges	5%	Expenditure on finance charges was delayed due to the process of acquiring the external loan which took longer than expected.	
	Other Expenditure	-52%		
3	**Capital Expenditure**			
4	**Financial Position**			
			It is inevitable that variances in both operational and capital budget will have an impact on the municipality financial postion.	
5	**Cash Flow**			
			The variances in both capital and operational budget performances resulted in the variance in the overall cash flow position of the municipality	
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 - M01 July

Description of financial indicator	Basis of calculation	Ref	2013/14	Budget Year 2014/15			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	14.0%	0.0%	1.8%	3.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	64.1%	0.0%	67.6%	67.6%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	17.4%	0.0%	16.2%	17.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	1538.1%	0.0%	650.1%	1538.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	0.0%	559.8%	0.0%	256.7%	559.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	201.2%	0.0%	102.2%	201.2%
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		0.0%	32.6%	0.0%	727.7%	55.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
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		0.0%	26.2%	0.0%	35.4%	35.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	6.2%	0.0%	0.8%	0.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	17.0%	0.0%	2.6%	4.5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

Calculations							
Borrowing				513,000		226,819	
Total Assets				4,451,964		4,296,404	4,451,964
Employee related costs				399,663		26,234	314,813
Repairs & Maintenance				95,258		561	6,197
Interest (finance charges)				22,158		1,937	23,240
Principal paid				22,158			22,158
Depreciation				238,002			16,666
Operating expenditure				1,858,469		108,663	1,303,959
Total Capital Expenditure				444,229		10,095	121,141
Borrowed funding for capital				284,840		6,829	81,942
Debt				638,158		578,219	638,158
Equity				3,670,509		3,571,995	3,670,509
Reserves				33,353		34,889	33,353
Borrowing				513,000		226,819	513,000
Current assets				775,895		927,440	775,895
Current liabilities				138,593		361,354	138,593
Monetary assets				278,841		369,305	278,841
Total Revenue (excluding capital transfers and contributions)				1,526,362		74,036	888,434
Transfers recognised - operational				298,618		202	2,429
Transfers recognised - capital							
Debt service payments				(5,286)		(1,936)	(44,317)
Outstanding debtors (receivables)				497,054		538,762	497,054
Annual services revenue				937,620		50,378	
Cash + investments	Including LT investments			278,841		369,305	278,841
Fixed operational expend. (monthly)				860,718		27,780	860,718
Longstanding debtors outstanding							
Longstanding debtors recovered							
Attorney collections							

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2014/15											
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	11,263	5,598	6,919	5,784	6,672	6,658	139,887		182,781	159,001		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24,362	2,986	1,980	948	559	558	11,724		43,115	13,788		
Receivables from Non-exchange Transactions - Property Rates	1400	13,970	4,631	3,384	2,820	2,683	2,638	80,634		110,759	88,775		
Receivables from Exchange Transactions - Waste Water Management	1500	5,416	3,807	3,699	3,661	3,636	3,668	122,051		145,938	133,015		
Receivables from Exchange Transactions - Waste Management	1600	3,871	2,047	1,929	1,831	1,812	2,098	53,715		67,304	59,457		
Receivables from Exchange Transactions - Property Rental Debtors	1700	28	46	36	35	31	30	3,305		3,511	3,401		
Interest on Arrear Debtor Accounts	1810	649	707	615	564	550	536	53,926		57,547	55,575		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	(19,549)	3,115	2,764	5,250	2,075	2,594	312,432		308,682	322,351		
Total By Income Source	**2000**	**40,009**	**22,938**	**21,327**	**20,892**	**18,017**	**18,780**	**777,674**	**–**	**919,636**	**835,363**	**–**	**–**
2013/14 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	479	780	769	644	556	583	16,115		19,926	17,898		
Commercial	2300	11,951	4,577	2,664	1,544	1,363	2,054	44,530		68,684	49,492		
Households	2400	28,811	16,613	16,952	14,837	15,750	15,763	697,714		806,441	744,064		
Other	2500	(1,233)	967	942	3,867	348	380	19,315		24,585	23,910		
Total By Customer Group	**2600**	**40,009**	**22,938**	**21,327**	**20,892**	**18,017**	**18,780**	**777,674**	**–**	**919,636**	**835,363**	**–**	**–**

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2014/15								
		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	52,834								52,834
Bulk Water	0200									–
PAYE deductions	0300									–
VAT (output less input)	0400	7,397								7,397
Pensions / Retirement deductions	0500									–
Loan repayments	0600									–
Trade Creditors	0700									–
Auditor General	0800									–
Other	0900									–
Total By Customer Type	1000	60,231	–	–	–	–	–	–	–	60,231

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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		22	5.3%	5,043		5,043
Standard Bank		12 months	Call Account		401	4.5%	93,741		93,890
ABSA		12 months	Call Account		265	6.2%	60,642		60,642
FNB		12 months	Call Account		26	5.3%	7,104		7,125
Sanlam		12 months	Call Account		240		51,363		51,584
Municipality sub-total					955		217,893	–	218,284
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				955		217,893	–	218,284

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2013/14	Budget Year 2014/15							
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:		–	289,692	–	1,600	1,600	24,141	(22,541)	-93.4%	19,200
Local Government Equitable Share			284,747				23,729	(23,729)	-100.0%	–
Water Services Operating Subsidy							–	–		–
EPWP Incentive			2,411				201	(201)	-100.0%	–
Integrated National Electrification Programme							–	–		–
Finance Management	3		1,600		1,600	1,600	133	1,467	1100.0%	19,200
Municipal Systems Improvement			934				78	(78)	-100.0%	–
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	8,900	–	–	–	742	(479)	-64.6%	–
Health subsidy								–		–
IDP										–
Sport and Recreation			150				13			–
Level 2 accreditation			3,000				250			–
Sport and Recreation			–				–	–		–
Community Library	4		252				21	(21)	-100.0%	–
Recapitalisation of Community Libraries			4,900				408	(408)	-100.0%	–
Museum			598				50	(50)	-100.0%	–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	–	298,592	–	1,600	1,600	24,883	(23,020)	-92.5%	19,200
Capital Transfers and Grants										
National Government:		–	130,360	–	32,972	32,972	10,863	605	5.6%	395,664
Neighbourhood Development Partnership			12,000		2,192	2,192	1,000	1,192	119.2%	26,304
Municipal Infrastructure Grant (MIG)			107,320		30,780	30,780	8,943			369,360
Water service operating subsidy			–				–			–
Intergrated national electrification			–				–			–
Emergy efficiency & demand side management			4,000				333			–
Municipal water infrastructure			7,040				587	(587)	-100.0%	–
Accrediation								–		–
								–		–
								–		–
Other capital transfers *[insert description]*							–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
Masification Grant								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	–	130,360	–	32,972	32,972	10,863	605	5.6%	395,664
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	428,952	–	34,572	34,572	35,746	(22,415)	-62.7%	414,864

