

SECTION 72: MID YEAR ASSESSMENT FOR THE PERIOD ENDING 31 DECEMBER 2014: (T 6/1/1-
2014/15) : BUDGET AND TREASURY OFFICE

1. EXECUTIVE SUMMARY

In terms of Section 72(1) of the Local Government: Municipal Finance Management Act, (Act No. 56 of 2003), the Accounting Officer of the municipality must, by 25 January of each year, assess the performance of the municipality during the first half of the financial year, in performing such assessment the Accounting Officer must take the following into account:

- The monthly statements referred to section 71 for the first half of the financial year
- The municipality's service delivery performance during the first half of the financial year, and service delivery targets and performance indicators set on the SDBIP
- The past year's annual report and progress on resolving problems identified in the annual report (action plan).

The Accounting Officer must as part of review:

- Make recommendations as to whether an adjustment budget is necessary and
- Recommend revised projections for revenue and expenditure.

The Accounting Officer must then, submit a report on such assessment to the Mayor of the municipality, the National Treasury and the relevant Provincial Treasury. The Mayor must in turn, comply with the provision of Section 54, which include submitting the report to council by 31 January of each year. This report also serves to comply with the provisions of MFMA Section 71 for the month of December 2014 and MFMA Section 54(d) for the second quarter of the 2014/15 financial year.

RECOMMENDED:

- a) that the mid-year financial results for the 2014/15 financial year be noted;
- b) that, due to budget variances indicated in the attached report, the Accounting Officer be mandated to prepare and submit the adjustment budget for consideration by Council as per section 28 of the MFMA;
- c) that the purpose of the adjustments budget mentioned above be to reduce operational expenditure;
- d) that the municipality's Service Delivery and Budget Implementation Plan (SDBIP) be revised accordingly;
- e) that Strategic Executive Directors introduce measures to ensure financial discipline within their respective departments which will ensure efficient ways of doing business;
- f) that the municipality introduce an effective and efficient revenue collection strategy;
- g) that the municipality develops and implements a revenue enhancement strategy which will explore new revenue avenues thereby expanding the municipality's revenue base;
- h) that that expenditure on the Capital Budget be accelerated as it is a service delivery barometer.

SED: Budget &
Treasury Office

2. BRIEF ANALYSIS OF THE FINANCIAL RESULTS

2.1 OPERATING REVENUE

During the first half of the financial year, the municipality generated 53.3% (R814.2 million) of the total operating revenue budget of R1.5 billion. This means that the municipality's generated revenue was slightly more than the straightline projection of 50% during this period. During this period, the municipality received 63.9% of its total annual budgeted revenue. The municipality received 62.3% of anticipated grants during this period.

The average revenue collection rate in respect of the municipality's own revenue sources was 75% during this period. That means the municipality needs to put more effort into revenue collection. The municipality is currently going through a process of procuring services of a new debt collector with new terms of reference and scope of work. It is expected that the new terms of reference and scope of work will result in an improved debt collection rate.

2.2 OPERATING EXPENDITURE

During the first six months of the financial year, the municipality incurred 39.3% (R731.2 million) of the original budget of R1.8 billion. Actual cash spent on operating expenditure amounted to R771.6 million which is 68% of the total annual anticipated cash expenditure of R1.1 billion. This situation, coupled with a revenue collection rate of 74%, is a major cause of concern and if not properly managed, it may lead to the municipality experiencing cash flow problems. It is important that the municipality introduces cost cutting measures to maintain a healthy state of finances.

2.3 CAPITAL EXPENDITURE

The municipality's approved Capital Budget was R444.2 million and by the end of December 2014, the municipality had spent 31.2% (R138.5 million) of the total budget. This means that the implementation of capital projects is slow which negatively affects service delivery.

About R284.8 million of the Capital Budget is funded by an external loan and the process of acquiring the loan has taken an extended period of time than initially anticipated. While the process of acquiring the external loan is in progress, the municipality has used its internal funding to ensure that the delivery of services is not interrupted. About R147.9 million of the Capital Budget is funded by Conditional Grants and by the end of December 2014, only 28.7% (R42.3 million) had been spent. The National Treasury demands that all unspent conditional grants be repaid back at the end of the financial year. The municipality must therefore accelerate expenditure on capital projects that are funded by conditional grants. This will ensure that no grant is repaid back to the National Treasury at the end of the financial year. Capital expenditure per department is as follows:

Budget and Treasury Office	R 1.5 million (61.7%)
Community Services	R 15.6 million (49.3%)
Corporate Services	R 50.5 million (28.6%)
Planning and Development	R 23.0 million (21.9%)
Technical Services	R 47.7 million (25%)
Electrical and Mechanical	R17.8 million (97.9%)

2.4 CASH FLOWS

The municipality opened the 2014/15 financial year with a cash balance of R327.9 million which was inclusive of R44.9 million for Conditional Grants. By the end of the first half of the year, the municipality's cash balance was R269.6 million (inclusive of R64.3 million for conditional grants) and this is a decrease of R58.3 million from the opening cash balance of R327.9 million. This is mainly due to the fact that part of the municipality's own revenue is used to projects that are funded by the external loan of which the process of acquiring is still underway.

As mentioned above, the municipality's current monthly average revenue collection rate is 75% which means that 25% of the municipality's monthly billed revenue is not collected and that is not good for the municipality's liquidity. It is therefore of utmost importance that the municipality urgently develops and implements a radical and effective cash collection strategy. Furthermore, new revenue sources need to be explored urgently.

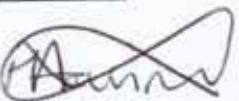
2.5 DEBTORS

The municipality's debt continues to increase at an alarming rate and as mentioned above, this poses a threat to the municipality's liquidity. The increase in outstanding debtors requires urgent attention in order to prevent potential cash flow problems in future. At the end of December 2014, the municipality's gross debtors' balance was R838.5 million and will certainly reach a billion rands soon if no action is taken. The bulk of this balance is outstanding for more than a year and is owed by households. An amount of R57.3 million can easily be collected as it is owed by businesses and organs of state.

2.6 CONDITIONAL GRANTS

At the beginning of the financial year, the municipality had a balance of R44.9 million for conditional grants and by the end of the December 2014, this figure had increased to R64.3 million. As mentioned above, the National Treasury claims back all unspent conditional grants at the end of the financial year. It is therefore imperative that the municipality accelerates expenditure on conditional grants to avoid an obligation to pay the National Treasury at year end.

Report seen by:



A. HARIPERSAD
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

A. GENERAL INFORMATION

Municipality	KZN252 Newcastle	Set name on 'Instructions' sheet.
Grade	Grade 4	¹ Grade in terms of the Remuneration of Public Office Bearers Act.
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	Name Mrs N. Dlamini
Telephone number	Telephone number (034) 328 7686
Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address speaker@newcastle.gov.za

Mayor/Executive Mayor:

Name	Name Miss Z. Mamengane
Telephone number	Telephone number (034) 328 7737
Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address mayor@newcastle.gov.za

Deputy Mayor/Executive Mayor:

Name	Name Miss Z. Mamengane
Telephone number	Telephone number (034) 328 7737
Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address mayor@newcastle.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:	Secretary/PA to the Municipal Manager:
Name	Name Mrs S.R. Mzila
Telephone number	Telephone number (034) 328 7750
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Chief Financial Officer

Name	Secretary/PA to the Chief Financial Officer
Telephone number	Name Mrs L. Oberholster
Cell number	Telephone number (034) 328 7752
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	E-mail address lizelle.oberholster@newcastle.gov.za

Official responsible for submitting financial information

Name	Mr J.S. Cele
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Official responsible for submitting financial information

Name	Miss Z F Mkhize
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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 - M06 December

KZN252 Newcastle - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - Mid-Year Assessment

