<u>SECTION 72 : 2017/18 MID-YEAR BUDGET AND PERFROMANCE ASSESSMENT : 23</u> <u>JANUARY 2018: (T 6/1/1-2017/2018): BUDGET AND TREASURY OFFICE</u>



REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

File Reference:

Report Number:

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Designation: Director: Budget and Financial Reporting

FOR CONSIDERATION

1st Level: EXECUTIVE COMMITTEE

2nd Level: COUNCIL

3rd Level: PROVINCIAL AND NATIONAL TREASURY

SUBJECT: 2017/18 MID-YEAR BUDGET AND PERFORMANCE ASSESMENT REVIEW IN

TERMS OF SECTION 72 OF MFMA

DATE : 23 JANUARY 2017

1. PURPOSE

This purpose of this report is to comply with Section 72 of the Municipal Finance Management Act (MFMA) and section 33 of the Municipal Budget and Reporting Regulations as promulgated in the Government Gazette No.32141 dated 17 April 2009. Section 72(1)(A) and (b) of the MFMA states that's that the Accounting Officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year and submit a report of such an assessment to the mayor of the municipality, National Treasury and the relevant Provincial Treasury. Section 72(3)(a) and (b) of the MFMA also states that the Accounting Officer must as part of the review make recommendations as to whether an adjustment budget is necessary and recommend revised projections for revenue and expenditure to the extent that that this may be necessary.

The report is therefore is therefore submitted in terms of the above and will be will be submitted to National and Provincial Treasury for assessment. The report should be able to provide Council with adequate analysis in order to determine if the adjustment budget will be necessary

2. BACKGROUND

It is important to remind Council that the 2017/18 annual budget of the municipality was approved, however concerns were raised by both National and Provincial Treasuries that the budget was funded with risk during their assessment. This meant that the municipality needed to make sure that adequate revenue is collected and conditional grants are used purposefully during the year.

Council further experience service delivery problems during the first half of the financial year due to limited budget provision. Council has also been struggling to pay some of its major suppliers due to inadequate revenue collection. The wide campaign of identification of indigents and meter audits and community awareness conducted through constituency meeting by the Office of the Speaker brought about a wide range of issues that the municipality need to attend. The constituency meeting also served as the basis to reach to all those that the municipality is able to collect its revenue.

3. ASSESSMENT OF FINANCIAL RESULTS

The budget review report provides analysis of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows. Major variance and those items with an impact in each of these categories will be discussed in the analysis below.

3.1 Operating budget performance revenue

The operating budget performance focuses on the assessment of the operating revenue, operating expenditure as well as the net effect of the two, being surplus or the deficit. These are comprehensively discussed below. The summary of operating performance is shown in the tables C1 and C4 of the Schedule C and is summarised in Table 1 as follows:

Table 1: Summary statement of Financial Performance

Description	Original Budget R' 000	Adjusted Budget R' 000	Year TD Actual R' 000	Year TD Budget R' 000	December Variance R' 000	December Variance
Total Operating Revenue	1 880 220	0	1 085 535	1 076 861	8 674	1%
Total Operating Expenditure	1 732 082	0	1 029 905	866 041	163 864	11%
Surplus / (Deficit)	148 138	1554 (1555 145) 0	55 630	210 820	-155 190	-74%

3.1.1 Operating revenue

The summary of the operating revenue is reflected in Table 2 below and has been extracted from C4 table of the Schedule C attached. During the first half of the financial year, the municipality generated a total revenue of R1 085 835 000 of the approved budget of R1 880 220 000, which represents 57 percent. The variance between the pro-rata revenue budget and the actual revenue accrued for the same period amounts to R8 674 000, representing an over-performance in revenue generation during the period under review. Reasons which attributed to variances are explained below.

Table 2: Operating Revenue by Revenue Source

Description	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands							%
Revenue By Source			and bearing and a factor		researe Alexandra procure i paga e		
Property rates	232 286	266 182		131 499	133 091	(1 592)	-1%
Service charges - electricity revenue	675 673	690 521	:	361 729	345 261	16 468	5%
Service charges - water revenue	135 672	151 001		74 982	75 500	(518)	-1%
Service charges - sanitation revenue	80 093	85 212		45 287	42 606	2 680	6%
Service charges - refuse revenue	56 836	63 475	* 1	26 279	31 738	(5 458)	-17%
Service charges - other	- :				** * * * * * * * * * * * * * * * * * * *		
Rental of facilities and equipment	7 278	8 059		3 928	4 029	(101)	-3%
Interest earned - external investments	4 505	4 601		2 108	2 300	(193)	-8%
Interest earned - outstanding debtors	10 330	12 573		6 078	6 287	(209)	-3%
Dividends received		- · · · · · · · · · · · · · · · · · · ·					
Fines, penalties and forfeits	3 606	5 203		3 369	2 602	767	29%
Licences and permits	12	12		5	6	(1)	-18%
Agency services		···		- · · · · · · · · · · · · · · · · · · ·	- · · · · · · · · · · · · · · · · · · ·	•	
Transfers and subsidies	527 822	345 790	:	316 273	316 273	- · · ·	
Other revenue	16 353	17 735	* 7	5 699	8 868	(3 169)	-36%
Gains on disposal of PPE		'			_	-	
Total Revenue (excluding capital transfers and	1 750 466	1 650 366	-	977 235	968 561	8 674	1%
contributions)							

Property rates

The municipality generated R1 592 000 (<1%) less revenue from property rates than a prorata budget of R133 091 000 during the period under review. The variance is attributable to delays if billing of new properties that were incorporated during the preparation of the budget. There is a need for Council to revise the projection of property rates during an adjustment budget.

Service charges - electricity

The municipality generated R16 468 000 (>5%) more revenue from electricity than a pro-rata budget of R345 621 000 for the period under review. The variance is attributable to high winter consumption, which is expected to decrease and normalise during the rest of the financial year. This over-performance is expected to be reduced by comparatively low consumption during summer season. The variance will be monitored closed, however Council may not necessary need to adjust this projection downward during an adjustment budget.

Service charges - water

The municipality generated R518 000 (>1%) less revenue from water than a pro-rata budget of R75 500 000 for the period under review. The under-performance is attributable to a wide campaign of meter audit and awareness of sparing water usage to our communities. The variance is however considered to be within acceptable level and no adjustment is recommended during an adjustment budget on this item.

Service charges - sanitation

The municipality generated R2 680 000 (>6%) more revenue from sanitation than a pro-rata budget of R42 606 000 for the period under review. The variance is due to lack of adequate information during the annual budget process, which led to over projection. While the variance is considered to be within the acceptable norm, however there is a need for a review of the projection during an adjustment budget.

Service charges - refuse

The municipality generated R5 458 000 (17%) less revenue from refuse removal than a prorata budget of R31 738 000 for the period under review. The variance is due to lack of adequate information relating to quantities during the annual budget process, which led to over projection. There is a need for a review of the projection during an adjustment budget.

Rental of facilities

The municipality generated R101 000 (3%) less revenue from rental of facilities than a prorata budget of R4 029 000 for the period under review. This is due to a time lag loss of revenue from the time an old tenant vacates the property, and the time that the new tenant takes occupation of the same property. Strategies to manage these movements have however been introduced and this expected to eliminate loss of revenue for remainder of the financial year. Tenants vacating municipal dwellings due to poor maintenance on these properties. No variance is therefore recommended during an adjustment budget for this item in light of the above and the fact that the variance is considered to be within acceptable level.

Interest earned - external investments

The municipality generated R193 000 (8%) less revenue from interest on investments than a pro-rata budget of R2 300 000 for the period under review. The municipal has made some additional investments however due to cash flow position withdrawals of these investments were made in order keep the municipality afloat. Council is advised to enhance strategies that will assist with the financial stability. It is recommended that the projection of this item be reviewed to be adjusted slightly downwards during an adjustment budget as it is clear that the municipality is struggling to keep adequate reserves on investments.

Interest earned – outstanding debtors

The municipality generated R209 000 (3%) less revenue from interest on outstanding debtors. This is the interest charges from business accounts. The variance is mainly due to some of the business who have settled their accounts earlier than expected due to new credit control strategies introduced. Although the variance is considered to be within the acceptable norm, however there is a need for a downward adjustment of the projection during an adjustment budget.

Fines

The municipality generated R767 000 (29%) more revenue from fines than a pro-rata budget of R2 602 000 for the period under review. Vigorous steps have been taken in the area of Newcastle to enforce law enforcement and to collect unpaid fines by traffic officers and wardens. Visits law offenders and road blocks have been under-taken. This has resulted in issuing and collection of fines more than anticipated in the budget. Based on the performance, there is a need to adjust the projection upwards during an adjustment budget.

Transfers recognised - operational

The revenue from operating grants was received as expected as there is no variance. The reason for this is that grants were gazetted and released to the municipality in terms of the National Treasury's payment schedule and the payment schedule issued by National Treasury. An adjusted provincial or national allocation emanating from respective budget will draw a need for a review of transfers recognised – operational during an adjustment budget.

Transfers recognised - capital

The revenue from operating grants was received as expected as there is no variance, except for an amount of R709 000 for NDPG which was withheld by Nation Treasury from the equitable share. Further amount of R850 000 is expected to be received from National Treasury for the Tirelo Bosha Project IT project which was not budgeted for. Due these and any further provincial and national adjusted allocations, an adjustment budget will therefore be required to amend the transfers recognised – capital.

Other revenue

The municipality generated R2 713 000 (12%) less revenue from sundry revenue than a prorata budget of R21 791 000 for the period under review. The budget was prepared in version 5.2 however National Treasury upgraded it to version 6.1 with the implementation of mSCOA, which has thus affected some of line items which were previously budgeted under other revenue. With version 6.1 this has been amended accordingly. This item will be adjusted accordingly during an adjusted budget.

3.1.2 Operating expenditure

The summary of the operating expenditure is reflected in Table 3 below and has been extracted from C4 table of the Schedule C attached. The municipality incurred the total expenditure of R1 042 934 of the approved budget of R1 732 082 000, which represents 60 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R176 894 000, representing over-expenditure of 20% during the period under review. In order to understand the causes of this variance, it's of important that each expenditure item is carefully analysed. Variances and reasons which attributed to over/under expenditure in each item of expenditure are explain below.

Table 3: Operating Expenditure by Expenditure Type

Description	Audited	Original	Adjusted	YearTD	YearTD	YTD variance	YTD verience
	Outcome	Budget	Budget	actual	budget		
R thousands							%
Expenditure By Type						1	pa ** 11 a ** 15 a ** 1 ** 1 ** 1 ** 1 **
Employ ee related costs	495 757	514 737		260 118	257 369	2 749	1%
Remuneration of councillors	20 389	23 219	***	10 391	11 610	(1 218)	-10%
Debt impairment	100 304	101 807		89 472	50 904	38 568	76%
Depreciation & asset impairment	472 110	247 895		228 306	123 947	104 359	84%
Finance charges	65 784	47 135		24 014	23 568	447	2%
Bulk purchases	558 946	579 385		279 149	289 693	(10 543)	-4%
Other materials	1 832	3 913	:	1 558	1 956	(398)	-20%
Contracted services	61 246	22 203		18 969	11 101	7 868	71%
Transfers and subsidies	-	-		- '	-	-	
Other ex penditure	227 160	191 787		117 926	95 893	22 032	23%
Loss on disposal of PPE							
Total Expenditure	2 003 528	1 732 082		1 029 905	866 041	163 864	19%

Employee related costs

The municipality spent R2 749 000 (1%) more on employee related costs than a pro-rata budget of R257 369 000 during the period under review. The incorporation of contract workers which were previously EPWP and additional acting allowances due to low recruitments have resulted in the over-expenditure. This variance is however considered to be within the acceptable level and no review is recommended during an adjustment budget

as it is expected that some of the employees will exit the system during the remainder of the financial year.

Remuneration of councillors

The municipality spent R1 218 000 (10%) less on the remuneration of Councillors than a prorata budget of R11 610 000 during the period under review. The variance is attributable to the time lag in the implementation of the upper limits for salaries and allowances of councillors and the fact that members of the Executive Committee were budgeted as full-time, but approved as part-time by the MEC for the Department of Cooperative Government and Traditional Affairs. Based on the latest gazette on upper limits, there is a need to review the projection of remuneration of councillors during the adjustment budget.

Debt impairment,

The municipality incurred R38 568 000 (76%) more on debt impairment than a pro-rata budget of R50 904 000 during the period under review. The variance is due to additional provision accounted for uncollectable or doubtful debtors as a result of identification of more indigent consumers. Furthermore, the annual budget only made provision from debtors more than 360 days. After engaging with the Office of the Auditor General during the audit of the 2016/17 financial statements, it now considered necessary to provide a portion of debtors from 30days and above. There is a need to review this item during the adjustment budget.

Depreciation and asset impairment

The municipality incurred R104 359 000 (84%) more on depreciation than a pro-rata budget of R123 947 000 during the period under review. The variance is attributable to underbudgeting on depreciation during the annual budget process based MFMA Circular 58, which stipulates that the municipality is not required to budget for depreciation which was been inherited due to the revaluation of its assets. This variance is precisely due the revaluation of infrastructure assets of the municipality over the past three years and which was not budgeted for. During budget engagement, Provincial Treasury has advised that while the contents of the said circular are noted, municipalities are however advised to budget for the full impact of the depreciation in order to avoid unauthorised expenditure at end of the financial year. Subsequent to such engagement, there is no doubt that the municipality needs to review the projection of depreciation upwards during the adjustment budget. It however remains a predicament as to how this depreciation will be funded as will result in the increased budget deficit.

Finance charges

The municipality spent R447 000 (2%) more on finance charges than a pro-rata budget of R23 568 000 during the period under review. This variance is inclusive of interest expense and provision of finance lease which were not budgeted for under finance charges but in other expenditure. The budget for these items will be amended in the adjustment budget.

Bulk purchases

The municipality spent R10 543 000 (>4%) less on bulk purchases than a pro-rata budget of R289 693 000 during the period under review. The variance is due to seasonal consumer consumption on electricity which has increased in the first four months of the financial year. The variance is expected to normalise during the rest of the financial year due to summer season, which will attract very consumption. This item will be monitored closely during the financial year with a view to keep expenditure in line with the budget.

Other materials

The municipality spent R398 000 (20%) more on other material than a pro-rata budget of R1 956 000 during the period under review. The variance is due to additional cleaning materials and toiletries which became necessary for health and hygiene purposes in Tower Block and other municipal facilities. This item will be reviewed and adjusted accordingly during the adjustment budget.

Contracted services

The municipality spent R7 868 000 (71%) more on contracted services than a pro-rata budget of R11 101 000. The over expenditure is mainly due to external security services which are contracted above available budget. The fast tracking of the asset revaluation project to comply with Audit General also resulted on over-expenditure on finance contracted service fees. This project has however since been completed. Based on this performance and the fact that the total expenditure of contracted services is already 85 percent, there is need adjust this projection by a large margin during the adjustment budget.

Other general expenditure

The municipality spent R22 032 000 (23%) more on other general expenses than a pro-rata budget of R95 893 000 during the period under review. Stringent budget monitoring and expenditure curbing have been applied in order to deal with the current cash flow situation, however there were those major items which resulted in this over expenditure namely departmental charges, machinery hire, ward committee programmes, VIP toilets, telephone and SALGA membership fees. General expenditure is recommended to be adjusted, however departments are urged to utilize savings from other line items within their departments due to cash flow challenges.

3.2 Capital budget performance

The capital budget of the municipality seem to be performing very slowly. The capital expenditure for the first half of the financial year amounted to R87 026 000, which represents 34% of the approved total capital budget of R253 778 000. Comparison between the pro rata budget of R126 889 000 and actual expenditure for the period reflects an under expenditure of R39 863 000, which implies that the municipality spent 31% less than the budget for the same period. The under expenditure is mainly attributed to delay in the supply chain process. Delays in the appointment of the panel of consultants that will manage the capital programme of the municipality also had a direct impact in the low capital expenditure. One of the attributable factors in the poor performance of the capital expenditure is the cash flow position of the municipality. Lack of adequate financial resources result in delays in payment of creditors, and ultimately delays in project implementation. Other delays are due to incompetence and failure to perform by certain contractors, as well as confrontations between contractors and communities.

Departments are encouraged to implement strategies with a view to resolve the above impediments so that capital expenditure will be fast tracked. Cognisance should be taken that failure to fully spend grant funded projects may result in those funds reverted to the National Revenue Fund. The municipality will further need to assess its financial viability to afford internally funded projects during the adjustment, and adjustment where necessary. Furthermore, the municipality will need to incorporate approved grant roll overs in during the adjustment budget. Treasury has approved the grant application roll over for Electrification and Provincialisation of Libraries grants, and therefore the capital budget will have to be adjusted upwards to compensate to incorporate these.

3.2.1 Capital expenditure by municipal vote

Table 4 below reflects the high-level summary of capital expenditure by municipal vote or department. Table clearly indicates that there is relatively low expenditure across all departments.

Table 4: Capital Expenditure by Municipal Vote

Description Municipal Vote	Original Budget R'000	Adjusted Budget R'000	YearTD actual	YearTD budget R'000	YTD variance R'000	YTD variance %
Corporate Services	1 000	0	210	500	290	-42%
Community Services	17 705	0	2 456	8 853	(6 396)	-72%
Municipal Manager	2 700	0	0	1 310	(1 350)	-100%
Panning Dev. and Human Settlements	55 795	0	17 005	27 898	(10 893)	-39%
Civil Services	167 578	0	67 126	83 100	(16 663)	-20%
Electrical Services	9 000	0	229	5 356	(4 271)	-95%
Total Capital Expenditure	253 778	0	87 026	126 889	(39 863)	-31%

Departments will undoubtedly need to fast-track the implementation and management of projects under their watch in order to ensure service delivery take place. The Budget and Treasury Office need to be at the centre of every department in order to deal with challenges of cash flows projection and timely payment of creditors.

3.2.2 Capital expenditure by funding source

Table 5 below reflects the high-level summary of capital expenditure by municipal vote or department. Although internal funding has performed relatively better that grant funding, however all funding sources seem to be performing slower. It worth noting that no projects are funded from external in the current financial year.

Table 5: Capital Expenditure by Funding Source

Vote Description	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance
Funding sources	R'000	R'000	R'000	R'000	R'000	%
Government grants	229 854	0	71 288	114 927	(43 639)	-38%
Borrowing	0	0	0	0	0	
Internally generated funds	23 924	0	15 738	11 962	3 776	32%
Total Capital Funding	273 778	0	87 026	126 889	(39 863)	-31%

Internally funded projects

R23 924 000 worth of capital projects are funded from internal reserves. As at the end of the first half of the financial year, the municipality had spent R15 738 000 (65%) of the internally funded projects. During the same period, the municipality spent R3 776 000 more on such funded projects than a pro-rata budget of R11 962 000, which represents over-performance of 32%. This indicates that the municipality is above par with the management of internal funds to implement these projects. Despite cash flow challenges, it does appear that the municipality will be able to complete appropriated budget by the end of the financial year. However, there is a need to also contain the expenditure within the budget in order to control cash flow.

Grant funded projects

229 854 000 of worth of capital projects are funded from conditional grants both from provincial and national departments. Most of the funding for these grants has already been received by the municipality. As at the end of the first half of the financial year, the municipality had spent R71 288 000 (31%) of the grant funded projects. During the same period, the municipality spent R43 639 000 less on such funded projects than a pro-rata budget of R114 927 000, which represents under-performance of 38%. The under expenditure is attributable SCM delays, contractor capabilities and challenges encountered with communities on the ground. The use of conditional grants from other purposes also had had huge effect in slowing capital expenditure as this results in lack of funding to implement projects. The performance of these projects is expected to pick up drastically during the second half of the year since most of the SCM processes have been finalised. Administration will also need to ensure that conditional grants are cash-backed so that service delivery is not compromised. It is important that expenditure on these projects is spent in full in order for the municipality not to revert funds to National Revenue Fund (National Treasury) at the end of the financial year.

3.2.3 Repairs and maintenance

National Treasury provides that municipalities must appropriate at least 8 percent of the value of their property plant and equipment (PPE) towards the repairs and maintenance of such assets. The 2018/19 budget approved R45 165 000 towards repairs and maintenance. This translates to only 1 percent of the PPE. This is a clear indication that the municipality is not providing enough to sustain its assets. This is currently due to cash flow challenges and fact that the current revenue and tariff structure will not be able to cover for such.

The municipality spent R8 963 000 (39%) more on repairs and maintenance than a pro-rata budget of R22 583 000 during the period under review. Undoubtedly, huge capital expenditure other the past few year demand more maintenance. Council will need to assess its financial viability and according consider adjusting this provision upwards during the adjustment budget.

3.2.4 Renewal of existing assets

As part of upgrading and maintaining asset programme, National Treasury provides that municipalities must appropriate at least 40% of the capital expenditure towards renewal of existing assets. The 2018/19 capital budget approved R14 624 000 towards renewal of existing assets. This translates to only 6 percent of the capital expenditure budget. This is a clear indication that the municipality is not providing enough to sustain its assets. This is currently due to cash flow challenges and fact that projects included in the budget are in line with business plans submitted and approved by funding departments.

The municipality spent R11 622 000 (158%) more on renewal of existing assets than a prorata budget of R7 312 000 during the period under review. As mentioned above, projects included in the budget are in line with business plans submitted and approved by funding departments.

3.3 Financial position

As at end the sixth month of the financial year, the municipality seemed to be showing a favourable equity position, with a net effect of R7.1 billion. While this picture looks good, it is however important to point out major contributors to such a favourable equity position being assets consumer debtors and the property plant and equipment, investment in associate as well as the liabilities such as long term loans, consumer deposits, trade and payables (inclusive of unspent conditional grants) and other provisions. The analysis of these financial position items will be discussed in comparison with the available cash and cash equivalent at the end of the review period. The following tables reflects the summary of financial position of the municipality as at 31 December 2017 as per C6 table:

Table 6: Statement of Financial Position

	2016/17	9,050,050,050,050	Budget Y	ear 2017/18	
Description	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	20 722	15 187		21 098	15 187
Call investment deposits	29 785	32 101		48 178	32 101
Consumer debtors	452 627	225 034		498 429	225 034
Other debtors	54 128	31 166		64 626	31 166
Current portion of long-term receivables	6	_		5	_
Inv entory	15 224	13 648		14 734	13 648
Total current assets	572 491	317 136	-	647 070	317 136
Non current assets					
Long-term receivables		-			
Investments	-	-			-
Investment property	365 272	281 493		365 272	281 493
Investments in Associate	301 163	346 321		301 163	346 321
Property, plant and equipment	7 056 677	7 005 862		6 907 631	7 005 862
Agricultural	-	~			_
Biological assets	**-	-			-
Intangible assets	8 687	6 877		7 204	6 877
Other non-current assets	6 991	6 025		6 991	6 025
Total non current assets	7 738 790	7 646 580		7 588 261	7 646 580
TOTAL ASSETS	8 311 282	7 963 716		8 235 331	7 963 716
1 1 4 D. 1 17 P.		1			
LIABILITIES Common linkillalan		.]			
Current liabilities	:				
Bank overdraft	20.474			20 405	-
Borrowing	32 171	32 002		30 485	32 002
Consumer deposits	14 334	13 478		16 218	13 478
Trade and other pay ables Provisions	495 200	160 101		498 812	160 101
Total current liabilities	6 216	6 455		6 216	6 455
Total current Habilities	547 921	212 037		551 731	212 037
Non current liabilities					
Borrowing	447 450	397 125		433 389	397 125
Provisions	159 386	137 583		159 386	137 583
Total non current liabilities	606 837	534 708		592 776	534 708
TOTAL LIABILITIES	1 154 758	746 745	_	1 144 507	746 745
					. 10 / 10
NET ASSETS	7 156 524	7 216 971	-	7 090 824	7 216 971
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	7 130 923	7 188 422		7 064 730	7 188 422
Reserves	25 601	28 549		26 094	28 549
TOTAL COMMUNITY WEALTH/EQUITY	7 156 524	7 216 971		7 090 824	7 216 971
					- 2.00.1

3.3.1 Assets

No major variances were noted between the budgeted values of assets and the actual achieved at the end of the period. Reasonable variance are noted on investment properties, consumer deposits, PPE and investment in associate. These variances are due to audit adjustments that have emanated during the engagement with the Auditor General. These will however be rectified during the adjustment budget as it is most likely that the budgeted amount will not me achieved at the end of the financial year.

Property Plant and Equipment (PPE) comprise of R6.9 billion of the total assets of R8.2 billion, which represents 84% of the total assets. These assets comprise of roads and storm water, water and infrastructure, electricity infrastructure, community assets, and other plants and equipment which the municipality has acquired mainly for service delivery and for its own use. The slow capital expenditure and the effect of depreciation reflect a picture that the budget amount might not be achieved at the end of the financial year.

The revaluation of the investment property, which was concluded after the budget was approved, revised the value to be R365 282 000, while R281 493 000 was budgeted for. This should be reviewed and adjusted accordingly during the adjustment budget process.

The net asset value (equity) of the Entity, Uthukela Water, was adjustment downward upon receipt of 2016/17 Annual Financial Statements, which statements were finalised after the budget are approved. The value of the Investment in Associate was projected at R346 321 000, while latest values indicates the investment in associate of R301 163 000. This will be reviewed and adjusted accordingly during the adjustment budget process.

