

SECTION 72: MID YEAR ASSESSEMENT 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

**NEWCASTLE
MUNICIPALITY**

2015 -01- 16

MAYOR'S OFFICE

MUNICIPAL MANAGER
2015 -01- 16
NEWCASTLE MUNICIPALITY



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

Set name on 'Instructions' sheet

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

B. CONTACT INFORMATION

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C. POLITICAL LEADERSHIP

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D. MANAGEMENT LEADERSHIP

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Chief Financial Officer

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Name	
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KZN252 Newcastle - Table C1 Consolidated Monthly Budget Statement Summary - M06 December

Description	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									
Financial Performance									
Property rates	–	242,670	–	14,707	107,219	121,335	(14,116)	-12%	214,438
Service charges	–	937,620	–	66,637	422,664	468,810	(46,146)	-10%	845,328
Investment revenue	–	16,872	–	788	6,519	8,436	(1,917)	-23%	21,058
Transfers recognised - operational	–	298,618	–	13,753	258,619	149,309	109,310	73%	298,618
Other own revenue	–	30,582	–	2,376	19,206	15,291	3,915	26%	38,412
Total Revenue (excluding capital transfers and contributions)	–	1,526,362	–	98,261	814,228	763,181	51,047	7%	1,417,855
Employee 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
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
Materials and bulk purchases	–	435,798	–	61,041	226,234	217,899	8,335	4%	452,467
Transfers and grants	–	54,913	–	–	–	27,457	(27,457)		–
Other expenditure	–	689,814	–	49,521	186,221	344,907	(158,685)	-46%	372,443
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%	(44,473)
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	(332,107)	–	(62,947)	83,064	(166,053)	249,117	-150%	(44,473)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	(332,107)	–	(62,947)	83,064	(166,053)	249,117	-150%	(44,473)
Capital expenditure & funds sources									
Capital expenditure	–	444,229	–	30,282	138,586	222,114	(83,528)	-38%	277,172
Capital transfers recognised	–	147,914	–	9,161	42,294	73,957	(31,663)	-43%	84,588
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	284,840	–	20,647	89,429	142,420	(52,991)	-37%	178,858
Internally generated funds	–	11,475	–	474	6,863	5,738	1,126	20%	13,727
Total sources of capital funds	–	444,229	–	30,282	138,586	222,114	(83,528)	-38%	277,172
Financial position									
Total current assets	–	775,895	–		933,365				775,895
Total non current assets	–	3,676,069	–		2,801,159				3,676,069
Total current liabilities	–	138,593	–		331,671				138,593
Total non current liabilities	–	642,861	–		325,057				642,861
Community wealth/Equity	–	3,670,509	–		3,077,796				3,670,509
Cash flows									
Net cash from (used) operating	–	207,461	–	90,695	92,768	103,731	(10,963)	-11%	207,461
Net cash from (used) investing	–	(444,229)	–	(32,858)	(134,080)	(222,114)	88,034	-40%	(444,229)
Net cash from (used) financing	–	262,682	–	(17,262)	(17,039)	131,341	(148,380)	-113%	262,682
Cash/cash equivalents at the month/year end	–	233,094	–	–	269,556	220,137	49,419	22%	353,821
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	20,190	26,563	23,094	26,022	21,050	19,867	827,360	–	964,147
Creditors Age Analysis									
Total Creditors	192,874	–	–	–	–	–	–	–	192,874

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 %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		-	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
<i>Community and public safety</i>		-	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%	-
<i>Economic and environmental services</i>		-	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		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	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	128,862	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	(3,366)	-7%	102,784
<i>Other</i>	4	-	136	-	12	68	68	(0)	0%	133
Total Revenue - Standard	2	-	1,526,362	-	98,261	814,228	763,181	51,047	7%	1,409,835
Expenditure - Standard										
<i>Governance and administration</i>		-	278,675	-	21,387	140,423	139,337	1,085	1%	280,846
Executive and council		-	122,172	-	9,969	62,323	61,086	1,237	2%	124,647
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
<i>Community and public safety</i>		-	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
<i>Economic and environmental services</i>		-	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
<i>Trading services</i>		-	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
<i>Other</i>		-	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		-	250	467	(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	-	369	2,214	6,094	(3,879)	-64%	8,177
Libraries and Archives			8,613		223	1,234	4,307	(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			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
Economic Development/Planning					-	166	-	166	#DIV/0!	121
Town Planning/Building enforcement			501		34	563	250	312	125%	764
Licensing & Regulation			28		2	18	14	4	27%	39
Road transport		-	4,060	-	3,051	14,964	2,030	12,934	637%	3,512
Roads			2,427		3,044	14,510	1,214	13,297	1096%	2,439
Public Buses							-	-		-
Parking Garages			423		7	101	211	(110)	-52%	227
Vehicle Licensing and Testing							-	-		-
Other			1,210		-	352	605	(253)	-42%	846
Environmental protection		-	-	-	-	-	-	-		-
Pollution Control							-	-		-
Biodiversity & Landscape							-	-		-
Other							-	-		-
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
Electricity Distribution			663,155		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							-	-		-