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Standard										
Governance and administration	-	344,084	-	17,063	196,296	172,042	24,255	14%	351,268	
Executive and council	-	21,415	-	1,292	8,456	10,707	(2,252)	-21%	15,018	
Budget and treasury office	-	270,568	-	15,771	150,253	135,284	14,969	11%	284,175	
Corporate services	-	52,101	-	-	37,588	26,051	11,537	44%	52,075	
Community and public safety	-	18,853	-	1,263	6,980	9,427	(2,447)	-26%	17,762	
Community and social services	-	12,187	-	369	2,214	6,094	(3,879)	-64%	8,177	
Sport and recreation	-	586	-	72	1,313	293	1,020	348%	479	
Public safety	-	2,471	-	27	1,206	1,235	(29)	-2%	2,829	
Housing	-	3,608	-	795	2,246	1,804	442	25%	6,277	
Health	-	2	-	-	-	1	(1)	-100%	-	
Economic and environmental services	-	4,589	-	3,087	15,711	2,294	13,416	585%	4,436	
Planning and development	-	529	-	36	747	264	482	182%	924	
Road transport	-	4,060	-	3,051	14,964	2,030	12,934	637%	3,512	
Environmental protection	-	-	-	-	-	-	-	-	-	
Trading services	-	1,158,700	-	76,836	595,174	579,350	15,824	3%	1,036,236	
Electricity	-	663,155	-	44,515	324,936	331,577	(6,642)	-2%	543,678	
Water	-	224,081	-	22,061	128,852	112,041	16,821	15%	221,504	
Waste water management	-	169,475	-	5,883	93,748	84,738	9,010	11%	168,272	
Waste management	-	101,989	-	4,377	47,628	50,994	(3,365)	-7%	102,784	
Other	4	-	136	-	12	68	68	(0)	0%	
Total Revenue - Standard	2	-	1,526,362	-	98,261	814,228	763,181	51,047	7%	
Expenditure - Standard										
Governance and administration	-	278,875	-	21,387	140,423	139,337	1,065	1%	280,846	
Executive and council	-	122,172	-	9,969	62,323	61,086	1,237	2%	124,547	
Budget and treasury office	-	72,642	-	7,080	50,827	36,321	14,506	40%	101,654	
Corporate services	-	83,861	-	4,338	27,272	41,931	(14,658)	-35%	54,545	
Community and public safety	-	203,507	-	18,504	92,110	101,754	(9,644)	-9%	184,220	
Community and social services	-	75,195	-	6,530	31,800	37,597	(5,797)	-15%	63,600	
Sport and recreation	-	46,167	-	4,210	22,591	23,084	(493)	-2%	45,181	
Public safety	-	60,093	-	5,720	26,788	30,046	(3,258)	-11%	53,576	
Housing	-	18,196	-	1,792	9,505	9,098	407	4%	19,011	
Health	-	3,856	-	252	1,426	1,928	(502)	-26%	2,852	
Economic and environmental services	-	346,409	-	31,887	112,201	173,204	(61,003)	-35%	224,403	
Planning and development	-	36,044	-	2,503	12,623	18,022	(5,399)	-30%	25,246	
Road transport	-	310,259	-	29,377	99,496	155,129	(55,633)	-36%	198,992	
Environmental protection	-	106	-	6	82	53	29	55%	165	
Trading services	-	1,029,251	-	89,425	386,400	514,625	(128,226)	-25%	772,800	
Electricity	-	499,254	-	66,327	260,560	249,627	10,933	4%	521,120	
Water	-	191,450	-	12,294	71,464	95,725	(24,261)	-25%	142,927	
Waste water management	-	244,629	-	3,976	14,639	122,314	(107,676)	-88%	29,277	
Waste management	-	93,918	-	6,828	39,737	46,959	(7,222)	-15%	79,475	
Other	-	627	-	5	30	313	(283)	-90%	60	
Total Expenditure - Standard	3	-	1,858,469	-	161,208	731,164	929,234	(198,070)	-21%	1,462,328
Surplus/ (Deficit) for the year		-	(332,107)	-	(62,947)	83,064	(166,053)	249,117	-150%	(52,492)

KZN252 Newcastle - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - Mid-Year Assessment

Description	Ref	2013/14		Budget Year 2014/15						Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands	1										
Revenue - Standard											
Municipal governance and administration	-	344,084	-	17,063	196,296	172,042	24,255	14%	351,268		
Executive and council	-	21,415	-	1,292	8,456	10,707	(2,252)	-21%	15,018		
Mayor and Council		21,115		1,292	8,456	10,557	(2,102)	-20%	15,018		
Municipal Manager		300				150	(150)	-100%			
Budget and treasury office		270,568		15,771	150,253	135,284	14,969	11%	284,175		
Corporate services	-	52,101	-	-	37,588	26,051	11,537	44%	52,075		
Human Resources					-	-	-	-	834		
Information Technology		934		-	260	457	(217)	-47%	-		
Property Services		51,167		-	37,338	25,584	11,755	46%	51,241		
Other Admin					-	-	-	-	-		
Community and public safety	-	18,853	-	1,263	6,980	9,427	(2,447)	-26%	17,762		
Community and social services	-	12,187	-	389	2,214	5,094	(3,879)	-64%	8,177		
Libraries and Archives		6,613		223	1,234	4,367	(3,072)	-71%	5,578		
Museums & Art Galleries etc		1,302		-	-	651	(651)	-100%	598		
Community halls and Facilities		491		52	248	245	2	1%	469		
Cemeteries & Crematoriums		1,781		94	732	891	(158)	-18%	1,531		
Child Care					-	-	-	-	-		
Aged Care					-	-	-	-	-		
Other Community					-	-	-	-	-		
Other Social					-	-	-	-	-		
Sport and recreation		586		72	1,313	293	1,020	348%	479		
Public safety	-	2,471	-	27	1,206	1,235	(29)	-2%	2,829		
Police					-	-	-	-	-		
Fire		10		-	17	5	12	236%	42		
Civil Defence					-	-	-	-	-		
Street Lighting					-	-	-	-	-		
Other		2,461		27	1,189	1,230	(42)	-3%	2,788		
Housing		3,608		795	2,246	1,804	442	25%	6,277		
Health	-	2	-	-	-	1	(1)	-100%	-		
Clinics					-	-	-	-	-		
Ambulance					-	-	-	-	-		
Other		1			-	1	(1)	-100%	-		
Economic and environmental services	-	4,589	-	3,087	15,711	2,294	13,416	585%	4,436		
Planning and development	-	529	-	36	747	264	482	182%	924		
Economic Development/Planning				-	566	-	156	#DIV/0!	121		
Town Planning/Building enforcement				501	34	563	250	125%	764		
Licensing & Regulation		28		2	18	14	4	27%	39		
Road transport	-	4,060	-	3,051	14,964	2,030	12,934	837%	3,512		
Roads		2,427		3,044	14,510	1,214	13,297	1096%	2,439		
Public Buses				423	7	101	211	(110)	-52%	227	
Parking Garages					-	-	-	-	-		
Vehicle Licensing and Testing				1,210	-	352	605	(253)	-42%	846	
Environmental protection	-	-	-	-	-	-	-	-	-		
Pollution Control					-	-	-	-	-		
Biodiversity & Landscape					-	-	-	-	-		
Other					-	-	-	-	-		
Trading services	-	1,158,706	-	76,836	595,174	579,350	15,824	3%	1,036,236		
Electricity	-	563,155	-	44,515	324,936	331,577	(6,642)	-2%	543,678		
Electricity Distribution		563,155		44,515	324,936	331,577	(6,642)	-2%	543,678		
Electricity Generation					-	-	-	-	-		
Water	-	224,081	-	22,061	128,862	112,041	16,821	15%	221,504		
Water Distribution		224,081		22,061	128,862	112,041	16,821	15%	221,504		
Water Storage					-	-	-	-	-		
Waste water management	-	169,475	-	5,883	93,748	84,738	9,010	11%	168,272		
Sewerage		169,475		5,883	93,748	84,738	9,010	11%	168,272		
Storm Water Management					-	-	-	-	-		