As at the end of December 2017, net consumer debtors amounted to R498 million, representing about 6% of the total assets. Table SC3 of Schedule C reflects that gross consumer debtors amounted to R1.1 billion at the end of December. This means that an amount of R498 million reflected in the statement of financial position is after a provision of R594.7million has been accounted for. This provision represents more than 54% of debtors that have been provided for as not recoverable. This is a clear indication that the municipality is not able to collect about R54% of its debtors, which need to be provided for. The actual performance indicates that consumer debtors of R225 034 000 that was included annual will been to be reviewed during the adjustment budget.

As at the end of December 2017, cash and cash equivalents amounted to 69.3 million, made up of R21.1 million and R48.2 million for cash and investments respectively. It must be noted that included on the investment is the housing development fund of R25 million which belong to KZN Department of Human Settlements as well as unspent conditional grants. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations. This balance indicates that municipality is experiencing cash flow challenges to fully account for unspent conditional grants, trade creditors and other reserves which must be cash backed. This will be elaborated on in the analysis of liabilities below.

3.3.2 Liabilities

No major variances were noted between the budgeted values of liabilities and the actual achieved at the end of the period. As at the end of December 2017, the municipality recorded total liabilities of R1.1billion, made up of R551.7 million and R592.8 million for current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are be payable within the financial year, while the non-current will be paid over a long period of time and beyond the current financial year. The following liabilities are regarded as important and requires the attention of Council.

Cognisance need however to be taken on possible variance on trade and other payables. As at 31 December 2017, the municipality recorded trade and other payables of R498 812 000, while only R160 101 000 was projected at the end of the financial year. Also taking into account the audited outcome of R495 million for the 2016/17, the municipality will need to review its projection of trade and other payables. It must be noted that the figure of R498 812 000 also includes unspent conditional grants of R85.4 million.

As at the end of December 2017, the municipality had unspent conditional grants amounting to R85.4million. It will be important that expenditure on conditional grants is fast-tracked in line with their conditions so that the municipality does not loose such grants to National Treasury at the end of the financial year. The balance of cash and cash equivalent of R69.3 million also indicates that conditional grants are not fully cash-backed, before and after taking into account the effect of the Housing Development Fund. The municipality is currently working on a plan to ensure that all grants invested on separate account and used for purpose for which they are not intended for.

As at the end of December 2017, the municipality had trade creditors amounting to R118 924 000. Important to note is the fact that cash and cash equivalents of R69.3 million as discussed above was not adequate to honour these creditors, however one needs to take cognisance that receipts from billing of the month of December 2017 have not yet been received at the end of December. As things stands, the municipality is operating in a cash deficit of R160.6 million after taking into account unspent conditional grants as well as the HDF. Given this negative picture, it therefore before important that the municipality is able to collect all its current debtors to that it will be able to pay for its current liabilities.

3.3.3 Net current assets

The municipality seemed to the enjoying a favourable net current position at the end of December 2017, with current assets exceeding current liabilities by R95.3 million. This picture indicates that, when converted into cash, the current assets of the municipality will be adequate of honour its short-term obligations. When analysing very closely, it is noted that consumer debtors represents about 77% of the current assets. This therefore implies that the municipality will need to focus on the collection of its consumer debtors in order to pay all its liabilities in the next six month.

While it is noted that the current focus is on current liabilities, it is however important not to lose sight of the fact that long-term liabilities needs to be gradually provided for. The municipality will need to devise strategies to build reserves in order to be able to pay its

liabilities in future. Reserves for the repayment of an external loan, rehabilitation of landfill site and defined benefits will need to be built over a period of time.

3.4 Cash flow analysis

Table 7 below reflected the summary of cash flow movements for the past six month as extracted from table C7 of the Schedule C.

Table 7: Cash Flow Statement

	2016/17		Ві	idget Year 2017	7/18	
Description	Audited	Original	Adjusted	Monthly	YearTD	YearTD
	Outcome	Budget	Budget	actual	actual	budget
R thousands						
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts	200 200	340.400			00.574	
Property rates	232 286	212 408		15 847	96 574	106 204
Service charges	832 111	845 575		52 241	364 298	422 788
Other revenue	12 805	27 367		5 324	21 625	13 684
Government - operating	317 832	339 640		106 049	243 239	169 820
Government - capital	218 965	240 492		55 000	109 500	120 246
Interest	14 835	8 373		1 740	8 185	4 186
Div idends						
Payments						
Suppliers and employees	(1 329 362)	(1 335 927)		(119 885)	(697 865)	(667 964)
Finance charges	(65 784)	(47 135)		(3 838)	(24 014)	(23 568)
Transfers and Grants				-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES	233 689	290 793	-	112 478	121 543	145 396
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
Proceeds on disposal of PPE		2 000				1 000
Decrease (Increase) in non-current debtors	-	-				_
Decrease (increase) other non-current receivables	-	-				••
Decrease (increase) in non-current investments	-	-				-
Payments						
Capital assets	(219 406)	(253 778)		(44 936)	(87 026)	(126 889)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(219 406)	(251 778)	-	(44 936)	(87 026)	(125 889)
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
Short term loans	-			1		-
Borrowing long term/refinancing	-	- 1				-
Increase (decrease) in consumer deposits		264				132
Payments				, the state of the	1	
Repay ment of borrowing	(8 347)	(32 002)		(3 813)	(15 748)	(16 001)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8 347)	(31 738)	-	(3 813)	(15 748)	(15 869)
NET INCREASE/ (DECREASE) IN CASH HELD	5 935	7 276	-	63 729	18 769	3 638
Cash/cash equivalents at beginning:	44 573	40 012			50 508	40 012
Cash/cash equivalents at month/year end:	50 508	47 288	- [69 276	43 650

The municipality opened with a cash and cash equivalent balance of R50.5 million at the beginning of the financial year. As at the end of sixth month of the financial year, the municipality had a cash balance of R69.3 million, representing a cash increase of R18.8 million. It is important to note that, although the cash indicate increase in cash over the review period, this amount could have been even more, if all unspent conditional grants were fully cash backed. No major variances were noted between budget cash flows and the actual receipts and payments over the review period.

3.4.1 Cash flows from operating activities

Operating activities are those receipts and payments that are received and paid by the municipality in the normal operations of the municipality. They include receipts from property rates, service charges, grants, all sundry revenue and payments of employees, service charges and finance charges. As at the end of the sixth month, the municipality recorded receipts and payments of R843.4million and payments of R721.9 million from operating activities respectively. Cash flows from operating activities yielded a net cash inflow of R121.5 million.

Receipts

The municipality seem to be collecting as per projected collections except on property rates, where only 45% has been collected. The municipality has collected 52% on service charges, 79% on other revenue, 72% on transfers recognised – operational, 46% on transfers recognised – capital and 98% on other revenue. It the patterns of the above continue for the remainder of the financial year, there is a need to adjust property rates downwards and to adjust other revenue sources, with the exception of transfers recognised, upwards in the cash flow budget.

Payments

Likewise, the actual performance of payment seem to be under-provided for in the cash-flow budget. 52% of the projected amount has been paid on suppliers and employees, while 51% has been paid in respect of finance charges. The municipality might need to revise its projection of suppliers and employees upwards during the adjustment budget. The projection of finance charges will still be based on amortisation schedules and contracts the municipality has with the funding institutions.

3.4.2 Cash flows from investing activities

Investing activities are those receipts and payments that are received and paid by the municipality as a result of disposal or acquisition of its assets, collection or payments on non-current debtors and withdrawal or advancing of investments. As at the end of the sixth month, the municipality recorded payments of R87million from investing activities for the acquisition of assets in terms of the approved capital budget. No receipts were recorded for this purpose.

Receipts

The municipality has not recorded at receipt in respect of the proceeds on disposal of PPE. This process is expected to take place towards the end of the financial year, once the asset verification process has been exhausted. This projection will not be adjusted during the adjustment budget as the status quo is expected to remain.

Payments

The municipality has recorded payments of 34% on capital assets against the projected budget. This seem extremely low due to reasons mentioned under capital expenditure discussion above. The municipality will therefore need to device strategies to accelerate capital expenditure.

3.4.3 Cash flows from financing activities

Financing activities are those receipts and payments that are received and paid by the municipality to acquire external loans and the repayment of such external loans. As at the end of the sixth month, the municipality recorded payments of R15.7 million from financing activities for the repayment. No receipts of external loans were recorded for this purpose.

Payments

Repayment of borrowing to be operating as expected and budgeted level. As at 31 December 2017, the municipality had paid 49% of the total projection. Again this is in line with amortization schedules and contracts the municipality has with the funding institutions.

3.4.4 CASH/CASH EQUIVALENTS AT YEAR END

The performance of cash receipts and cash payment indicate a need to review the cash/cash equivalents at year end. Any review on the income and expenditure, capital expenditure, debtors and creditors is expected to have a direct impact on the amount of cash the municipality is likely to retain at the end of the financial year. As things stands, the municipality seem to be operating at cash deficit and through an unfunded budget. It will be very critical that a clear picture is reflected during the adjustments budget. The municipality should strive by all means possible to reflect a funded budget position. Should this be impractical at all cost, the municipality will need to devise a plan of when and how the funded budget position will be achieved. Such a plan must be approved together with the adjustment/draft budget.

4. <u>CONCLUSION</u>

Operating financial revenue seem to be performing fairly well overall however there is a need to drill into individual items which have major variances during the mid-year adjustment budget. These items include sanitation and refuse service charges, interest on investment, and other revenue. Again the budget on operating expenditure for debt impairment, depreciation, contracted services and other expenditure will need to be monitored and reviewed accordingly. While the net operating results indicate that pro-rata deficit has reduced in the first half of the year, this picture is likely to change in the adjustment budget when under-performing revenue and over-performing expenditure items are rectified. Furthermore an adjustment budget is required to align our approved budget to mSCOA regulations.

The financial position of the municipality is favourable equity and net current asset positions. This is mainly caused by property plant and equipment (PPE), consumer debtors, investment property and investment in associate. It needs to be noted that the municipality is currently struggling to convert these items into cash. The municipality will therefore have to introduce effective credit control and

The cash position of the municipality indicates that the municipality is experiencing cash flow problems. The balance of unspent conditional grants, trade creditors and other reserves that must cash backed is in excess of the balance of cash and cash equivalents by a large margin. It will be important that the municipality develop a system to ring-fence conditional grants and to build up reserves.

5. RECOMMENDATION

IT IS RECOMMENDED:

- (a) that the mid-year budget review for the period ended 31 December 2017 be noted and approved;
- (b) that, based on the variances presented between the approved budget and actuals for the first half of the year, an adjustment budget is necessary;
- (c) that, subject to approval of recommendation of (b) above, that the Accounting Officer be mandated to prepare and submit the adjustment budget to Council for consideration;
- (d) that the Accounting Officer be mandated to submit the mid-year assessment report to National and Provincial Treasuries as required by S72(1)(b) of the Municipal Finance Management Act No.56 of 2003;
- (e) that departmental budgetary requirements be dealt with administratively and addressed in terms of the approved virement policy;
- (f) that any transfers between votes be deal with through an adjustment budget to be submitted in terms of (c) above or be submitted to the Executive Committee is considered to be urgent.

8. SUBMITTED BY:	
Acting Strategic Executive Director: Budget and Treasury Office Mr S.M Nkosi E-mail sishon Executive Director: Budget and Treasury Office Mr S.M Nkosi E-mail sishon Executive Director:	20.8 -01- 1 9 WENCHALTE MUNICIPALITY
2018 -01- 1 9 Finance Portfolio Councillor Mr E. M Nkomayor's Office	Municipal Manager Mr. B. E Mswane
E-mail: makhosini.nkosi@newcastie.gov.za	E-mail: mm@newcastle.gov.za

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **BE Mswane**, the Municipal Manager of **Newcastle Municipality**, hereby certify that the midyear review budget and supporting documentation of the 2017/2018 Operating and Capital Budget have been prepared in accordance with Section 72(1)(a)(b) of the Municipal Finance Management Act, No56 of 2003; and Regulation 56-59 of the Municipal Budget and Reporting Regulations.

Print Name : BHEKANI ERROL MSWANE

Municipal Manager : NEWCASTLE MUNICIPALITY

Signature : MASINGUL

Date : 23|0(\2018

KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

	2016/17	*******************************	,		Budget Year 2	2017/18	¬		
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
<u>Financial Performance</u>									
Property rates	232,286	266,182	-	20,616	131,499	133,091	(1,592)	-1%	266,182
Service charges	948,273	990,210	-	80,443	508,277	495,105	13,172	3%	990,210
Investment revenue	4,505	4,601	-	332	2,108	2,300	(193)	-8%	4 ,60°
Transfers and subsidies	527,822	345,790	-	114,594	316,273	316,273	-		345,790
Other own revenue	37,579	43,583	-	3,965	19,078	21,791	(2,713)	-12%	43,583
Total Revenue (excluding capital transfers and	1,750,466	1,650,366	-	219,951	977,235	968,561	8,674	1%	1,650,36
contributions)									
Employee costs	495,757	514,737	-	45,261	260,118	257,369	2,749	1%	514,737
Remuneration of Councillors	20,389	23,219	-	1,563	10,391	11,610	(1,218)	-10%	23,219
Depreciation & asset impairment	472,110	247,895	-	37,490	228,306	123,947	104,359	84%	247,89
Finance charges	65,784	47,135	_	3,838	24,014	23,568	447	2%	47,138
Materials and bulk purchases	560,778	583,298	-	74,067	280,708	291,649	(10,941)	-4%	583,298
Transfers and subsidies	-	-	-	-	-	-	-		
Other expenditure	388,709	315,797	_	26,842	226,367	157,898	68,469	43%	315,797
Total Expenditure	2,003,528	1,732,082	-	189,061	1,029,905	866,041	163,864	19%	1,732,082
Surplus/(Deficit)	(253,062)	(81,716)		30,890	(52,670)	102,520	(155,190)	-151%	(81,716
Transfers and subsidies - capital (monetary allocations)		229,854	_	55,000	108,300	108,300	_		229,854
Contributions & Contributed assets	_	_	-	-		_	-		_
Surplus/(Deficit) after capital transfers & contributions	(253,062)	148,138		85,890	55,630	210,820	(155,190)	-74%	148,138
Share of surplus/ (deficit) of associate	(41,220)	_	_	_	_	_	_		_
Surplus/ (Deficit) for the year	(294,282)	148,138	-	85,890	55,630	210,820	(155,190)	-74%	148,138
Capital expenditure & funds sources									
Capital expenditure	219,406	253,778	_	28,955	87,026	126,889	(39,863)	-31%	253,778
Capital transfers recognised	196,312	229,854	-	25,195	71,288	114,927	(43,639)	-38%	229,854
Public contributions & donations	_	-	_	_	-	-	-		-
Borrowing	-	-		-	_	-	_		-
Internally generated funds	23,094	23,924	_	3,760	15,738	11,962	3,776	32%	23,924
Total sources of capital funds	219,406	253,778		28,955	87,026	126,889	(39,863)	-31%	253,778
Financial position									
Total current assets	572,491	317,136	_		647,070				317,136
Total non current assets	7,738,790	7,646,580	-		7,588,261				7,646,580
Total current liabilities	547,921	212,037	_		551,731				212,037
Total non current liabilities	606,837	534,708	-		592,776				534,708
Community wealth/Equity	7,156,524	7,216,971	-		7,090,824				7,216,971
Cash flows									
Net cash from (used) operating	233,689	290,793	_	112,478	121,543	145,396	23,853	16%	290,793
Net cash from (used) investing	(219,406)	(251,778)	-	(44,936)	(87,026)	(125,889)	(38,863)	31%	(251,778
Net cash from (used) financing	(8,347)	(31,738)	_	(3,813)		(15,869)	(122)	1%	(31,738
Cash/cash equivalents at the month/year end	50,508	47,288	-	-	69,276	43,650	(25,627)	-59%	57,783
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		<u>_</u>					••		
Total By Income Source	74,434	49,374	29,301	22,322	21,308	24,583	113,351	758,432	1,093,104
Creditors Age Analysis	*****	,	,	,	2.,	2.,520	,,		.,,.
Total Creditors	76,773	262	41,828	25	35	_	1	_	118,924

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

	. [2016/17				Budget Year 20	17/18	,		
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		363,804	375,191	-	48,437	201,916	187,596	14,321	8%	375,19°
Executive and council		8,514	8,151	-	1,486	5,079	4,076	1,004	25%	8,15
Finance and administration		355,290	367,040	-	46,952	196,837	183,520	13,317	7%	367,040
Internal audit		-	-	-	-	-	~			_
Community and public safety		21,005	23,116		2,321	10,385	11,558	(1,173)	-10%	23,11
Community and social services		8,865	4,297	-	446	3,535	2,149	1,387	65%	4,29
Sport and recreation		501	652	-	65	229	326	(97)	-30%	65
Public safety		3,588	5,136	-	1,238	3,312	2,568	744	29%	5,136
Housing		7,991	12,968	-	571	3,284	6,484	(3,200)	-49%	12,968
Health		61	63	-	1	25	32	(7)	-22%	63
Economic and environmental services		90,023	249,523		58,973	134,768	232,830	(98,063)	-42%	249,523
Planning and development		35,070	1,236	_	1,609	14,415	618	13,797	2232%	1,236
Road transport		54,953	248,286	_	57,364	120,352	232,212	(111,860)	-48%	248,286
Environmental protection		_	_	-	-	_	_	_		_
Trading services		1,275,500	1,232,242	- :	165,208	738,402	644,803	93,599	15%	1,232,242
Energy sources		679,610	750,879	_	74,500	408,530	404,122	4,408	1%	750,879
Water management		298,736	215,506	_	39,284	170,597	107,753	62,844	58%	215,506
Waste water management		184,598	171,271	_	35,905	109,670	85,636	24,034	28%	171,271
Waste management		112,557	94,586	_	15,519	49,606	47,293	2,312	5%	94,586
Other	4	134	147	_	11	64	74	(10)	-13%	147
Total Revenue - Functional	2	1,750,466	1,880,220	-	274,951	1,085,535	1,076,861	8,674	1%	1,880,220
Expenditure - Functional					·	,,,,,,,				
Governance and administration		420,546	200 707		24 225	474 004	450 00 4	00.044	400/	
Executive and council		- 1	300,787	-	34,235	174,234	150,394	23,841	16%	300,787
Finance and administration		161,811	76,446	-	8,677	41,749	38,223	3,526	9%	76,446
Internal audit		258,735	224,341	-	25,558	132,485	112,170	20,315	18%	224,341
Community and public safety		244 246	242 542	-	40 005	404 705	-	-		_
Community and social services		241,346 89,993	213,542	- :	18,285	101,785	106,771	(4,986)	-5%	211,862
·		*	63,712	~	4,321	32,335	31,856	479	2%	63,712
Sport and recreation Public safety		60,663	59,424	~	5,687	28,771	29,712	(941)	-3%	59,424
•		63,060	63,377	-	6,327	28,663	31,688	(3,026)	-10%	61,697
Housing Health		23,562	23,144	-	1,646	10,183	11,572	(1,389)	-12%	23,144
Economic and environmental services		4,068	3,886	-	303	1,833	1,943	(110)	-6%	3,886
		511,967	334,193	•	43,956	266,278	167,096	99,182	59%	334,193
Planning and development		23,043	26,057	-	1,765	11,266	13,028	(1,762)	-14%	26,057
Road transport		488,835	308,009	-	42,190	255,012	154,005	101,007	66%	308,009
Environmental protection		89	127	-	-		63	(63)	-100%	127
Trading services		870,725	883,240	-	92,580	487,571	441,620	45,951	10%	884,920
Energy sources		514,435	531,397	-	63,890	264,956	265,699	(742)	0%	533,077
Water management		229,329	277,556	-	18,405	169,746	138,778	30,968	22%	277,556
Waste water management		33,008	4,289	-	2,478	13,654	2,145	11,510	537%	4,289
Waste management		93,953	69,997	-	7,807	39,214	34,999	4,215	12%	69,997
Other	ļ <u>.</u>	164	320		5	37	160	(123)	-77%	320
otal Expenditure - Functional	3	2,044,748	1,732,082	-	189,061	1,029,905	866,041	163,864	19%	1,732,082
Surplus/ (Deficit) for the year		(294,282)	148,138	-	85,890	55,630	210,820	(155,190)	-74%	148,138

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

Description	Ref	2016/17		4.0	1	ouaget Ye	ear 2017/18	r	;======= <u>=</u>	F.4.54
Description	rcet	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1								%	
evenue - Functional					ļ	ļ				
Municipal governance and administration		363,804	375,191	-	48,437	201,916	187,596	14,321	8%	375,19
Executive and council		8,514	8,151		1,486	5,079	4,076	1,004	0	8,15
Mayor and Council		8,514	8,151		1,486	5,079	4,076	1,004	0	8,15
Municipal Manager, Town Secretary and Chief Executive			12/12 p							
	ļ	200.000	202.00		40.050	·		40.047		
Finance and administration Administrative and Corporate Support		355,290	367,040	41944.53	46,952	196,837	183,520	13,317	0	367,04
•	ļ									\ \\\.\ .
Asset Management		_						-		1337
Budget and Treasury Office		300,462	311,886	AVE A	28,621	155,450	155,943	(493)	(0)	311,88
Finance		VVV.	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	- Name	•	10 V V 7	-			
Fleet Management		\ \ -	-		NAS±4	100 A	3 \ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	-		
Human Resources		\				\ \ - .	- 1	-		
Information Technology		\ \+.			-		43.00	-		
Legal Services		. ₩.				-		-		
Marketing, Customer Relations, Publicity and						A.M.				
Media Co-ordination		+ 1	\\\ -			\A÷	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-		
Property Services		54,828	55,154		18,331	41,387	27,577	13,810	0	55,1
Risk Management	1				-			-		
Security Services			- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1				\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	-		
Supply Chain Management						\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \	\ \\ - \	-		- \ \\\.
Valuation Service			1944 F.	4444		14 14 14 14 14 14 14 14 14 14 14 14 14 1	11 N	-		- Mari
Internal audit	1	_ 1	_	_		_	_	_		
Governance Function	[374A DA	9444477	+4,5% ()	1744 4 144	18 (4.8.5)	5315.14			54,534
Community and public safety	1	21,005	23,116	-	2,321	10,385	11,558	(1,173)	(0)	23,11
Community and social services		8,665	4,297	-	448	3,535		1,387	0	
Aged Care		0,003	*,281	13.44.	100	3,333	2,149	1,301	"	4,25
Agricultural					V SAVE		V\$3.74	-		
•	1	100	NAME I	A. 648.5	A MARTA	\.\\\\ .	11/1/17	•-	1	
Animal Care and Diseases		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	- 14.0 T. I	i istaa	AAA 45	l VESV₹√		-		
Cemeteries, Funeral Parlours and Cremetoriums		4 646	+ 570	100	400	074	200	oc.	0	
Child Care Facilities		1,545	1,579		120	875	790	85	۷	1,57
			H WEN			\#\.Z.	344574	- 1		
Community Halls and Facilities		563	496		23	294	248	46	0	49
Consumer Protection			44.74				3,335±4	-		
Cultural Matters		10 m	- 1			1000		-	ŀ	
Disaster Management		- 8 B F 1			\\\\ -	- 1		-	ŀ	
Education	1	- 1	- 10			- 1	-	-		
Indigenous and Customary Law		4.0	- 1 1 1 - 1		\ \ \ -	\\\ <u>-</u>		-		
Industrial Promotion						\ \\ <u>-</u>	\ \\\ <u>-</u>	_	-	
Language Policy		45.724	_			_		_		
Libraries and Archives		6,734	1,872		304	2,366	936	1,430	0	1,8
Literacy Programmes						병류면서		.,	-	
Media Services						14.42		_		
Museums and Art Galleries		24	350			NAMA	175	(475)	(0)	3!
Population Development			330		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	111/74	113	(175)	(0)	3
Provincial Cultural Matters			\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		ANN	1000	7.30.7	-	ļ	
		VV (V T v)	\\\## #		A 14.5	6\\\	NAV.	-		
Theatres		Vieta V	- XXXX			(A) (A) (7.7)	9337.3	-	Ī	
Zoo's						_				
Sport and recreation		501	652	 .	65	229	326	(97)	(0)	6:
Beaches and Jetties		\ -	-		\\	- 13 m	5.5	- [- 10 A 10 A
Casinos, Racing, Gambling, Wagering			1885		3.5 C. #.		5303 5 7	- }		
Community Parks (including Nurseries)		391	- \		N. S. S. E. S.			- 1		
Recreational Facilities		501	652		65	229	326	(97)	(0)	6.
Sports Grounds and Stadiums		1111		1995			10.5	-		16.43
Public safety	ĺ	3,588	5,136		1,238	3,312	2,568	744	0	5,13
Civil Defence	1			NEEDS			7.7	-	*	
Cleansing					3332					
Control of Public Nuisances		2 502			4 227	3,308		3,308	#DIV/0:	
Fencing and Fences	[3,583			1,237	3,305			#DIVIU:	
_								-		
Fire Fighting and Protection		5	11/1/1/5		0	\\\3	3	1 (0.505)	0	
Licensing and Control of Animals			5,131				2,565	(2,565)	(0)	5,13
Housing		7,991	12,968		571	3,284	6,484	(3,200)	(0)	12,96
Housing		7,991	12,968		571	3,284	6,484	(3,200)	(0)	12,96
Informal Settlements		N. N. N.	Vista VV	PARKIN)	vanah	4544		-		
Health		61	63	-	1	25	32	(7)	(0)	
Ambulance		- 8844	33349	in the second	AANAN	(494)	I VALEN	- 1		4956
Health Services		61	63			25	32	(7)	(0)	
Laboratory Services		01	~		TO AND A MILE	د 2	• • • • • • • • • • • • • • • • • • •	W	(0)	
Food Control		100						-		
	1						1400.7	-		
Health Surveillance and Prevention of Communicable Diseases including	!									
immunizations	ı i	14,417.4	44944		454 (1955)	450	A NAMES A		ļ	144,000