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2013/14	Budget Year 2014/15							
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:		–	289,692	–	21	21	24,141	(24,120)	-99.9%	251
Local Government Equitable Share			284,747				23,729	(23,729)	-100.0%	–
Water Services Operating Subsidy							–	–		–
EPWP Incentive			2,411				201	(201)	-100.0%	–
							–	–		–
Integrated National Electrification Programme			1,600				133	(133)	-100.0%	–
Finance Management			934		21	21	78	(57)	-73.2%	251
Other transfers and grants [insert description]							–	–		–
Provincial Government:		–	8,900	–	182	182	742	(298)	-40.1%	2,179
Health subsidy							–	–		–
IDP							–			–
Sport and Recreation			150				13			–
Level 2 accreditation			3,000				250			–
Sport and Recreation			–				–			–
Community Library			252		182	182	21	161	764.5%	2,179
Recapitalisation of Community Libraries			4,900				408	(408)	-100.0%	–
Museum			598				50	(50)	-100.0%	–
							–	–		–
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		–	298,592	–	202	202	24,883	(24,418)	-98.1%	2,429
Capital expenditure of Transfers and Grants										
National Government:		–	130,360	–	338	338	10,863	(1,920)	-17.7%	4,058
Neighbourhood Development Partnership			12,000				1,000	(1,000)	-100.0%	–
Municipal Infrastructure Grant (MIG)			107,320		338	338	8,943			4,058
Water service operating subsidy			–				–			–
Intergrated national electrification			–				–			–
Emergy efficiency & demand side management			4,000				333	(333)	-100.0%	–
Municipal water infrastructure			7,040				587	(587)	-100.0%	–
Accrediation							–	–		–
							–	–		–
Other capital transfers [insert description]							–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
Masification Grant							–	–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	130,360	–	338	338	10,863	(1,920)	-17.7%	4,058
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	428,952	–	541	541	35,746	(26,338)	-73.7%	6,487

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July

Description	Ref	Budget Year 2014/15				
R thousands		Approved Rollover 2013/14	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					–	
Intergrated national electrification					–	
Integrated National Electrification Programme					–	
Finance Management					–	
Other transfers and grants [insert description]					–	
Provincial Government:		–	–	–	–	
Health subsidy					–	
Sport and Recreation					–	
Community Library					–	
Recapitalisation of Community Libraries					–	
Museum					–	
District Municipality:		–	–	–	–	
					–	
[insert description]					–	
Other grant providers:		–	–	–	–	
					–	
[insert description]					–	
Total operating expenditure of Approved Roll-overs		–	–	–	–	
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Neighbourhood Development Partnership					–	
Municipal water infrastructure					–	
Accrediation					–	
					–	
					–	
Other capital transfers [insert description]					–	
Provincial Government:		–	–	–	–	
					–	
					–	
District Municipality:		–	–	–	–	
					–	
					–	
Other grant providers:		–	–	–	–	
					–	
					–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			11,347		859	859	946	(87)	-9%	10,302
Pension and UIF Contributions			1,231		100	100	103	(2)	-2%	1,206
Medical Aid Contributions			127		20	20	11	9	88%	239
Motor Vehicle Allowance			4,487		412	412	374	38	10%	4,943
Cellphone Allowance							–	–		–
Housing Allowances			708		102	102	59	43	73%	1,222
Other benefits and allowances			222		45	45	18	26	143%	539
Sub Total - Councillors		–	**18,121**	–	**1,538**	**1,538**	**1,510**	**27**	**2%**	**18,450**
% increase	4		**#DIV/0!**							**#DIV/0!**
Senior Managers of the Municipality	3									
Basic Salaries and Wages			8,175		587	587	681	(94)	-14%	7,045
Pension and UIF Contributions			237		9	9	20	(11)	-54%	110
Medical Aid Contributions			84		15	15	7	8	113%	179
Overtime			–				–	–		–
Performance Bonus			–				–	–		–
Motor Vehicle Allowance			1,489		126	126	124	2	2%	1,514
Cellphone Allowance			–				–	–		–
Housing Allowances			56		4	4	5	(0)	-7%	52
Other benefits and allowances			410		15	15	34	(19)	-56%	182
Payments in lieu of leave							–	–		–
Long service awards							–	–		–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Senior Managers of Municipality		–	**10,451**	–	**757**	**757**	**871**	**(114)**	**-13%**	**9,082**
% increase	4		**#DIV/0!**							**#DIV/0!**
Other Municipal Staff										
Basic Salaries and Wages			221,744		14,639	14,639	18,479	(3,840)	-21%	175,665
Pension and UIF Contributions			64,638		3,031	3,031	5,387	(2,355)	-44%	36,373
Medical Aid Contributions			15,416		1,216	1,216	1,285	(69)	-5%	14,587
Overtime			24,277		2,721	2,721	2,023	698	35%	32,656
Performance Bonus							–	–		–
Motor Vehicle Allowance			17,044		1,471	1,471	1,420	50	4%	17,646
Cellphone Allowance			–				–	–		–
Housing Allowances			10,535		591	591	878	(287)	-33%	7,091
Other benefits and allowances			28,192		1,661	1,661	2,349	(689)	-29%	19,926
Payments in lieu of leave			6,458				538	(538)	-100%	–
Long service awards			908				76	(76)	-100%	–
Post-retirement benefit obligations	2						–	–		–
Sub Total - Other Municipal Staff		–	**389,212**	–	**25,329**	**25,329**	**32,434**	**(7,106)**	**-22%**	**303,943**
% increase	4		**#DIV/0!**							**#DIV/0!**
Total Parent Municipality		–	**417,784**	–	**27,623**	**27,623**	**34,815**	**(7,192)**	**-21%**	**331,475**
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		–	417,784	–	27,623	27,623	34,815	(7,192)	-21%	331,475
% increase	4		6.5%							#DIV/0!
TOTAL MANAGERS AND STAFF		–	399,663	–	26,085	26,085	33,305	(7,220)	-22%	313,025