Water	-	191,450	-	12,294	71,464	95,725	(24,281)	-25%	142,927	
Water Distribution		191,407		12,294	71,464	95,704	(24,240)	-25%	142,927	
Water Storage		43				21	(21)	-100%	-	
Waste water management	-	244,629	-	3,978	14,639	122,314	(107,576)	-88%	29,277	
Sewerage		242,714		3,870	13,947	121,357	(107,410)	-89%	27,895	
Storm Water Management						-	-	-	-	
Public Toilets		1,915		106	591	957	(266)	-28%	1,383	
Waste management	-	93,918	-	6,828	39,737	46,959	(7,222)	-15%	79,475	
Solid Waste		93,918		6,828	39,737	46,959	(7,222)	-15%	79,475	
Other	-	827	-	5	30	313	(263)	-90%	50	
Air Transport		827		5	30	313	(263)	-90%	50	
Abattoirs						-	-	-	-	
Tourism						-	-	-	-	
Forestry						-	-	-	-	
Markets						-	-	-	-	
Total Expenditure - Standard	3	-	1,858,469	-	161,298	731,164	929,234	(198,070)	-21%	1,462,328
Surplus / (Deficit) for the year		-	(332,107)	-	(62,947)	83,064	(166,053)	249,117	-150%	(52,492)

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 Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing

check oprev balance

check opnp balance

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

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

R thousand	Vote Description	Ref	2013/14	Budget Year 2014/15							
				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year/TD actual	Year/TD budget	YTD variance	YTD variance %
	Revenues by Vote										
	Vote 1 - Corporate Services	1	-	73,133	-	1,292	45,794	38,566	9,228	25%	67,093
	Administration			72,282		1,292	45,794	38,141	9,553	27%	66,259
	Human Resources			851		-	-	425	(425)	-100%	834
								-	-		
								-	-		
								-	-		
								-	-		
	Vote 2 - Community Services		-	114,107	-	4,852	52,463	57,053	(4,590)	-8%	114,496
	Culture & Amenities			7,860		441	3,527	3,830	(303)	-8%	8,655
	Other Community Services			106,447		4,411	48,936	53,223	(4,288)	-8%	105,840
								-	-		
								-	-		
								-	-		
								-	-		
	Vote 3 - Budget & Treasury Office		-	270,588	-	15,771	150,253	135,284	14,969	11%	284,175
	Financial Services			270,588		15,771	150,253	135,284	14,969	11%	284,175
	Data Processing							-	-		
	Supply Chain Unit							-	-		
								-	-		
								-	-		
								-	-		
	Vote 4 - Municipal Manager		-	934	-	-	250	467	(217)	-47%	-
	Municipal Manager			-		-	-	-	-		
	Internal Audit Unit							-	-		
	Integrated Development Planning							-	-		
	Legal Services							-	-		
	Mayoral Office							-	-		
	Public Relations Office							-	-		
	Governance Unit							-	-		
	Performance Management							-	-		
	Information Technology			934	-	250	467	(217)	-47%	-	
								-	-		
								-	-		
								-	-		
	Vote 5 - Development Planning & Human Settlements		-	7,272	-	843	3,061	3,636	(576)	-16%	7,334
	Economic Development			164		14	201	82	119	145%	172
	Housing & Land			6,008		795	2,246	3,304	(1,058)	-32%	6,277
	Town Planning			501		34	613	250	363	145%	885
								-	-		
								-	-		
								-	-		
	Vote 6 - Technical Services		-	397,193	-	38,988	235,341	198,597	36,745	19%	393,040
	Civil Services			3,537		3,044	12,732	1,819	10,913	600%	3,285
	Water & Sanitation Services			393,556		27,544	222,610	196,778	25,831	13%	389,775
								-	-		
								-	-		
								-	-		
	Vote 7 - Electrical and Mechanical Services		-	663,155	-	44,515	327,066	331,577	(4,511)	-1%	543,678
	Electrical Services			663,155		44,515	327,066	331,577	(4,511)	-1%	543,678
								-	-		

Total Revenue by Vote	2	-	1,526,362	-	98,261	814,228	783,181	51,047	7%	1,409,835
Expenditure by Vote	1	-								
Vote 1 - Corporate Services		-	128,064	-	7,607	59,596	64,032	(4,436)	-7%	119,192
Administration			108,502		6,481	52,375	54,251	(1,876)	-3%	104,749
Human Resources			18,562		1,125	7,221	9,781	(2,560)	-26%	14,443
Vote 2 - Community Services		-	273,975	-	22,104	118,494	138,988	(18,494)	-14%	236,989
Culture & Amenities			85,970		5,911	31,845	43,485	(11,540)	-27%	63,690
Other Community Services			187,007		16,193	86,649	93,503	(6,854)	-7%	173,299
Vote 3 - Budget & Treasury Office		-	74,842	-	20,331	50,827	37,321	13,506	36%	101,654
Financial Services			69,288		20,209	50,412	34,644	15,768	46%	100,825
Data Processing			1,804		58	389	902	(514)	-57%	777
Supply Chain Unit			3,550		64	26	1,775	(1,749)	-99%	63
Vote 4 - Municipal Manager		-	62,903	-	8,051	25,551	31,451	(5,901)	-19%	51,101
Municipal Manager			18,886		1,326	7,383	9,443	(2,660)	-22%	14,767
Internal Audit Unit			5,326		579	3,243	3,163	79	3%	6,485
Integrated Development Planning			3,128		224	1,237	1,564	(327)	-21%	2,473
Legal Services			4,617		382	2,408	2,309	99	4%	4,816
Mayoral Office			7,916		988	2,574	3,958	(1,384)	-35%	5,147
Public Relations Office			1,976		95	362	988	(526)	-53%	724
Governance Unit			9,424		1,820	4,260	4,712	(432)	-9%	8,559
Performance Management			2,278		144	921	1,139	(216)	-19%	1,042
Information Technology			6,351		892	3,144	4,175	(1,031)	-25%	6,288
Vote 5 - Development Planning & Human Settlements		-	54,867	-	4,301	22,158	27,433	(5,275)	-15%	44,318
Economic Development			13,928		1,222	4,833	6,964	(2,131)	-31%	9,566
Housing & Land			18,196		1,792	9,505	9,098	407	4%	19,011
Town Planning			22,742		1,285	7,819	11,371	(3,552)	-31%	15,639
Vote 6 - Technical Services		-	755,068	-	32,778	188,338	377,534	(189,196)	-50%	376,678
Civil Services			320,904		20,485	116,874	160,452	(43,578)	-27%	233,749
Water & Sanitation Services			434,154		12,294	71,464	217,082	(145,818)	-67%	142,927
Vote 7 - Electrical and Mechanical Services		-	508,949	-	68,035	266,200	254,474	11,725	5%	532,399
Electrical Services			508,949		68,035	266,200	254,474	11,725	5%	532,399

Total Expenditure by Vote	2	-	1,858,489	-	161,208	731,154	929,234	(198,970)	-21%
Surplus/ (Deficit) for the year	2	-	(332,107)	-	(62,947)	83,064	(166,053)	248,117	-150%

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 'associates' to relevant Vote.