Vector Control Chemical Safety						WW.	-	-		
Economic and environmental services		90,023	249,523	-	58,973	134,768	232,830	(98,063)	(0)	249,52
Planning and development		35,070	1,236		1,609	14,415	618	13,797	0	1,23
Billboards			1,200	60.00	.,		44821	10,101		
Corporate Wide Strategic Planning (IDPs, LEDs,)						MARKET			
		- \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			- 1	-	Alaba-J	- 1	ļ	
Central City Improvement District			-			- 1	100 A	-		- HAA-
Development Facilitation			44 h = 1		- 1	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	0.07	- [Ī	HAR.
Economic Development/Planning		17,354	1,201		(17)	5,510	601	4,909	0	1,20
Regional Planning and Development		17,687	35		1,616	8,884	18	8,867	1	
Town Planning, Building Regulations and			A WARNE				\$18A			
Enforcement, and City Engineer		29	100000		10	.21	(4.07.4)	21	#DIV/0!	3
Project Management Unit		100	N. SA			i yalliki⊼.	3.4.5.5	-		NA 17
Provincial Planning		44.45	14.00		- 33 (A) (T)		(3.55	- [
Support to Local Municipalities							- 1			
Road transport		54,953	248,286		57,364	120,352	232,212	(111,860)	(0)	248,28
Police Forces, Traffic and Street Parking Control	1	A A A A A	병생원	100	MAN				1	100
Pounds		940	0.550			000	4 077	-	/01	0.51
Public Transport		13,143	2,553		83	603	1,277	(674)	(0)	2,55
Road and Traffic Regulation		\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	***				NAME OF	-	1	
Roads		51.040	462		67.004	440.740	000 005	-	103	46
Taxi Ranks		54,012	245,270		57,281	119,749	230,935	(111,186)	(0)	245,27
	-							-	1	
Environmental protection Rindiversity and Landscape		graa [‡]	V 141 V 7 V	547.5	45.55	44.234.74	HIANA TO	-		Andrews
Biodiversity and Landscape Coastal Protection			- Vii 5					-		
						44.5	1.5	-		
Indigenous Forests Nature Conservation		10.00				N. F.		-		
							50.053	-		
Pollution Control			1999/20	4.4.4.4		}3);3,74	33375	-		
Soil Conservation	-				-	1251111	19793-19	-		
Trading services		1,275,500	1,232,242		165,268	738,402	644,803	93,599	0	1,232,24
Energy sources		679,610	750,879		74,500	408,530	404,122	4,408	0	750,87
Electricity		679,610	750,879		74,500	408,530	404,122	4,408	0	750,87
Street Lighting and Signal Systems		11107.	- N.V.		- \\\ +	- XXXXXXX.	A 30 / = A	-	ĺ	
Nonelectric Energy		_	New 321 <u>1</u>	1 1 1 1 1 1	-	-		_		1919
Water management		298,736	215,506		39,284	170,597	107,753	62,844	0	215,50
Water Treatment		-	- 440 - 1		-		(- [- 1
Water Distribution		298,736	215,506		39,284	170,597	107,753	62,844	0	215,50
Water Storage		1011	13.434.20	144.00	-	- 1	_	-		*****
Waste water management		184,598	171,271	-	35,905	109,670	85,636	24,034	0	171,27
Public Toilets		- 4 V - 1	- () () - [-	- (- 1	- 1	-		- (
Sewerage		184,598	171,271		35,905	109,670	85,636	24,034	0	171,27
Storm Water Management		- 1	- 1		- 1	100		-		- 1 A -
Waste Water Treatment		* / * / * * * * * *		N 421 NAN 1	16462	14.541	- 1	_		
Waste management		112,557	94,586	-	15,519	49,606	47,293	2,312	0	94,58
Recycling		- 1			- 1	- 33 A 5 # 1	(A) (A)	-		-
Solid Waste Disposal (Landfill Sites)		112,557	94,586		15,519	49,606	47,293	2,312	0	94,58
Solid Waste Removal							\\\.\ -	-		
Street Cleaning		7.47	무슨 결심			10 P. T.		-		44
Other	1 1	134	147		11	84	74	(10)	(0)	14
Abattoirs		4/4		320A.		- VENEV	MANAMA	-		74V
Air Transport		134	147		11	64	74	(10)	(0)	14
Forestry									(-/	
Licensing and Regulation								- 1		
Markets								- 1		
Tourism		VAX:	HAVEN	450,50		PART!	THEFT			NAME:
tal Revenue - Functional	2	1,750,466	1,880,220	- [274,951	1,085,535	1,076,861	8,674	0	1,880,22
penditure - Functional								1 10		
Municipal governance and administration	L	420,548	300,787	-	34,235	174,234	150,394	23,841	0	300,78
Executive and council		161,811	76,446	-	8,677	41,749	38,223	3,526	0	76,44
Mayor and Council		117,069	36,551		4,358	17,375	18,275	(900)	(0)	36,55
Municipal Manager, Town Secretary and Chief			TO SERVICE		100.00		New York			
Executive	1 -	44,742	39,896		4,319	24,374	19,948	4,426	0	39.6
Finance and administration		258,735	224,341		25,558	132,485	112,170	20,315	0	224.3
Administrative and Corporate Support	1 1	14,264	18,287		1,276	8,547	9,144	(597)	(0)	18,20
Asset Management		\\\\ -	- √ ; : : · · =	NAM!	- 100 A - 1	10 10 10 1	- 1	-		4 V 4 V 3
Budget and Treasury Office		198,546	164,891		20,799	103,072	82,445	20,626	0	164,8
Finance			- 1 A A A A		- 1		N. (Mit	-		
Fleet Management			- Harris 1- N			\\\: - :	- N. (-	-		10.00
Human Resources		17,974	19,241		1,753	9,292	9,621	(328)	(0)	19,2
Information Technology		19,965	16,811		1,413	9,721	8,405	1,316	0	16,8
Legal Services	1 1	- HAAH-	3 A A A A - 1	NAME OF	14 V (4)	VA 340	√ Υ	-		A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	1 1	1.0								
Marketing, Customer Relations, Publicity and Media Co-ordination								_		

Risk Management	I ANEI		ARANNI	444		ana ya ƙa	-	-	886
Security Services	7						-		
Supply Chain Management Valuation Service		- 1					-	1	- Y. (E
Internal audit						_	- -		
Governance Function	Satisf	472.44	1000000	1000	55 A V	NAMES OF	-		4213435
ommunity and public safety	241,346	213,542	-	18,285	101,785	106,771	(4,986)	(0)	211,862
Community and social services	89,993	63,712	-	4,321	32,335	31,856	479	0	63,712
Aged Cere		-			- 1		- 1		
Agricultural	-			1		10.40	- [7
Animal Care and Diseases Cemeteries, Funeral Parlours and Crematoriums		- 1		1			-		
Cerreteres, Furieral Farious and Crematoriums	4,890	4,093		263	2,676	2,047	630	0	4,093
Child Care Facilities		- 1 - 1			4 V :=		-		
Community Halls and Facilities	4,749	5,064		330	2,079	2,532	(453)	(0)	5,064
Consumer Protection					7		-		
Cultural Matters Disaster Management						\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	_		
Education							-		
Indigenous and Customary Law	1 88321			- 1			-		
Industrial Promotion				- NAN-		- 1	-	-	
Language Policy	1884	\	- MANAM	1///-	-	\\\\-	-	ŀ	
Libraries and Archives	14,157	15,941		1,202	7,114	7,970	(857)	(0)	15,941
Literacy Programmes							-	l	
Media Services Museums and Art Galleries	7.077	0.400		157	990	1,084	(94)	(0)	2,166
Population Development	2,977	2,168		101	- 390	1,004	- (54)	(0)	2,100
Provincial Cultural Matters	1							al Land	
Theatres	63,221	36,445		2,369	19,476	18,223	1,253	0	36,445
Zoo's		744.51	VM (A)	_	3.5.224	100000			1811
Sport and recreation	60,663	59,424	- .	5,687	28,771	29,712	(941)	(0)	59,424
Beaches and Jetties	-	- 1,1,1			7.		-		
Casinos, Racing, Gambling, Wagering Community Parks (including Nurseries)							_		
Recreational Facilities	60,663	59,424		5,687	28,771	29,712	(941)	(0)	59,424
Sports Grounds and Stadiums			WAVE		37.55	1.555.55	-	(-/	V.00000
Public safety	63,060	63,377	-	6,327	28,663	31,688	(3,026)	(0)	61,697
Civil Defence	1,360					\\\\ -	-		- 44.55
Cleansing	9,527	1,680	483		1,500	840	660	0	
Control of Public Nuisances				- 1	- XXX-		-		
Fencing and Fences	-	24.060		0.000	13,046	15,984	(2,938)	(0)	31,96
Fire Fighting and Protection Licensing and Control of Animals	28,526 23,647	31,968 29,728	N. Salah	2,826 3,501	13,046	14,864	(748)	(0)	29,72
Housing	23,562	23,144		1,646	10,183	11,572	(1,389)	(0)	23,14
Housing	23,562	23,144	1400	1,646	10,183	11,572	(1,389)	(0)	23,14
Informal Settlements	1 3444	0.00.0525		VidVer	4 1 14 1 2 1 4 -	74 MART 2			
Health	4,068	3,886	-	303	1,833	1,943	(110)	(0)	3,88
Ambulance						\\\ -	-		
Health Services	884	970		25	159	485	(325)	(0)	970
Laboratory Services Food Control		\\\ <u>.</u>					_		
Health Surveillance and Prevention of									
Communicable Diseases including) () () () () () () () () () (-		
Vector Control	1 8821	\\\\ -	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	# ### A			-	1	- (3/4
Chemical Safety	3,184	2,916	412/12/24	278	1,674	1,458	216	0	2,91
conomic and environmental services	511,967	334,193		43,956	266,278	167,096	99,182	(0)	334,19 26,05
Planning and development Billboards	23,043	26,057	11 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,765	11,266	13,628	(1,102)	(4)	20,03
Corporate Wide Strategic Planning (IDPs, LEDs)								1	
		15.4 <u>2.7</u> 3.45.53		- 1			-		
Central City Improvement District				\\\\\ \			-	-	
Development Facilitation	77.400	e 400		400	A.DEA	3,003	-	(0)	6,18
Economic Development/Planning Regional Planning and Development	7,100 15,141	6,166 765		460 65	2,959 403	3,093	(134) 21	(0)	6,18 76
Town Planning, Building Regulations and	10,141		N/M						
Enforcement, and City Engineer	802	19,106		1,240	7,904	9,553	(1,649)	(0)	19,10
Project Management Unit							- [
Provincial Planning			MAN				-		NAME:
Support to Local Municipalities Poort transport	488,835	308,009	<u>-</u>	42,190	255,012	154,005	101,007	0	308,00
Road transport Police Forces, Traffic and Street Parking Control	400,033	300,008	44,447	44,130	233,012	.500,003	101,001	*	300,00
. Silver Group, France and Gerocer arming survival	1 3						-		
Pounds	1,519	44				22	(22)	(0)	4
Public Transport							-		 85
i									86
Road and Traffic Regulation Roads	486,029	307,115		42,190	254,897	153,557	101,339	0	307,11

Environmental protection	[89	127	- 1	-	-	63	(63)	(0)	127
Biodiversity and Landscape		89	127		- NA 64 1	- WAY - 1	63	(63)	(0)	127
Coastal Protection					400-1		\\\\- <u> </u>	-		-
Indigenous Forests		- 1			- 1	1885		-	ļ	
Nature Conservation		18.V3 -	-			11 × 1	- 1	-	ŀ	
Pollution Control		NASE.	100		- 1	1974	V (V)-	-	ļ	-
Soil Conservation		14 (12)	7.57.7.27.3	10000	900		13.5721			***** <u>*</u>
Trading services		870,725	883,240	-	92,580	487,571	441,620	45,951	0	884,920
Energy sources		514,435	531,397	-	63,890	264,956	265,699	(742)	(0)	533,077
Electricity		514,435	531,397		63,890	264,956	265,699	(742)	(0)	531,397
Street Lighting and Signal Systems		11/4					- 1	-	į	1,680
Nonelectric Energy		100	113 H V 724	10 [10 0 0 0]		1414	14.42			_
Water management		229,329	277,556	-	18,405	169,746	138,778	30,968	0	277,556
Water Treatment		### # }					()) -	-	1	13.43-
Water Distribution		229,329	277,556		18,405	169,746	138,778	30,968	0	277,558
Water Storage		_	7 5 4 5 <u>-</u>	4,514,51,515	N 5 5 5 5 1	1000		-		2002
Waste water management		33,008	4,289	-	2,478	13,654	2,145	11,510	0	4,289
Public Tollets		2,445	2,589		272	1,682	1,295	388	0	2,589
Sewerage		30,564	1,700		2,207	11,972	8 50	11,122	0	1,700
Storm Water Management			- 1					-		
Waste Water Treatment		- PHQ1	14 Y 1 2 1		V.55AV.	17/6/1/7	377.72	-		20000000
Waste management		93,953	69,997	-	7,807	39,214	34,999	4,215	0	69,997
Recycling		1994	- <u>1344</u>			- (- I	-		- 1
Solid Waste Disposal (Landfill Sites)		93,953	69,997		7,807	39,214	34,999	4,215	0	69,997
Solid Waste Removal					- 1 A 1-1					
Street Cleaning		1424		12.000	7 4 7 7 7 1	- Valetai (43347-27	-		14.7.13. 7 .1
Other		164	320	-	5	37	160	(123)	(0)	320
Abattoirs			200			- HARM		-		
Air Transport		164	320		5	37	160	(123)	(0)	320
Forestry		- 1	-			- 1	- 1	-		
Licensing and Regulation					- \\			-		
Markels					- (1)(1)4		- 100	-		- \
Tourism		7/7/2	24/2/V/V/V	1999		1000	7377	-		- 15 H
Total Expenditure - Functional	3	2,044,748	1,732,082	-	189,061	1,029,905	866,041	163,864	0	1,732,082
Surplus/ (Deficit) for the year		(294,282)	148,138		85,890	55,630	210,820	(155,190)	(0)	148,138

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

Vote Description		2016/17				Budget Year 20	17/18	······································	·	
	Ref	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		63,342	63,305	-	19,817	46,466	31,653	14,814	46.8%	63,305
Vote 2 - COMMUNITY SERVICES		126,512	107,288	-	17,352	57,309	53,644	3,665	6.8%	107,288
Vote 3 - BUDGET AND TREASURY	- 1	300,462	311,886	-	28,621	155,450	155,943	(493)	-0.3%	311,886
Vote 4 - MUNICIPAL MANAGER	- 1	-	-	-	-	_	_	_		_
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEN	ΛEΝ.	43,195	14,351	_	2,191	17,763	7,176	10,588	147.5%	14,351
Vote 6 - TECHNICAL SERVICES		537,346	632,510	_	132,470	400,016	424,555	(24,539)	~5.8%	632,510
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		679,610	750,879	-	74,500	408,530	403,891	4,639	1.1%	750,879
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	1,750,466	1,880,220	-	274,951	1,085,535	1,076,861	8,674	0.8%	1,880,220
Expenditure by Vote	1		:							
Vote 1 - CORPORATE SERVICES	- 1	136,869	69,300	-	7,202	33,938	34,650	(711)	-2.1%	69,300
Vote 2 - COMMUNITY SERVICES	- 1	306,461	260,559		24,717	147,941	130,280	17,661	13.6%	260,559
Vote 3 - BUDGET AND TREASURY		198,546	164,891		20,799	103,072	82,445	20,626	25.0%	164,891
Vote 4 - MUNICIPAL MANAGER	- 1	76,542	60,251		5,163	30,408	30,126	283	0.9%	60,251
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEN	MEN.	48,644	49,521		4,018	25,655	24,760	894	3.6%	49,521
Vote 6 - TECHNICAL SERVICES		740,795	593,483	_	63,271	423,365	296,741	126,624	42.7%	593,483
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		536,890	534,077	_	63,890	265,526	267,039	(1,513)	-0.6%	534,077
Vote 8 - INAME OF VOTE 8)		-	_	_	_			-		_
Vote 9 - [NAME OF VOTE 9]		-	- :	-	_	-	_ :	_	İ	_
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]			+	~	-	-	-	-	ļ	-
Vote 15 - [NAME OF VOTE 15]		-	-	-			_	_		_
Total Expenditure by Vote	2	2,044,748	1,732,082	-	189,061	1,029,905	866,041	163,864	18.9%	1,732,082
Surplus/ (Deficit) for the year	2	(294,282)	148,138	-	85,890	55,630	210,820	(155,190)	-73.6%	148,138

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

Vote Description Re	2016/17				Budget Ye	ear 2017/18			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote 1 Vote 1 - CORPORATE SERVICES 1.1-Administration 1.2-Human Resources	63,342 63,342	63,305 63,305		19,817	46,466 46,466	31,653 31,653	14,814 14,814 - - - - -	% 47% 47%	63,305
Vote 2 - COMMUNITY SERVICES 2.1-Culture and Amenities 2.2-Community Services	126,512 9,366 117,146	107,288 9,800 97,489		17,352 511 16,841	57,309 3,765 53,545	53,644 4,900 48,744	3,665 (1,135) 4,800 - - - - - -	7% -23% 10%	107,288 9,800 97,489
Vote 3 - BUDGET AND TREASURY 3.1 - Financial Services 3.2 - Data Processing 3.3 - Supply Chain Unit	300,462 300,482	311,886 311,886		28,621 28,621	155,450 155,450	155,943 155,943	(493) (493) - - - -	0% 0%	311,886 311,896
Vota 4 - MUNICIPAL MANAGER 4.1 - Municipal Manager 4.2 - Internal Audit Unit 4.3 - Legal Services 4.4 - Mayoral Office 4.5 - Public Relations Office 4.6 - Governnance 4.7 - Performance Management 4.8 - Information Technology 4.9 - Risk Management									
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SET 5.1 - Economic Development 5.2 - Housing and Land 5.3 - Town Planning 5.4 - Intergrated Development Planning	43,195 17,517 7,991 17,687	14,351 182 12,968 1,201		2,191 1,837 571 (17)	17,763 8,969 3,284 5,510	7,176 91 8,484 601	10,588 6,878 (3,200) 4,909 - -	148% 9730% -49% 817%	14,351 182 12,968 1,201
Vote 6 - TECHNICAL SERVICES 6.1 - Civil Services 6.2 - Water and Sanitation Services	537,345 54,012 483,334	632,510 245,733 386,777		132,470 57,281 75,189	400,016 119,749 280,267	424,555 231,166 193,389	 - (24,539) (111,417) 86,878 - - -	-6% -48% 45%	632,510 245,733 386,777
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES 7.1 - Electrical Services	679,610 679,610	750,879 750,879		74,500 74,500	408,530 408,530	403,891 403,891	- - - 4,639 4,639	1% 1%	750,879 750,879

750,466 136,869 118,885 17,974 306,481 87,436 219,026 198,546 193,286 476 476 4,784	1,880,220 \$9,300 50,059 19,241 260,559 85,645 174,914 164,891 162,880		274,951 7,202 5,449 1,753 24,717 7,639 17,078	1,085,535 33,938 24,646 9,292 147,941 41,630 106,311	1,976,861 34,650 25,029 9,621 130,280 42,823 87,457	8,674 - (711) (383) (328) 17,661 (1,193) 18,854	1% -2% -2% -3% -3% -3% -3%	1,880,220 \$9,300 50,059 19,241 260,559 85,645 174,914
118,895 17,974 306,461 87,436 219,026	50,059 19,241 260,559 85,645 174,914		5,449 1,753 24,717 7,639	24,646 9,292 147,941 41,630	25,029 9,621 130,280 42,823	(711) (383) (328) - - - - - - - 17,661 (1,193) 18,854	-2% -3% 14% -3%	50,059 19,241 260,559 85,645
87,436 219,026 198,546 193,286 478	85,645 174,914 164,891		7,639	41,630	42,823	{1,193} 18,854 -	-3%	85,645
193,286 476						1 1 1		
**************************************	499 1,512		20,799 20,648 39 112	103,972 102,166 237 670	82,445 81,440 249 758	20,626 20,726 (13) (86)	25% 25% -5% -11%	164,891 162,880 499 1,512
76,542 15,462 7,267 4,693 13,712 5,559 5,784 3,910 19,965 191	60,251 15,576 7,516 3,861 3,545 2,062 6,424 4,286 16,811 150		5,163 2,063 702 303 32 122 195 332 1,413	30,408 9,795 3,784 2,659 481 822 1,053 2,092 9,721	30,126 7,788 3,758 1,941 1,773 1,031 3,212 2,143 8,405 75	- 283 2,007 26 719 (1,291) (209) (2,159) (51) 1,316 (75)	1% 26% 1% 37% -73% -20% -67% -2% 16%	60,251 15,576 7,516 3,881 3,545 2,062 6,424 4,286 16,811
48,644 8,066 23,562 15,141 1,876	49,521 7,271 23,144 17,045 2,061		4,018 530 1,646 1,240 602	25,655 3,399 10,183 7,904 4,168	24,760 3,635 11,572 8,523 1,030	(1,389) (618) 3,138	4% -7% -12% -7% 305%	49,521 7,271 23,144 17,045 2,061
740,795 480,902 259,893	593,483 315,927 277,556	-	63,271 42,660 20,612	423,365 242,578 180,787	296,741 157,963 138,778	126,624 84,615 42,009	43% 54% 30%	593,483 315,927 277,556
	23,562 15,141 1,876 740,795 480,902	23,562 23,144 15,141 17,045 1,676 2,061 740,795 593,483 480,902 315,927	23,562 23,144 15,141 17,045 1,876 2,061 740,795 593,483 — 480,902 315,927	8,066 7,271 530 23,562 23,144 1,646 15,141 17,045 1,240 1,876 2,061 602 740,795 583,483 - 63,271 480,902 315,927 42,680	8,066 7,271 530 3,399 23,562 23,144 1,646 10,183 15,141 17,045 1,240 7,904 1,676 2,061 602 4,168 740,795 593,483 - 63,271 423,365 480,902 315,927 42,660 242,578	8,066 7,271 530 3,399 3,635 23,562 23,144 1,648 10,183 11,572 15,141 17,045 1,240 7,904 8,523 1,876 2,061 602 4,168 1,030 740,795 593,483 - 63,271 423,365 296,741 480,902 315,927 42,660 242,578 157,963	8,066 7,271 530 3,399 3,635 (237) 23,562 23,144 1,646 10,183 11,572 (1,389) 15,141 17,045 1,240 7,904 6,523 (618) 1,676 2,061 602 4,168 1,030 3,138	8,066 7,271 530 3,399 3,635 (237) -7% 1,646 10,163 11,572 (1,389) -12% 15,141 17,045 1,240 7,904 8,523 (618) -7% 1,876 2,061 602 4,168 1,030 3,138 305%

Vote 7 - ELECTRICAL AND MECHANICAL SERVICE 7 .1 - Electrical Services	S	536,890 536,890	534,077 534,077	- ###\\\$V	63,890 63,890	265,526 265,526	267,039 267,039	(1,513) (1,513)	-1% -1%	534,077 534,077
	***************************************							- - - -		
								- - -		
Total Expenditure by Vote	2	2,044,748	1,732,082	-	189,061	1,029,905	866,041	163,864	0	1,732,082
Surplus/ (Deficit) for the year	2	(294,282)	148,138	-	85,890	55,630	210,820	(155,190)	(0)	148,138