Public Toilets						-	-			
Waste management	-	101,989	-	4,377	47,628	50,994	(3,366)	-7%	102,784	
Solid Waste		101,989		4,377	47,628	50,994	(3,366)	-7%	102,784	
Other	-	136	-	12	68	68	(0)	0%	133	
Air Transport		136		12	68	68	(0)	0%	133	
Abattoirs						-	-			
Tourism						-	-			
Forestry						-	-			
Markets						-	-			
Total Revenue - Standard	2	-	1,526,362	-	98,261	814,228	763,181	51,047	7%	1,409,835
							-			
							-			
Expenditure - Standard										
Municipal governance and administration		-	278,675	-	21,387	140,423	139,337	1,085	1%	280,846
Executive and council	-	122,172	-	9,969	62,323	61,086	1,237	2%	124,647	
Mayor and Council		75,532		5,598	42,490	37,766	4,724	13%	84,980	
Municipal Manager		46,639		4,371	19,833	23,320	(3,487)	-15%	39,666	
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	
Human Resources		19,562		1,126	7,221	9,781	(2,560)	-26%	14,443	
Information Technology		8,348		692	3,144	4,174	(1,030)	-25%	6,288	
Property Services		31,368		938	6,463	15,684	(9,221)	-59%	12,925	
Other Admin		24,584		1,583	10,444	12,292	(1,848)	-15%	20,888	
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	
Libraries and Archives		26,838		1,034	5,862	13,419	(7,557)	-56%	11,723	
Museums & Art Galleries etc		2,369		123	739	1,185	(446)	-38%	1,478	
Community halls and Facilities		7,690		383	1,823	3,845	(2,021)	-53%	3,647	
Cemeteries & Crematoriums		3,906		161	830	1,953	(1,123)	-57%	1,660	
Child Care						-	-		-	
Aged Care						-	-		-	
Other Community		34,392		4,829	22,546	17,196	5,350	31%	45,091	
Other Social						-	-		-	
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	
Police						-	-		-	
Fire		27,157		2,464	11,955	13,578	(1,624)	-12%	23,909	
Civil Defence		1,019		0	11	509	(498)	-98%	23	
Street Lighting		9,694		1,708	5,640	4,847	792	16%	11,279	
Other		22,223		1,547	9,183	11,111	(1,929)	-17%	18,365	
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	
Clinics		743		97	514	371	143	38%	1,028	
Ambulance						-	-		-	
Other		3,113		155	912	1,557	(645)	-41%	1,823	
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	
Economic Development/Planning		12,841		1,165	4,465	6,421	(1,955)	-30%	8,931	
Town Planning/Building enforcement		22,071		1,286	7,819	11,035	(3,216)	-29%	15,639	
Licensing & Regulation		1,131		52	338	566	(228)	-40%	676	
Road transport	-	310,259	-	29,377	99,496	155,129	(55,633)	-36%	198,992	
Roads		306,829		29,109	98,761	153,414	(54,654)	-36%	197,521	
Public Buses						-	-		-	
Parking Garages		585		31	224	293	(68)	-23%	449	
Vehicle Licensing and Testing						-	-		-	
Other		2,845		237	511	1,422	(911)	-64%	1,022	
Environmental protection	-	106	-	6	82	53	29	55%	165	
Pollution Control						-	-		-	
Biodiversity & Landscape		106		6	82	53	29	55%	165	
Other						-	-		-	
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	
Electricity Distribution		499,254		66,327	260,560	249,627	10,933	4%	521,120	
Electricity Generation						-	-		-	