check revenue
check expenditure

KZN252 Newcastle - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	Budget Year 2014/15			
							YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			242,670		14,707	107,219	121,335	(14,116)	-12%	214,438
Property rates - penalties & collection charges										
Service charges - electricity revenue			609,525		43,667	296,584	304,763	(18,178)	-6%	573,169
Service charges - water revenue			164,356		12,719	73,199	82,178	(8,979)	-11%	146,398
Service charges - sanitation revenue			90,288		5,870	36,076	45,144	(9,068)	-20%	72,152
Service charges - refuse revenue			73,450		4,380	26,805	36,725	(9,920)	-27%	53,609
Service charges - other										
Rental of facilities and equipment			6,479		493	3,083	3,239	(156)	-5%	6,167
Interest earned - external investments			16,872		788	6,519	8,436	(1,917)	-23%	13,039
Interest earned - outstanding debtors			8,131		577	4,010	4,065	(56)	-1%	8,019
Dividends received										
Fines			2,827		34	3,139	1,414	1,725	122%	6,278
Licences and permits			3		0	8	2	7	411%	17
Agency services										
Transfers recognised - operational			298,618		13,753	258,619	149,309	109,310	73%	298,618
Other revenue			13,142		1,272	8,966	6,571	2,395	36%	17,931
Gains on disposal of PPE										
Total Revenue (excluding capital transfers and contributions)	-		1,526,362	-	98,261	814,228	763,181	51,047	7%	1,409,835
Expenditure By Type										
Employee related costs			399,663		30,314	176,036	199,831	(23,795)	-12%	352,073
Remuneration of councillors			18,121		1,436	9,368	9,060	308	3%	18,737
Debt impairment			296,728		16,042	15,042	148,364	(132,322)	-89%	32,084
Depreciation & asset impairment			238,002		16,929	121,347	119,001	2,346	2%	242,695
Finance charges			22,158		1,966	11,957	11,079	877	8%	23,913
Bulk purchases			432,240		60,899	225,252	216,120	9,132	4%	450,504
Other materials			3,558		142	982	1,779	(797)	-45%	1,964
Contracted services			161,322		15,111	58,511	80,661	(12,150)	-15%	137,023
Transfers and grants			54,913				27,457	(27,457)	-100%	-
Other expenditure			231,763		18,368	101,568	115,882	(14,214)	-12%	203,336
Total Expenditure	-		1,858,469	-	161,208	731,164	929,234	(198,070)	-21%	1,462,328
Surplus/(Deficit)	-		(332,107)	-	(62,947)	83,064	(166,053)	249,117	(0)	(52,492)
Transfers recognised - capital										
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions	-		(332,107)	-	(62,947)	83,064	(166,053)			(52,492)
Taxation										
Surplus/(Deficit) after taxation	-		(332,107)	-	(62,947)	83,064	(166,053)			(52,492)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality	-		(332,107)	-	(62,947)	83,064	(166,053)			(52,492)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year	-		(332,107)	-	(62,947)	83,064	(166,053)			(52,492)

KZN252 Newcastle - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - Mid-Year Assessment)

Vote Description	Ref	2013/14 Audited Outcome	Budget Year 2014/15							
			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	-	12,787	50,514	88,167	(37,673)	-43%	101,029	
Vote 2 - Community Services		31,675	-	742	15,803	15,838	(295)	-1%	31,205	
Vote 3 - Budget & Treasury Office		2,455	-	10	1,512	1,225	287	23%	3,024	
Vote 4 - Municipal Manager		2,034	-	146	436	1,017	(579)	-57%	876	
Vote 5 - Development Planning & Human Settlements		23,040	-	2,801	5,048	11,520	(8,472)	-66%	10,096	
Vote 6 - Technical Services		190,456	-	9,796	47,652	95,226	(47,566)	-50%	95,324	
Vote 7 - Electrical and Mechanical Services		18,200	-	142,586	17,809	9,100	8,709	96%	35,619	
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	-	158,568	138,596	222,114	(83,528)	-38%	277,172
Total Capital Expenditure		-	444,229	-	158,568	138,596	222,114	(83,528)	-38%	277,172
Capital Expenditure - Standard Classification										
Governance and administration		-	180,854	-	12,943	52,484	96,427	(37,963)	-42%	104,828
Executive and council		176,374	-	12,787	50,493	88,167	(37,684)	-43%	100,987	
Budget and treasury office		2,455	-	10	1,512	1,225	287	23%	3,024	
Corporate services		2,034	-	146	436	1,015	(556)	-55%	876	
Community and public safety		-	31,771	-	1,715	11,403	15,888	(4,485)	-28%	22,865
Community and social services		12,886	-	60	6,440	5,380	99%	-	120	
Sport and recreation		13,620	-	120	9,052	6,815	2,242	33%	18,103	
Public safety		775	-	775	388	(388)	-100%	-	-	
Housing		4,500	-	1,245	2,184	2,250	(66)	-3%	4,369	
Health		-	-	107	-	107	RDV/D	-	213	
Economic and environmental services		-	106,640	-	8,880	30,033	53,326	(23,287)	-44%	60,065
Planning and development		18,540	-	1,555	2,854	9,270	(8,406)	-69%	5,727	
Road transport		56,100	-	7,325	27,169	44,050	(16,881)	-38%	54,338	
Environmental protection		-	-	-	-	-	-	-	-	
Trading services		-	124,966	-	4,693	44,587	62,480	(17,793)	-28%	89,374
Electricity		18,200	-	3,959	17,809	9,100	8,709	96%	35,819	
Water		102,360	-	2,471	25,493	51,180	(30,687)	-65%	40,986	
Waste water management		4,400	-	223	6,384	2,200	4,184	190%	12,709	
Waste management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	
Total Capital Expenditure - Standard Classification	3	-	444,229	-	30,282	138,586	222,114	(83,528)	-38%	277,172
Funded by:										
National Government			147,914		9,161	42,254	73,357	(31,663)	-43%	84,588
Provincial Government			-		-	-	-	-	-	-
District Municipality			-		-	-	-	-	-	-
Other transfers and grants			-		-	-	-	-	-	-
Transfers recognised - capital		-	147,914	-	9,161	42,254	73,357	(31,663)	-43%	84,588
Public contributions & donations	5		284,840		20,547	88,429	142,420	(52,991)	-37%	178,568
Borrowing	6		11,475		474	6,863	9,738	1,125	20%	13,727
Internally generated funds		-	444,229	-	30,282	138,586	222,114	(83,528)	-38%	277,172
Total Capital Funding		-	444,229	-	30,282	138,586	222,114	(83,528)	-38%	277,172
Salaries										

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/payments to reconcile to changes in Table SA17.

KZN252 Newcastle - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M06 December

Expenditure of single-year capital appropriation								
Vote 1 - Corporate Services	-	176,374	-	12,787	50,514	88,187	(37,673)	-43%
Administration		176,374		12,787	50,514	88,187	(37,673)	-43%
Human Resources		-		-	-	-	-	-
Vote 2 - Community Services	-	31,675	-	742	15,603	15,638	(235)	-1%
Culture & Amenities		19,055		520	9,112	9,528	(415)	-4%
Other Community Services		12,620		223	6,491	5,310	181	2%
Vote 3 - Budget & Treasury Office	-	2,450	-	10	1,512	1,225	287	23%
Financial Services		2,450		10	1,512	1,225	287	23%
Data Processing		-		-	-	-	-	-
Supply Chain Unit		-		-	-	-	-	-
Vote 4 - Municipal Manager	-	2,034	-	146	438	1,017	(579)	-57%
Municipal Manager & C.o.O.		-		-	-	-	-	-
Internal Audit Unit		-		-	-	-	-	-
I.D.P.		-		-	-	-	-	-
Governance Unit		-		-	-	-	-	-
Mayoral Unit		-		-	-	-	-	-
Legal Services		-		-	-	-	-	-
Performance Management		-		-	-	-	-	-
Information Technology		2,034		146	438	1,017	(579)	-57%
Vote 5 - Development Planning & Human Settlements	-	23,040	-	2,801	5,048	11,329	(6,472)	-55%
Economic Development		5,000		426	820	2,500	(1,680)	-67%
Housing & Land		4,500		1,245	2,184	2,250	(66)	-3%
Town Planning		13,540		1,126	2,044	6,770	(4,726)	-70%
							-	-
Vote 6 - Technical Services	-	198,456	-	9,798	47,682	95,228	(47,586)	-50%
Civil Services		198,096		7,325	27,169	54,548	(27,379)	-50%
Water & Sanitation Services		81,360		2,471	20,493	40,980	(20,187)	-50%
							-	-
Vote 7 - Electrical and Mechanical Services	-	18,200	-	3,999	17,809	9,100	8,709	96%
Electrical Services		18,200		3,999	17,809	9,100	8,709	96%
							-	-
Total single-year capital expenditure	-	444,229	-	30,282	138,588	222,114	(83,528)	-38%
Total Capital Expenditure	-	444,229	-	30,282	138,588	222,114	(83,528)	-38%

References

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

KZN252 Newcastle - Table C6 Consolidated Monthly Budget Statement - Financial Position - Mid-Year Assessment