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

		2016/17	Budget Year 2017/18										
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast			
Revenue By Source	-					ì			70				
Property rates		232,286	266,182	an Salah	20,616	131,499	133,091	(1,592)	-1%	266,182			
Service charges - electricity revenue		675,673	690,521		54,407	361,729	345,261	16,468	5%	690,521			
Service charges - water revenue		135,672	151,001		13,577	74,982	75,500	(518)	-1%	151,001			
Service charges - sanitation revenue		80,093	85,212		7,292	45,287	42,606	2,680	6%	85,212			
Service charges - refuse revenue		56,836	63,475		5,166	26,279	31,738	(5,458)	-17%	63,475			
Service charges - other								-					
Rental of facilities and equipment		7,278	8,059		612	3,928	4,029	(101)	-3%	8,059			
Interest earned - external investments		4,505	4,601		332	2,108	2,300	(193)	-8%	4,601			
Interest earned - outstanding debtors		10,330	12,573		1,272	6,078	6,287	(209)	-3%	12,573			
Dividends received					- NAME			`- ´	ŀ				
Fines, penalties and forfeits		3,606	5,203		1,250	3,369	2,602	767	29%	5,203			
Licences and permits		12	12		1	5	6	(1)	-18%	12			
Agency services						A\A\= 1							
Transfers and subsidies		527,822	345,790		114,594	316,273	316,273	_		345,790			
Other revenue		16,353	17,735		830	5,699	8,868	(3,169)	-36%	17,735			
Gains on disposal of PPE		\$1555.55	MARKER	AND	141411111	Ni sania		_					
Total Revenue (excluding capital transfers and contributions)		1,750,466	1,650,366	-	219,951	977,235	968,561	8,674	1%	1,650,366			
Expenditure By Type													
· -		405 757	544 707	1144 754	45.004	200 440	057.000	0.740	40/	E44 707			
Employee related costs		495,757	514,737		45,261	260,118	257,369	2,749	1%	514,737			
Remuneration of councillors		20,389	23,219		1,563	10,391	11,610	(1,218)	-10%	23,219			
Debt impairment		100,304	101,807	N. A.	168	89,472	50,904	38,568	76%	101,807			
Depreciation & asset impairment		472,110	247,895		37,490	228,306	123,947	104,359	84%	247,895			
Finance charges		65,784	47,135	- WANA	3,838	24,014	23,568	447	2%	47,135			
Bulk purchases		558,946	579,385		73,769	279,149	289,693	(10,543)	-4%	579,385			
Other materials		1,832	3,913	ANAY	297	1,558	1,956	(398)	-20%	3,913			
Contracted services		61,246	22,203		2,979	18,969	11,101	7,868	71%	22,203			
Transfers and subsidies						A MALE		-,000					
		227 160	404 797		22 606	117.026	05 003	22.022	220/	401.707			
Other expenditure		227,160	191,787		23,695	117,926	95,893	22,032	23%	191,787			
Loss on disposal of PPE Total Expenditure		2,003,528	1,732,082	e e e e e e e e e e e e e e e e e e e	189,061	1,029,905	866,041	163,864	19%	1,732,082			
Surplus/(Deficit)		(253,062)	(81,716)	_	30,890	(52,670)	102,520	(155,190)	(0)	(81,716)			
transiers and subsidies - capital (monetary anocations)		BYBAAA	28/2019/1	BENEFE	- garden	HERVA	gwia a		`1	(PANE)			
(National / Provincial and District)			229,854		55,000	108,300	108,300	-	l	229,854			
(National / Provincial Departmental Agencies, Households, Non-													
profit Institutions, Private Enterprises, Public Corporatons,													
Higher Educational Institutions)								_					
Transfers and subsidies - capital (in-kind - all)								_ :					
Surplus/(Deficit) after capital transfers & contributions		(253,062)	148,138		85,890	55,630	210,820	-		148,138			
•													
Taxation		Anica a	94467 E 1 6 7	13 725 3 25	64 22 24 24 E		version in	_		1966			
Surplus/(Deficit) after taxation		(253,062)	148,138	-	85,890	55,630	210,820			148,138			
Attributable to minorities		1444	VV (FAV)	The Artist of	354 H H		TANK Y			NAME			
Surplus/(Deficit) attributable to municipality		(253,062)	148,138	-	85,890	55,630	210,820			148,138			
Share of surplus/ (deficit) of associate		(41,220)	Automorphism by	MARKE	955 t 61 V t	110000000000000000000000000000000000000	33 F 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			19.15(1)			
Surplus/ (Deficit) for the year		(294,282)	148,138		85,890	55,630	210,820	s essential section of the section o	replace mapping of the con-	148,138			

K7N252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote functional classification and funding) - Mid-Year Assessment

KZN252 Newcastle - Table C5 Monthly Budget S	tatem	·	Expenditure	(municipal v	ote, function			ding) - Mic	l-Year As	sessment
Vote Description	Ref	2016/17 Audited	Original	Adjusted	Monthly	Budget Year 2	017/18 YearTD	YTD	YTD	Full Year
		Outcome	Onginar Budget	Budget	actuai	YearTD actual	budget	variance		Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2	[
Vote 1 - CORPORATE SERVICES Vote 2 - COMMUNITY SERVICES] [_	_	-	_	-	_		-
Vote 3 - BUDGET AND TREASURY] [-	-	-		-	_		
Vote 4 - MUNICIPAL MANAGER		_	-	-	_	-	-	_		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLI	EMENT:	_	_	-	-	-	-	_		-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	_		-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	1	-	-	-	-	-	-	-		-
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]		<u> </u>		_	-		-	_		_
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	- 1		-	•			-		-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	24	210	-	210	#DIV/0!	-
Vote 2 - COMMUNITY SERVICES		7,323	17,705	-	846	2,456	8,853	(6,396)	-72%	17,705
Vote 3 - BUDGET AND TREASURY		737	1,000	-	-	-	500	(500)	-100%	1,000
Vote 4 - MUNICIPAL MANAGER	ELACIST.	32	2,700	-	4 904	17 005	1,350	(1,350)	-100% -39%	2,700 55.705
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLI Vote 6 - TECHNICAL SERVICES	EMENT:	49,224 153,197	55,795 167,578	_	4,884 23,201	17,005 67,126	27,898 83,789	(10,893) (16,663)	-39% -20%	55,795 167,578
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		8,893	9,000	-	-	229	4,500	(4,271)	-95%	9,000
Vote 8 - [NAME OF VOTE 8]		-1	-	-	_	-	-	-		-
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	219,406	253,778	-	28,955	87,026	126,889	(39,863)	-31%	253,778
Total Capital Expenditure		219,406	253,778		28,955	87,026	126,889	(39,863)	-31%	253,778
Capital Expenditure - Functional Classification										
Governance and administration		770	3,700	- 1	24	210	1,850	(1,640)	-89%	3,700
Executive and council		100						-		1005
Finance and administration		738	2702		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	240	4 050	44 640)	900/	9 700
internal audit Community and public safety		32 9,171	3,700 17,705	_	24 902	210 2,812	1,850 8,853	(1,640) (6,940)	-89% -68%	3,700 17,705
Community and social services		4,715	17,705	100	902	2,812	8,853	(6,040)	-68%	17,705
Sport and recreation		2,202						-		
Public safety		48	- NN-1		- 144 <u>-</u> 1		10 E E E E E E E E E E E E E E E E E E E	-		
Housing		2,206		MANA				-		
Health		<u>-</u>	460.000	18.843.5	46 782	AF TES	7 (1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-	240/	400.701
Economic and environmental services Planning and development		126,477 56,022	108,784 55,795	10,500,500	10,782 4,828	35,767 16,649	54,392 27,898	(18,625) (11,249)	-34% -40%	106,784 55,795
Road transport	1	70,455	52,989	NAM.	5,954	19,118	28,495	(7,376)		52,989
Environmental protection		~~~[VENE			vilvi			
Trading services		82,988	123,589	-	17,247	48,237	61,795	(13,558)	-22%	123,589
Energy sources	1	9,367	9,000		- (A) (A - (A)	229	4,500	(4,271)		9,000
Water management		73,262	112,489		17,247	48,008	58,245	(8,237)		112,489
Waste water management Waste management		358	2,100	HAVA			1,050	(1,050)	-100%	2,100
waste management Other			VENEZ √	MANAA	MANY			_		MAN T
Total Capital Expenditure - Functional Classification	3	219,406	253,778	-	28,955	87,026	126,889	(39,863)	-31%	253,778
Funded by:				1						
National Government	1	185,150	212,204	BEANN	25,139	65,161	106,102	(40,941)	-39%	212,204
Provincial Government	1	11,182	11,250		56	56	5,625	(5,569)	-99%	11,250
District Municipality	1		\\\\\			N. W.	``.	-		\\ (\) \\ \\ \\ \
Other transfers and grants	ļ		6,400	17.43.12.13	1 دا د (د د د محسموسما	6,072	3,200	2,872	90%	6,400
Transfers recognised - capital	_	196,312	229,854		25,195	71,288	114,927	(43,639)	-38%	229,854
Public contributions & donations	6							-		
Sorrowing Internally generated funds	6	23,094	23,924	NAMES I	3,760	15,738	11,962	3,776	32%	23,924
Total Capital Funding	+	219,406	253,778	_	28,955	87,026	126,889	(39,863)	-31%	253,778
References				·····			9			-,

^{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 functional classification must reconcile to the total of multi-year and single year appropriations

Include expenditure on investment property, intengible and biological assets
 Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)

^{6.} Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

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

Vote Description	Ref	2016/17				Budget Ye	ear 2017/18			
thousand	-	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
apitai expenditure - Municipal Vote	 								%	
xpenditue of single-year capital appropriation Vote 1 - CORPORATE SERVICES	1				24	210		- 210	#DIV/0!	
1.1 Administration		WW.	<u> </u>		24 24	210		210	#DIV/0!	NAMES.
1.2 - Human Resources						VANTA.	A N. (4)	-		
							NAMA!			100
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								-		1111 1111
			A STAN				Hillian	_		
								_		
								_		
		(A114)			1 444		MARKE	-		100
Vote 2 - COMMUNITY SERVICES		7,323	17,705	-	846	2,456	8,853	(6,396)	-72%	17,7
2.1 Culture and Amenities		6,443	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\					-		
2.2 - Community Services		880	17,705		846	2,456	8,853	(6,396)	-72%	17,7
							1444	-		
			- \\\\\		I YASA			_		
								_		1111
							l NAM	-	[
							AANA.	-		
								-		
VIALA PURAST AND TOPAGURY				11111	1 200	77541	500		4000	
Vote 3 - BUDGET AND TREASURY 3.1 - Financial Services		737 737	1,000 1,000				500 500	(500) (500)	-100% -100%	1,0 1,0
3.2 - Data Processing		(3)	1,000				300	(500)	-100%	1,4
3.3 - Supply Chain Unit			1 (1)					_ [
,								_	ŀ	1.011.01
								-		
								-	1	1011
					l amen			_		
								_		13.5
Vote 4 - MUNICIPAL MANAGER		32	2,700			-	1,350	(1,350)	-100%	2,7
4.1 - Municipal manager		887	0.05.41	asiasi	I BARRAY	(100.43	03/45/43	-		√√,
4.2 - Internal Audit								-		
4.3 - Intergrated Development Planning			- (A) (A) (F)		I HARA		100 E.	-		1
4.5 - Mayorai Office		- 1					AVA V	- 1		
4.6 - Public Relations Office 4.7 - Governance		\ <u>-</u>					-	_		- 1
4.8 - Performance Management		- 1	<u> </u>				I I			- 1
4.9 - Information Technology		32	2,700				1,350	(1,350)	-100%	2,7
4.10 - Risk Management		- 1					-	~		Ţ.
		MARKET				RESERVE .	SWEET	-		424
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SE	TTLE	49,224	55,795	- 	4,884	17,005	27,898	(10,893)	-39%	55,7
5.1 - Economic Development 5.2 - Housing and Land		28,114 2,208	49,000		56	6,072 356	24,500	(18,428) 356	-75% #DIV/0!	49,0
5.2 - Housing and Cand 5.3 - Town Planning		18,903	6.795		4,828	10,578	3,398	7,180	211%	6.7
						1,51,53,4		-		1
								- [\\\\
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								-		
		VA A	NAMA.	NAMA.		MAN		_		
Vote 6 - TECHNICAL SERVICES		153,197	167,578	_	23,201	67,126	83,789	(16,663)	-20%	167,5
6.1 - Civil Services		70,455	52,989	ani a	5,954	19,118	26,495	(7,378)	-28%	52,9
6.2 - Water and Sanitation Services		82,742	114,589		17,247	48,008	57,295	(9,287)	-16%	114,
							MAN	- 1		1885
		13.74						-		
			- 35/4/4							1988
								_		
			MAN N				N. W.			
								_		
		MAN		Main			NAME:	-		14414
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		8,893	9,000			229	4,500	(4,271)	-95%	9,0

Total Capital Expenditure	219,406	253,778		28,955	87,026	126,889	(39,863)	(0)	253,778
Total single-year capital expenditure	219,406	253,778	-	28,955	87,026	126,889	(39,863)	(0)	253,778

References
1. Insert "Vole"; e.g. Department, if different to standard structure

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

		2016/17	Budget Year 2017/18						
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast			
R thousands	1								
<u>ASSETS</u>									
Current assets				. 14 14 14 4 4 5 5 5 1	145772				
Cash		20,722	15,187		21,098	15,187			
Call investment deposits		29,785	32,101		48,178	32,101			
Consumer debtors		452,627	225,034		498,429	225,034			
Other debtors		54,128	31,166		64,626	31,166			
Current portion of long-term receivables		6			5				
Inventory		15,224	13,648		14,734	13,648			
Total current assets		572,491	317,136		647,070	317,136			
Non current assets									
Long-term receivables									
Investments									
Investment property		365,272	281,493		365,272	281,493			
Investments in Associate		301,163	346,321		301,163	346,321			
Property, plant and equipment		7,056,677	7,005,862		6,907,631	7,005,862			
Agricultural									
Biological assets		A 1 () 1 (
Intangible assets		8,687	6,877		7,204	6,877			
Other non-current assets		6,991	6,025		6,991	6,025			
Total non current assets		7,738,790	7,646,580	-	7,588,261	7,646,580			
TOTAL ASSETS	. 44 44 50 50 50 50 50 50 50 50 50 50 50 50 50	8,311,282	7,963,716		8,235,331	7,963,716			
<u>LIABILITIES</u>									
Current liabilities									
Bank overdraft			VX (VX - 1)		8.88.83				
Borrowing		32,171	32,002		30,485	32,002			
Consumer deposits		14,334	13,478		16,218	13,478			
Trade and other payables		495,200	160,101		498,812	160,101			
Provisions		6,216	6,455		6,216	6,455			
Total current liabilities		547,921	212,037		551,731	212,037			
Non current liabilities									
Borrowing		447,450	397,125		433,389	397,125			
Provisions		159,386	137,583	MEAVE	159,386	137,583			
Total non current liabilities		606,837	534,708	_	592,776	534,708			
TOTAL LIABILITIES		1,154,758	746,745	_	1,144,507	746,745			
NET ASSETS	2	7,156,524	7,216,971	_	7,090,824	7,216,971			
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)		7,130,923	7,188,422		7,064,730	7,188,422			
Reserves		25,601	28,549		26,094	28,549			
TOTAL COMMUNITY WEALTH/EQUITY	2	7,156,524	7,216,971		7,090,824	7,216,971			

K7N252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

		2016/17				Budget Year 2	017/18			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1_1_								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		232,286	212,408		15,847	96,574	106,204	(9,630)	-9%	212,408
Service charges		832,111	845,575		52,241	364,298	422,788	(58,489)	-14%	845,575
Other revenue		12,805	27,367		5,324	21,625	13,684	7,942	58%	27,367
Government - operating		317,832	339,640		106,049	243,239	169,820	73,419	43%	339,640
Government - capital		218,965	240,492		55,000	109,500	120,246	(10,746)	-9%	240,492
Interest		14,835	8,373		1,740	8,185	4,186	3,999	96%	8,373
Dividends		/ANTA				1444	AVE A	-		A STANFOLD
Payments										
Suppliers and employees		(1,329,362)	(1,335,927)		(119,885)	(697,865)	(667,964)	29,902	-4%	(1,335,927
Finance charges		(65,784)	(47,135)		(3,838)	(24,014)	(23,568)	447	-2%	(47,135
Transfers and Grants			MENAN	150 (\$15.4)	i vinit <u>i</u> n	417/731/20		_		10/25/04/2019
NET CASH FROM/(USED) OPERATING ACTIVITIES		233,689	290,793	**	112,478	121,543	145,396	23,853	16%	290,793
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2443	2,000	AND SERVICE SERVICES OF THE SERVICE SERVICE SERVICE SERVICES OF THE SERVICE SE			1,000	(1,000)	-100%	2,000
Decrease (Increase) in non-current debtors										
Decrease (increase) other non-current receivables								_		
Decrease (increase) in non-current investments					MARINE	VALS (9)		_		993/192
Payments										
Capital assets		(219,406)	(253,778)	544 <u>1.11</u>	(44,936)	(87,026)	(126,889)	(39,863)	31%	(253,778
NET CASH FROM/(USED) INVESTING ACTIVITIES		(219,406)	(251,778)	-	(44,936)	(87,026)	(125,889)	(38,863)	31%	(251,778
CACH CLOWC FROM ENIANCING ACTRITIES										
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts Charterm loops		44555425	- paysayaan		1011	40000000	34343. <u>-</u> 11	_		878879
Short term loans								_		
Borrowing long term/refinancing			264			MANAS	132	(132)	-100%	264
Increase (decrease) in consumer deposits		A A constructed A A	204	38000000000000		1		(100,		
Payments Recomment of horseving		(8,347)	(32,002)	141444	(3,813)	(15,748)	(16,001)	(254)	2%	(32,002
Repayment of borrowing NET CASH FROM/(USED) FINANCING ACTIVITIES		(8,347)	(31,738)		(3,813		(15,869)		 	(31,738
						·	<u>.</u>			·
NET INCREASE/ (DECREASE) IN CASH HELD		5,935	7,276	4444	63,729	18,769	3,638			7,276
Cash/cash equivalents at beginning:		44,573	40,012	Talanta sa T		50,508	40,012			50,508
Cash/cash equivalents at month/year end:		50,508	47,288	-		69,276	43,650			57,783

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source Fines, penalties and forfeits Property rates Services Charges:Electricity	-1% Time 5% High	t law enforcement, I lag in billing of new properties that we incorporated in the annual budget for the first time winter season consumption during the first three months of the financial year	adjustment budget adjustment budget None adjustment budget
	Services Charges:water Service Cherges: Sanilation Services Charges:Refuse Rental of facilities and equipment	6% Ove -17% Ove	ar meler audits and awareness compaign towards sparing water usage -budgeting during the annual budget process due to tack of adequate statistical information -budgeting during the annual budget process due to tack of adequate statistical information I lag in occupation of facilities between the old and the new tenant	adjustment budget adjustment budget adjustment budget adjustment budget
	Interest earned : External Investments Interest earned : Ouslanding debtors Other Revenue	-15% With -3% Dela	drawal of investments during the financial year due to financial constrains ys in settling consumer accounts due to arrangements entered into with consumers. r revenue is dependent on levels of consumption and therefore fluctuales every month.	adjustment budget adjustment budget adjustment budget
	Licences and permits	-18% Lice	noes are dependent on the publics reaction, it fluctuates every month.	adjustment budget
	Expenditure By Type Debt impairment Remuneration of Councillors Other Material	-10% Time	tional provision accounted for as a result of inndigent cleaning process I lag in the implementation of upper limits and the fact the members of EXCO were budgeted as full-time solidation of departments in the tower block has reduced expenditure	adjustment budget adjustment budget adjustment budget
	Depreciation Other Expenditure Contracted Services	23% The 71% Sec	er-budget based on MFMA Circular 57 relating to revalation of assets budget affocation for most of these items were reduced drastically in implementation on cost containment urity charges and finance consultants fees escaleted contracted services due delays in amending contracts	adjustment budget adjustment budget adjustment budget
	Bulk Purchases	-4% Sea	ional consumption	Nons
	Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance Renewal of existing assets	9 Mos 39 Und	ys in the SCM process, particularly on appointment consultants, incapacity of contractors of projects roticed over from 2016/17, with no need for new SCM processes ar-budgeting due to cash-flow challenges ar-budgeting due to cash-flow challenges	Fast track SCM processes and management of contractors None None None
	Financial Poeltion Property Plant and Equipment	Slow	r capital expenditure and depreciation	adjustment budget
	Investment property Investment in Associate Consumer Debtors Trade and other payables	Deci Cha	aluation, which was finanalised after financial budget was approved ease in Net Asset Value of the Enfity, which was confirmed after annual budget was approved nge in bad debt prision due to cleaning up of debtors and indegent books I during annual budgeting	adjustment budget adjustment budget adjustment budget adjustment budget
5	Cash Flow	48.43		adjustment budget
	Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	31 Slow	table Share and other grants bulk of it received early in the financial year capital expenditure xd on armotisation schedules	adjustment budget adjustment budget None
6	Measureable performance			
7	Municipal Entities	STATE	afar Astarof var Ambritan (Alle Alle Alle Alle Alle Alle Alle Arfall Alle Argorian (Alle Alle Alle Alle Alle A Britan Arken (Alle Alle Alle Arken Alle Arken (Alle Alle Alle Alle Alle Alle Alle All	ika — 1990 minya mandisina isinya 19 An — Konga ayang manang mengang

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment

			2016/17		Budget Y	ear 2017/18	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							·
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.9%	17.0%	0.0%	2.3%	4.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		13.6%	8.2%	0.0%	13.6%	8.2%
Gearing	Long Term Borrowing/ Funds & Reserves		1747.8%	1391.1%	0.0%	1660.9%	1391.1%
Liquidity							
Current Ratio	Current assets/current liabilities	1	104.5%	149.6%	0.0%	117.3%	149.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		9.2%	22.3%	0.0%	12.6%	22.3%
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		29.0%	15.5%	0.0%	57.6%	15.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	3.5%				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	44.0%				
Employee costs	Employee costs/Total Revenue - capital revenue		28.3%	31.2%	0.0%	26.6%	31.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		30.7%	17.9%	0.0%	2.5%	4.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

Description						;	Budget	Budget Year 2017/18					
	Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off	Actual Bad Debts Impairment - Bad Written Off Debts i.t.o
R thousands												agamet permaga	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	11,679	7,940	7,048	6,311	6,464	5,838	35,358	181,260	261,899	235,232		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	40,636	19,366	3,202	886	999	488	1,977	906,9	76,578	13,374		
Receivables from Non-exchange Transactions - Property Rates	1400	16,834	7,558	6,537	4,873	4,749	8,692	24,833	123,889	197,966	167,036		
Receivables from Exchange Transactions - Waste Water Management	1500	6,197	4,928	4,546	4,409	4,280	4,425	23,482	150,166	202,432	186,762		
Receivables from Exchange Transactions - Waste Management	1600	4,136	2,484	2,073	2,016	190	1,881	9,871	63,729	98,090	79,398		
Receivables from Exchange Transactions - Property Rental Debtors	1700	323	4	幸	13	88	35	486	1,772	3,133	2,563		
Interest on Arrear Debtor Accounts	1810	1,062	1,198	1,051	1,284	98	1,00,1	5,276	41,922	53,780	50,470		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	• • • • • • • • •		•	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	•	1		1	1		
Other	1900	(6,432)	5,758	4,739	2,378	2,170	2,157	12,068	186,388	209,227	205,161		
Total By Income Source	2000	74,434	49,374	29,301	22,322	21,308	24,583	113,351	758 432	1,093,104	939,995	ŧ	-
2016/17 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(990'5)	1,369	2,722	970	82	3,762	3,514	28,793	36,792	37,767	1	
Commercial	2300	44,965	24,249	6,148	2,201	1,816	1,984	9,159	51,227	141,750	96,388		
Households	2400	32,652	23,468	20,211	18,933	18,531	17,783	99,694	670,872	902,143	825,813		
Other	2500	1,883	288	220	218	233	1,055	983	7,539	12,418	10,027		
Total By Customer Group	2600	74,434	49,374	29,301	22,22	21,308	24,583	113,354	758,432	1,093,104	939,995	ı	ı

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

Beerintion	ž.				Bu.	Budget Year 2017/18	8				Prior year totals
R thousands	Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	29,893		41,822			:			71,715	:
Bulk Water	0200	6,345				VA VI VI VI				6,345	
PAYE deductions	0300	6,124								6,124	
VAT (output less input)	0400									1	
Pensions / Retirement deductions	0200	6,480								6,480	
Loan repayments	0090									i	
Trade Creditors	0200	27,930	262	ထ	\$3	33			\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	28,260	
Auditor General	0800	*								1	
Other	0060		1	1			1			1	
Total By Customer Type	1000	76,773	262	41,828	25	35	-	1	**	118,924	1

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

remedate - Supporting Table Ses motituity budget Statement - Investment portions - Mig-Teal Assessment	<u></u>	nager State		ment portion	10 - MIG-TEA	ASSESSED EN	×		
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 Standard Bank ABSA		12 months 12 months 12 months	Call Account Call Account Call Account		1,138	1 A 14 A	84,311 26,679	(42,862) (19,950)	41,449
Sanlam		12 months	Call Account				8	(92)	
Municipality sub-total					1,196		111,085	(62,907)	48,178
Entitles									
Entities sub-total					ı	- 1 mm 1 mm - 1 mm - 1	1	1	ł
TOTAL INVESTMENTS AND INTEREST	2				1,196		111,085	(62,907)	48,178