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source																
Property rates		11,440	20,532	20,532	20,532	20,532	20,532	20,532	20,532	20,532	20,532	20,532	16,819	242,670	259,657	277,833
Property rates - penalties & collection charges													–	–	–	–
Service charges - electricity revenue		23,721	50,794	50,794	50,794	50,794	50,794	50,794	50,794	50,794	50,794	50,794	50,794	609,525	660,601	712,690
Service charges - water revenue		5,055	13,696	13,696	13,696	13,696	13,696	13,696	13,696	13,696	13,696	13,696	13,697	164,356	175,861	188,172
Service charges - sanitation revenue		2,359	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	90,288	96,608	103,371
Service charges - refuse		2,299	6,121	6,121	6,121	6,121	6,121	6,121	6,121	6,121	6,121	6,121	6,121	73,450	78,591	84,093
Service charges - other													–	–	–	–
Rental of facilities and equipment		219	540	540	540	540	540	540	540	540	540	540	539	6,479	7,126	7,839
Interest earned - external investments		2,169	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	16,872	16,872	16,872
Interest earned - outstanding debtors		695	678	678	678	678	678	678	678	678	678	678	677	8,131	8,700	9,309
Dividends received													–	–	–	–
Fines		149	236	236	236	236	236	236	236	236	236	236	236	2,827	3,110	3,421
Licences and permits		2	0	0	0	0	0	0	0	0	0	0	1	3	4	4
Agency services													–	–	–	–
Transfer receipts - operating		19			74,162			74,162			74,162		1,971	298,618	309,009	309,730
Other revenue		1,609	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,860	13,142	15,392	14,894
Cash Receipts by Source		49,735	102,552	102,552	176,714	102,552	102,552	176,714	102,552	102,552	176,714	102,552	101,645	1,526,362	1,631,532	1,728,226
Other Cash Flows by Source													-			
Transfer receipts - capital		71,298														
Contributions & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/refinancing		(3,830)														
Increase in consumer deposits																
Receipt of non-current debtors																
Receipt of non-current receivables		(10,095)														
Change in non-current investments		568														
Total Cash Receipts by Source		107,676	102,552	102,552	176,714	102,552	102,552	176,714	102,552	102,552	176,714	102,552	101,645	1,526,362	1,631,532	1,728,226
Cash Payments by Type													-			
Employee related costs		26,234	33,243	33,243	33,243	33,243	33,243	33,243	33,243	33,243	33,243	33,243	33,993	399,663	423,745	448,662
Remuneration of councillors		1,389	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	18,121	19,571	21,136
Interest paid		1,937	24,727	24,727	24,727	24,727	24,727	24,727	24,727	24,727	24,727	24,727	24,727	296,728	317,499	339,724
Bulk purchases - Electricity		45,031	19,834	19,834	19,834	19,834	19,834	19,834	19,834	19,834	19,834	19,834	19,833	238,002	238,002	208,198
Bulk purchases - Water & Sewer			1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	22,158	27,105	27,105
Other materials		85	36,020	36,020	36,020	36,020	36,020	36,020	36,020	36,020	36,020	36,020	36,020	432,240	467,079	504,725
Contracted services		(331)	297	297	297	297	297	297	297	297	297	297	296	3,558	3,050	3,162
Grants and subsidies paid - other municipalities			5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	5,505	100,764	161,322	124,017	127,914
Grants and subsidies paid - other													54,913	54,913	58,394	62,123
General expenses		9,284	31,585	31,585	31,585	31,585	31,585	31,585	31,585	31,585	31,585	31,585	(115,666)	231,763	219,280	225,654
Cash Payments by Type		83,628	154,566	154,566	154,566	154,566	154,566	154,566	154,566	154,566	154,566	154,566	158,237	1,858,469	1,897,742	1,968,403
Other Cash Flows/Payments by Type																
Capital assets		10,095	37,019	37,019	37,019	37,019	37,019	37,019	37,019	37,019	37,019	37,019	37,019			
Repayment of borrowing																
Other Cash Flows/Payments																
Total Cash Payments by Type		93,723	191,586	191,586	191,586	191,586	191,586	191,586	191,586	191,586	191,586	191,586	195,256	1,858,469	1,897,742	1,968,403
NET INCREASE/(DECREASE) IN CASH HELD		13,953	(89,034)	(89,034)	(14,872)	(89,034)	(89,034)	(14,872)	(89,034)	(89,034)	(14,872)	(89,034)	(93,612)	(332,107)	(266,210)	(240,177)
Cash/cash equivalents at the month/year beginning:		274,973	288,926	199,892	110,859	95,987	6,953	(82,081)	(96,953)	(185,987)	(275,020)	(289,892)	(378,926)	274,973	(57,134)	(323,344)
Cash/cash equivalents at the month/year end:		288,926	199,892	110,859	95,987	6,953	(82,081)	(96,953)	(185,987)	(275,020)	(289,892)	(378,926)	(472,538)	(57,134)	(323,344)	(563,521)

KZN252 Newcastle - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2013/14	Budget Year 2014/15							
		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			242,670		19,393	19,393	20,222	(829)	-4%	232,719
Property rates - penalties & collection charges							–	–		–
Service charges - electricity revenue			609,525		23,721	23,721	50,794	(27,073)	-53%	284,649
Service charges - water revenue			164,356		13,067	13,067	13,696	(629)	-5%	156,807
Service charges - sanitation revenue			90,288		7,446	7,446	7,524	(78)	-1%	89,353
Service charges - refuse revenue			73,450		6,144	6,144	6,121	23	0%	73,723
Service charges - other							–	–		–
Rental of facilities and equipment			6,479		336	336	540	(204)	-38%	4,036
Interest earned - external investments			16,872		2,169	2,169	1,406	763	54%	26,024
Interest earned - outstanding debtors			8,131		695	695	678	18	3%	8,344
Dividends received							–	–		–
Fines			2,827		149	149	236	(87)	-37%	1,785
Licences and permits			3		2	2	0	1	537%	21
Agency services							–	–		–
Transfers recognised - operational			298,618		202	202	24,885	(24,682)	-99%	2,429
Other revenue			13,142		712	712	1,095	(383)	-35%	8,545
Gains on disposal of PPE							–	–		–
Total Revenue (excluding capital transfers and contributions)		–	**1,526,362**	–	**74,036**	**74,036**	**127,197**	**(53,161)**	**-42%**	**888,434**
Expenditure By Type										
Employee related costs			399,663		26,234	26,234	33,305	(7,071)	-21%	314,813
Remuneration of councillors			18,121		1,389	1,389	1,510	(121)	-8%	16,666
Debt impairment			296,728		–	–	24,727	(24,727)	-100%	–
Depreciation & asset impairment			238,002		17,231	17,231	19,833	(2,602)	-13%	206,776
Finance charges			22,158		1,937	1,937	1,847	90	5%	23,240
Bulk purchases			432,240		52,834	52,834	36,020	16,814	47%	634,013
Other materials			3,558		85	85	296	(212)	-71%	1,015
Contracted services			161,322		(331)	(331)	13,444	(13,774)	-102%	(3,967)
Transfers and grants			54,913				4,576	(4,576)	-100%	–
Other expenditure			231,763		9,284	9,284	19,314	(10,030)	-52%	111,404
Loss on disposal of PPE							–	–		–
Total Expenditure		–	**1,858,469**	–	**108,663**	**108,663**	**154,872**	**(46,209)**	**-30%**	**1,303,959**
Surplus/(Deficit)		–	(332,107)	–	(34,627)	(34,627)	(27,676)	(6,951)	25%	(415,524)
Transfers recognised - capital								–		
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		–	(332,107)	–	(34,627)	(34,627)	(27,676)	(6,951)	25%	(415,524)
Taxation										
Surplus/(Deficit) after taxation		–	**(332,107)**	–	**(34,627)**	**(34,627)**	**(27,676)**	(6,951)	25%	**(415,524)**