Water	-	191,450	-	12,294	71,464	95,725	(24,261)	-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	-	3,976	14,639	122,314	(107,676)	-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	691	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	-	627	-	5	30	313	(283)	-90%	60	
Air Transport		627		5	30	313	(283)	-90%	60	
Abattoirs			-			-	-		-	
Tourism						-	-		-	
Forestry						-	-		-	
Markets			-			-	-		-	
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)

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

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

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										
Revenue by Vote	1									
Vote 1 - Corporate Services		-	73,133	-	1,292	45,794	36,566	9,228	25.2%	67,093
Vote 2 - Community Services		-	114,107	-	4,852	52,463	57,053	(4,590)	-8.0%	114,496
Vote 3 - Budget & Treasury Office		-	270,568	-	15,771	150,253	135,284	14,969	11.1%	284,175
Vote 4 - Municipal Manager		-	934	-	-	250	467	(217)	-46.5%	-
Vote 5 - Development Planning & Human Settlements		-	7,272	-	843	3,061	3,636	(576)	-15.8%	7,334
Vote 6 - Technical Services		-	397,193	-	30,988	235,341	198,597	36,745	18.5%	393,060
Vote 7 - Electrical and Mechanical Services		-	663,155	-	44,515	327,066	331,577	(4,511)	-1.4%	543,678
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	-	98,261	814,228	763,181	51,047	6.7%	1,409,835
Expenditure by Vote	1									
Vote 1 - Corporate Services		-	128,064	-	7,607	59,596	64,032	(4,436)	-6.9%	119,192
Vote 2 - Community Services		-	273,976	-	22,104	118,494	136,988	(18,494)	-13.5%	236,989
Vote 3 - Budget & Treasury Office		-	74,642	-	20,331	50,827	37,321	13,506	36.2%	101,654
Vote 4 - Municipal Manager		-	62,903	-	6,051	25,551	31,451	(5,901)	-18.8%	51,101
Vote 5 - Development Planning & Human Settlements		-	54,867	-	4,301	22,158	27,433	(5,275)	-19.2%	44,316
Vote 6 - Technical Services		-	755,068	-	32,778	188,338	377,534	(189,196)	-50.1%	376,676
Vote 7 - Electrical and Mechanical Services		-	508,949	-	68,035	266,200	254,474	11,725	4.6%	532,399
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	-	161,208	731,164	929,234	(198,070)	-21.3%	1,462,328
Surplus/ (Deficit) for the year	2	-	(332,107)	-	(62,947)	83,064	(166,053)	249,117	-150.0%	(52,492)

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

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Total Expenditure by Vote	2	-	1,858,469	-	161,208	731,164	929,234	(198,070)	-21%	1,462,328
Surplus/ (Deficit) for the year	2	-	(332,107)	-	(62,947)	83,064	(166,053)	249,117	-150%	(52,492)

KZN252 Newcastle - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and 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 %	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	286,584	304,763	(18,178)	-6%	573,169
Service charges - water revenue			164,356		12,719	73,199	82,178	(8,979)	-11%	146,398
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							-	-		-
		-	1,526,362	-	98,261	814,228	763,181	51,047	7%	1,409,835
Total revenue (excluding capital transfers and contributions)										
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						-	-	-		-
		-	1,858,469	-	161,208	731,164	929,234	(198,070)	-21%	1,462,328
Total Expenditure										
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)