Paradaktan		2016/17			· · · · · · · · · · · · · · · · · · ·	Budget Year 2		T	1	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands		Outcome	Dauget	Duaget	actual		panger	Valiance	%	Olecasi
RECEIPTS:	1,2							ļ		
Operating Transfers and Grants									. 00/	
National Government:	١,	311,750	324,042		105,349	242,539	243,248	(709)		324,04
Local Government Equitable Share		306,952	318,176		105,349	237,923	238,632	(709)	-0.3%	318,17
Water Services Operating Subsidy		0.470	\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\					ļ		\\\.
EPWP Incentive		3,173	4,166			2,916	2,916			4,16
Integrated National Electrification Programme		4 005	4 700			4 700	* 700			1,70
Finance Management Municipal Systems Improvement	3	1,625	1,700			1,700	1,700			3,70
Neighbourhood Development Partership								_		
The state of the s								_		
								_		
	1					4.5		_		
Other transfers and grants [insert description]				1888				_		
Provincial Government:		10,643	15,598			350	350			15,59
Provincialisation of Libraries	1	5,695	5,923	6474743	3.00 S. (1)	VANA -	: : : : : : : : : : : : : : : : : : :	_		5,92
Level 2 accreditation		4,077	8,761							8,76
Museums Services		334	350			350	350	_		35
Community Library Services Grant	4	537	564		- 1			_		56
	1 1					1 1111 11 1		-		
Health subsidy	1 1	18.87.67.22	A SA SECTION	DATE STATE	A Mark Fig. 1	100000000000000000000000000000000000000	149.47.1	-		WAE
District Municipality:		-]	-	-	-	-	=	_		_
[insert description]						HANNED.				AVA.
		3.04.66	MANA	12,332,533	3,577,3,14,5	20412417 141	1993 (1993)			1400 to
Other grant providers:		-	-	-		-	-			-
[insert description]								~		
	1				118 (14 V) A V (14 V)	l Assault				
	1									
		- MANANA						_		
otal Operating Transfers and Grants	5	322,393	339,640		105,349	242,889	243,598	(709)	-0.3%	339,640
apital Transfers and Grants	1 1			- 184 194 185 185 185 185 185 185 185 185 185 185	*** ***********************************			<u>-</u>		
		105.150	240.004		55.000	(00.000	400 000			048.00
National Government:	1	185,150	218,604		55,000	108,300	108,300			218,604
Neighbourhood Development Partnership	1	28,323	50,000		EC 000	4,800	4,800 72,000	-		50,000
Municipal Infrastructure Grant (MIG) Integrated National Electrification Programme		109,214 7,000	114,604 9,000		55,000	72,000 9,000	9,000			114,604 9,000
Emergy efficiency & demand side management	1 1	7,000	9,000			9,000	9,000			9,000
Municipal water infrastructure		40,613				W. EV				
Water Services Infrastructure Grant (WSIG)		40,010	45,000			22,500	22,500	_		45,000
	1					N. T.		_		
	1							_		
	1							_		
Other capital transfers [insert description]		NAMANA.	NV MIN	NAMES IN		MARAN	MANA			
Provincial Government:]	-	11,000		-	-	-			11,000
Level 2 accreditation	li	11.5	- 1111 - 1	33.33		# # J		-		100 H
Recapitalisation of Community Libraries		- 1	- 1		<u>-</u> 1		-			-
Sport and Recreation	1 1	- 1	- 1 - 1	YARAN			-			\\.
Community Library Service			11,000			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	- \\\ -			11,000
Museum	1 [- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			- NN - 1					
omdor Development		1994 <u>-</u> 1	715,77777 7 ,	1 - 1 - 1 - 1 - 1						Name v
District Municipality:	1 [-	-	-	-	-	_			
[insert description]						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-		
		0.700	40.000	1 11 14 14 14 14	747, 444	0.070	0.070	-		40.00
Other grant providers:	1	9,798	10,888			6,072	6,072	-		10,88
European Union	1	9,798	10,888			6,072	6,072	-		10,88
	1							İ		
	1							İ		
]									
								İ		
otal Capital Transfers and Grants	5	404.040	240 402		EE 000	444 272	11/1 272			240.40
		194,948	240,492	-	55,000	114,372	114,372	-		240,49
OTAL RECEIPTS OF TRANSFERS & GRANTS	5	517,341	580,132	-	160,349	357,261	357,970	(709)	-0.2%	580,13

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

		2016/17				Budget Year 20)17/18			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands						ļ			%	
<u>EXPENDITURE</u>			1							
Operating expenditure of Transfers and Grants										
National Government:		311,750	324,042	- [106,204	240,320	241,565	(1,245)	-0.5%	324,042
Local Government Equitable Share		306,952	318,176	444	105,349	237,923	238,632	(709)	-0.3%	318,176
Water Services Operating Subsidy							- 1	-		
£PWP Incentive		3,173	4,166		816	2,189	2,083	106	5.1%	4,166
Integrated National Electrification Programme			- \\\-\ <u>-</u> \		- 1	1 \ \ - 1		_		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
Finance Management		1,625	1,700		39	208	850	(642)	-75.6%	1,700
Municipal Systems Improvement						1 (1884)	- V (-)	-		AND
Other transfers and grants [insert description]		\$3.55 (S)	WHANA		AMMANE.	19819.0	33.52	-		1447347
Provincial Government:		8,643	15,598	-	523	3,461	7,517	(3,358)	-44.7%	15,598
Level 2 accreditation		4,077	8,761	MARK	228	1,198	4,381	(3,183)	-72.7%	8,761
Recapitalisation of Community Libraries		3,695	5,923		295	2,263	2,962			5,923
Museums Services		334	350				175	(175)	-100.0%	350
Community Library Services Grant		537	564					-		564
		NA ANA						-		
Health subsidy		tribiti.	34444 <u>1</u> 1	VALUEVAN	PROBLEM N	NAME OF	in a line	-		V2007
District Municipality:		-	_	-	-	-	-	_		_
			1	MAAAA	RMINN	I WANTA		-		
[insert description]		5 4 4 4 4 5 5	ta Nitalian	19 911 (47 6 11	AND SAN SAN	Marketin	13,000	-		11111
Other grant providers:		-	-	-	-		**	-		
			3334	NAMES I		0.000		-		以非外
European Union		PARMY.	TANAM.	MARKAN	MARKA	NAV BANCA	47.67.74.74			33443344
Total operating expenditure of Transfers and Grants:		320,393	339,640		106,727	243,781	249,082	(4,603)	-1.8%	339,640
Capital expenditure of Transfers and Grants										
National Government:		152,395	218,604	_	27,683	62,889	89,102	(3,439)	-3.9%	218,604
Neighbourhood Development Partnership		11,954	50,000		- 10 May - 1	4,800	4,800	0	0.0%	50,000
Municipal Infrastructure Grant (MIG)		99,544	114,604		20,963	37,438	57,302			114,604
Integrated National Electrification Programme		6,001	9,000			1,591	4,500			9,000
Ernergy efficiency & demand side management										10.00
Water Services Infrastructure Grant (WSIG)		34,896	45,000		6,721	19,060	22,500	(3,440)	-15.3%	45,000
		AMANA						-		
								-		
								_		
Other capital transfers [insert description]		N (4 (1 (1))			White had		N SASSA	_		Park Sala
Provincial Government:		2,000	11,000	-	-	_	5,500	(5,500)	-100.0%	11,000
Level 2 accreditation		10000	- TAMES - 1	MARKA			14441	-		10 10 10 1 .
Recapitalisation of Community Libraries		2,000						-		
Sport and Recreation										
Community Library			11,000		-		5,500			11,000
Museum		1884								
Corridor Development			1444	TANKA)	14 4 1 A 2 1 1	44.474.27	- William	_		14 (A)
District Municipality:		-	-	-	-	_	-	**		-
				V 200				_		MAN
Other grant providers:		9,798	10,888	_	-	6,072	6,072			10,888
European Union		9,798	10,888	a'A'aasi	93.93.6 4 .	6,072	6,072	-		10,888
·		MANN				i ii ii ii ii ii ii ii ii ii ii ii ii i				
Total capital expenditure of Transfers and Grants		164,193	240,492		27,683	68,960	100,674	(8,939)	-8.9%	240,492
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		484,586	580,132	-	134,411	312,741	349,756	(13,542)	-3.9%	580,132

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

				Budget Year 2017/18	}	
Description	Ref	Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
<u>EXPENDITURE</u>						
Operating expenditure of Approved Roll-overs				Y		
National Government:		-	_	_	_	
Local Government Equitable Share		VERNANNEN				
Water Services Operating Subsidy					_	
EPWP Incentive					-	
Integrated National Electrification Programme					-	
Finance Management					-	
Municipal Systems Improvement					-	
Other transfers and grants [insert description]		\$300 A A \$300 A B		NAME OF STREET	-	
Provincial Government:			-	-		
Provincialisation of Libraries					-	
Museums Services					-	
Community Library Services Grant					-	
					-	
Health subsidy		74 74 4 E 4 4 E 1747 A 174 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2.500.000.000			
District Municipality:		-		- 		
fi					_	
[insert description]		111111111111111111	200000000000000000000000000000000000000	******************		
Other grant providers:						
[insert description]					_	
Total operating expenditure of Approved Roll-overs				_		
			an managan and an an an an an an an an an an an an an			
Capital expenditure of Approved Roll-overs						
National Government:		-			_	
Neighbourhood Development Partnership					_	
Water Services Infrastructure Grant (WSIG) Integrated National Electrification Programme					-	
integrated National Electrication Programme						
Other capital transfers [insert description]						
Provincial Government:		_	_	_		
Recapitalisation of Community Libraries		RIAN SHAHARA			-	
Corridor Development					-	
District Municipality:		_	_	_	_	. 15-33-12-12-12-17-17-17-17-17-17-17-17-17-17-17-17-17-
• •		1773.747	RANKE BANKER			
						
Other grant providers:		***	_	-	-	
		000000000			-	
		ARTHAN DAY	155655057656		-	
otal capital expenditure of Approved Roll-overs		_		_	##	
OTAL EXPENDITURE OF APPROVED ROLL-OVERS					_	

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

Summary of Employee and Councillor remuneration	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly ectual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea Forecas
thousands	ļ.,	A	Budget B	C	40108			TOTALICE	vanance %	Porecas
puncillors (Political Office Bearers plus Other)	╁									
Basic Salaries and Wages Pension and UFF Contributions	1	12,321 1,700	14,613 2,305	i N	639 115	7,428 454	7,306 1,152	122 (698)	2% -61%	14,6 2,3
Medical Aid Contributions	1	283	1,201	333	7	30	600	(570)	i	1,3
Motor Vehicle Allowance	1	4,759	3,841		718	2,315	1,920	395	21%	3,8
Celiphone Allowance	1	-	155		-	-	77	(77)	-100%	1
Housing Allowances Other benefits and allowances	1	612 714	1,106	03x3x3x	83	164	- 553	(389)	-70%	1,1
ub Total - Councillors		20,389	23,219	-	1,563	10,391	11,610	(1,218)	-10%	23,2
% increase	4		13.9%							13.9%
enior Managers of the Municipality	3]								
Basic Salaries and Wages		23,792	8,892		278	850	4,446	(3,596)	: 1	8,8
Pension and UiF Contributions Medical Aid Contributions		547 160	580 169	1	22 9	55 26	290 85	(235) (58)	! !	,
Overtime		44.4	1			N.E.		-		
Performance Bonus		249	264		- 1		132	(132)	-100%	;
Motor Vehicle Allowance		825	875		21	64	437	(373)	-85%	1
Celiphone Allowance Housing Allowances	1	30	32		Ţ.	_	- 16	(16)	-100%	
Other benefits and allowances		137	146		24	55	73	(17)	-24%	
Payments in lieu of leave					= 1	119		119	#DIV/0!	
Long service awards		-		A MAN	-		\\ -	-		
Post-retirement benefit obligations to Total - Sanior Managers of Municipality	2	25,739	10,957		354	1,169	5,478	(4,309)	-79%	10,
% increase	4	20,700	-57.4%		•		0,470	(1,000)	,,,,,	-57.49
her Municipal Staff		,								
Basic Salaries and Wages		302,880	295,998	A494	27,631	206,930	147,999	58,931	40%	295
Pension and UIF Contributions		51,570	55,321	AVA.	4,639	14,015	27,661	(13,646)	-49%	55
Medical Aid Contributions		18,714	21,691		1,837	5,533	10,845	(5,312)	-49% 334	21
Overtime Performance Bonus		35,605 27,223	32,652 28,656		3,772	11,127	16,328 14,428	(5,199) (14,428)	-32% -100%	32, 28,
Motor Vehicle Allowance		12,496	15,954	100	1,805	5,471	7,977	(2,506)	-31%	15
Celiphone Allowance		∴16	11		-	-	6	(6)	-100%	10
Housing Allowances		8,910	9,483		890	1,383	4,742	(3,359)	-71%	9
Other benefits and allowances		12,610	18,491		3,971	12,654	9,246	3,408	37%	18,
Payments in lieu of leave Long service awards			24,462 862		562	1,836	12,231 431	(10,395) (431)	-85% -100%	24,
Post-retirement benefit obligations	2	144	_	AARAN	3.3.24		1.77 t	- (10.7	144.7	1237
b Total - Other Municipal Staff		470,018	503,761	-	44,907	258,949	251,890	7,058	3%	503,
% increase	4		7.2%							7.2%
Lai Parent Municipality	\Box	518,146	537,957		45,824	270,510	268,978	1,531	1%	537,
paid salary, allowances & benefits in arrears:										
ard Members of Entities										
Basic Salaries and Wages			100	113,33		(3.3.3.1		-		411
Pension and UIF Contributions								-		
Medical Aid Contributions Overtime								-		
Performance Bonus						NAM.		_		
Motor Vehicle Allowance								-		
Celiphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances Board Fees								_		- 14
Payments in key of leave		1/1/1						_		
Long service awards	1							-		
Post-retirement benefit obligations										- 17
b Total - Board Members of Entities	2	-	-	•	-	-	-	-		
% increase	1				:]				
sion Managers of Entities Basic Salaries and Wages		11771	917-3-3		, 1, 1, 1, 1	23.54	4114.15			1.
Pension and UIF Contributions								_		
Medical Aid Contributions								-		9.
Overtime				N. A.				-		i i
Performance Bonus								-		
Motor Vehicle Allowance Celiphone Allowance		N.N						_		
Housing Allowances								_		
Other benefits and allowances								-		: A
Payments in lieu of leave								-		
Long service awards Post-retirement benefit obligations	2	N M	MAN					_		11.
Total - Senior Managers of Entities		<u>-</u>			_	-	_	<u>-</u> -		
% Increase	1 4			İ						
er Staff of Entities										
Basic Salaries and Wages	1				ANN		1.34	-		114
Pension and UFF Contributions						1973	- (4)	-		
Medical Aid Contributions							- MA	-		i k
Overtime Performance Bonus	1							_		
Motor Vehicle Allowance						接頭				
Celiphone Allowance	1			- B\A				_		13.5
Housing Allowances						484		-		
Other benefits and allowances						10.45	- MA	-		
Payments in lieu of teave Long service awards				1914	1			_		
Post-retirement benefit obligations		NAME	40000	1217.34	nia ivari	N/MAN	3,433,73			3, 3
Total - Other Staff of Entitles			-	-		-	-	_		***************************************
% increase	4								震震	
al Municipal Entities	T		- 1	-		-	-	-		
	4					 		1 504		537
TAL SALARY, ALLOWANCES & BENEFITS	7	516,146	537,957	-	46,824	270,510	268,978	1,531	1%	331.

KZN252 Newcastle · Supporting Table SC9 Monthly Budget Statement · actuals and revised targets for cash receipts · Mid-Year Assessment

1 Outdoor Outside Note N								- A	- 204740						2017/18 %	2017/18 Medium Term Revenue &	venue &
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	Description	Se -					;	as i vafinari	0101107				1		Expe	Expenditure Framework	οrk
15.256 15.056 15.057 1	R thousands	-	July Outcome	August	Sept	October	Nov	Dec Outcome	January Budget	Budget	March	April	May Budget	Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
The control of the co	Cash, Receipts By Source		44.74	44.4	40.04	77007	11	20 37						400	ane nea	245	234 277
The control of the co	Property rates		13,300	15,436	509,01	10,014	10,433	13,047	1.0					106,469	200,002	119,817	200,500
1,000 2,00	Social observer author revenue		38,14	007'00	44 706	42,012 6.450	7246	7 086						76.430	125 047	134 763	144 106
1, 10, 10, 11, 11, 11, 11, 11, 11, 11,	Service charges - water teventee		8 407	3.016	7.231	3.735	3.345	3.361						51,655	80.241	85.858	94.88
1	Service charges - refuse		6.573	3.007	4.987	3.125	3.234	3271						40.871	65.068	69.623	74.497
17 17 18 18 18 18 18 18	Service charges - other													,			
Composition of the control o	Rental of facilities and equipment		5	647	98	8	989	612						3,502	7,326	8 059	8,865
9 elektrone 1,000 1,102 977 28 1,228 978	Interest earned - external investments			472	\$	249	280	468						2097	4,001	10.337	11.370
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Interact parried - Artefanding delitare		1070		-	47	8	1,32						(2.756)	3.525	6.897	7.587
13 13 14 15 15 15 15 15 15 15	Dividende received		1		1 1		3 1	• •						for 1	Advisor A		
13,277 1,102 2,400 2,400 3,401 2,401 2,500 2,400 3,401 2,500 2,400 3,401 2,401 3,401 2,401 3,401 2,401 3,401 2,401 3,401 2,401 3,401 2,401 3,401 3,401 2,401 3,401 2,401 3,401 2,401 3,401 2,401 3,4	Fines penalties and forfeits		F	•	ş	112	8	125						(876)	1561	6.2%	6840
19477 1947 1574 1059	licence and namite						•							(A (A)	2	\$	¥.
194772	Avenue canabae													,			
1,000 1,00	T-motor delivers		426 924	5			107	40E 040						09 340	224 #88	244 670	274 600
Table Tabl	Italisher receipts - operaning		+12'+C1	7 6	ğ	2 460	1007	3.464						12.062	28 324	20 044	23 603
Fig. 16 and 16 a	Cash Receipts by Source		216.617	84,347	93,680	75.772	85,304	181.201	1	-	•	•	1	753.270	1.487.191	1,559,288	1,651,310
196,198 196,		<u> </u>					-										
2,007	Uner Lash Hows by Source		A9 700		2,600	2.400		55.00						106 186	215 686	184 662	222 FAO
266.317 61.347 96.000 78.172 85.304 256.201 653.173	Contributions & Contributed access		3 1		7	3	V.	ממימס	1	\ \	, , , , , , , , , , , , , , , , , , ,			20.100	nonta y	Yon'ta	444,040
286.317 61,347 96,000 78,172 65,304 236,201 663,173	Contribution of Contribution o													2042	2042	O O	2000
266.517 61.347 96.080 78.172 85.304 236.221 656.517 1.663 1.	Chart form from		1 1											21012	7 N'7	7,000	7,000
266,317 61,347 96,000 78,172 85,304 25,201 855,173	Color (et al board)													1	N.		
266.317 61.347 96.080 78.472 88.304 286.201 — — — — — — — — — — — — — — — — — — —	bonowing iong terminancing													1 705	Ě	8	Arg
286,317 81,347 86,000 78,172 85,304 236,201	Donaint of non-current debtons													3 1	3	3	}
266.317 61,347 96,080 78,172 85,304 256,201 655,173	Descript of non-current periods		•) ;			
266.317 81.347 95.080 78.172 85.304 238.201 653.173	Change in agn-current investments													1 (
42,892 40,000 44,688 44,093 44,419 45,261 563 56,883 1,563 1	Total Cash Receipts by Source		266,317	81,347	96,080	78,172	85,304	236,201		•	1	1	1	863,173	1,706,594	1,746,620	1,876,308
42.682 40,000 44,666 44,093 1,663 1,563 1,									The second second second second second								
1,563	Cash Payments by Type		000	90	1		9	700						1 000	- F	707 007	100 001
1,302 1,303 1,304 2,344 3,346 3,846 2,351 7,225 2,566 2,567 2,57	Employee related costs		42,692	40,000	990,44	44 093	44.419	45,261			\(\frac{1}{2}\)	V.		203,083	4/0,615	400,484	498,225
Fig. 25.07 5,457 5,586 5,587 5,597 5,977 5	remarkation of councils		28.	1,000	200.	COC.	2004	1,000						10,10	50,12	22 247	20,430
Fig. 2467 5,456 5,566 5,566 7,703 201 201 201 201 201 201 201 201 201 201	Ruth numbers - Efectivity		78.600	4, 100 46, 604	36.86	, 56. 26.	7.35	70.705						186.607	21C'00	580 715	633 450
151 210 214 4775 2237 2397 2398 2353 235	Dulk purchaner Water & Country		5 457	K 4K7	999	9 1	88.7	7 7 7						35.046	68 224		2
Feb. 2,502 2,270 4,726 2,237 2,979 158,316 2,237 2,979 158,316 2,237 2,377 2,979 158,316 2,377 2,377 2,3456 (3,677) (3,582) (1,355	Other materials		2	230	214	474	212	25						1,985	3.543	3.745	3.932
68	Contracted services		765	2.602	2270	4.726	2 237	2 979						23.253	38.832	53,355	55.313
5,570 20,188 11,384 5,541 17,021 - - - 263,769 139,268 140,827 109,296 70,836 144,750 - - - - - 758,318 2,406 (3,677) (3,892) (1,359) (1,359) (1,359) (1,359) (1,348) 32,406 (3,677) (3,892) (1,359) (1,348) (3,921) (3,813) - - - - - - 94,644 (62,482) (41,202) (41,749) (2,310) - <	Grants and subsidies paid - other municipalities				YA.									. 1		84,422	
6,870 20,188 11,430 11,984 5,541 17,021 263,769 263,769 139,288 140,627 109,237 109,236 148,750 - - - - - 758,316 2,406 (3,677) (1,359) (1,359) (1,354) (3,813) - - - - - 132,085 111,673 (43,828) (1,354) (1,354) (3,813) (3,813) -	Grants and subsidies paid - other													1			
139,288 140,821 106,237 109,296 148,750 -	General expenses		5,870	20,188	11,430	11,984	5,541	17,021						263,769	335,804	322,720	333,292
32,406 (3,677) (1,359) (1,359) (3,921) (3,813) (3,813) (3,814) (3,822) (1,359) (4,748) (2,314) (3,814) (2,414) (2,418) (4,748)	Cash Payments by Type	÷	139,268	140,821	106,237	109,296	70,836	148,750	•	ı	ı	1	1	758,318	1,473,524	1,598,863	1,602,455
32,406 (3,677) (3,892) (1,359) (3,921) (3,813) (3,813) (3,813) (3,921) (3,813) (3,813) (3,921) (4,748) (4,748) (6,213) (4,748) (4,748) (6,213) (4,748) (6,214) (4,748) (6,214) (4,748)	Other Cash Flows/Payments by Type								-/1				-,-,-				
32,406 (3,677) (3,692) (1,353) (3,813)	Capital assets		0	99'9	16,817	11,433	23,137	28,955						132,085	219,112	184,662	222,540
171,673 143,829 119,181 119,373 90,082 173,882 904,031 94,644 (62,482) (23,081) (41,202) (4,748) 62,310 (40,889)	Repayment of borrowing		32,406	(3,677)		100	(3,921)	(3,813)	N N					13,628	29,375	37,286	41,351
171,673 143,829 119,161 119,373 90,052 173,892 904,031 94,644 (62,492) (23,081) (41,202) (47,48) 62,310 (40,858)	Other Cash Flows/Payments													6			
94,644 (62,482) (23,081) (41,202) (4,748) 62,310	Total Cash Payments by Type		171,673	143,829	119,161	119,373	90,052	173,892	1	'		ŀ	ŀ	904,031	1,722,011	1,820,731	1,866,345
19 076 120 170 77 070 67 11744 6 066 6D 776 6D 776 6D 776 6D 776	NET INCREASE/(DECREASE) IN CASH HELD		24.644	(62.482)		(41.202)	(4.748)	62,310	1		ı	ı	1	(40,858)	(15,417)	(74,112)	9.962
0/7/60 0/7	Cash/cash equivalents at the month/year beginning:		43,835	138,479		52.915	11,714	996'9	69,276	69,276	69,276	69,276	69,276	69,276	43,835		(45,694)
138.479 75.997 52.915 11.714 6.966 69.276 69.276 69.276 69.276 69.276 69.276	Cash/cash equivalents at the month/year end:		138.479	75,997	52,915	11,714	996'9	69,276	69,276	69,276	69,276	69,276	69,276	28,418	28,418	(45,694)	

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

		2016/17				Budget Year 20	17/18			
Description	Ref	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		232,286	266,182		20,616	131,499	133,091	(1,592)	-1%	266,182
Service charges - electricity revenue	1 1	675,673	690,521		54,407	361,729	345,261	16,468	5%	690,521
Service charges - water revenue		135,672	151,001		13,577	74,982	75,500	(518)	-1%	151,001
Service charges - sanitation revenue		80,093	85,212		7,292	45,287	42,606	2,680	6%	85,212
Service charges - refuse revenue		56,836	63,475		5,166	26,279	31,738	(5,458)	-17%	63,475
Service charges - other			- 4 4					-		
Rental of facilities and equipment		7,278	8,059		612	3,928	4,029	(101)	-3%	8,059
Interest earned - external investments		4,505	4,601		332	2,108	2,300	(193)	-8%	4,601
Interest earned - outstanding debtors		10,330	12,573		1,272	6,078	6,287	(209)	-3%	12,573
Dividends received								_		
Fines, penalties and forfeits		3,606	5,203		1,250	3,369	2,602	767	29%	5,203
Licences and permits		12	12		V. V.	5	6	(1)	-18%	12
Agency services							- VIII (1984)	_		
Transfers and subsidies		527,822	345,790		114,594	316,273	316,273	-		345,790
Other revenue		16,353	17,735		830	5,699	8,868	(3,169)	-36%	17,735
Gains on disposal of PPE		(ASSESSED)				A RANGE IN	14 14 15 15 15 15 15 15 15 15 15 15 15 15 15	-		WAREN
Total Revenue (excluding capital transfers and contributions)		1,750,466	1,650,366	_	219,951	977,235	968,561	8,674	1%	1,650,366
Expenditure By Type										
Employee related costs		495,757	514,737		45,261	260,118	257,369	2,749	1%	514,737
Remuneration of councillors		20,389	23,219		1,563	10,391	11,610	(1,218)	-10%	23,219
Debt impairment		100,304	101,807		168	89,472	50,904	38,568	76%	101,807
Depreciation & asset impairment		472,110	247,895		37,490	228,306	123,947	104,359	84%	247,895
Finance charges		65,784	47,135		3,838	24,014	23,568	447	2%	47,135
Bulk purchases		558,946	579,385		73,769	279,149	289,693	(10,543)	-4%	579,385
Other materials		1,832	3,913		297	1,558	1,956	(398)	-20%	3,913
Contracted services		61,246	22,203		2,979	18,969	11,101	7,868	71%	22,203
Transfers and subsidies										
Other expenditure		227,160	191,787		23,695	130,955	95,893	35,062	37%	191,787
Loss on disposal of PPE					With.	2011/101		_		
Total Expenditure		2,003,528	1,732,082		189,061	1,042,934	866,041	176,894	20%	1,732,082
Surplus/(Deficit)		(253,062)	(81,716)		30,890	(65,700)	102,520	(168,220)	-164%	(81,716
Iransfers and subsidies - capital (monetary allocations)			- Marian				MANAY.			<u> </u>
(National / Provincial and District) Transfers and subsidies - capital (monetary allocations)			229,854		55,000	108,300	108,300	-	ļ	229,854
(National / Provincial Departmental Agencies, Households, Non-										
profit Institutions, Private Enterprises, Public Corporatons,										
Higher Educational Institutions)						I CHARAIN		_		
Transfers and subsidies - capital (in-kind - all)		VAVAGARIA	PRANTE	49.544.64	47/7/30	MAMA	VE/2003			936333
Surplus/(Deficit) after capital transfers & contributions		(253,062)	148,138	_	85,890	42,600	210,820	(168,220)	-80%	148,138
Taxation		(200,002)	140,100	14117.14	00,030	12,000	210,020	(100,620)	00.0	110,100
Surplus/(Deficit) after taxation	├ ─┤	(253,062)	148,138		85,890	42.600	210,820	(168,220)	-80%	148,138