KZN252 Newcastle - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M01 July

Description	Ref	2013/14	Budget Year 2014/15							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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								–		
Other revenue								–		
Gains on disposal of PPE								–		
Total Operating Revenue	1							–		–
Expenditure By Municipal Entity										
Employee Related Cost								–		
Debt Impairment								–		
Collection Costs								–		
Depreciation								–		
Finance Charges								–		
Bulk Purchases								–		
Other Material								–		
Repairs & Maintenance								–		
Other Expenditure								–		
								–		
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

KZN252 Newcastle - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M01 July

Month	2013/14	Budget Year 2014/15							
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		37,019		10,095	10,095	37,019	26,924	72.7%	2%
August		37,019				74,038	–		
September		37,019				111,057	–		
October		37,019				148,076	–		
November		37,019				185,095	–		
December		37,019				222,114	–		
January		37,019				259,134	–		
February		37,019				296,153	–		
March		37,019				333,172	–		
April		37,019				370,191	–		
May		37,019				407,210	–		
June		37,019				444,229	–		
Total Capital expenditure	–	444,229	–	10,095					

KZN252 Newcastle - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2013/14	Budget Year 2014/15							
		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		–	171,340	–	840	840	14,278	13,438	94.1%	10,079
Infrastructure - Road transport		–	62,080	–	–	–	5,173	5,173	100.0%	–
Roads, Pavements & Bridges			60,080				5,007	5,007	100.0%	–
Storm water			2,000				167	167	100.0%	–
Infrastructure - Electricity		–	10,500	–	502	502	875	373	42.7%	6,021
Generation							–	–		–
Transmission & Reticulation			10,500		502	502	875	373	42.7%	6,021
Street Lighting							–	–		–
Infrastructure - Water		–	33,140	–	–	–	2,762	2,762	100.0%	–
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation			33,140				2,762	2,762	100.0%	–
Infrastructure - Sanitation		–	36,320	–	338	338	3,027	2,688	88.8%	4,058
Reticulation			36,320				3,027	3,027	100.0%	–
Sewerage purification					338	338	–	(338)	#DIV/0!	4,058
Infrastructure - Other		–	29,300	–	–	–	2,442	2,442	100.0%	–
Waste Management							–	–		–
Transportation							–	–		–
Gas							–	–		–
Other			29,300				2,442	2,442	100.0%	–
Community		–	11,300	–	–	–	942	942	100.0%	–
Parks & gardens			2,400				200	200	100.0%	–
Sportsfields & stadia			1,000				83	83	100.0%	–
Swimming pools			1,000				83	83	100.0%	–
Community halls			6,900				575	575	100.0%	–
Libraries							–	–		–
Recreational facilities							–	–		–
Fire, safety & emergency							–	–		–
Security and policing							–	–		–
Buses							–	–		–
Clinics							–	–		–
Museums & Art Galleries							–	–		–
Cemeteries							–	–		–
Social rental housing							–	–		–
Other							–	–		–
Heritage assets		–	60	–	–	–	5	5	100.0%	–
Buildings							–	–		–
Other			60				5	5	100.0%	–
Investment properties		–	–	–	–	–	–	–		–
Housing development							–	–		–
Other							–	–		–
Other assets		–	215,855	–	2,769	2,769	17,988	15,219	84.6%	33,226
General vehicles			3,600		469	469	300	(169)	-56.3%	5,626
Specialised vehicles							–	–		–
Plant & equipment			14,435				1,203	1,203	100.0%	–
Computers - hardware/equipment			1,700				142	142	100.0%	–
Furniture and other office equipment			2,120				177	177	100.0%	–
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings			194,000				16,167	16,167	100.0%	–
Other Buildings							–	–		–
Other Land					2,300	2,300	–	(2,300)	#DIV/0!	27,600
Surplus Assets - (Investment or Inventory)							–	–		–
Other							–	–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	334	–	–	–	28	28	100.0%	–
Computers - software & programming			334				28	28	100.0%	–
Other				–			–	–		–
Total Capital Expenditure on new assets	1	–	398,889	–	3,609	3,609	33,241	29,632	89.1%	43,305

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		-	-	-	-2	-2	-			-30

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

Description	Ref	2013/14	Budget Year 2014/15							
		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		–	34,800	–	6,486	6,486	2,900	(3,586)	-123.7%	77,835
Infrastructure - Road transport		–	7,000	–	446	446	583	137	23.6%	5,350
Roads, Pavements & Bridges			7,000		446	446	583	137	23.6%	5,350
Storm water							–	–		–
Infrastructure - Electricity		–	7,600	–	5,641	5,641	633	(5,008)	-790.8%	67,697
Generation							–	–		–
Transmission & Reticulation			7,600		5,641	5,641	633	(5,008)	-790.8%	67,697
Street Lighting							–	–		–
Infrastructure - Water		–	–	–	137	137	–	(137)	#DIV/0!	1,646
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation					137	137	–	(137)	#DIV/0!	1,646
Infrastructure - Sanitation		–	18,700	–	262	262	1,558	1,297	83.2%	3,142
Reticulation			18,700		262	262	1,558	1,297	83.2%	3,142
Sewerage purification							–	–		–
Infrastructure - Other		–	1,500	–	–	–	125	125	100.0%	–
Waste Management							–	–		–
Transportation							–	–		–
Gas							–	–		–
Other			1,500				125	125	100.0%	–
Community		–	5,620	–	–	–	468	468	100.0%	–
Parks & gardens							–	–		–
Sportsfields & stadia							–	–		–
Swimming pools							–	–		–
Community halls			5,620				468	468	100.0%	–
Libraries							–	–		–
Recreational facilities							–	–		–
Fire, safety & emergency							–	–		–
Security and policing							–	–		–
Buses							–	–		–
Clinics							–	–		–
Museums & Art Galleries							–	–		–
Cemeteries							–	–		–
Social rental housing							–	–		–
Other							–	–		–
Heritage assets		–	600	–	–	–	50	50	100.0%	–
Buildings			600				50	50	100.0%	–
Other							–	–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development							–	–		–
Other							–	–		–
Other assets		–	4,320	–	–	–	360	360	100.0%	–
General vehicles							–	–		–
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			3,620				302	302	100.0%	–
Computers - hardware/equipment							–	–		–
Furniture and other office equipment							–	–		–
Abattoirs							–	–		–
Markets							–	–		–
Civic Land and Buildings							–	–		–
Other Buildings			700				58	58	100.0%	–
Other Land							–	–		–
Surplus Assets - (Investment or Inventory)							–	–		–
Other							–	–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		