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					24,847		
Call investment deposits			278,841		244,710	278,841	
Consumer debtors			474,896		572,916	474,896	
Other debtors					70,611		
Current portion of long-term receivables			22,158		11	22,158	
Inventory					20,271		
Total current assets	-	775,895		-	933,365	775,895	
Non current assets							
Long-term receivables							
Investments							
Investment property			171,249		273,604	171,249	
Investments in Associate			1,110,224		154,822	1,110,224	
Property, plant and equipment			2,393,683		2,368,164	2,393,683	
Agricultural							
Biological assets							
Intangible assets			913		1,604	913	
Other non-current assets					2,965		
Total non current assets	-	3,676,069		-	2,801,159	3,676,069	
TOTAL ASSETS	-	4,451,964		-	3,734,524	4,451,964	
LIABILITIES							
Current liabilities							
Bank overdraft							
Borrowing			22,158		21,018	22,158	
Consumer deposits			9,997		9,986	9,997	
Trade and other payables			103,000		296,241	103,000	
Provisions			3,438		4,426	3,438	
Total current liabilities	-	138,593		-	331,671	138,593	
Non current liabilities							
Borrowing			513,000		205,394	513,000	
Provisions			129,861		119,663	129,861	
Total non current liabilities	-	642,861		-	325,057	642,861	
TOTAL LIABILITIES	-	781,454		-	656,728	781,454	
NET ASSETS	2	-	3,670,509		-	3,077,796	3,670,509
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			3,637,156		3,042,171	3,637,156	
Reserves			33,353		35,625	33,353	
TOTAL COMMUNITY WEALTH/EQUITY	2	-	3,670,509		-	3,077,796	3,670,509

KZN252 Newcastle - Table C7 Consolidated Monthly Budget Statement - Cash Flow - Mid-Year Assessment

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			100,887	572,903	448,991	123,912	28%	897,982
Government - operating		298,618			2,048	218,947	149,309	69,638	47%	298,618
Government - capital		147,914			1,500	59,051	73,957	(14,906)	-20%	147,914
Interest		16,872			1,901	13,431	8,436	4,995	59%	16,872
Dividends							-	-		-
Payments										
Suppliers and employees		(1,131,767)			(13,497)	(759,608)	(565,883)	193,724	-34%	(1,131,767)
Finance charges		(22,158)			(2,143)	(11,957)	(11,079)	877	-8%	(22,158)
Transfers and Grants							-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	207,461	-		90,695	92,768	103,731	(10,963)	-11%	207,461
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE					(2,667)	-	-	-		
Decrease (Increase) in non-current debtors						-	-	-		
Decrease (Increase) other non-current receivables					-	(60)	-	(60)	#DIV/0!	
Decrease (Increase) in non-current investments					(55)	4,068	-	4,068	#DIV/0!	
Payments										
Capital assets		(444,229)			(30,136)	(138,088)	(222,114)	(84,026)	38%	(444,229)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(444,229)	-		(32,858)	(134,080)	(222,114)	(88,034)	40%	(444,229)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans						-	-	-		-
Borrowing long term/refinancing		264,840			(1,486)	(894)	142,420	(143,314)	-101%	264,840
Increase (decrease) in consumer deposits						-	-	-		-
Payments										
Repayment of borrowing		(22,158)			(15,774)	(16,145)	(11,079)	5,066	-46%	(22,158)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	262,682	-		(17,262)	(17,039)	131,341	148,380	113%	262,682
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		25,914			40,575	(58,351)	12,957			25,914
Cash/cash equivalents at month/year end:		207,180				327,907	207,180			327,907
		233,094	-			269,556	220,137			353,821

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Mid-Year Assessment

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Licences and permits	411%	Revenue from this item is depended on community requests	
	Transfers Recognised	73%	We received a bulk amount of R94 916 000 Equitable share	
	Interest earned - external investments	-23%	Revenue on this item is dependent on external factors	
	Service charges - water revenue	-11%	Water revenue is dependent on levels of consumption and therefore fluctuates every month.	
	Service charges - sanitation revenue	-20%	Sanitation revenue is dependent on levels of consumption and therefore fluctuates every month.	
	Service charges - refuse revenue	-27%	Refuse revenue is dependent on levels of consumption and therefore fluctuates every month.	
2	Expenditure By Type			
	Other Expenditure	-12%	Expenditure on some items is incurred on particular time frames and not necessarily on a monthly basis	
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 position.	
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	Measurable 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 - Mid-Year Assessment

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%	1.6%	2.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	54.1%	0.0%	54.5%	54.5%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	17.4%	0.0%	17.0%	17.4%
Gearing	Long Term Borrowing/Funds & Reserves		0.0%	1538.1%	0.0%	576.5%	1538.1%
Liability							
Current Ratio	Current assets/current liabilities	1	0.0%	559.8%	0.0%	281.4%	559.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	201.2%	0.0%	81.3%	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%	79.0%	35.3%
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(a))		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%	21.6%	25.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	8.2%	0.0%	3.8%	3.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	17.0%	0.0%	1.5%	3.0%
IDP regulation financial viability indicators							
I. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)					1.3%	
II. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					8.3%	
III. Cost coverage	(Available cash + investments)/monthly fixed operational expenditure					5.2%	

References

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

Calculations				
Borrowing		513,000	205,394	
Total Assets		4,451,964	3,734,524	4,451,964
Employee related costs		399,663	176,036	352,073
Repairs & Maintenance		95,258	31,216	55,626
Interest (finance charges)		22,158	11,957	23,913
Principal paid		22,158	16,145	22,158
Depreciation		238,002		18,737
Operating expenditure		1,658,469	731,164	1,462,328
Total Capital Expenditure		444,229	138,586	277,172
Borrowed funding for capital		294,840	89,429	178,858
Debt		638,158	522,653	638,158
Equity		3,670,509	3,077,796	3,670,509
Reserves		33,353	35,525	33,353
Borrowing		513,000	205,394	513,000
Current assets		775,895	933,365	775,895
Current liabilities		138,593	331,571	138,593
Monetary assets		278,841	269,557	278,841
Total Revenue (excluding capital transfers and contributions)		1,526,362	814,228	1,409,835
Transfers recognised - operational		298,818	258,619	298,818
Transfers recognised - capital				
Debt service payments		(5,286)	(28,101)	(44,317)
Outstanding debtors (receivables)		497,054	643,537	497,054
Annual services revenue		937,820	422,664	
Cash + Investments	Including LT investments	278,841	269,557	278,841
Fixed operational expend. (monthly)		960,718	136,649	548,595
Longstanding debtors outstanding				
Longstanding debtors recovered				
Attorney collectors		13,158	3,799	13,158

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	#30 Days	31-40 Days	61-90 Days	\$1-120 Days	121-150 Days	151-180 Days	181+ Days	Budget Year 2014/15			Actual Bad Debt Written Off against Debtors	Impairment - Bad Debt 1.0 Council Policy
									Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1,200	10,845	7,881	7,219	7,095	7,012	6,652	160,767		207,331	161,385		
Trade and Other Receivables from Exchange Transactions - Electricity	1,300	15,409	3,824	1,528	922	715	574	11,821		34,794	14,033		
Receivables from Non-exchange Transactions - Property Rates	1,400	9,901	5,170	4,839	4,584	4,488	4,168	86,931		120,091	100,182		
Receivables from Exchange Transactions - Waste Water Management	1,500	4,595	4,020	3,960	3,675	3,837	3,825	136,116		160,227	147,653		
Receivables from Exchange Transactions - Waste Management	1,600	3,168	2,088	2,030	1,944	1,885	1,676	60,548		73,650	66,354		
Receivables from Exchange Transactions - Property Rental Debtors	1,700	(53)	54	47	55	41	55	3,363		3,563	3,515		
Interest on Arrear Dealer Accounts	1810	673	663	674	635	620	603	55,105		58,681	56,971		
Recoverable unauthorised, irregular, fixtures and wasteful expenditure	1820												
Other	1900	(24,298)	2,854	2,796	6,962	2,431	2,215	312,000		305,609	224,207		
Total By Income Source	2000	20,190	26,563	23,094	26,022	21,050	19,867	827,260	-	864,147	694,299	-	
2013/14 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(1,510)	668	608	572	590	515	14,655		16,068	16,332		
Commercial	2300	4,633	4,452	2,633	2,011	1,968	1,726	45,038		63,061	51,332		
Households	2400	21,449	20,735	19,060	19,360	17,922	16,808	746,143		861,613	600,343		
Other	2500	(4,282)	708	767	4,060	580	728	20,924		23,304	26,292		
Total By Customer Group	2600	20,190	26,563	23,094	26,022	21,050	19,867	827,260	-	864,147	694,299	-	