Assessment		Ref	2013/14	Budget Year 2014/15							
Vote Description			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	-	12,787	50,514	88,187	(37,673)	-43%	101,029
Vote 2 - Community Services			-	31,675	-	742	15,603	15,838	(235)	-1%	31,205
Vote 3 - Budget & Treasury Office			-	2,450	-	10	1,512	1,225	287	23%	3,024
Vote 4 - Municipal Manager			-	2,034	-	146	438	1,017	(579)	-57%	876
Vote 5 - Development Planning & Human Settlements			-	23,040	-	2,801	5,048	11,520	(6,472)	-56%	10,096
Vote 6 - Technical Services			-	190,456	-	9,796	47,662	95,228	(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	-	168,868	138,586	222,114	(83,528)	-38%	277,172
Total Capital Expenditure			-	444,229	-	168,868	138,586	222,114	(83,528)	-38%	277,172
Capital Expenditure - Standard Classification											
Governance and administration			-	180,854	-	12,943	52,464	90,427	(37,963)	-42%	104,928
Executive and council				176,374		12,766	50,493	88,187	(37,694)	-43%	100,987
Budget and treasury office				2,450		10	1,512	1,225	287	23%	3,024
Corporate services				2,030		167	459	1,015	(556)	-55%	918
Community and public safety			-	31,775	-	1,765	11,403	15,888	(4,485)	-28%	22,805
Community and social services				12,880			60	6,440	(6,380)	-99%	120
Sport and recreation				13,620		520	9,052	6,810	2,242	33%	18,103
Public safety				775				388	(388)	-100%	-
Housing				4,500		1,245	2,184	2,250	(66)	-3%	4,369
Health						-	107	-	107	#DIV/0!	213
Economic and environmental services			-	106,640	-	8,880	30,033	53,320	(23,287)	-44%	60,085
Planning and development				18,540		1,555	2,864	9,270	(6,406)	-69%	5,727
Road transport				88,100		7,325	27,169	44,050	(16,881)	-38%	54,338
Environmental protection								-	-	-	-
Trading services			-	124,960	-	6,693	44,687	62,480	(17,793)	-28%	89,374
Electricity				18,200		3,999	17,809	9,100	8,709	96%	35,619
Water				102,360		2,471	20,493	51,180	(30,687)	-60%	40,986
Waste water management				4,400		223	6,384	2,200	4,184	190%	12,769
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	42,294	73,957	(31,663)	-43%	84,588
Provincial Government								-	-	-	-
District Municipality								-	-	-	-
Other transfers and grants								-	-	-	-
Transfers recognised - capital			-	147,914	-	9,161	42,294	73,957	(31,663)	-43%	84,588
Public contributions & donations		5									
Borrowing		6		264,840		20,647	89,429	142,420	(52,991)	-37%	178,858
Internally generated funds				11,475		474	6,863	5,738	1,126	20%	13,727
Total Capital Funding			-	444,229	-	30,282	138,586	222,114	(83,528)	-38%	277,172

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 - M06 December

[illegible]

Expenditure of single-year capital appropriation		1								
Vote 1 - Corporate Services		-	176,374	-	12,787	50,514	88,187	(37,673)	-43%	101,029
Administration			176,374		12,787	50,514	88,187	(37,673)	-43%	101,029
Human Resources			-				-	-		-
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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							-	-		
Increase (decrease) 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			284,840		(1,488)	(894)	142,420	(143,314)	-101%	284,840
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		-	25,914	-	40,575	(58,351)	12,957			25,914
Cash/cash equivalents at beginning:			207,180			327,907	207,180			327,907
Cash/cash equivalents at month/year end:		-	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	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 - Mid-Year Assessment

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
<u>Borrowing Management</u>							
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%	64.1%	0.0%	64.5%	64.5%
<u>Safety of Capital</u>							
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%
<u>Liquidity</u>							
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%
<u>Revenue Management</u>							
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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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%	6.2%	0.0%	3.8%	3.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	17.0%	0.0%	1.5%	3.0%
<u>IDP regulation financial viability indicators</u>							
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	31,316	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	1,858,469	731,164	1,462,328
Total Capital Expenditure	444,229	138,586	277,172
Borrowed funding for capital	284,840	89,429	178,858
Debt	638,158	522,653	638,158
Equity	3,670,509	3,077,796	3,670,509
Reserves	33,353	35,625	33,353
Borrowing	513,000	205,394	513,000
Current assets	775,895	933,365	775,895
Current liabilities	138,593	331,671	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	298,618	258,619	298,618
Transfers recognised - capital			
Debt service payments	(5,286)	(28,101)	(44,317)
Outstanding debtors (receivables)	497,054	643,537	497,054
Annual services revenue	937,620	422,664	
Cash + investments	278,841	269,557	278,841
Fixed operational expend. (monthly)	860,718	136,649	548,595
Longstanding debtors outstanding			
Longstanding debtors recovered			
Attorney collections	13,158	3,799	13,158