Biological assets		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming								-		
Other								-		
Total Capital Expenditure on renewal of existing assets	1	-	45,340	-	6,486	6,486	3,778	(2,708)	-71.7%	77,835

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	-	-	-	-2	-2	-			-30

KZN252 Newcastle - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2013/14	Budget Year 2014/15							
		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		–	71,915	–	407	407	5,993	5,586	93.2%	4,357
Infrastructure - Road transport		–	37,350	–	44	44	3,113	3,068	98.6%	–
Roads, Pavements & Bridges			37,350		44	44	3,113	3,068	98.6%	
Storm water							–	–		–
Infrastructure - Electricity		–	17,351	–	289	289	1,446	1,157	80.0%	3,471
Generation				–			–	–		–
Transmission & Reticulation			14,851		289	289	1,238	948	76.6%	3,471
Street Lighting			2,500				208	208	100.0%	–
Infrastructure - Water		–	–	–	18	18	–	(18)	#DIV/0!	214
Dams & Reservoirs							–	–		–
Water purification							–	–		–
Reticulation					18	18	–	(18)	#DIV/0!	214
Infrastructure - Sanitation		–	16,356	–	–	–	1,363	1,363	100.0%	–
Reticulation			16,356				1,363	1,363	100.0%	–
Sewerage purification				–			–	–		–
Infrastructure - Other		–	858	–	56	56	72	16	21.7%	672
Waste Management			130				11	11	100.0%	–
Transportation							–	–		–
Gas							–	–		–
Other			728		56	56	61	5	7.7%	672
Community		–	7,274	–	27	27	606	579	95.6%	323
Parks & gardens			3,569		9	9	297	288	97.0%	109
Sportsfields & stadia			902		5	5	75	71	93.9%	55
Swimming pools			209		2	2	17	15	88.3%	24
Community halls			1,439		1	1	120	119	98.9%	16
Libraries			799		10	10	67	57	85.1%	119
Recreational facilities			202		–	–	17	17	100.0%	–
Fire, safety & emergency			13				1	1	100.0%	–
Security and policing							–	–		–
Buses							–	–		–
Clinics			77				6	6	100.0%	–
Museums & Art Galleries			65				5	5	100.0%	–
Cemeteries							–	–		–
Social rental housing							–	–		–
Other				–	–	–	–	–		–
Heritage assets		–	4	–	–	–	0	0	100.0%	–
Buildings							–	–		–
Other			4				0	0	100.0%	–
Investment properties		–	–	–	–	–	–	–		–
Housing development							–	–		–
Other							–	–		–
Other assets		–	16,065	–	126	126	1,339	1,212	90.6%	1,517
General vehicles			253		0	0	21	21	98.5%	4
Specialised vehicles		–					–	–		–
Plant & equipment			5,366		72	72	447	375	83.9%	863
Computers - hardware/equipment			–				–	–		–
Furniture and other office equipment			2,853		–	–	238	238	100.0%	–
Abattoirs			–				–	–		–
Markets			–				–	–		–
Civic Land and Buildings			222				19	19	100.0%	–
Other Buildings			6,722		54	54	560	506	90.3%	650
Other Land			–				–	–		–
Surplus Assets - (Investment or Inventory)			–				–	–		–
Other			649	–	–	–	54	54	100.0%	–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		

Biological assets		-	-	-	-	-	-	-		-
List sub-class								-		
								-		
Intangibles		-	-	-	-	-	-	-		-
Computers - software & programming								-		
Other								-		
Total Repairs and Maintenance Expenditure		-	95,258	-	561	561	7,938	7,378	92.9%	6,197

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

KZN252 Newcastle - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	2013/14	Budget Year 2014/15							
		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		–	189,504	–	15,792	14,835	15,792	957	6.1%	178,014
Infrastructure - Road transport		–	112,658	–	9,388	13,253	9,388	(3,865)	-41.2%	159,036
Roads, Pavements & Bridges			112,632		9,386	13,253	9,386	(3,867)	-41.2%	159,036
Storm water			25		2	–	2	2	100.0%	–
Infrastructure - Electricity		–	14,316	–	1,193	1,345	1,193	(152)	-12.7%	16,136
Generation					–		–	–		–
Transmission & Reticulation			14,316		1,193	1,345	1,193	(152)	-12.7%	16,136
Street Lighting					–		–	–		–
Infrastructure - Water		–	26,920	–	2,243	–	2,243	2,243	100.0%	–
Dams & Reservoirs					–		–	–		–
Water purification			26,920		2,243		2,243	2,243	100.0%	–
Reticulation					–		–	–		–
Infrastructure - Sanitation		–	34,187	–	2,849	–	2,849	2,849	100.0%	–
Reticulation			34,187		2,849		2,849	2,849	100.0%	–
Sewerage purification					–		–	–		–
Infrastructure - Other		–	1,423	–	119	237	119	(118)	-99.8%	2,842
Waste Management						237	–	(237)	#DIV/0!	2,842
Transportation							–	–		–
Gas							–	–		–
Other			1,423		119		119	119	100.0%	–
Community		–	1,413	–	118	300	118	(182)	-154.8%	3,601
Parks & gardens			211		18	115	18	(97)	-551.0%	1,377
Sportsfields & stadia			127		11	21	11	(10)	-97.3%	250
Swimming pools			252		21	15	21	6	26.9%	184
Community halls			415		35	10	35	25	71.5%	118
Libraries			1		0	13	0	(13)	-16103.2%	152
Recreational facilities			287		24	55	24	(31)	-131.6%	664
Fire, safety & emergency			0		0	16	0	(16)	-83910.3%	195
Security and policing					–		–	–		–
Buses					–		–	–		–
Clinics					–		–	–		–
Museums & Art Galleries					–		–	–		–
Cemeteries			19		2	–	2	2	100.0%	–
Social rental housing					–		–	–		–
Other			102		8	55	8	(47)	-551.0%	662
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		–
Other								–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	46,885	–	3,907	2,061	3,907	1,846	47.3%	24,729
General vehicles			13,237		1,103	1,100	1,103	3	0.2%	13,204
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			4,044		337	390	337	(53)	-15.7%	4,679
Computers - hardware/equipment			9,941		828	158	828	670	80.9%	1,900
Furniture and other office equipment			11,414		951	185	951	766	80.6%	2,219
Abattoirs					–	–	–	–		–
Markets			152		13		13	13	100.0%	–
Civic Land and Buildings			7,937		661	–	661	661	100.0%	–
Other Buildings			–		–	192	–	(192)	#DIV/0!	2,306
Other Land					–	–	–	–		–
Surplus Assets - (Investment or Inventory)					–		–	–		–
Other			160		13	35	13	(22)	-161.5%	418
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		