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

		2016/17				Budget Year 20	17/18			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Municipal Entity	1									
Service charges - sanitation revenue	1		66,793		5,566	33,397	33,397	_		66,793
Service charges - other										
Rental of facilities and equipment								_		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Agency services	à	MARINE						-		
Transfers recognised - operational		MANAN						-		
Other revenue								-		
Gains on disposal of PPE								-		
		45.474.5333	14111111111111	Navas	HIVINI	1141111411414	2000 (2000 A.A.)	ļ		116311
Total Operating Revenue	1	-	66,793	-	5,566	33,397	33,397	<u> </u>		66,79
Expenditure By Municipal Entity										
Employee Related Cost		9,590	10,849		1,478	5,736	4,520	1,216	27%	10,849
Debt Impairment								_		-
Collection Costs		- 1				VANSE I		-		4 A A +
Depreciation		498	528		88	220	220	0	0%	528
Finance Charges		. (\$\.\.)					- 1	-		
Bulk Purchases		19,611	15,000		(141)	6,668	6,250	418	7%	15,000
Other Material		4,600	3,450		360	1,841	1,437	404	28%	3,450
Repairs & Maintenance		24,333	27,802		1,856	11,711	11,584	127	1%	27,80
Other Expenditure		226	31			5	13	(8)	-58%	3
Total Operating Expenditure	2	58,859	57,659	_	3,641	26,182	24,025	2,157	9%	57,65
Surplus/ (Deficit) for the yr/period		(58,859)	9,134	-	1,925	7,214	9,372	2,157	23%	9,13
Capital Expenditure By Municipal Entity		ļ								
Service charges - sanitation revenue						NAMA SI		-		
Service charges - other						MANAGE		-		
Rental of facilities and equipment								-		
Interest earned - external investments	1							-		
Interest earned - outstanding debtors								-		
Agency services								-		
Transfers recognised - operational								-		
Other revenue								-		
Gains on disposal of PPE				NAME:		NAMES .		-		
Total Capital Expenditure	3							 _	+	-

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

	2016/17				Budget Year 2017/18	11/18			
Month	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	5,425	21,148		382	382	21,148	20,767	98.2%	%0
August	24,742	21,148		6,685	7,067	42,296	35,230	83.3%	3%
September	266'6	21,148		16,817	23,883	63,445	39,561	62.4%	%6
October	6,589	21,148		10,827	34,710	84,593	49,883	29.0%	14%
November	20,254	21,148		23,361	58,071	105,741	47,670	45.1%	23%
December	18,619	21,148		28,955	87,026	126,889	39,863	31.4%	34%
January	11,502	21,148				148,037	ı		
February	12,094	21,148				169,186	ı		
March	7,186	21,148				190,334	ı		
April	9,042	21,148				211,482	1		
May	34,782	21,148				232,630	ı		
June	59,173	21,148				253,778	1		
Total Capital expenditure	219,406	253,778	1	87,026					

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

Danadation	ایم	2016/17	0-1-1-	A 40	Nost	Budget Year 2		VAL	VTD	E V.
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	Y1D variance	YTD variance	Fult Year Forecast
thousands	1								%	
apital expenditure on new assets by Asset Class/Sub-cla	<u>58</u>									
nfrastructure		168,532	224,835	-	24,212	65,070	112,418	47,348	42.1%	224,6
Roads Infrastructure		110,326	98,873	**	6,242	15,961	49,436	33,476	67.7%	98.8
Roads		110,326	98,873		6,242	15,961	49,436	33,476	67.7%	98,8
Road Structures Road Furniture								_		
Koao Fumiture Capital Spares]]							_		110
Storm water infrastructure	1		_	•	-	_	_	_		
Drainage Callection	1 4	0,000	14/19/41	EAVER	N. Virginia	100000	(4),(4),	_		(14)
Storm water Conveyance	1 1							-		
Attenuation	1 1	NAME:				N. S. S. S.	MARK	-		2.3.3
Electrical Infrastructure		1,059	9,000	~]	- .	1,624	4,500	2,876	63.9%	9,6
Power Plants		1,059	9,000			1,624	4,500	2,876	63.9%	9,
HV Substations			- NASH			100		-		1.7
HV Switching Station	1 1							-		i i
HV Transmission Conductors						MAY		-		
MV Substations								_		
MV Switching Stations MV Networks	1 :					YAA M		_		1
LV Networks	1 1							_		12 13
Capital Spares		Name of the second	Visit	YAYA	NAME OF	Nability	MANAGE	-		
Water Supply Infrastructure		46,310	116,963	- 1	9,537	30,410	58,482	28,072	48.0%	116,
Dams and Weirs			HIN				- 454	-		
Boreholes								- '		
Reservoirs								-		
Pump Stations						i jan	1614			
Water Treatment Works		46,310	116,963		9,537	30,410	58,482	28,072	48.0%	116
Bulk Mains			177.00					-		
Distribution								-		
Distribution Points										
PRV Stations										
Capital Spares		40.000			0.404	47.075	******	(47.075)	#DIV/0I	
Sanitation Infrastructure		10,235	3 7 3 7 7 7 7	1000	8,434	17,075	143,613	(17,075)	*514101	43.34
Pump Station		40.005			8,434	17,075		(17,075)	#DIV/0I	100
Reticulation Waste Water Treatment Works		10,235			0,434	11,010	- 385.	(11,075)	7517101	13.5
Outfall Sewers		\ \						_		
Toilet Facilities						1 (A) (A)		_		
Capital Spares		100								
Solid Waste Infrastructure	1	602	_	_	-	_	_			
Landfill Sites	1	314.4		- MANA	18861	100 100	4000	_		140
Waste Transfer Stations			N. S. S. S.	NA.				-		15
Waste Processing Facilities								-		
Waste Drop-off Points	1 1		4000					-		
Waste Separation Facilities								-		
Electricity Generation Facilities								-		(1)
Capital Spares	1 1	602	1441.1	NIN ALE	3 (18.7)	183844		-		
Rail infrastructure	1	1 N 1 N 7 N				-		-		
Rail Lines	1 1		HA B					-		
Rail Structures	1 1									
Rail Furniture			NAN.					_		
Drainage Collection Storm water Conveyance								_		
Attenuation						No.		_		
MV Substations		MANA	NAME OF THE PROPERTY OF THE PR		VAM.			_		I SVV
LY Networks				- VALUE				_		
Capital Spares			14.75		¥113			_		
Coastal Infrastructure		-	-	-	-	-	-] -		
Sand Pumps			884	- MAAA	ARR.		HAV	-		NV:
Piers								-		
Revetments								-		1 13
Promenades				A SANG				-		
Capital Spares		544 (A.)	ALTERNATIVE STATES	19.3 ()	75V 31	www.	*****	-		1
Information and Communication Infrastructure	1	4 5 4 5 5 5				1	. 4 4 4 . 1	_		
Data Centres								-		1
Core Layers							L ANG	-		
Distribution Layers				N. A. A. A.				_	İ	
Capital Spares								-		
ommunity Assets		1,411	10,368		846	2,458	5,184	2,728	52.6%	10
Community Facilities		815	10,368		846	2,456	5,184	2,728	52.6%	10
Halls			10,368		1111	-	5,184	5,184	100.0%	10
Centres	1							-	:	
Créches	1		MAN		L MARK			-		
Clinics/Care Centres			VA.					_		1 1:
Fire/Ambulance Stations		48						-	1	
Testing Stations			NA.					-	ĺ	
Museums								_	1	
Galleries	1		15 (15)	113.13	11.0	1 (1344)	1.3.4.5	1 -	1	
Theatres		[14,534.4]	3 (3 (3)	47.54	3.453	1 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3	19.3 3 4.3	1	1	1 1 1 1 1 1

Cemeteries/Crematoria	1	I was	03.4%	CONTACT OF THE CONTRACT OF THE	NAMES AND ADDRESS OF THE PARTY	WANT		- !		assa.
Police								-		
Purls Public Open Space		767			\\\ <u>\</u>			-		
Nature Reserves										
Public Ablution Facilities								-		
Markets								-		
Stalis Abattoirs								-		
Airports								-		
Taxi Ranks/Bus Terminals								-		
Capital Spares		Value	WAYA.	19.3 (4.4 (4.1)	MANA	VOIVEA	NAWA	- [NEW AU
Sport and Recreation Facilities		597	1944 (8)	2000	A FARAN	41 (S) (S) (S)	44.14.54	-		2014
Indoor Facilities Outdoor Facilities		597					_	_		
Capital Spares			(MHH		VA HAA		- Valida	-		
Heritage assets		-	-		_	-	-			-
Monuments			WW					-		
Historic Buildings					AVANA			-		
Works of Art Conservation Areas						11.A. A.A.		_		
Other Heritage	ŀ			VANA	44144			-		
Investment properties		_	_	_ 1	_	-	_			-
Revenue Generating		-	_		-	-	-			-
Improved Property				- MAN	BARA	\\\X\		-		WW
Unimproved Property		N STATE OF THE STA	54/4/2			145 444	34441	-		7934
Non-revenue Generating		2223	174	_ : 42::44.51		_ .4.6.54	1945.54	-		44345
Improved Property Unimproved Property						VALUE OF THE PARTY.	0.00	-		WAA
Other assets		602	_	_	-	300	-	(300)	#DIV/0	-
Operational Buildings	ı	602		-	-	-	-	-		_
Municipal Offices	ı	(3.3)						-		
Pay/Enquiry Points	1				344			-		
Building Plan Offices Workshops			WW.		VIVI			_		
Yards								-		
Stores								- [
Laboratories								- }		
Training Centres		A 44 A						-		
Manufacturing Plant								_		
Depots Capital Spares	- 1	602			100			_		
Housing		-		_	-	300	- 1	(300)	#DIV/0!	_
Staff Housing					4 A	300		(300)	#DIV/0!	
Social Housing								-		
Capital Spares		100,000	724331734		1447474	5447633344	A single single single	-		*****
Biological or Cultivated Assets			_	-	-		-	-		_
Biological or Cultivated Assets		143134	ANGERS	1 4 4 4 4 5	raba giras stute	11111111	163,000	-		4 4 17 17 17
Intangible Assets		32	-		_	-				-
Servitudes		32	5455553	1111111	West 1979	1940344	********	-		_
Licences and Rights Water Rights		135434	((10.0)	pata.	343.55	4414	1888	_		AA)
Effluent Licenses								-		1233. 1333.
Solid Waste Licenses	l l							-		77.53 77.54
Computer Software and Applications		32			\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			-		
Load Settlement Software Applications					VA AV			-		N. S.
Unspecified		Andrew seke					4.000		100 007	0.700
Computer Equipment	- [115 115	2,700 2,700	********	* 14.4	1 1 1 1 1	1,350 1,350	1,350 1,350	100.0%	2,700 2,700
Computer Equipment	Į	1						į		
Furniture and Office Equipment		358 358	1,250 1,250	- 1944 1944	80	266 266	625 625	359 359	57.4% 57.4%	1,250 1,250
Furniture and Office Equipment									Q1.773V	1,200
Machinery and Equipment Machinery and Equipment		10.0.20.0			- N 2.3.3.3	-	-			-
				,		ı		ļ		
Transport Assets			-	774.43	-	- 144.11				- 1 933432
Transport Assets]			
Libraries			- 14 A 4 2 2	- 14 (14)	-	-	1424.14			
Libraries							Ī			
Zoo's, Marine and Non-blotogical Animals		****								
Zoo's, Marine and Non-biological Animals		1					116 200		43.1%	330 45 -
Total Capital Expenditure on new assets		171,050	239,154	-	25,138	68,092	119,577	51,485	÷J. 170	239,154

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

		2016/17			•	Budget Year 2				
Description	Ref		Originai Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands apital expenditure on renewal of existing assets by Asse	1 Class		-	-					%	
	1 21 = 2 27	47,153	2,374		3,720	11,375	1,187	(10,188)	-858.3%	2,374
<u>frastructure</u> Roads infrastructure		38,660	2,374		1,233	8,558	1,187	(7,371)	-621.0%	2,374
Roads		38,660	2,374	248333	1,233	8,558	1,187	(7,371)	-621.0%	2,374
Road Structures										
Road Furniture						N. W.		-		
Capital Spares		THE STATE OF	NAME !	VANSA		A STANKA	- MANAG	-		Make
Storm water Infrastructure		-	-]	-]		-	_	-		
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation	1	2444 JA 14 A	54 N N N	2000	NAME OF STREET		- MANAGE	-		A 472.74
Electrical Infrastructure		3,417			43.335.7	1		-		-235
Power Plants		NA AN						-		
HV Substations	1							-		HA
HV Switching Station		9.447						_		
HV Transmission Conductors MV Substations		3,417	A. A.			AVA (
MV Switching Stations								_		- JAN
MV Networks		J. J. V.						-	ļ	
LV Networks	1	Visign				ANAN		_ :		13.8
Capital Spares	1	4.65	TO SERVE		MAN	14.5		_]		484
Water Supply Infrastructure		5,075	- 1	_]	2,487	2,817	-	(2,817)	#DIV/0!	-
Dams and Weirs		VA.	- MARK			I MAN	- AN MAN	-		1.70
Boreholes		AV Š				NAME OF THE PERSON OF THE PERS		-		M
Reservoirs	1							-	ļ	HA
Pump Stations						1000		-	1	140
Water Treatment Works		5,075			2,487	2.817	- \ \ - \	(2,817)	#DIV/0!	
Bulk Mains								- 1		
Distribution		43,55				44.44		-		
Distribution Points		Yah						-		
PRV Stations								-		
Capital Spares		(NAME)	THAT IS	MANA	100000]		-		3,4114
Sanitation Infrastructure		4444.74				1 22.45	7.53.53	- 1		25A
Pump Station						(MAA)		-		
Reticulation						NAVA		-		
Weste Water Treatment Works							- 1	-		
Outfall Sewers Toilet Facilities								_		
Capital Spares								_		
Solid Waste Infrastructure		1		- 14 24 24 24 24 24 24	_	! _ }	•••	_		_
Landfill Sites		0.444	245AA	salvata.	84846	4888	33464	_ :		115
Waste Transfer Stations	İ							-		
Waste Processing Facilities										
Weste Drop-off Points								-		
Waste Separation Facilities								-		
Electricity Generation Facilities		BAA.				NAME.		-		
Capital Spares			0.000		THE SERVICE			-		44.6
Rail Infrastructure		- [-			-	- .		į	
Rall Lines								-		
Rail Structures								-		Vilv
Rail Furniture										14
Drainage Collection						NAME:		-		144
Storm water Conveyance				VIIVI				-		
Attenuation								- 1		
MV Substations								_		
LV Networks						NAME OF		_ [ļ	
Capital Spares		11.57.7.54	13111513	200			11111	[]		
Coastal Infrastructure Sand Pumps					332442	1 300	- posta (m		į	1117
sana rumps Piers								_		
Revetments								_	ļ	
Promenades								_		
Capital Spares						11141				
Information and Communication Infrastructure		_ 1	_	_ 1	-	_	_	-		_
Data Centres		l vyveid	- ALKAN	4/1/1	13334	1 888	- pravi	_ [33.3
Core Layers								-	Į.	- 14
Distribution Leyers								_		
Capital Spares		MENN	aviviv)	ANANA	MARK.			_		114
		,	5705			4 440	5 850	4 005	47.8%	£ 70
Community Assets		1,203	5,705 5,705		97 97	1,488 1,488	2,853 2,853	1,365 1,365	47.8%	5,70 5,70
Community Facilities Halls		1,203	0,700	10.05	3/ 42.7.44	1,400	2,003	1,300	71.47	9,70
i imio	1			100000			- 14 P. (A.)	-		

Créches	1 1 745/38	1 409044	ARRIVA	l vava	V Mahali	REVEATED.	- 1		l states
Clinics/Care Centres					NAM		- !		
Fire/Ambulance Stations	A MAN						-		
Testing Stations Museums							-		
Galleries							-		
Theatres						NAME OF THE PROPERTY OF THE PR	-		
Libraries	1,203	5,705		97	1,488	2,853	1,365	47.8%	5,705
Cemeteries/Crematoria Police							-		
Puris							-		
Public Open Space							-		
Nature Reserves							-		
Public Ablution Facilities							-		
Markets Stells	AAAS						-		
Abattoirs							_		
Airports							-		
Taxi Ranks/Bus Terminals							-		
Capital Spares	NAME OF THE PARTY	NAVA)	THE REAL PROPERTY.	#AW#	101/11/11	4466	-		14416
Sport and Recreation Facilities	24.134.14	15/7/45		- ::::::::::::::::::::::::::::::::::::	4,53,53	2224	-		1843(4)
Indoor Facilities Outdoor Facilities									
Capital Spares							-		THE.
Heritage assets		-							_
Monuments	10.000	13113	jeste	VANA.	MAN	19333N			14/4/15
Historic Buildings							-		
Works of Art							-		
Conservation Areas Other Heritage				NAM.			_		- VAVI
•			,						
Investment properties Revenue Generating		-							
Improved Property	PROFESSION OF THE PROFESSION O	MIN	WWW	HENNAM	RANA	ANNTH	_		MBA
Unimproved Property	NAMES.	147.43		5.0	WWW		-		
Non-revenue Generating	<u> </u>				-	~	-		
Improved Property							-		
Unimproved Property	1447/77	0.545	5 (5 (5 (5))	7 - 5 - 5 - 5 - 5 - 5	0.070	2 272	(9.700)	-85.5%	P. P. A. C.
Other assets Operational Buildings		6,545			6,072	3,273	(2,799)	*00,076	6,545
Municipal Offices	9794/93	400740	- 55V9.NI	AMANA	6000	ON VA	-		SMARK
Pay/Enquiry Points							-		
Building Plan Offices							-		
Workshops							-		MAN
Yards							-		
Stores Leboratories							_		
Training Centres							-		11.174.1
Manufacturing Plant							-		
Depots					A. A.		-		A SA
Capital Spares	NAMES AND ADDRESS OF THE PARTY	100,000	50000	170.00	NAMESA	Mania	_		NATE (N
Housing	1000000	6,545		4 (1941)	6,072	3,273	(2,799)	-85.5%	6,545
Staff Housing Social Housing							_		
Capital Spares	- William	8,545		34/341	6,072	3,273	(2,799)	-85.5%	6,545
Biological or Cultivated Assets		_	<u>.</u>	_	_	-	-		_
Biological or Cultivated Assets	1 4 4 74 4		14725	1111111111	NOV 1841	7434334			tvvisi
Intangible Assets		! _	_	_	_	_	_		_
Servitudes	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2461.44	-		1444	Nicitial Nicitial			5 A.S.A.S
Licences and Rights	- -	_		_	_	-	-		-
Water Rights	A A A A	I MANAN					-		ANK.
Effluent Licenses							-		
Solid Waste Licenses							-		
Computer Software and Applications Load Settlement Software Applications							-		
Unspecified	\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\	VALAN		VERNA	WWW	VMAN	-		17.75
		[•		_	-	_		
Computer Equipment Computer Equipment	<u> </u>	- 	*****		*****	44.4.7.1			
		[,			Ì			
Furniture and Office Equipment Furniture and Office Equipment			- 1405 (100	- 0 0 0 0 0 0 0	* 2.5 s				74.5 7.
		1	;			ĺ			
Machinery and Equipment		-	<u>-</u>			-			-
Machinery and Equipment		1				!			
Transport Assets		-		-					
Transport Assets]					-		
Libraries		- ************************************		-		-			1 - A - A - 1 1
Libraries	1 1 1 1 1 1 1 1 1 1 1	24.124.211	\$ 2 4 1 4 2 2 4 4	Algebra A	55.474	14.3.44	-		

K7N252 Newcastle - Supporting Table SC13c Monthly Rudget Statement - expenditure on repairs and maintenance by asset class - Mid-Year Assessment

		2016/17				Budget Year 20		·		
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands Repairs and maintenance expenditure by Asset Class/Sub-	1								%	
	Liass					40.000	7.440	440 470	-170.4%	44.30
Infrastructure		63,380	14,296	-	3,214	19,326	7,148	(12,178)	70.0%	14,29
Roads Infrastructure	ΙI	17,624	550	7 1 2 3 3 3 3	83	83	275	193	70.0%	55
Roads		17,624	550		83	83	275	193	70.0%	55
Road Structures								-		
Road Furniture						MANA		-		
Capital Spares		No taking di	Malinativ	WHEAT (4)	1999 (1995)	- STATE A 15 A 15 A 15 A 15 A 15 A 15 A 15 A 1	PARE E	-		- 14 may 10)
Storm water Infrastructure		21414	22.55.72	.5 4 5 5 5 4	23 24 25 25	1	5A 5 5AA	-		08364
Drainage Collection								~		
Storm water Conveyance						RANA	- Valley	-		
Attenuation		5432444	1444444				0.570	(4.433)	CETO	
Electrical Infrastructure		10,356	5,146	250 220 33	383	4,006	2,573	(1,433)	-55.7%	5,14
Power Plants						I ANAM		-		
HV Substations						I WWW		-		
HV Switching Station		(4), (4)	133		one.		6 277	(4.420)	-55.7%	244
HV Transmission Conductors		10,356	5,146		383	4,006	2,573	(1,433)	-33.176	5,14
MV Substations								-		
MV Switching Stations								_		
MV Networks								-		
LV Networks	1 1							-		
Capital Spares	1 1		53.5.553	11111111111111	941313		0.500		257 20/	6.00
Water Supply Infrastructure	1 1	10,146	6,900		708	12,085	3,450	(8,635)	-250.3%	6,90
Dams and Weirs								-		
Boreholes								-		
Reservoirs	1 1							-		
Pump Stations				100				-	-250.3%	0.00
Water Treatment Works		10,146	6,900		708	12,085	3,450	(8,635)	*230.3%	6,90
Bulk Mains								-		
Distribution	1							-		
Distribution Points	1							-		
PRV Stations	1							-	j	
Capital Spares	1 1	144233424	198 (48 25 4 27	1000	11111111111	1		-	240.00	4.20
Sanitation infrastructure		24,969	1,700		2,012	2,711	850	(1,861)	-219.0%	1,70
Pump Station	1 1				111			-	-219.0%	4 70
Reticulation	1 1	24,969	1,700		2,012	2,711	850	(1,861)	-219.0%	1,70
Waste Water Treatment Works		10.00						-		
Outfall Sewers	1 1							-		
Toilet Facilities								-		
Capital Spares		100011111		1900	113.43		7.44	-		* * * * * * * * * * * * * * * * * * *
Solid Waste Infrastructure		127	- 0.50	100	49 5556	1		_		- ARRAN
Landfill Sites	l	\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \						_		
Waste Transfer Stations	H	11/1/14						_		100
Waste Processing Facilities	H							_		
Waste Drop-off Points								_		18
Waste Separation Facilities								_		110
Electricity Generation Facilities		127		N. S.				_	Į	VI.
Capital Spares		121	74.34.53114	_ 1	1944 4 E E E	10000000	mara Vitia	_	Ĺ	_
Rail ⊧nfrastructure Rail Lines		13.15	- 500 E	159 5 5 5	400.00	I WANTA	av stativ	_		395
Rail Unes Rail Structures								-		
Rail Structures Rail Fumiture								- -	1	
							- \#\\#\	-	1	
Drainage Collection]		
Storm water Conveyance							N. W.	l -		
Attenuation		NAME OF	IAWA NA					-		
MV Substations								-	İ	
	•		5.A 14.5.1			1 0.555	V (1944)	-	i	L VANA
LV Networks	{ I	194.594		12/19/19/19	19474.5	 A table M 	3 (4.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	1	1	1000
Capital Spares Coastal Infrastructure		158	NA PARA	NAME:	29	442	5-4151	(442)	#DIV/01	