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

Description	NT Code	Budget Year 2014/15										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10,845	7,881	7,219	7,055	7,012	6,552	160,767		207,331	181,385		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15,409	3,824	1,528	922	715	574	11,821		34,794	14,033		
Receivables from Non-exchange Transactions - Property Rates	1400	9,901	5,170	4,839	4,584	4,498	4,168	86,931		120,091	100,182		
Receivables from Exchange Transactions - Waste Water Management	1500	4,595	4,020	3,960	3,875	3,837	3,825	136,116		160,227	147,653		
Receivables from Exchange Transactions - Waste Management	1600	3,168	2,098	2,030	1,944	1,885	1,876	60,648		73,650	66,354		
Receivables from Exchange Transactions - Property Rental Debtors	1700	(53)	54	47	55	41	55	3,363		3,563	3,515		
Interest on Arrear Debtor Accounts	1810	573	663	674	635	629	603	55,105		58,881	56,971		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	(24,248)	2,854	2,796	6,952	2,431	2,215	312,609		305,609	324,207		
Total By Income Source	2000	20,190	26,563	23,094	26,022	21,050	19,867	827,360	-	964,147	894,299	-	-
2013/14 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	(1,510)	668	608	572	590	515	14,655		16,098	16,332		
Commercial	2300	4,633	4,452	2,633	2,011	1,958	1,726	45,638		63,051	51,332		
Households	2400	21,449	20,735	19,086	19,380	17,922	16,898	746,143		861,613	800,343		
Other	2500	(4,382)	708	767	4,060	580	728	20,924		23,384	26,292		
Total By Customer Group	2600	20,190	26,563	23,094	26,022	21,050	19,867	827,360	-	964,147	894,299	-	-

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

[illegible]

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		Yrs/Months							
Municipality									
Nedbank		12 months	Call Account		133	5.3%	5,043	-	5,043
Standard Bank		12 months	Call Account		2,475	4.5%	93,741	947	94,688
ABSA		12 months	Call Account		1,802	6.2%	60,642	24,399	85,042
FNB		12 months	Call Account		7,104	5.3%	7,104	134	7,238
Sanlam		12 months	Call 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 %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	289,692	-	-	211,849	144,846	67,003	46.3%	289,692
Local Government Equitable Share			284,747		-	207,627	142,374	65,254	45.8%	284,747
Water Services Operating Subsidy										
EPWP Incentive			2,411		-	1,688	1,206	483	40.0%	2,411
Finance Management	3		1,600			1,600	800	800	100.0%	1,600
Municipal Systems Improvement			934			934	467	467	100.0%	934
Other transfers and grants (insert description)										
Provincial Government:		-	8,900	-	-	8,176	4,450	2,151	48.3%	8,900
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%	4,900
Museum			598				299	(299)	-100.0%	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%	298,592
Capital Transfers and Grants										
National Government:		-	130,360	-	1,500	50,901	65,180	7,601	11.7%	130,360
Neighbourhood Development Partnership			12,000		-	11,841	6,000	5,841	97.4%	12,000
Municipal Infrastructure Grant (MIG)			107,320			30,780	53,660			107,320
Water service operating subsidy			-							-
Integrated national electrification			-							-
Emergency 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%	7,040
Accreditation										
Other capital transfers (insert description)										
Provincial Government:		-	-	-	-	-	-	-	-	-
Masifiction 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%	130,360
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	428,952	-	1,500	270,926	214,476	76,755	35.8%	428,952

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						
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Water Services Operating Subsidy					-	
EPWP Incentive					-	
Intergrated 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		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
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%
Accrediation					-	
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		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			A	B	C						D
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages				11,347		907	5,276	5,674	(398)	-7%	10,552
Pension and UIF Contributions				1,231		117	625	615	10	2%	1,250
Medical Aid Contributions				127		20	116	63	53	84%	233
Motor Vehicle Allowance				4,487		412	2,500	2,243	257	11%	5,000
Cellphone Allowance								-	-		-
Housing Allowances				708		99	594	354	240	68%	1,187
Other benefits and allowances				222		42	257	111	146	132%	515
Sub Total - Councillors			-	18,121	-	1,596	9,368	9,060	308	3%	18,737
% Increase		4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality											
Basic Salaries and Wages				8,175		622	3,993	4,087	(94)	-2%	7,986
Pension and UIF Contributions				237		18	99	119	(19)	-16%	199
Medical Aid Contributions				84		14	89	42	47	111%	178
Overtime				-				-	-		-
Performance Bonus				-			415	-	415	#DIV/0!	831
Motor Vehicle Allowance				1,489		119	850	745	106	14%	1,700
Cellphone Allowance				-				-	-		-
Housing Allowances				56		2	27	28	(1)	-3%	54
Other benefits and allowances				410		108	351	205	146	71%	702
Payments in lieu of leave								-	-		-
Long service awards								-	-		-
Post-retirement benefit obligations								-	-		-
Sub Total - Senior Managers of Municipality			-	10,451	-	882	5,825	5,225	599	11%	11,649
% Increase		4		#DIV/0!							#DIV/0!
Other Municipal Staff											
Basic Salaries and Wages				221,744		19,704	110,534	110,872	(338)	0%	221,067
Pension and UIF Contributions				64,638		3,071	18,189	32,319	(14,130)	-44%	36,379
Medical Aid Contributions				15,416		1,232	7,379	7,708	(329)	-4%	14,759
Overtime				24,277		2,213	14,360	12,138	2,221	18%	28,719
Performance Bonus					190,913	-	(415)	-	(415)	#DIV/0!	(831)
Motor Vehicle Allowance				17,044		1,456	8,853	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		2,001	7,754	14,096	(6,342)	-45%	15,507
Payments in lieu of leave				6,458				3,229	(3,229)	-100%	-
Long service awards				908				454	(454)	-100%	-
Post-retirement benefit obligations								-	-		-
Sub Total - Other Municipal Staff			-	389,212	190,913	30,275	170,212	194,606	(24,394)	-13%	340,424
% Increase		4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality											
			-	417,784	190,913	32,754	185,405	208,892	(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									-		
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									-		
Sub Total - Senior Managers of Entities		2	-	-	-	-	-	-	-		-
% 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	190,913	32,754	185,405	208,892	(23,487)	-11%	370,810
% Increase	4		6.5%	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	399,663	190,913	31,158	176,036	199,831	(23,795)	-12%	352,073