Biological assets	-	-	-	-	-	-	-		-
List sub-class							-		
							-		
Intangibles	-	200	-	17	36	17	(19)	-115.8%	432
Computers - software & programming		200		17	36	17	(19)	-115.8%	432
Other						-	-		
Total Depreciation	-	238,002	-	19,834	17,231	19,834	2,602	13.1%	206,776

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

NEWCASTLE MUNICIPALITY
FINANCIAL REPORTING
JULY 2014

Monthly Bank Reconciliation as at 2014/07/31

Cashbook balance as at 2014/07/31	**151,007,910.81**
ADD	
Cheque payments not cashed by 2014/07/31	1,107,751.30
Bank deposits not receipted by 2014/07/31	1,114,807.75
Bank deposits receipted after 2014/07/31	35,420,988.91
Income journal for July 2014 done after 2014/07/31	76.00
JV 11102 to be corrected	3,452.00
Subtotal	**37,647,075.96**
LESS	
Cashier receipts banked after 2014/07/31	-747,795.00
Bank charges for JULY 2014 done after 2014/07/31	-80,397.56
Dishonoured cheques not journalised by 2014/07/31	-123,063.14
Cashier under banked	-7.20
Subtotal	**-951,262.90**
Total	**187,703,723.87**
Bank statement balance as at 2014/07/31 cheque account	184,635,057.98
Bank statement balance as at 2014/07/31 collection account	3,068,665.89
	187,703,723.87
	-

Prepared by: C MOORE
Chief Clerk
Date : 2014/08/07

Reviewed by: Mr M S NDLOVU
Manager: Expenditure & Financial Accountant
Date:

Mr N P XIMBA
Director: Budget

Mr S M NKOSI
Financial Manager: Support

Mr S L G DUBE
Acting Strategic Executive Director:
Budget & Treasury Office

Investment register for the year 2014/15

Newcastle Local Municipality

Nedbank 03/7648555441/001

Call Account Kwamathukuza	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	TOTAL
Opening balance 1 July 2014	R 4,601,401.99	R 4,601,401.99											
interest accrued	R 19,981.44												
Interest received	R 19,981.43												R 19,981.43
Deposits made (+)													
Deposits withdraw (-)													
Balance	R 4,601,401.99	R 4,601,401.99	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	

Nedbank 03/7648555441/010

Call Account Madadeni	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 July 2014	R 245,509.58	R 245,509.58											
Interest accrued	R 1,066.13												
Interest received	R 1,066.11												R 1,066.11
Deposits made (+)													
Deposits withdraw (-)													
Balance	R 245,509.58	R 245,509.58	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	

Nedbank 03/7648555441/013

Call Acount Madadeni	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 July 2014	R 196,289.17	R 196,289.17											
Interest accrued	R 852.39												
Interest received	R 852.38												R 852.38
Deposits made (+)													
Statement Charges													
Deposits withdraw (-)													
Balance	R 196,289.17	#REF!	#REF!	#REF!	#REF!		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	

Standard Bank 068450354/001

Call Account Kwamathukuza	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 July 2014	R 4,313,993.40	R 4,313,402.52											
Interest accrued	R 18,733.38												
Interest received	R 18,701.26												R 18,701.26
Deposits made (+)													
Deposits withdraw (-)	R 590.88												R 590.88
Balance	R 4,313,402.52	R 4,313,402.52	R 0.00							R 0.00	#REF!	#REF!	

Standard Bank 068450354/009

Call Account	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 July 2014	R 2,273,025.57	R 2,273,025.57											
Interest accrued	R 9,870.54												
Interest received	R 9,854.97												R 9,854.97
Deposits made (+)													
Deposits withdraw (-)													
Balance	R 2,273,025.57	R 2,273,025.57	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	

Standard Bank 068450354/015

Self Insurance Reserve	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 July 2014	R 8,475,159.07	R 8,510,738.26											
Interest received (+)	R 35,579.19												R 35,579.19
Deposits made (+)													
Deposits withdraw (-)													
Balance	R 8,510,738.26	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	

Standard Bank 068450354/016

Call Account Housing Dev Fund

	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 July 2014	R 27,297,577.38	R 27,412,174.11											
Interest received (+)	R 114,596.73												R 114,596.73
Deposits made (+)													
Deposits withdraw (-)													
Balance	R 27,412,174.11	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	

Standard Bank 068450354/030

	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 July 2014	R 2,500,000.00	R 2,500,000.00		R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R -	R -	R -	
Interest accrued	R 10,856.17												
Interest reveived	R 10,839.04												R 10,839.04
Deposits made (+)													
Deposits withdraw (-)													
Balance	R 2,500,000.00	R 2,500,000.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	

Standard Bank 068450354/008

Call Account Madadeni

	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 July 2014	R 80,925.62	R 80,914.54											
Interest accrued	R 343.66												
Interest received	R 343.61												R 343.61
Deposits made (+)													
Deposits withdraw (-)	R 11.08												R 11.08
Balance	R 80,914.54	#REF!	R 0.00	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	

Standard Bank 068450354-034

Fixed Deposit: Grant Investment

	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 JULY 2014	R 48,800,000.00	R 48,800,000.00											
Interest accrued	R 211,912.34												
Interest received	R 211,578.08												R 211,578.08
Deposits made (+)													
Deposits withdraw (-)													
Balance	R 48,800,000.00	R 48,800,000.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	

Absa Bank 9123294032

Call Account Madadeni

	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 July 2014	R 168,215.36	R 168,215.36											
Interest accrued	R 620.10												
Interest received	R 620.09												R 620.09
Deposits made (+)													
Deposits withdraw (-)													R -
Balance	R 168,215.36	R 168,215.36	R 0.00	R 0.00	#REF!	#REF!	#REF!	R 0.00	#REF!	#REF!	#REF!	#REF!	