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of Investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands									
Municipality									
Nedbank		12 months	Cell Account		133	5.3%	5,043	-	5,043
Standard Bank		12 months	Cell Account		2,475	4.5%	93,741	947	94,688
ABSA		12 months	Cell Account		1,802	6.2%	60,642	24,399	85,042
FNB		12 months	Cell Account		7,104	5.3%	7,104	134	7,238
Sanlam		12 months	Cell Account		1,517		51,363	1,336	52,699
Municipality sub-total					13,031		217,893	26,816	244,710
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				13,031		217,893	26,816	244,710

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	2013/14	Budget Year 2014/15						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		-	289,592	-	-	211,649	144,546	67,003	46.3%
Local Government Equitable Share			284,747		-	207,627	142,374	65,254	45.8%
Water Services Operating Subsidy						-	-		
EPWP Incentive			2,411		-	1,688	1,206	483	40.0%
Finance Management	3		1,600			1,600	800	800	100.0%
Municipal Systems Improvement			934			934	467	467	100.0%
						-	-		
						-	-		
						-	-		
						-	-		
Other transfers and grants [insert description]									
Provincial Government:		-	8,900	-	-	8,176	4,450	2,151	48.3%
Health subsidy						-	-		
IDP						-	-		
Sport and Recreation			150			150	75		150
Level 2 accreditation			3,000			3,000	1,500		3,000
Sport and Recreation			-			-	-		-
Community Library	4		252			126	126	-	252
Recapitalisation of Community Libraries			4,900			4,900	2,450	2,450	100.0%
Museum			598			598	(299)	(299)	598
District Municipality:		-	-	-	-	-	-	-	-
[Insert description]									
Other grant providers:		-	-	-	-	-	-	-	-
[Insert description]									
Total Operating Transfers and Grants	5	-	298,592	-	-	220,025	149,296	69,154	46.3%
Capital Transfers and Grants									
National Government:		-	130,360	-	1,500	50,901	65,180	7,601	11.7%
Neighbourhood Development Partnership			12,000		-	11,841	5,000	5,841	97.4%
Municipal Infrastructure Grant (MIG)			107,320			30,780	53,660		107,320
Water service operating subsidy			-			-	-		-
Integrated national electrification			-			-	-		-
Energy efficiency & demand side management			4,000		1,500	3,000	2,000		4,000
Municipal water infrastructure			7,040		-	5,280	3,520	1,760	50.0%
Accreditation						-	-		-
						-	-		-
Other capital transfers [insert description]						-	-		-
Provincial Government:		-	-	-	-	-	-	-	-
McCallion Grant									
District Municipality:		-	-	-	-	-	-	-	-
[Insert description]									
Other grant providers:		-	-	-	-	-	-	-	-
[Insert description]									
Total Capital Transfers and Grants	5	-	130,360	-	1,500	50,901	65,180	7,601	11.7%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	428,952	-	1,500	270,926	214,476	76,755	35.8%

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

Description	Ref	2013/14		Budget Year 2014/15					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:		-	289,692	-	162	209,014	144,845	64,168	44.3%
Local Government Equitable Share			284,747		-	207,627	142,374	65,254	45.8%
Water Services Operating Subsidy							-	-	
EPWP Incentive			2,411		24	831	1,206	(375)	-31.1%
#REF!							-	-	
Finance Management			-		37	190	800	(510)	-75.3%
Municipal Systems Improvement			1,600						1,600
934					102	366	467	(101)	-21.5%
Provincial Government:		-	8,900	-	280	1,099	4,450	(1,776)	-39.9%
Health subsidy							-	-	
IDP							-	-	
Sport and Recreation			150				75		150
Level 2 accreditation			3,000				1,500		3,000
Sport and Recreation			-				-		
Community Library			252		102	231	126	105	83.7%
Recapitalisation of Community Libraries			4,900			868	2,450	(1,582)	-64.6%
Museum			598				299	(299)	-100.0%
District Municipality:		-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]									
Total operating expenditure of Transfers and Grants:		-	298,592	-	443	210,113	149,296	62,392	41.8%
Capital expenditure of Transfers and Grants									
National Government:		-	130,360	-	7,005	41,999	65,180	(7,126)	-10.9%
Neighbourhood Development Partnership			130,360						130,360
Municipal Infrastructure Grant (MIG)									
Water service operating subsidy			12,000		1,264	2,330	6,000	(3,670)	-51.2%
Integrated national electrification			107,320		5,721	37,604	53,660		107,320
Energy efficiency & demand side management			-				-		
Municipal water infrastructure			4,000				2,000	(2,000)	-100.0%
Accreditation			7,040			2,064	3,520	(1,456)	-41.4%
Other capital transfers [insert description]									
Provincial Government:		-	-	-	-	-	-	-	-
Massification Grant									
District Municipality:		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	130,360	-	7,005	41,999	65,180	(7,126)	-10.9%
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	428,952	-	7,448	252,112	214,476	55,267	25.8%

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Mid-Year Assessment

Description	Ref	Budget Year 2014/15				
		Approved Rollover 2013/14	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	-
Local Government Equitable Share						-
Water Services Operating Subsidy						-
EPWP Incentive						-
Integrated national electrification						-
#REF!						-
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:		2,332	5,721	39,669	(37,337)	-1601.2%
Neighbourhood Development Partnership						-
Municipal water infrastructure		1,921	-	2,064	(143)	-7.5%
Accreditation						-
Municipal Infrastructure Grant (MIG)		411	5,721	37,604	(37,194)	-9058.6%
Other capital transfers [insert description]						-
Provincial Government:		-	-	-	-	-
District Municipality:		-	-	-	-	-
Other grant providers:		-	-	-	-	-
Total capital expenditure of Approved Roll-overs		2,332	5,721	39,669	(37,337)	-1601.2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		2,332	5,721	39,669	(37,337)	-1601.2%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration R thousands	Ref	26/12/14		Budget Year 2014/15						
		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			907	9,270	9,574	(304)	-7%	10,552
Pension and UIF Contributions		1,231			117	625	616	10	2%	1,250
Medical Aid Contributions		137			20	116	63	53	84%	233
Motor Vehicle Allowance		4,487			412	2,500	2,240	257	11%	5,000
Cellphone Allowance							-	-	-	
Housing Allowances		728			39	554	354	240	68%	1,157
Other benefits and allowances		222			42	267	111	146	132%	515
Sub Total - Councillors		18,121			1,596	9,368	9,960	398	3%	18,737
% increase		#DIV/0!								#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages		8,175			522	3,993	4,087	94	-2%	7,986
Pension and UIF Contributions		237			18	99	119	(19)	-16%	199
Medical Aid Contributions		94			14	59	42	47	111%	178
Overtime		-					-	-	-	-
Performance Bonus		-				415	-	415	#DIV/0!	831
Motor Vehicle Allowance		1,485			118	850	740	106	14%	1,700
Cellphone Allowance							-	-	-	
Housing Allowances		58			2	27	29	(1)	-3%	54
Other benefits and allowances		410			128	351	205	146	71%	702
Payments in lieu of leave							-	-	-	
Long service awards							-	-	-	
Post-retirement benefit obligations							-	-	-	
Sub Total - Senior Managers of Municipality		10,481			582	5,825	5,225	595	11%	11,649
% increase		#DIV/0!								#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		221,744			19,704	110,504	110,872	(368)	0%	221,067
Pension and UIF Contributions		64,638			3,071	18,189	32,319	(14,130)	-44%	36,379
Medical Aid Contributions		15,415			1,232	7,379	7,708	(329)	-4%	14,759
Overtime		24,277			2,213	14,360	12,138	2,221	15%	28,719
Performance Bonus			190,913		-	(415)	-	(415)	#DIV/0!	(831)
Motor Vehicle Allowance		17,344			1,456	8,653	8,522	331	4%	17,705
Cellphone Allowance		-				-	-	-	-	-
Housing Allowances		10,535			597	3,559	5,268	(1,709)	-32%	7,118
Other benefits and allowances		28,192			2,301	7,754	14,096	(6,342)	-45%	15,507
Payments in lieu of leave		5,458				3,226	(3,226)	-100%	-	-
Long service awards		908				454	(454)	-100%	-	-
Post-retirement benefit obligations						-	-	-	-	-
Sub Total - Other Municipal Staff		389,212	196,913		30,279	178,212	194,666	(24,394)	-13%	340,424
% increase		#DIV/0!	#DIV/0!							#DIV/0!
Total Parent Municipality		-	417,764	196,913	32,754	185,405	204,892	(23,487)	-11%	370,810
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								-	-	
Boards Fees								-	-	
Payments in lieu of leave								-	-	
Long service awards								-	-	
Post-retirement benefit obligations								-	-	
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase		#DIV/0!	#DIV/0!							#DIV/0!
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								-	-	
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase		#DIV/0!	#DIV/0!							#DIV/0!
Other Staff of Entities										
Basic Salaries and Wages								-	-	
Pension and UIF Contributions								-	-	
Medical Aid Contributions								-	-	
Overtime								-	-	