										\$ \$
										V
						·.				
Piers Revelments							-			
Promenades							-	4/B.U.Z/04		
Capital Spares Information and Communication Infrastructure	158	- 1	41444.4A -	29	442	-	(442) -	#DIV/0!	-	
Data Centres					WW.		-			
Core Layers Distribution Layers							-			
Capital Spares		MAN	Villand	139134	VAGAN	134.94	-		NA WENG	
Community Assets Community Facilities	2,115 1,536	2,610 2,810	-	398 398	2,193 2,193	1,405 1,405	(788) (788)	-56.1% -56.1%	2,810 2,810	
Community Facilities Halls	1,536 405	420		398	2,193 87	210	123	58.4%	420	
Centres Crèches			· //////				-			
Crecnes Clinics/Care Centres		Nilian Nilian					-			
Fire/Ambulance Stations Testing Stations	3						-			
Museums							-			
Galleries							-			
Theatres Libraries	401	260		10	30	130	100	76.9%	260	
Cemeteries/Crematoria	33						-			
Police Purls							-			
Public Open Space	218	1,130		198	771	565	(206)	-36.5%	1,130	
Nature Reserves Public Ablution Facilities	476	1,000		14	893	500	(393)	-78.6%	1,000	
Markets					- 1		-			
Stalls Abattoirs							-			
Airports							-			
Taxi Ranks/Bus Terminals Capital Spares				166	412		 (412)	#DIV/0!	A 1633 7737 A	
Sport and Recreation Facilities	578	-	-	-	-]	_	~		-]	
Indoor Facilities Outdoor Facilities	344 234						-			
Capital Spares			Manag	VERRA		VANA	-			
Heritage assets Monuments	27	120	- (14 V V V)	- 1714 (471	- 11454 A A	60	60	100.0%	120	
Historic Buildings	27	120				60	60	100.0%	120	
Works of Art Conservation Areas							-			
Other Heritage			MAG	- MARIAN	14444	734374	-		4//	
Investment properties		-	-	-	-					
Revenue Generating Improved Property	AVENAR	eneāy	- - (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	61V8153	ANN AN	44444	-		4744	
Unimproved Property	AV WAR	MANA	44144	0.1777	TO STANKE	WAREN.	-		NAME OF	
Non-revenue Generating Improved Property	3,755.75	8/8/3	AMAN	400	- - KSASA	ANNA	-			
Unimproved Property	VAAAA	VANAGA	MARKA	MANYA	WWW.	NAVASSA .	-	EE 40'	Villetty Annia	
Other assets Operational Buildings	7,495 7,108	18,210 18,210	-	610 610	4,025 4,025	9,105 9,105	5,080 5,080	55.8% 55.8%	18,210 18,210	
Municipal Offices		ii) AN					- 1			
Pay/Enquiry Points Building Plan Offices	7,108	17,675		610	4,025	8,837	- 4,812	54.5%	17,675	
Workshops							-			
Yards Stores							-			
Laboratories							-			
Training Centres Manufacturing Plant							- -			
Depots							-	400 504		
Capital Spares	A A A A A A	535	3.5 (1.5)	-	11 A TA T	268	268	100.0%	535	

1	85,654	45,165		5,374	31 546	22,583	(8,963)	-39.7%	45,165
	*****	e di perenta		75.75	**********	* /* ! * ! * ! * * *			1551165
	Ī	1		-			ļ		
	- *******	25 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5	-	- V V 141 V 141	- 101724 123	- 070 (7)	-		*****
	(CERTIFIE)	SA IV PA	1974 (1972)	1970, 3, 5, 5, 5	MANAY.	14/14/19/19	-		544.514
	-		-	-	-		-		
	10,100	7,130	1.5.657643	857	4,420	3,565	(855)	-24.0%	7,130
	10,100	7,130	-	857	4,420	3,565	(855)	-24.0%	7,130
	10.000	- 1444 (2)	48.008.008	- ********	*****		-		3,124
	1977/14/14	1000000	24 / 26 3.54	VANA HARA	25.53.43.4	14 (14 (14 (14 (14 (14 (14 (14 (14 (14 (-]		VIIV.
			-		-	-			-
	ATTER SERVICE	14/6/44	A RANK		N. C.		-		NAMA.
							-		
	2,537	2,600		294	1,581	1,300		-21.6%	2,600
							-		
							-		
	2,537	2,600	_	294	1,581	1,300	(281)	-21.6%	2,600
	44.13	SEAA	77544.1	744444	12.00	100	- (=-7,		******
	2.537	2.600	_	294	1 581	1 300	(281)	-21.6%	2,600
	****	*****	******	17.53.44	 N. 65 A.	4 4 4 2 3 4			43.14.45
	387	43.147.131.144	(Ola Vi	N 44 N 6 2 1 1	764A 4.5	NH MYHM	-		WHA!
	A AN						-		
		2,537 2,537 2,537 10,100	2,537 2,600 2,537 2,600 2,637 2,600 10,100 7,130 10,100 7,130	2,537	2,537	2,537	2,537	2,537	2,537

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

Deteriotion	Ref	2016/17	04-1-1	Baltana B	M	Budget Year 20		VP*	Later 1	e
Description	Kef	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										
nfrastructure		448,387	247,895	-	34,935	206,864	103,289	(103,574)	-100.3%	247,89
Roads infrastructure		259,254	247,895	-	13,343	78,812	103,289	24,478	23.7%	247,89
Roads		259,254	247,895		13,343	78,812	103,289	24,478	23.7%	247,89
Road Structures			ANAM			AMMAN		-		
Road Furniture						AWWAN		-		
Capital Spares		MARK	NAME:	MARKET	MARK	Nin		-		- MARKET
Storm water Infrastructure		-	-	-	2,465	14,629	-	(14,629)	#DIV/0!	-
Drainage Collection						MARKA		_		
Storm water Conveyance					2,465	14,629		(14,629)	#DIV/0!	
Attenuation		WARA.		Mark	MARK	MARKAT	- MARK	-		NAM:
Electrical Infrastructure		56,022	-	-	5,365	31,735	-	(31,735)	#DIV/0i	-
Power Plants						HANNA		-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors		56,022	VAAAA		5,365	31,735		(31,735)	#DIV/01	- 11
MV Substations				- MANNA				- 1		
MV Switching Stations						I MAYAM		-		
MV Networks						MAKEN .		-		- 11
LV Networks					A BASS			-	İ	
Capital Spares	1 1	VHANA	MAN			10.00		-		444
Water Supply infrastructure		94,442	- 1	-	9,633	57,177	_	(57,177)	#DIV/0I	-
Dams and Weirs			HVINV		NAME	NAWA!	AWW	-	İ	AVA
Boreholes	1 1		V/2004					_		
Reservoirs	1 1					IN SECTION		_	Ţ	
Pump Stations	1 1		17,965	A STATE OF				_	İ	W.A.
Water Treatment Works		94,442		- V. V. V. V.	9,633	57,177		(57,177)	#DIV/01	
Bulk Mains			NY WY							
Distribution		AMANA								
Distribution Points		1000			1,511,17	V SAMA		_		
PRV Stations		100						_		
Capital Spares		NAME:				VANAN		_		- Vilva
Sanitation Infrastructure		37,501	_	_	3,853	22,870	-	(22,870)	#DIV/01	_
Pump Station			ASSESSION	A4500		QWAY.	350,000			RVM:
Reticulation		37,501			3,853	22,870		(22,870)	#DIV/0!	
Waste Water Treatment Works			1444			YEAR.		(==,0.0,		
Outfall Sewers								_		
Toilet Facilities						NAVY.		_		
Capital Spares	1 1							_		
Solid Waste Infrastructure	1 1	1,168	_ 1	_	276	1,641	_ `	(1,641)	#DIV/0!	_
Landfill Sites			PARAMA			abalita i	44544	(,,,,,,,		
Waste Transfer Stations								_		
Waste Processing Facilities								_		
Waste Drop-off Points								_	-	
Waste Separation Facilities								_	1	
Electricity Generation Facilities		11 (1 (1 (1 (1 (1 (1 (1 (1 (1						_		
Capital Spares		1,168			276	1,641		(1,641)	#DIV/01	
Rail Infrastructure		1,100			210	1,041	_	(1,041)		****
Rail Lines		11115	55.5 V. (5)	545 V.543	4,444,54	22.50	(4).4.754	_	į	(5)
Rail Cines Rail Structures								-	ļ	
Rail Structures Rail Furniture		- \\\\						_		
								~		
Drainage Collection								-	-	
Storm water Conveyance								-		
Attenuation								-		
MV Substations								-	ŀ	
LV Networks								-		
Capital Spares		N 4 4 4 4 4 1		574.53		111111111	- NA 14 (12)	-		11444
Coastal Infrastructure			iaan.	-	. .	.	-	-	Į	
Sand Pumps	1 1	ne se se se	100000000000000000000000000000000000000	- PENN		Chinis	464 744		ļ	100000

							:			
Piers Revelments Promenades Capital Spares							- - -			
Information and Communication Infrastructure Data Centres Core Layers Distribution Layers Capital Spares							- - - -			
Community Assets Community Facilities Halls Centres Crèches	2,980 2,447 96 296		- - - 	366 260 10 30	2,122 1,496 58 151		(2,122) (1,496) (58) (151)	#DIV/0! #DIV/0!	- - - - - - - - - - - - - - - - - - -	
Clinics/Care Centres Fire/Ambulance Stations Testing Stations Museums Galleries	154 777			16	93 39		- (93) - (39) -	#DIV/0! #DIV/0!		
Theatres Libraries Cemeteries/Crematoria Police Purts	150 462			15 47	.91 .280		– (91) (280) – –	#DIV/0! #DIV/0!		
Public Open Space Nature Reserves Public Ablution Facilities Markets Stalls Abattoirs	1,021			115 20	683 101		(683) - (101) - -	#DIV/0! #DIV/0!		
Airports Taxi Ranks/Bus Terminals Capital Spares Sport and Recreation Facilities Indoor Facilities	533			105 54	626 322	AANEA	- - - (626) (322)	#DIV/0! #DIV/0!		
Outdoor Facilities Capital Spares Pritage assets Monuments	533			31 20 -	182 121 		(182) (121) –	#ĐIV/0! #DIV/0!	-	
Historic Buildings Works of Art Conservation Areas Other Heritage							+ + -			
Revenue Generating Improved Property Unimproved Property Non-revenue Generating	AVVIV 117 AVVI	- (),(),(),(),(),(),(),(),(),(),(),(),(),(-	- - - - - - - - - - - - - - - - - - -		<u>-</u>	-	1		
Improved Property Unimproved Property ter assets Operational Buildings Municipal Offices	1,535 1,535 1,535			1,167 1,167 1,167	6,927 6,927 6,927	-	- (6,927) (6,927) (6,927)	#DIV/01 #DIV/01 #DIV/0!		
PayEnquiry Points Building Plan Offices Workshops Yards Stores										
Laboratories Training Centres Manufacturing Plant							- - - ~			

Staff Housing Social Housing								-		
Capital Spares		MANAG	1000000	AVM	VAAAA	MAKA	NWW.	-		Withit
Biological or Cultivated Assets		_		_	-	-	-	-		_
Biological or Cultivated Assets		1957.57	* * * , * * , .	14 (4/4)	Attal/AV.	14 3 3 4 3 5 4 4	\$400,500,000	-		1444141
Intangible Assets		1,881	<u>.</u>	-	247	1,483	_	(1,483)	#DIV/0!	
Servitudes		19944	14.7525	ARAMAK P	A SAME	1.54.004.4	77.13.42.5	-		
Licences and Rights		1,881	-		247	1,483		(1,483)	#DIV/01	_
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses	ĺ				4//4/			-	07 B (45)	
Computer Software and Applications Load Settlement Software Applications		1,881	VANA		247	1,483		(1,483)	#DIV/0!	
Unspecified		N. S. S. S. S. S. S. S. S. S. S. S. S. S.	VIII					-		
Computer Equipment		1,774	_	-	133	855	-	(855)	#DIV/0!	-
Computer Equipment		1,774	4014V1		133	655	V +1 x 2 x 2 x 2	(855)	#DIV/0!	1.5000
Furniture and Office Equipment		1,656	-	-	205	1,218	_	(1,218)	#DIV/0!	-
Furniture and Office Equipment		1,656	1344134	NAA (4)	205	1,218	44,414	(1,218)	#DIV/0!	1555.15
Machinery and Equipment		5,760	-	_	665	4,186	_	(4,186)	#DIV/0!	_
Machinery and Equipment		5,760	VERNAG	114 V.554	665	4,186		(4,186)	#DIV/0!	1,197,197
Transport Assets		8,138	-	-	770	4,652	-	(4,652)	#DIV/0!	_
Transport Assets		8,138	54 75 75 7.	siliali:	770	4,652	11,111,	(4,652)	#DIV/0!	114444
<u>Libraries</u>		-	-	-	-	-	_	_		-
Libraries		112,3,3,11	111111	14/14/49.4	V9 5/V	500000000	11111111			SANATA A
Zoo's, Marine and Non-biological Animals		_	-	_	_]	_	_	_		_
Zoo's, Marine and Non-biological Animals		144114	4,711,717,71	43,55 H. 4 H.	54.5 4.55	1414454	14 (14 (1)	-		1447.77
Total Depreciation	1	472,111	247,895	_	38,487	228,306	103,289	(125,017)	-121.0%	247,895

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Mid-Year 2016/17 Budget Year 2017/15 Description Audited Adjusted Budget YTD Full Year Forecast Capital expenditure on appraging of existing assets by Asset Class/Sub-class Infrastructure Roads Infrastructure Roads Road Furniture Capital Spares Storm water infrastructure Drainage Collection Storm water Convevance Fiertrical Infrastructure Power Plants HV Switching Station HV Transmission Conductors MV Substations MV Switching Stations MV Networks LV Networks Capital Spares Water Supply Infrastructure Dams and Weirs Boreholes Pump Stations Water Treatment Works Bulk Mains Distribution Distribution Points PRV Stations Capital Spares Sanitation Infrastructure Pump Station Reticulation Waste Water Treatment Works Outfall Sewers Toilet Facilities Capital Spares Solid Waste Infrastructure Landfill Sites Waste Transfer Stations Waste Processing Fealities Waste Drop-off Points Electricity Generation Facilities Capital Spares Rail Lines Rail Structures Rail Furniture Drainage Collection Storm water Conveyance Attenuation MV Substations LV Networks Capital Spares Coastal Infrastructure Sand Pumps Piers Revetments Capital Spares Information and Communication Infrastructure Data Centres -Core Layers Distribution Layers Capital Spares munity Assets Community Facilities Centres Clinics/Care Centres Fire/Ambulance Stations Testing Stations Museums Galleries Libraries Cemeteries/Crematoria Purk Public Open Space Nature Reserves
Public Ablution Facilities

Stalls

Abettoirs			VMV	834	AAA	- AN (A)		1 -		1 848
Airports Taxi Ranks/Bus Terminals								-		
Capital Spares Sport and Recreation Facilities			A ARABA (A	43.5	AAAAAA	11/1/11	14.4.1.	-		(1/4)
Indoor Facilities		AV:			MAX	(#A	15.55	-		8149
Outdoor Facilities Capital Spares			NAME.	NAME:				-		VAN:
Heritage assets		-	-	-	-					-
Monuments Historic Buildings		A.A.						_		
Works of Art								-		
Conservation Areas Other Heritage		Malib	A A		VVV		NW.	-		I XX
Investment properties		_	_	_	_	_		_		_
Revenue Generating				_	_	-	-	-		-
Improved Property Unimproved Property	l		NAM.		NA.			-		198
Non-revenue Generating			-		-	-	-	-		_
improved Property Unimproved Property			N/N			440		-		
Other assets								-		
Operational Buildings Municipal Offices		21.4.4.						-		3.35
Municipal Offices Pay/Enquiry Points	l							-		
Building Plan Offices								-		
Workshops Yards								-		
Stores								-		
Laboratories Training Centres	ł							-		
Manufacturing Plant								-		
Depots			N.M					-		
Capital Spares Housing			_	_	1444	Malda A		-		_
Staff Housing		1.000		444	8844	MANA	1444	-		100
Social Housing Cepital Spares	ĺ					N. W.		- ~		
Biological or Cultivated Assets		_	_	_	_	_		_		_
Biological or Cultivated Assets				75.65.7		7.7				
Intengible Assets			-	•	-	-	_			-
Servitudes Licences and Rights	ĺ		143.434.5	Mad V V Z	_ 1		714.4	-		_
Water Rights		437	1873	.833	333	833	188	-		SSA
Effluent Licenses Solid Waste Licenses		N. A.	1.1	18				-		
Computer Software and Applications								-		
Load Settlement Software Applications Unspecified								~		NAY
Computer Equipment			-				_			-
Computer Equipment								~		
Furniture and Office Equipment Furniture and Office Equipment			-	7.544.5		<u> </u>	-	-		
Machinery and Equipment Machinery and Equipment			******	144 144	-	-	-		ner sam over nam over over	
Transport Assets		_	_ [-	-	-	_]	_		_
Transport Assets				7.7.7.7.7		17.4.7.1	44,7,7,7	-		
Libraries			-	-	-		_	-		-
Libraries								-		
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals		7 7 7 7 7	1007	-				-		
Total Capital Expenditure on upgrading of axisting assets	1	-	_	_						-



NEWCASTLE MUNICIPALITY

(Registration number KZ252)

INTERIM FINANCIAL STATEMENTS FOR THE 6 MONTHS ENDED DECEMBER 31, 2017

General Information

Barran	CH- EM NH
Mayor Executive Committee	CIIr EM Nkosi
Executive Committee	Cllr DP Sibiya
	Clir VV Bam
	Cllr RN Mdluli
	Clir RM Molelekoa
	Clir M Shunmugan
	Cllr SM Thwala
	Cllr NA Zwane
Councillors	Clir BV Khumalo
	Cllr LL Bosman
	Cllr MV Buhali
	Cllr AA Coka
	Cllr EJC Cronje
	Cllr TJC Danisa
	Clir XNM Dladal
	CLLR BB Dlamini
	Clir DX Dube
	Clir FP Gama
	Cllr VF Hadebe
	Cllr TS Hlabisa
	Cllr A Khoza
	Clir JCN Khumalo (Speaker)
	Cllr VD Kubheka
	Cllr NP Kunene
	Cllr CY Liu
	Cllr FA Makinga
	Cllr NK Majozi
	Clir NY Mbatha
	Cllr AM Mbuli
	Cllr AP Meiring
	Clir SG Miya
	Cllr NG Mnguni
	Cilr MV Molefe
	Cllr HN Mkhwanazi
	Cilr MB Mlangeni
	Clir TP Mkhwanazi
	Clir MV Mthembu
	Cllr VP Nzima
	Clir TM Ndaba
	Cllr RB Ndima
	Cllr SS Ndlangamandla
	Clir MB Ndlovu
	Clir PFNdiovu
	Clir ME Ngcobo
	Clir NM Ngcobo
	Cllr BC Ngema
	Clir DR Ngema
	Clir N Ngwenya
	Clir CL Nhlapho
	Clis C i Nihlanha

Clir SJ Nhlapho

Newcastle Municipality

Interim Financial Statements for the 6 months ended December 31, 2017

General Information

Clir SN Nkosi
Clir JB Mkhwanazi
Clir TM Nzuze
Clir SE Shabalala
Clir DM Sibilwane
Clir DP Sibiya
Clir LT Sikhosana
Clir SL Stein
Clir GMB Thwala
Clir DR JA Voster
Clir SA Yende
Clir MF Zikhali
Clir NS Zulu
Clir SJ Zulu
Clir TM Zulu

Grading of local authority

Accounting Officer

Chief Finance Officer (CFO)

Registered office

Business address

Postal address

Bankers

4

BE Mswane

SM Nkosi

37 Murchison Street

Newcastle 2940

37 Murchison Street

Newcastle 2940

Private Bag X 6621

Newcastle 2940

First National Bank

Index

The reports and statements set out below comprise the interim financial statements presented to the provincial legislature:

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Appendix A: Schedule of External loans	
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Appendix F: Disclosure of Grants and Subsidies in terms of the Municipal Finance Management Act

Newcastle Municipality

Interim Financial Statements for the 6 months ended December 31, 2017

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				ns

COID Compensation for Occupational Injuries and Diseases

CRR Capital Replacement Reserve

DBSA Development Bank of South Africa

SA GAAP South African Statements of Generally Accepted Accounting Practice

GRAP Generally Recognised Accounting Practice

GAMAP Generally Accepted Municipal Accounting Practice

HDF Housing Development Fund

IAS International Accounting Standards

IMFO Institute of Municipal Finance Officers

IPSAS International Public Sector Accounting Standards

ME's Municipal Entities

MEC Member of the Executive Council

MFMA Municipal Finance Management Act

MIG Municipal Infrastructure Grant (Previously CMIP)

ABSA Amalgamated Banks of Southern Africa

AFS Annual Financial Statements

SALGA South African Local Government and Traditional Affairs

Newcastle Municipality

Interim Financial Statements for the 6 months ended December 31, 2017

Accounting Officer's Responsibilities and Approval

The accounting officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the interim financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the interim financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the interim financial statements and was given unrestricted access to all financial records and related data.

The interim financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The interim financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The accounting officer acknowledges that he is ultimately responsible for the system of internal financial control established by the municipality and place considerable importance on maintaining a strong control environment. To enable the accounting officer to meet these responsibilities, the accounting officer sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the municipality is on identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be fully eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The accounting officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the interim financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The accounting officer has reviewed the municipality's cash flow forecast for the 6 months to 30 June 2019 and, in the light of this review and the current financial position, he is satisfied that the municipality has or has access to adequate resources to continue in operational existence for the foreseeable future.

The interim financial statements set out on pages 6 to 78, which have been prepared on the going concern basis, were approved by the accounting officer on 31 December 2017 and were signed on its behalf by:

Accounting Officer	
BE Mswane	

Statement of Financial Position as at December 31, 2017

Figures in Rand	Note(s)	30 June 2017	31 December 2017
Assets			
Current Assets			
Inventories	9	14,733,714	15,223,528
Other financial assets	8	4,637	5,791
Receivables from exchange transactions	10	35,445,451	42,011,583
Receivables from non-exchange transactions	11	13,056,680	12,116,267
VAT receivable	12	16,124,033	-
Consumer debtors from exchange transactions	13	498,429,182	452,626,523
Cash and cash equivalents	14	69,276,377	50,507,758
		647,070,074	572,491,450
Non-Current Assets			
Investment property	3	365,272,000	365,272,000
Property, plant and equipment	4	6,907,631,014	7,056,677,338
Intangible assets	5	7,203,554	8,686,539
Heritage assets	6	6,991,102	6,991,102
Investments in associates	7	301,163,242	301,163,242
		7,588,260,912	7,738,790,221
Total Assets		8,235,330,986	8,311,281,671
Liabilities			
Current Liabilities			
Other financial liabilities	17	30,400,749	32,002,485
Finance lease obligation	15	84,047	168,853
Payables from exchange transactions	19	413,456,085	451,253,295
VAT payable	20	-	2,390,525
Consumer deposits	21	16,218,324	14,334,239
Unspent conditional grants and receipts	16	85,356,200	41,556,011
Defined Benefit Plan	18	6,215,831	6,215,831
		551,731,236	547,921,239
Non-Current Liabilities			
Other financial liabilities	17	433,154,346	447,215,530
Finance lease obligation	15	234,909	234,909
Defined Benefit Plan	18	128,168,731	128,168,731
Provision of Rehabilitation of Landfill site		31,217,649	31,217,649
		592,775,635	606,836,819
Total Liabilities		1,144,506,871	1,154,758,058
Net Assets		7,090,824,115	7,156,523,613
Reserves		05 604 057	05 074 004
Housing Development fund		25,631,057	25,071,001
Self insurance reserve		463,204	530,020
Accumulated surplus		7,064,729,833	7,130,922,592
Total Net Assets		7,090,824,094	7,156,523,613

Statement of Financial Performance

Figures in Rand	Note(s)	Year ended 30 June 2017	6 months ended 31 December 2017
Revenue			
Service charges	23	500 070 000	0.40.070.004
Rental of facilities and equipment	24	508,276,820	948,273,264
Sundry revenue	24	3,928,342	7,278,218
Other income		838,519	3,647,339
Fee income		511,428	1,303,488
Interest received		4,353,907	7,854,510
Property Rates	27	8,185,264	14,835,339
Government grants & subsidies	28	131,498,730	232,285,813
Fines	20	316,273,214	527,822,316
Gain on Actuarial Valuations		3,368,565	3,605,936
			3,559,453
Total revenue		977,234,789	1,750,465,676
Expenditure			
Employee costs	29	260,118,222	495,757,372
Remuneration of councillors	30	10,391,493	20,389,056
Depreciation and amortisation	31	228,306,399	472,110,422
Impairment of assets	32	1,889,083	1,348,277
Finance costs	33	24,014,314	65,783,550
Debt Impairment	34	89,471,770	100,303,930
Collection costs		2,399,303	8,802,170
Repairs and maintenance		31,545,565	85,654,026
Bulk purchases	35	279,149,131	558,945,739
Contracted services	36	18,969,395	61,245,745
General Expenses	37	96,679,633	222,485,641
Total expenditure		1,042,934,308	2,092,825,928
Operating deficit		(65,699,519)	(342,360,252)
Share of deficit in investment in associates		-	(41,219,977)
Fair value adjustments to investment property	38		89,298,000
		•	48,078,023
Deficit for the 6 months		(65,699,519)	(294,282,229)

Statement of Changes in Net Assets

Figures in Rand	Housing Development fund	Self Insurance reserve	Total reserves	Accumulated surplus	Total net assets
Balance at July 1, 2016 Changes in net assets	26,037,234	708,555	26,745,789	7,424,242,101	7,450,987,890
Deficit for the year	-	-	-	(294,282,229)	(294,282,229)
Transfer to housing development fund	(966,233)	-	(966,233)	966,233	-
Transfer to self insurance reserve	-	(178,535)	(178,535)	178,535	-
Recognising Nedbank deposit	-		-	375,174	375,174
Adjustment on assets	-	-	-	(557,222)	(557,222)
Total changes	(966,233)	(178,535)	(1,144,768)	(293,319,509)	(294,464,277)
Balance at July 1, 2017	25,071,001	530,020	25,601,021	7,130,922,592	7,156,523,613
Deficit for the year	_	-	_	(65,699,519)	(65,699,519)
Transfer to housing development fund	560,056	-	560,056	(560,056)	(00,099,519)
Transfer to self insurance reserve	-	(66,816)	(66,816)	66,816	-
Total changes	560,056	(66,816)	493,240	(66,192,759)	(65,699,519)
Balance at December 31, 2017	25,631,057	463,204	26,094,261	7,064,729,833	7,090,824,094