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

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		14,707	107,219	121,335	(14,116)	-12%	214,438
Property rates - penalties & collection charges							-	-		-
Service charges - electricity revenue			609,525		43,667	286,584	304,763	(18,178)	-6%	573,169
Service charges - water revenue			164,356		12,719	73,199	82,178	(8,979)	-11%	146,398
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
r 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								-		
ributed 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

[illegible]

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 %	% spend of Original Budget
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		1										
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure			-	171,340	-	11,323	42,744	85,670	42,926	50.1%	85,487	
Infrastructure - Road transport			-	62,080	-	5,171	15,368	31,040	15,672	50.5%	30,735	
Roads, Pavements & Bridges				60,080		5,171	15,185	30,040	14,855	49.4%	30,370	
Storm water				2,000			182	1,000	818	81.8%	365	
Infrastructure - Electricity			-	10,500	-	1,650	10,951	5,250	(5,701)	-108.6%	21,902	
Generation												
Transmission & Reticulation				10,500		337	5,251	5,250	(1)	0.0%	10,502	
Street Lighting						1,313	5,700		(5,700)	#DIV/0!	11,400	
Infrastructure - Water			-	33,140	-	1,363	5,068	16,570	11,502	69.4%	10,137	
Dams & Reservoirs												
Water purification												
Reticulation				33,140		1,363	5,068	16,570	11,502	69.4%	10,137	
Infrastructure - Sanitation			-	36,320	-	483	4,495	18,160	13,665	75.2%	8,990	
Reticulation				36,320				18,160	18,160	100.0%	-	
Sewerage purification						483	4,495		(4,495)	#DIV/0!	8,990	
Infrastructure - Other			-	29,300	-	2,656	6,862	14,650	7,788	53.2%	13,724	
Waste Management							3,800		(3,800)	#DIV/0!	7,600	
Transportation												
Gas												
Other				29,300		2,656	3,062	14,650	11,588	79.1%	6,124	
Community			-	11,300	-	126	1,616	5,650	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	1,509	500	(1,009)	-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						-	107		(107)	#DIV/0!	213	
Heritage assets			-	60	-	-	60	30	(30)	-100.0%	120	
Buildings												
Other				60		-	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%	6,959	
Specialised vehicles												
Plant & equipment				14,435			3,259	7,217	3,958	54.8%	6,518	
Computers - hardware/equipment				1,700				850	850	100.0%	-	
Furniture and other office equipment				2,120		10	1,161	1,060	(101)	-9.5%	2,322	
Abattoirs												
Markets												
Civic Land and Buildings				194,000		12,766	50,438	97,000	46,562	48.0%	100,875	
Other Buildings												
Other Land							441		(441)	#DIV/0!	882	
Surplus Assets - (Investment or Inventory)												
Other												
Agricultural assets			-	-	-	-	-	-	-	-	-	
List sub-class												
Biological assets			-	-	-	-	-	-	-	-	-	
List sub-class												
Intangibles			-	334	-	146	438	167	(271)	-162.1%	876	
Computers - software & programming				334		146	438	167	(271)	-162.1%	876	
Other												
Total Capital Expenditure on new assets			1	-	398,889	-	25,043	103,636	199,444	95,809	48.0%	207,272
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