Absa Bank 9112678241

Call Account Kwamatikuza

	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 July 2014	R 4,369,252.28	R 4,369,252.28											
Interest accrued	R 16,106.39												
Interest received	R 16,106.38												R 16,106.38
Deposits made (+)													
Deposits withdraw (-)													
Balance	R 4,369,252.28	R 4,369,252.28	R 0.00	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	

Absa Bank 9288456248

Capacity Building Housing Grant

	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 JULY 2014	R 5,004,787.75	R 5,004,773.75		R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R -	R -	R -	
Interest accrued	R 23,008.32												
Interest received	R 23,008.25												R 23,008.25
Deposits made (+)													
Deposits withdraw (-)	R 14.00												R 14.00
Balance	R 5,004,773.75	R 5,004,773.75	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	

Absa Bank : 9293256166

Call account	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 JULY 2014	R 51,100,000.00	R 51,100,000.00								#REF!	#REF!	#REF!	
Interest accrued	R 225,260.00												
Interest received	R 225,260.00												R 225,260.00
Deposits made (+)													
Deposits withdraw (-)													
Balance	R 51,100,000.00	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	

FNB: 62104301388

Call Account	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 July 2014	R 1,493,342.82	R 1,493,329.82		R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R -	R -	R -	
Interest accrued	R 2,976.47												
interest received	R 4,551.61												R 4,551.61
Deposits made (+)													
Deposits withdraw (-)	R 13.00												R 13.00
Balance	R 1,493,329.82	R 1,493,329.82	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	

FNB: 62336749497

Cheque Account	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 July 2014	R 5,610,567.65	R 5,631,734.49											
Interest received (+)	R 21,250.99												R 21,250.99
Deposits made (+)													
Deposits withdraw (-)	R 84.15												R 84.15
Balance	R 5,631,734.49	R 5,631,734.49	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	

Sanlam/Glacier 001246107

Money Market	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
Opening balance 1 July 2014	R 51,363,196.67	R 51,583,728.13		R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R -	R -	R -	
Interest received (+)	R 240,323.51												R 240,323.51
Vat on fees	R 2,430.60												R 2,430.60
Bank Charges	R 17,361.45												R 17,361.45
Deposits withdraw (-)													
Balance	R 51,583,728.13	R 51,583,728.13	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	

Balance as at month end	R 218,284,489.57												R 975,018.79

SUMMARY OF INVESTMENTS FOR NEWCASTLE MUNICIPALITY FOR JULY 2014

Account Number	Opening balance	Investment made	Investment Matured	Withdrawals made	Interest Received	Interest Capitalized	Bank Charges & Vat	Balance
NedBank:037648555441/001	R 4,601,401.99				R 19,981.43			R 4,601,401.99
Nedbank:037648555441/010	R 245,509.58				R 1,066.11			R 245,509.58
Nedbank:037648555441/013	R 196,289.17				R 852.38			R 196,289.17
Standard Bank 068450354/001	R 4,313,993.40			R 590.88	R 18,701.26			R 4,313,402.52
Standard Bank 068450354/009	R 2,273,025.57				R 9,854.97			R 2,273,025.57
Standard Bank 068450354/015	R 8,475,159.07					R 35,579.19		R 8,510,738.26
Standard Bank 068450354/016	R 27,297,577.38					R 114,596.73		R 27,412,174.11
Standard Bank 068450354/030	R 2,500,000.00				R 10,839.04			R 2,500,000.00
Standard Bank 068450354/008	R 80,925.62			R 11.08	R 343.61			R 80,914.54
Standard Bank 068450354/034	R 48,800,000.00				R 211,578.08			R 48,800,000.00
Absa: 9123294032	R 168,215.36				R 620.09			R 168,215.36
Absa: 9112678241	R 4,369,252.28				R 16,106.38			R 4,369,252.28
Absa: 9288456248	R 5,004,787.75				R 23,008.25		R 14.00	R 5,004,773.75
Absa: 9293256166	R 51,100,000.00				R 225,260.00			R 51,100,000.00
Fnb: 62104301388	R 1,493,342.82				R 4,551.61		R 13.00	R 1,493,329.82
Fnb: 62336749497	R 5,610,567.65					R 21,250.99	R 84.15	R 5,631,734.49
Glacier/Sanlam: 001246107	R 51,363,196.67					R 240,323.51	R 19,792.05	R 51,583,728.13
Total as 31/07/14	R 217,893,244.31	R 0.00	R 0.00	R 601.96	R 542,763.21	R 411,750.42	R 19,903.20	R 218,284,489.57

BALANCE PER STATEMENT R 218,284,489.57

BALANCE PER GENERAL LEDGER 218,284,489.57

C MOORE
CHIEF CLARK: FINANCIAL ACCOUNTING

MS NDLOVU
MANAGER:EXPENDITURE & FINANCIAL ACCOUNTING

N XIMBA
DIRECTOR: BUDGET

S M NKOSI
FINANCIAL MANAGER :SUPPOERT

SGL DUBE
ACTING SED: BUDGET & TREASURY OFFICE

NEWCASTLE MUNICIPALITY

DIRECT EXPENDITURE VOUCHER

BENEFICIARY
ESKOM

DATE
13/08/2014
CHEQUE | EFT X

CHEQUE NUMBER

DIRECT NUMBER
113658

COMMENTS:

BENEFICIARY NUMBER
E004

EFT NUMBER

VOTE NUMBER	DESCRIPT/ INV	ORDER NO	AMOUNT	%	VAT AMOUNT	DEBIT	CREDIT
010602010247	5578885631		48,662,014.83	14.00	6,812,682.07	55,474,696.90	
010602010247	6238370809		4,172,409.66	14.00	584,137.35	4,756,547.01	
			52,834,424.49		7,396,819.42	60,231,243.91	0

DETAILS:
ESKOM MEGAFLEX AND IPSA CO-GENERATION ACCOUNT
Jul-14

CHEQUE AMOUNT 60,231,243.91

Prepared By: CHANTAL

Checked:

Bank details to be changed:

CHEQUE SIGNATORIES
Signed:

CHEQUE SIGNATORIES
Co-Signed:

NEWCASTLE MUNICIPALITY
Financial results
for the 1 month ended July 31, 2014

Newcastle Municipality

Financial Results for the 1 month ended July 31, 2014

Statement of Financial Position as at July 31, 2014

Figures in Rand	Note(s)	31 July 2014	30 June 2014
Assets			
Current Assets			
Inventories		10,627,124	11,360,574
Other financial assets		151,168	5,832,338
Receivables from exchange transactions		2,231,649	2,119,046
Receivables from non-exchange transactions		8,571,670	-
VAT receivable		31,186,465	62,008,595
Consumer debtors		496,621,417	458,298,456
Assets held for sale		8,745,488	8,745,488
Cash and cash equivalents		369,304,688	274,973,044
		927,439,669	**823,337,541**
Non-Current Assets			
Investment property		245,993,000	168,020,593
Property, plant and equipment		2,138,148,386	1,767,943,019
Intangible assets		1,312,027	656,671
Heritage assets		3,068,756	2,855,618
Investments in associates		980,441,833	980,664,074
		3,368,964,002	**2,920,139,975**
Total Assets		**4,296,403,671**	**3,743,477,516**
Liabilities			
Current Liabilities			
Other financial liabilities		-	4,143,145
Finance lease obligation		-	94,081
Payables from exchange transactions		302,470,756	238,718,263
Consumer deposits		9,953,694	9,973,233
Unspent conditional grants and receipts		48,929,255	121,645,553
		361,353,705	**374,574,275**
Non-Current Liabilities			
Other financial liabilities		226,722,976	220,643,493
Finance lease obligation		96,296	2,216
Provisions		110,375,909	110,375,909
Provision for landfil site		25,860,274	23,610,886
		363,055,455	**354,632,504**
Total Liabilities		**724,409,160**	**729,206,779**
Net Assets		**3,571,994,511**	**3,014,270,737**
Reserves			
Housing Development Fund		27,802,351	27,846,141
Insurance reserve		7,086,943	7,282,097
Accumulated surplus		3,537,105,217	2,979,142,499
Total Net Assets		**3,571,994,511**	**3,014,270,737**

Newcastle Municipality

Financial Results for the 1 month ended July 31, 2014

Statement of Changes in Net Assets

Figures in Rand	Donations and public contributions	Insurance reserve	Total reserves	Accumulated surplus	Total net assets
Restated balance at 01 July 2013	**28,023,085**	**6,798,285**	**34,821,370**	**3,066,467,792**	**3,101,289,162**
Changes in net assets					
Surplus for the 1 month	-	-	-	(87,325,293)	(87,325,293)
Transfer of income surplus to trust capital	(176,944)	-	(176,944)	-	(176,944)
Transfer of capital surplus to trust capital	-	483,812	483,812	-	483,812
Total changes	(176,944)	483,812	306,868	(87,325,293)	(87,018,425)
Balance at 30 April 2014	**27,846,141**	**7,282,097**	**35,128,238**	**3,571,732,236**	**3,606,860,474**
Changes in net assets					
Surplus for May 2014	-	-	-	(34,627,019)	(34,627,019)
Transfer of income surplus to trust capital	(43,790)	-	(43,790)	-	(43,790)
Transfer of capital surplus to trust capital	-	(195,154)	(195,154)	-	(195,154)
Total changes	(43,790)	(195,154)	(238,944)	(34,627,019)	(34,865,963)
Balance at July 31, 2014	**27,802,351**	**7,086,943**	**34,889,294**	**3,537,105,217**	**3,571,994,511**

Note(s)

Newcastle Municipality

Financial Results for the 1 month ended July 31, 2014

Statement of Financial Performance

Figures in Rand	Note(s)	1 month ended 31 July 2014	12 months ended 30 June 2014
Revenue			
Service charges		50,377,661	752,336,941
Fees earned from Advertising, building plans and sewage blockages		-	353,470
Rental of facilities and equipment		336,352	4,846,571
Other income		165,500	6,018,507
Sundry Sales		49,687	647,913
Fee income		498,617	5,223,587
Interest received		2,863,959	24,310,148
Property rates		19,393,258	183,052,004
Government grants & subsidies		202,439	376,574,409
Fines		148,723	2,695,890
Total revenue		**74,036,196**	**1,356,059,440**
Expenditure			
Employee Related Costs		(27,622,985)	(356,147,747)
Depreciation and amortisation		(17,231,314)	(293,334,818)
Impairment loss/ Reversal of impairments		-	(6,927,251)
Finance costs		(1,936,337)	(8,766,018)
Debt impairment		-	(90,148,510)
Collection costs		-	(9,505,054)
Repairs and maintenance		(519,408)	(75,540,454)
Bulk purchases		(52,834,424)	(382,470,058)
Contracted services		330,596	(44,543,043)
General Expenses		(8,849,343)	(188,606,176)
Total expenditure		**(108,663,215)**	**(1,455,989,129)**
Operating deficit		**(34,627,019)**	**(99,929,689)**
Loss/Profit on Sale of Assets		-	12,604,396
Deficit for the 1 month		**(34,627,019)**	**(87,325,293)**
Attributable to:			
Owners of the controlling entity		(34,627,019)	(87,325,293)

Newcastle Municipality

Financial Results for the 1 month ended July 31, 2014

Cash Flow Statement

Figures in Rand	Note(s)	1 month ended 31 July 2014	12 months ended 30 June 2014
Cash flows from operating activities			
Receipts			
Sale of goods and services		33,420,103	898,765,553
Grants		71,317,015	432,572,316
Interest income		2,863,959	24,310,148
Other receipts		1,198,879	19,785,938
		108,799,956	1,375,433,955
Payments			
Employee costs		(27,622,985)	(356,147,747)
Suppliers		23,334,993	(710,856,326)
Finance costs		(1,936,337)	(8,766,018)
		(6,224,329)	(1,075,770,091)
Net cash flows from operating activities		**102,575,627**	**299,663,864**
Cash flows from investing activities			
Purchase of property, plant and equipment		(10,095,047)	(389,201,935)
Proceeds from sale of property, plant and equipment		-	11,419,328
Purchase of other intangible assets		-	(437,750)
Proceeds from sale of heritage assets		-	(56,860)
Proceeds from sale of financial assets		5,681,170	980,244
Contribution to shortfalls in Investment in Associates		-	(51,341,743)
Net cash flows from investing activities		**(4,413,877)**	**(428,638,716)**
Cash flows from financing activities			
Proceeds from other financial liabilities		-	145,846,224
Repayment of current portion of non current liabilities		(6,079,493)	(153,926,044)
Movement in provision for landfil site		2,249,388	687,696
Finance lease payments		(1)	(101,704)
Net cash flows from financing activities		**(3,830,106)**	**(7,493,828)**
Net increase/(decrease) in cash and cash equivalents		**94,331,644**	**(136,468,680)**
Cash and cash equivalents at the beginning of the year		274,973,044	411,441,724
Cash and cash equivalents at the end of the year		**369,304,688**	**274,973,044**

345 969 695