Performance Bonus										
Motor Vehicle Allowance										
Telephone 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	196,913	32,754	165,405	294,892	(23,487)	-11%	270,810	
% Increase	4	6.5%	401/401						401/401	
TOTAL MANAGERS AND STAFF	-	399,843	196,913	31,158	176,036	199,831	(23,795)	-12%	252,073	

KZN252 Newcastle - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - Mid-Year Assesment

Description	Ref	2013/14	Budget Year 2014/15							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1									
Revenue By Source										
Property rates		242,670			14,707	107,219	121,335	(14,116)	-12%	214,438
Property rates - penalties & collection charges							-	-	-	-
Service charges - electricity revenue		609,525			43,657	286,584	304,763	(18,178)	-6%	573,169
Service charges - water revenue		164,356			12,719	73,199	82,178	(8,979)	-11%	146,396
Service charges - sanitation revenue		90,288			5,870	36,076	45,144	(9,068)	-20%	72,152
Service charges - refuse revenue		73,450			4,380	26,805	36,725	(9,920)	-27%	53,609
Service charges - other							-	-	-	-
Rental of facilities and equipment		6,479			493	3,083	3,239	(155)	-5%	6,167
Interest earned - external investments		16,872			788	6,519	8,436	(1,917)	-23%	13,039
Interest earned - outstanding debtors		8,131			577	4,010	4,065	(56)	-1%	8,019
Dividends received							-	-	-	-
Fines		2,827			34	3,139	1,414	1,725	122%	6,278
Licences and permits		3			0	8	2	7	411%	17
Agency services							-	-	-	-
Transfers recognised - operational		298,618			13,753	258,619	149,309	109,310	73%	298,618
Other revenue		13,142			1,272	8,966	6,571	2,395	36%	17,931
Gains on disposal of PPE							-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	1,526,362	-	98,261	814,228	763,181	51,047	7%	1,409,835	
Expenditure By Type										
Employee related costs		399,663			30,314	176,036	199,831	(23,795)	-12%	352,073
Remuneration of councillors		18,121			1,436	9,368	9,060	308	3%	18,737
Debt impairment		296,728			16,042	16,042	148,364	(132,322)	-89%	32,084
Depreciation & asset impairment		238,002			16,929	121,347	119,001	2,346	2%	242,695
Finance charges		22,158			1,966	11,957	11,079	877	8%	23,913
Bulk purchases		432,240			60,899	225,252	216,120	9,132	4%	450,504
Other materials		3,558			142	982	1,779	(797)	-45%	1,964
Contracted services		161,322			15,111	68,511	80,661	(12,150)	-15%	137,023
Transfers and grants		54,913					27,457	(27,457)	-100%	-
Other expenditure		231,763			18,368	101,668	115,882	(14,214)	-12%	203,336
Loss on disposal of PPE							-	-	-	-
Total Expenditure	-	1,858,469	-	161,208	731,164	929,234	(198,070)	-21%	1,462,328	
Surplus/(Deficit)	-	(332,107)	-	(62,947)	83,064	(166,053)	249,117	-150%	(52,492)	
Transfers recognised - capital							-	-	-	-
Contributions recognised - capital							-	-	-	-
Contributed assets							-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(332,107)	-	(62,947)	83,064	(166,053)	249,117	-150%	(52,492)	
Taxation										
Surplus/(Deficit) after taxation	-	(332,107)	-	(62,947)	83,064	(166,053)	249,117	-150%	(52,492)	

KZN252 Newcastle - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - Mid-Year Assessment

KZN252 Newcastle - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

Month	2013/14	Budget Year 2014/15								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Monthly expenditure performance trend										
July		37,019		10,095	10,095	37,019	26,924	72.7%	2%	
August		37,019		12,222	22,317	74,038	51,721	69.9%	5%	
September		37,019		15,527	37,844	111,057	73,213	65.9%	9%	
October		37,019		30,584	68,428	148,076	79,648	53.8%	15%	
November		37,019		39,876	108,304	185,095	76,792	41.5%	24%	
December		37,019		30,282	138,586	222,114	83,528	37.6%	31%	
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	-	138,586						

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

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										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure										
Infrastructure - Road transport	-	171,340	-	11,323	42,744	85,679	42,926	50.1%	85,487	
Roads, Pavements & Bridges	-	62,060	-	5,171	15,368	31,040	15,872	50.5%	30,725	
Storm water		90,080		5,171	15,195	30,040	14,855	49.4%	30,370	
Infrastructure - Electricity	-	10,500	-	1,650	10,951	5,250	1,000	81.8%	355	
Generation										
Transmission & Distribution		10,500			337	5,250	5,250	(1)	0.0%	
Street Lighting										
Infrastructure - Water	-	33,140	-	1,363	5,700	-	(5,700)	#DIV/0!	11,400	
Dams & Reservoirs										
Water purification										
Recycling										
Infrastructure - Sanitation	-	36,320	-	483	4,436	18,160	18,160	75.2%	8,990	
Purification										
Sewage purification										
Infrastructure - Other	-	29,300	-	2,656	6,852	14,650	7,788	53.2%	13,724	
Waste Management					3,800	-	(3,800)	#DIV/0!	7,500	
Transportation										
Gas										
Other										
Community	-	11,300	-	126	1,616	5,656	4,034	71.4%	3,232	
Parks & gardens		2,400				1,200	1,200	100.0%	-	
Sportsfields & stadia		1,000				500	500	100.0%	-	
Swimming pools		1,000		126	1,504	500	(1,008)	-201.9%	3,019	
Community halls		6,900				3,450	3,450	100.0%	-	
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Hedge assets	-	60	-	-	107	-	(107)	#DIV/0!	213	
Buildings					60	30	(30)	-100.0%	120	
Other		60				30	(30)	-100.0%	120	
Investment properties	-	-	-	-	-	-	-	-	-	
Housing development										
Other										
Other assets	-	215,855	-	13,448	58,778	107,927	49,149	45.5%	117,557	
General vehicles		3,600		671	3,480	1,800	(1,680)	-93.3%	8,969	
Specialised vehicles										
Plant & equipment		14,435			3,259	7,217	3,958	54.8%	8,518	
Computers - hardware/equipment		1,700				850	850	100.0%	-	
Furniture and other office equipment		2,120		10	1,151	1,060	(101)	-9.5%	2,322	
Abattoirs										
Markets										
Civil Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (investment or inventory)										
Other										
Agricultural assets	-	-	-	-	-	-	-	-	-	
List sub-class										
Biological assets	-	-	-	-	-	-	-	-	-	
List sub-class										
Intangibles	-	334	-	146	438	167	(271)	-162.1%	878	
Computers - software & programming		334		146	438	167	(271)	-162.1%	876	
Other										
Total Capital Expenditure on new assets	1	-	394,889	-	25,943	103,836	199,444	95,809	48.0%	207,272
Specialized vehicles										
Refuse		-	-	-	-	-	-	-	-	
Fire										
Conservancy										
Ambulances										
Reserves										