-

-

-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 -

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	-	4,824	29,486	17,400	(12,086)	-69.5%	58,971
Infrastructure - Road transport		-	7,000	-	2,154	10,487	3,500	(6,987)	-199.6%	20,975
Roads, Pavements & Bridges			7,000		2,154	10,487	3,500	(6,987)	-199.6%	20,975
Storm water					-	-	-	-		-
Infrastructure - Electricity		-	7,600	-	2,045	7,917	3,800	(4,117)	-108.3%	15,834
Generation							-	-		-
Transmission & Reticulation			7,600		2,045	7,917	3,800	(4,117)	-108.3%	15,834
Street Lighting							-	-		-
Infrastructure - Water		-	-	-	535	4,823	-	(4,823)	#DIV/0!	9,646
Dams & Reservoirs							-	-		-
Water purification							-	-		-
Reticulation					535	4,823	-	(4,823)	#DIV/0!	9,646
Infrastructure - Sanitation		-	18,700	-	90	6,157	9,350	3,193	34.2%	12,314
Reticulation			18,700		90	6,157	9,350	3,193	34.2%	12,314
Sewerage purification							-	-		-
Infrastructure - Other		-	1,500	-	-	102	750	648	86.5%	203
Waste Management							-	-		-
Transportation							-	-		-
Gas							-	-		-
Other			1,500		-	102	750	648	86.5%	203
Community		-	5,620	-	394	1,324	2,810	1,486	52.9%	2,647
Parks & gardens							-	-		-
Sportsfields & stadia					394	1,324	-	(1,324)	#DIV/0!	2,647
Swimming pools							-	-		-
Community halls			5,620				2,810	2,810	100.0%	-
Libraries							-	-		-
Recreational facilities							-	-		-
Fire, safety & emergency							-	-		-
Security and policing							-	-		-
Buses							-	-		-
Clinics							-	-		-
Museums & Art Galleries							-	-		-
Cemeteries							-	-		-
Social rental housing							-	-		-
Other							-	-		-
Heritage assets		-	600	-	-	-	300	300	100.0%	-
Buildings			600				300	300	100.0%	-
Other							-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development							-	-		-
Other							-	-		-
Other assets		-	4,320	-	21	4,142	2,160	(1,982)	-91.7%	8,284
General vehicles							-	-		-
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment			3,620		-	4,121	1,810	(2,311)	-127.7%	8,241
Computers - hardware/equipment							-	-		-
Furniture and other office equipment							-	-		-
Abattoirs							-	-		-
Markets							-	-		-
Civic Land and Buildings							-	-		-
Other Buildings			700		21	21	350	329	94.0%	42
Other Land							-	-		-
Surplus Assets - (Investment or Inventory)							-	-		-
Other							-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-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										

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

<i>check balance</i>	-	-	-	-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 %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	71,915	-	5,306	22,312	35,958	13,645	37.9%	44,625
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	2,006	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	565	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	284	399	115	28.8%	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						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)	-169.2%	680
Specialised vehicles		-					-	-		-
Plant & equipment			5,366		1,586	4,355	2,683	(1,672)	-62.3%	8,709
Computers - hardware/equipment			-				-	-		-
Furniture and other office equipment			2,853		(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		-	-	-	-	-	-	-		-
List sub-class								-		

Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Intangibles	-	-	-	68	136	-	(136)	#DIV/0!	272
Computers - software & programming				68	136	-	(136)	#DIV/0!	272
Other							-		
Total Repairs and Maintenance Expenditure	-	95,258	-	8,138	31,316	47,629	16,314	34.3%	62,631

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 %	Full Year Forecast
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%	12,068
Generation					-		-	-		-
Transmission & Reticulation			14,316		1,193	6,034	7,158	1,124	15.7%	12,068
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	3,622	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)	-368.0%	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	1,868	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								-		-

Biological assets	-	-	-	-	-	-	-	-
<i>List sub-class</i>								
Intangibles	-	200	-	17	179	100	(79)	-78.8%
Computers - software & programming		200		17	179	100	(79)	-78.8%
Other						-	-	
Total Depreciation	-	238,002	-	19,834	103,948	119,001	15,053	12.6%