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 - - - - - 138,585,601 523 - - 1,045

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

Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other									
Total Capital Expenditure on renewal of existing assets	1	-	45,340	-	5,239	34,951	22,670	(12,281)	-54.2%
									69,902

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

Balances

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	-	-	-	-138,585,601	523	-	-	1,045
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KZN252 Newcastle - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Mid-Year

Description	Ref	2013/14		Budget Year 2014/15					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	71,915	-	5,306	22,312	35,958	13,545	37.9%	44,525
Infrastructure - Road transport	-	37,350	-	1,628	5,273	18,675	13,402	71.8%	10,546
Roads, Pavements & Bridges		37,350		1,628	5,273	18,675	13,402	71.8%	10,546
Storm water									-
Infrastructure - Electricity	-	17,351	-	1,008	10,230	8,676	(1,554)	-17.9%	20,459
Generation									-
Transmission & Reticulation		14,851		1,008	10,230	7,426	(2,804)	-37.8%	20,459
Street Lighting		2,500		-	-	1,250	1,250	100.0%	-
Infrastructure - Water	-	-	-	160	492	-	(492)	#DIV/0!	985
Dams & Reservoirs									-
Water purification									-
Reticulation				160	492	-	(492)	#DIV/0!	985
Infrastructure - Sanitation	-	16,356	-	2,450	5,640	8,178	2,538	31.0%	11,279
Reticulation		16,356		2,450	5,640	8,178	2,538	31.0%	11,279
Sewerage purification									-
Infrastructure - Other	-	858	-	59	678	429	(249)	-57.9%	1,355
Waste Management		130		-	-	65	65	100.0%	-
Transportation						-	-	-	-
Gas						-	-	-	-
Other		728		59	678	364	(314)	-86.2%	1,355
Community	-	7,274	-	456	2,066	3,637	1,632	44.9%	4,011
Parks & gardens		3,569		4	387	1,784	1,397	78.3%	774
Sportsfields & stadia		902		74	555	451	(114)	-25.2%	1,129
Swimming pools		209		121	301	104	(197)	-188.3%	602
Community halls		1,439		116	205	719	514	71.5%	410
Libraries		799		21	264	399	115	28.6%	569
Recreational facilities		202		29	55	101	46	45.2%	111
Fire, safety & emergency		13		92	207	7	(200)	-2968.5%	414
Security and policing						-	-	-	-
Buses						-	-	-	-
Clinics		77				39	39	100.0%	-
Museums & Art Galleries		65				33	33	100.0%	-
Cemeteries						-	-	-	-
Social rental housing						-	-	-	-
Other						1	(1)	#DIV/0!	3
Heritage assets	-	4	-	-	5	2	(3)	-182.2%	11
Buildings		4		-	5	-	(5)	#DIV/0!	11
Other		4		-	-	2	2	100.0%	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development						-	-	-	-
Other						-	-	-	-
Other assets	-	16,065	-	2,309	6,856	8,032	1,176	14.6%	13,713
General vehicles		253		330	340	126	(214)	-189.2%	680
Specialised vehicles						-	-	-	-
Plant & equipment		5,366		1,596	4,355	2,683	(1,672)	-62.3%	8,709
Computers - hardware/equipment		-				-	-	-	-
Furniture and other office equipment		2,653		(1)	2	1,426	1,424	99.9%	4
Abattoirs		-				-	-	-	-
Markets		-				-	-	-	-
Civic Land and Buildings		222				111	111	100.0%	-
Other Buildings		6,722		395	2,160	3,361	1,201	35.7%	4,319
Other Land		-				-	-	-	-
Surplus Assets - (Investment or Inventory)		-				-	-	-	-
Other		649	-	-	-	325	325	100.0%	-
Agricultural assets	-	-	-	-	-	-	-	-	-
Litt sub-class						-	-	-	-

KZN252 Newcastle - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

Description	Ref	2013/14		Budget Year 2014/15					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Depreciation by Asset Class/Sub-class									
Infrastructure	-	189,504	-	15,792	92,817	94,752	1,935	2.0%	185,635
Infrastructure - Road transport	-	112,658	-	9,388	58,570	56,329	(2,241)	-4.0%	117,140
Roads, Pavements & Bridges		112,632		9,386	50,529	56,316	5,787	10.3%	101,057
Storm water		25		2	8,041	13	(8,028)	-63418.2%	16,082
Infrastructure - Electricity	-	14,316	-	1,193	6,034	7,158	1,124	15.7%	12,058
Generation				-		-	-	-	-
Transmission & Reticulation		14,316		1,193	6,034	7,158	1,124	15.7%	12,058
Street Lighting				-	-	-	-	-	-
Infrastructure - Water	-	26,920	-	2,243	10,911	13,460	2,549	18.9%	21,822
Dams & Reservoirs				-	-	-	-	-	-
Water purification		26,920		2,243	10,911	13,460	2,549	18.9%	21,822
Reticulation				-	-	-	-	-	-
Infrastructure - Sanitation	-	34,187	-	2,849	13,680	17,094	3,413	20.0%	27,361
Reticulation		34,187		2,849	13,680	17,094	3,413	20.0%	27,361
Sewerage purification				-	-	-	-	-	-
Infrastructure - Other	-	1,423	-	119	3,522	711	(2,911)	-409.3%	7,244
Waste Management					1,976	-	(1,976)	#DIV/0!	3,953
Transportation					-	-	-	-	-
Gas					-	-	-	-	-
Other		1,423		119	1,646	711	(935)	-131.4%	3,292
Community	-	1,413	-	118	1,426	707	(720)	-101.9%	2,853
Parks & gardens		211		18	495	106	(389)	-388.0%	990
Sportsfields & stadia		127		11	80	63	(16)	-25.7%	159
Swimming pools		252		21	77	126	49	39.1%	153
Community halls		415		35	49	207	158	76.2%	98
Libraries		1		0	63	0	(63)	-13403.1%	127
Recreational facilities		287		24	307	143	(163)	-113.8%	613
Fire, safety & emergency		0		0	81	0	(81)	-69907.8%	162
Security and policing				-	-	-	-	-	-
Buses				-	-	-	-	-	-
Clinics				-	-	-	-	-	-
Museums & Art Galleries				-	-	-	-	-	-
Cemeteries		19		2	236	10	(227)	-2332.0%	473
Social rental housing				-	-	-	-	-	-
Other		102		8	39	51	12	23.5%	78
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings					-	-	-	-	-
Other					-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development					-	-	-	-	-
Other					-	-	-	-	-
Other assets	-	46,885	-	3,907	9,525	23,443	13,918	59.4%	19,050
General vehicles		13,237		1,103	5,567	6,618	1,051	15.9%	11,134
Specialised vehicles		-	-	-	-	-	-	-	-
Plant & equipment		4,044		337	154	2,022	1,968	92.4%	308
Computers - hardware/equipment		9,941		828	896	4,970	4,074	82.0%	1,792
Furniture and other office equipment		11,414		951	929	5,707	4,778	83.7%	1,858
Abattoirs				-	-	-	-	-	-
Markets		152		13	-	76	76	100.0%	-
Civic Land and Buildings		7,937		661	1,772	3,969	2,197	55.4%	3,543
Other Buildings		-		-	-	-	-	-	-
Other Land				-	-	-	-	-	-
Surplus Assets - (Investment or inventory)				-	-	-	-	-	-
Other		160		13	207	80	(127)	-159.3%	415
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class					-	-	-	-	-