Cash Flow Statement

		Year ended 30 June	6 months ended 31 December
Figures in Rand	Note(s)	2017	2017
Cash flows from operating activities			
Receipts			
Sale of goods and services		482,498,116	1,077,201,316
Grants Interest income		352,739,000	536,797,337
interest income		8,185,264	14,835,339
		843,422,380	1,628,833,992
Payments			
Employee costs and Councillors remuneration		(270,509,715)	(516,146,428)
Suppliers		(427,355,562)	(813,215,793)
Finance costs		(24,014,314)	(65,783,550)
		(721,879,591)	(1,395,145,771)
Net cash flows from operating activities	41	121,542,789	233,688,221
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(87,026,444)	(219,374,430)
Purchase of other intangible assets	5	(,+-+,,	(26,590)
Purchases of Heritage Assets	6	-	(4,850)
Net cash flows from investing activities		(87,026,444)	(219,405,870)
Cash flows from financing activities			
Net movements in long term loans		(15,662,920)	(8,659,637)
Movement on finance lease		(84,806)	312,148
Net cash flows from financing activities		(15,747,726)	(8,347,489)
Net increase/(decrease) in cash and cash equivalents		18,768,619	5,934,862
Cash and cash equivalents at the beginning of the year		50,507,758	44,572,895
Cash and cash equivalents at the end of the year	14	69,276,377	50,507,757



SERVICE CHARGE

>90 DAYS

0.00

ELECTRIFICATION AND RURAL SUBS (ALL)

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

NEWCASTLE MUNICIPALITY PRIVATE BAG X6621 **NEWCASTLE** 2940

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE:

(0860) 037566 0862 437 566

FAX NO: E-MAIL:

customerservices@eskom.co.za

WEB:

WWW.ESKOM.CO.ZA

5578885631	YOUR ACCOUNT NO
1.16	SECURITY HELD
2018-01-02	BILLING DATE
557882741147	TAX INVOICE NO
DECEMBER 2017	ACCOUNT MONTH
2018-02-01	CURRENT DUE DATE
4000791824	VAT REG NO

CUSTOMER SELF SERVICE WEBSITE:

https://csonline.eskom.co.za

35328

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

BANK:

First National Bank BRANCH CODE:

223626

BANK ACC NO:

50850143295

TAX INVOICE

E-MAIL: Mukelisiwe.Shabalala@newcastle.gov.za

R

R

ACCOUNT TRANSACTION SUMMARY				1
ADMINISTRATION CHARGE		R	3,443.17	i
TRANSMISSION NETWORK CAPACITY		R	1,095,000.00	,
URBAN LOW VOLTAGE SUBSIDY		R	1,560,000.00	l
ANCILLARY SERVICE (ALL)		R	147,695.84	
ENERGY CHARGE (PEAK)	6,565,385.00	R	5,380,989.55	ſ
ENERGY CHARGE (OFF)	23,600,353.00	R	8,446,566.34	L
ENERGY CHARGE (STD)	17,478,080.00	R	9,859,384.93	r

TOTAL CHARGES FOR BILLING DEDIOD			
TOTAL CHARGES FOR DISTING REDION			
	TOTAL CHARGES FOR BILLING PERIOD	P	29.893.083.48

ACCOUNT SUMMARY FOR DECEMBER 2017

BALANCE BROUGHT FORWARD PAYMENT(S) RECEIVED TOTAL CHARGES FOR BILLING PERIOD ADJUSTMENT ADJUSTMENT ADJUSTMENT PAYMENT ARRANGEMENT PAYMENT ARRANGEMENT VAT RAISED ON ITEMS AT 14%

71,942,359.32 (Due Date 2017-12-15) R Direct Deposit - 2017-12-08 -42,264,699.80 R R 29,893,083.48 283,603.44 Interest on overdue account R 332,677.11 Interest on overdue payment arrangement debt R Interest on overdue payment arrangement debt R 5.135.51 5578885574 (Balance o/s R R 7,350,833.55 5578885933 (Balance o/s R 52,909,431.57 0.00) R 4.185.031.69 R

ACCOUNT NO / REFERENCE NO

5578885631 NAME NEWCASTLE MUNICIPALITY FAX NUMBER

3,292,187.82

107.815.83

0343129697

0934 5578885631







TOTAL AMOUNT DUE

124,637,455.85

95000000 77800000 60600000 43400000 26200000 9000000 М s 0

ARREARS

0.00

31-60 DAYS

16-30 DAYS

0.00 29,677,659.52

CURRENT

94,959,796.35 TOTAL DUE R

61-90 DAYS

MONTH

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

124,637,455.87

PAYMENT ARRANG	EMENT
INSTALMENT	
	60,260,265.12
ARREARS	
	29,677,659.52
DUE DATE	
2018-02-01	
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



2940

NEWCASTLE MUNICIPALITY PRIVATE BAG X6621 NEWCASTLE

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566 0862 437 566

FAX NO: E-MAL:

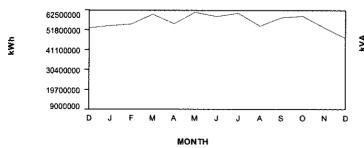
customerservices@eskom.co.za

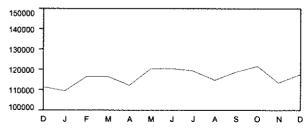
WEB:

WWW.ESKOM.CO.ZA

5578885631	YOUR ACCOUNT NO
2018-01-02	BILLING DATE
557882741147	TAX INVOICE NO
DECEMBER 2017	ACCOUNT MONTH
2018-02-01	CURRENT DUE DATE
4000791824	VAT REG NO
125,000.00	NOTIFIED MAX DEMAND
125,000.00	UTILISED CAPACITY

CONSUMPTION DETAILS (2017-12-0	01 - 2017-12-31)		
ENERGY CONSUMPTION OFF PEAK KWH			23,600,353.38
ENERGY CONSUMPTION STD kWh			17,478,079.62
ENERGY CONSUMPTION PEAK KWh			6,565,384.76
ENERGY CONSUMPTION ALL kWh DEMAND CONSUMPTION - OFF PEAK			47,643,817.76
DEMAND CONSUMPTION - OFF PEAR DEMAND CONSUMPTION - STD			109,213.05
DEMAND CONSUMPTION - PEAK			117,761.09
DEMAND READING - KW/KVA			108,315.45 117,761.09
REACTIVE ENERGY - OFF PEAK			7,579,330.16
REACTIVE ENERGY - STD			5,294,679.88
REACTIVE ENERGY - PEAK			2,035,914.26
LOAD FACTOR			57.00
PREMISE ID NUMBER	5578885383 TARIFF NAME: Megaflex	:	
INST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37	MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY		
Administration Observe O Data OT	A STATE OF THE STA		
Administration Charge @ R111.07 per day for 3		R	3,443.17
TX Network Capacity Charge 125,000 kVa @ F		R	1,095,000.00
Urban Low Voltage Subsidy 125,000 kVa @ R1		R	1,560,000.00
Ancillary Service Charge 47,643,818 kWh @ Ri		Ŕ	147,695.84
Low Season Peak Energy Charge 6,565,385 kV		R	5,380,989.55
Low Season Off Peak Energy Charge 23,600,3	53 kWh @ R0.3579 /kWh	R	8,446,566.34
Low Season Standard Energy Charge 17,478,0	80 kWh @ R0:5641 /kWh	R	9,859,384.93
Electrification and Rural Subsidy 47,643,818 kV	Vh @ R0.0691 /kWh	R	3,292,187.82
SERVICE CHARGE		R	107,815.83
TOTAL CHARGES			





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

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	Chreim halasson	And Princes	160, 87, 43	(90,000 008)	(623 976,11)	(8 080 104,58)		(11/ 040,84)		11 492 271,58	(3 663 700,34)	,	(11 353,39)	•		(34 562 394,55)	(36 920,00)	(131 074,64)		(AF 174 881 05)	tea cor past	100,200,000	(10 000 000)	(CL) non owe o	(99'/99 7/7)	00.0	(2 AND 75A 03)	(4 288 812.79)	(186 360 370 441
	Total Expanditive after Var					0,518,0461	47 000 000 0	OF RCR ONLY	202 310 605	74,001 (02		-	,	-		37 437 605,34		,		2 263 111:08		,	1 80 000 200 \$	02020		4 800 290,53	19 060 243.97		68 756 634 78 -
	Total Vat Amount				. 000000	00'00' CA	C1 080 E2	ממיממי אה			,	,			,	4 306 776.39		-		81 474,15						47 513.24	2 340 731,71		7 008 249.02
	VAT FOR THE MONTH						A8 644 84	000								2 414 493,72											825 364,63		3 284 302 41
Total Expenditure before	Vat				1.305.450.00	2000	2 144 508 63		27 788 42					,		33 128 828.05	•	,		2 201 636,93	•		1 107 820 28			4 752 777.29	16 719 512,28		81 748 412.74
	Adjustments																									709 000,00			709 000 00
Expenditure for DEC	2017						771 753.09		39 240.40							16 548 125,06			•	204 551,67			228 185,92				5 895 463,08		25 777 310,22
	Receipts		(850 000.00)		(00,000,000 00 00)		(2 916 000,00)		(1 700 000,00)							(12 000 000,00)					(200 000'00)	(160 000,00)				(4 800 000,00)	(22 500 000,00)		-114 116 000,00
	Opening balance	(502 871,43)		(823 975.41)	1950 817.561		٠			(3 683 700.36)		(44 352 30)					(m'nzs oc	(131 074,64)		[22 462 928,43]	(169 702,83)	(300 025,83)	(4 693 870,39)	(272 567,58)		(709 290,63)	•	(4 266 812,79)	-40 700 010,87
	Description	Environmental Management Framework	1.1 - Tirelo Bosha Project	Cleanest town	Electrification Grant	Newcastle library internet project	Expanded P/Works incentive	Municipal Systems Improvement Grant	Financial Management Grant (FMG)	Grant Skill Development	Madadenl library internet project	Ingogo fresh produce	Ostzweni library internet protect	Repair construction atorm damage HS	MAG	Oniverse Arts Caretra		Coltroor Development	JBC Housing Project	Provincialisation - All Libraries	Camegie Art Gellery	Fort Amiei Museum	Capacity Building Housing	Newcastle Arport		Neighbouring Development Partnership Grant	Municipal Water Infra Grant	All Housing Grants	TOTAL
	Vote number	030952000101	030952056401	030952000701	030952043801	030952001501	030952002001	030952004001	030952005001	030952006501	100010250000	030952021004		1	ı	ı	1	Т	1	1	I	030052018701	030952018901	030952019001		ı	Π	030852023801	
	Number	-	2	6	Ā	5	g	7	80	6	10	-	12	13	14	1,4	,	QI .		18	19	30	24	22		23	24	25	

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

AUTHORIZED BY:

REVIEWED BY:

REVIEWED BY:

PREPARED BY:

SUMMARY OF LOAN REGISTER FOR DECEMBER 2017

Account number	Interest Rate	LOAN AMOUNT	Opening balance as at 01.07.2017	Opening balance as at 01.12.2017	Total Capital Payments	Disbursment	Interest Capitalised to Date	Interest Capitalised for the month	Interest Paid as per Repayment Advice	Balance
020 Account: 61000536	9 37%	24 285 550 00	12 023 067 50	10 838 850 61	1 059 036 53	600	103 535 04	F2 200 C0		
S ope Account 64000664	0 400%		44 477 776 64	10,000,000,01	4 040 050 64			10,050,050		
1 oan Account: 61000825	11 45%		654 129 04	13 330 217,23	10,608 010 1			101 331,33	00 90 90 00	13 438 / 04,04
Form Account: 64000926	44 200/	40 750 000 00	00 450,51	444 010,04	47 044 007 C			+ 230,26		
LOAD ACCOUNT 6 1000626	11,2376	00,000 UC/ 21	00,888 186 ð	06,017,871.9	346 690,57		"	58 154,32	9	
Loan Account: 61000827	11,25%	-	1 650 366,03	1 599 284,23	35 645,52	***************************************	90 10	14 96	٠,	1 614 282,34
Loan Account: 61000918	9,72%		25 559,99	0,00	22 818,93	00'0	00'0	00'0	2 741,56	
Loan Account: 61000919	10,09%		341 976,96	278 086,67	58 961,07	00'0	13 563,61	2 285,17	16 207,66	280 371,84
Loan Account: 61000920	10,69%		6 107 534,66	5 894 019,67	-	00'0	8	51 217,78	3	3
Loan Account: 61000921	10,83%		1 386 555 19	1 356 941,68	17 795,18	00'0	70 865,24	11 939,25	70 744,32	
Loan Account: 61007325	2,00%	11 980 174,80	8 988 319,68	8 552 776,24	393 406,24	00'0	211 151,32	35 574,41	217 714,11	8 588 350,65
Loan Account: 61007238	86'6	41 232 000,00	21 095 999,92	16 074 988,91	4 668 283,97	00'0		121 698,14		-
Loan Account: 61007195	10,40%	122 185 000,00	117 029 869,93	113 553 215,55	2 450 482,29	00'0	5 642 603,17	11,960 096,11	5 769 679,15	_
Loan Account: 3042598105	11,44%	284 839 959,00	288 844 610,59	281 618 368,73	4 525 505,75	00'0	15 329 335,09	2 442 586,36	15 587 484,84	
Totals			479 218 014,99	459 728 774,02	14 956 260,68	00'0	23 931 459,73	3 826 321,87	24 638 118,65	463 555 095,89
BALANCE PER STATEMENT										463 555 095,89
BALANCE PER GENERAL LEGDER										463 555 095.63
DIFF - STATEMENT VS GEN LED										0,26
PREPARED BY:			REVIEWED BY:				REVIEWED BY:			AUTHORIZED BY:
		•		·						
C HARIPARSAD			SP HLATHSWAYO				MS NDLOVU			SM NKOS!
ACCOUNTANT: GEN ACCOUNT & ADMIN SERVICES			ACTING MANAGER: FINANCIAL REPORTING				DIRECTOR: BUDGET & FINANCIAL REFORMS			ACTING STRATEGIC EXECUTIVE DIRECTOR; BUDGET & TREASURY OFFICE

ľ
Operiting balance Receipt
(502 B71,43)
(823 075,11)
(850 917,56)
•
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(3 663 700,36)
(11 353,39)
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(36 920,00)
(131 074,04)
,
(22 452 925,43)
(169 702,83)
(300 025,83)
[8 893 870,38]
(272 667,68)
(709.280,63)
-
(4.266.012,79)
-40 708 010,87

ACTING STRATEGIC EXECUTIVE DIRECTOR: BUDGET & TREASURY OFFICE SM NKOSI DIRECTOR: BUDGET & FINANCIAL REFORMS MS NDLOVU ACTING MANAGER: FINANCIAL REPORTING SP HEATSHWAYO ACCOUNTANT: GENERAL ACCOUNT & ADMIN SERVICES C HARIPARSAD

AUTHORIZED BY:

REVIEWED BY:

REVIEWED BY:

PREPARED BY:

Annexure A

SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR DECEMBER 2017

-			investment				Bank Charges	
Account Number	Opening balance	Investment made	Matured	Withdrawals made	Interest Received	Interest Capitalized	Vat & Other	Balance
Standard Bank 068450354/015	R 903 090,28					R 30 935,85		R 934 026,13
Standard Bank 068450354/016	R 15 409 490,38	R 10 000 000,00		R 5 000 000,00		R 548 239,85	19	R 20 957 730,23
Standard Bank 068450354/035	R 5 726 142,46	R 0,00		R 0,00		R 196 152,14		R 5 922 294,60
Standard Bank 068450354/036	R 972 373,67	R 37 000 000,00		R 31 000 000,00		R 206 290,31		R 7 178 663,98
Standard Bank 068450354/037	R 0,00	R 3 600 000,00		R 0,00		R 81 920,74		R 3 681 920,74
Standard Bank 068450354/038	R 0,00	R 9 000 000,00		R 8 000 000,00		R 42 766,31		R 1 042 766,31
Standard Bank 068450354/039	R 0,00	R 1 700 000,00				R 31 816,48		R 1 731 816,48
Absa: 9288456248	R 6 366 719,28			R 0,00	R 211 092,32		R 178,00	R 6 366 541,28
Absa 9300506428	R 312 151,42	R 20 000 000,00		R 20 000 000,00		R 50 287,86		R 362 439,28
Glacier/Sanlam: 001246115	R 95 315,79			R 99 134,22		R 3 818,43	R 0,00	R 0,00
Total as '2017/12/31	R 29 785 283,28	R 81 300 000,00	00'0 Y	R 64 099 134,22	R 211 092,32	R 1 192 227,97	R 178,00	R 48 178 199,03
								5 40 470 400 03

R 48 178 199,03

C MOORE
CHIEF CLARK: FINANCIAL ACCOUNTING
ACTING MANAGER: FINANCIAL REPORTING

MS NDLOVU
DIRECTOR: BUDGET & FINANCIAL REFORMS

SM NKOS!

ACTING SED: BUDGET & TREASURY OFFICE

IBALANCE PEK GENEKAL LEDGEK 2017/12/51 (USUSS/U10001)				(A(D) DD) (A
interest capitalised	2018/01/09	JV23768	Standardbai 0684503540/015	5 540,39
Interest capitalised	2018/01/09	JV23767	Standardbar 0684503540/016	124 315,55
Interest capitalised	2018/01/09	JV23765	Standardbai 0684503540/035	35 129,44
Interest capitalised	2018/01/09	JV23764	Standardbai 0684503540/036	47 255,36
Interest capitalised	2018/01/09	JV23763	Standardbai 0684503540/037	21 840,15
Interest capitalised	2018/01/09	JV23762	Standardbai 0684503540/038	6 185,41
Interest capitalised	2018/01/09	JV23761	Standardbai 0684503540/039	7 715,94
Bank charges	2018/01/09	JV23759	ABSA 9288456248	(38'00)
interest capitalised	2018/01/09	JV23760	ABSA 9300506428	42 111,52
				48 178 199,03

BALANCE PER GENERAL LEDGER '2017/12/31 (020101000064) interest received $2018/01/09$ JV237 $^{\circ}$	2018/01/09	1000064) JV23758	ABSA	9288456248
BALANCE PER GENERAL LEDGER '2017/12/31 (020101000075)	2/31 (02010	1000075)		
2018/	2018/01/09	JV23768	Standard E	Standard Banl 068450351/015
2018/	2018/01/09	JV23767	Standard E	Standard Banl 068450351/016
2018/	2018/01/09	JV23765	Standard E	Standard Banl 068450351/035
2018/	2018/01/09	JV23764	Standard E	Standard Bani 068450351/036
2018/	2018/01/09	JV23763	Standard E	Standard Bani 068450351/037
2018/	2018/01/09	JV23762	Standard E	Standard Banl 068450351/038
2018/	2018/01/09	JV23761	Standard E	Standard Bani 068450351/039
2018/	2018/01/09	JV23760	ABSA	9300506428

902 134,21 5 540,39 124 315,55 35 129,44 47 255,36 21 840,15 6 185,41 7 715,94

35 417,17 211 092,32

175 675,15

42 111,52 1 192 227,97

NEWCASTLE MUNICIPALITY FINANCIAL REPORTING DECEMBER 2017

Monthly Bank Reconciliation as at 2017/12/31

Cashbook balance as at 2017/12/31

14 584 369,73

Bank statement balance as at 2017/12/31 cheque account Bank statement balance as at 2017/12/31 collection account

9 233 670,52 5 350 699,21 **14 584 369,73**

Prepared by: C MOORE

Chief Clerk Date: 2018/01/09 Reviewed by: S P HLATSHWAYO Acting Manager: Financial reporting

 $\mathbf{M} \; \mathbf{S} \; \mathbf{NDLOVU}$

Director:

Budget and Financial Reforms

S M NKOSI

Acting Strategic Executive Director:

Budget & Treasury Office



Recreated Statement

Date		30 Dec 2017	THE THE PARTY OF T			
Account Nickname		DEMAND DEPOSIT	Account Number	53140063149		
Opening Balance		2,058,651.60	Closing Balance	5,350,699,21		
Debits		794.10	Credits	3,292,841.71		
Number of Debits		3	Number of Credits	204		
Effective Date	Description		Reference	Service Lee	Ангови.	Ralance
30 Dec 2017	SCHEDULED PYMT FROM		330006014982	00'0	250.00	2,058,901.60
30 Dec 2017	SCHEDULED PYMT FROM		250006551407	000	1,000.00	2,059,901.60
30 Dec 2017	SCHEDULED PYMT FROM		280002617478	00:0	300.00	2,060,201.60
30 Dec 2017	SCHEDULED PYMT FROM		240001235179	000	720.00	2,060,921.60
30 Dec 2017	SCHEDULED PYMT FROM		250005538223	00'0	200.00	2,061,121.60
30 Dec 2017	SCHEDULED PYMT FROM		360006503649	00.0	1,000.00	2,062,121.60
30 Dec 2017	SCHEDULED PYMT FROM		230005650703	00'0	700.00	2,062,821.60
30 Dec 2017	SCHEDULED PYMT FROM		210006565031	000	226.00	2,063,047.60
30 Dec 2017	SCHEDULED PYMT FROM		360066070847	00.0	725.00	2,063,772.60
30 Dec 2017	SCHEDULED PYMT FROM		330005548907	0.00	1,500.00	2,065,272.60
30 Dec 2017	SCHEDULED PYMT FROM		150003504052	0.00	400.00	2,065,672.60
30 Dec 2017	SCHEDULED PYMT FROM		6689095	00.0	100.00	2,065,772.60
30 Dec 2017	SCHEDULED PYMT FROM		6517717	00.0	400.00	2,066,172.60
30 Dec 2017	SCHEDULED PYMT FROM		7,70005692261	80.0	1,200.00	2,067,372.60
30 Dec 2017	SCHEDULED PYMT FROM		320006633756	00.0	1,000.00	2,068,372.60
30 Dec 2017	SCHEDULED PYMT FROM		310001152637	00:0	1,500.00	2,069,872.60
30 Dec 2017	SCHEDULED PYMT FROM		230006517026	00.0	1,320,00	2,071,192.60

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Effective Date	Description	Reference Service Fee)unouty.	Rahme
30 Dec 2017	SCHEDULED PYMT FROM	8875		2,072,192.60
30 Dec 2017	SCHEDULED PYMT FROM	23000653251	90.00	2,072,692.60
30 Dec 2017	SCHEDULED PYMT FROM	300001118827 6.00	700.00	2.073,392.60
30 Dec 2017	SCHEDULED PYMT FROM	210006532700 0.00	90'009	2,073,992.60
30 Dec 2017	SCHEDULED PYALT FROM	260065215914	1,000,00	2,074,992.60
30 Dec 2017	SCHEDULED PYMT FROM	350005586438 0.00	300.00	2,075,292.60
30 Dec 2017	FNB APP PAYMENT FROM FNB (2940.66)	210010012616	2,940.66	2,078,233.26
30 Dec 2017	FNB OB PMT	190001131530	2,800.00	2,081,033.26
30 Dec 2017	CELL PART FROM	280001186236	2.478.00	2,083,511.26
30 Dec 2017	FNB OB PMT	220001102872 0.00	2,902.38	2,086,413,64
30 Dec 2017	FNB APP PAYMENT FROM FNB (500.00)	130003505602	90000	2,086,913.64
30 Dec 2017	ADT CASH DEPOSIT FNB Newcas (1200.00)	270001172185	1,200.00	2,088,113.64
30 Dec 2017	ADT CASH DEPOSIT FNB 026961 (2600:30)	310001113779	2,600,00	2,090,713.64
30 Dec 2017	ATM ACC PAYMENT	320001191693 0.00	3,600,00	2,094,313.64
30 Dec 2017	FNB APP PAYMENT FROM FNB (1100:00)	1700100162266	1,100.00	2,095,413.64
30 Dec 2017	ADT CASH DEPOSIT FNB Newcas (3300.00)	180001109501	3,300.00	2,098,713.64
30 Dec 2017	ADT CASH DEPOSIT FNB 003141 (1756.00)	210001106690	1,750.00	2,100,463.64
30 Dec 2017	ADT CASH DEPOSIT FNB 026961 (1200.00)	220010007880 2.88	1,200.00	2,101,663.64
30 Dec 2017	CELL PAINT FROM	1.70010005046	2,504,00	2,104,167.64
30 Dec 2017	CELL PMNT FROM	240005692110 0.00	950.00	2,105,117.64
30 Dec 2017	CELL PANT PROM	150008001252	353.00	2,105,470.64
30 Dec 2017	FNB OB PMT	380001214749 6.00	2,000.00	2,107,470.64
30 Dec 2017	ADT CASH DEPOSIT FNB Thekm (400.00)	25006636323	400.00	2,107,870.64
30 Dec 2017	ADT CASH DEPOSIT FNB 062131 (400.00)	290006193352 0.96	400.00	2,108,270.64
30 Dec 2017	ADT.CASH DEPOSIT.FNB 003141 (2200.00)	310001122639.	2,200.00	2,110,470.64

Effective Date	Description	Reference	Service Fee	Amount	Balance
30 Dec 2017	ADT CASH DEPOSIT FNB 003391 (1400.00)	280001129756	3.36	1.400.00	2.111,870.64
30 Dec 2017	ADT CASH DEPOSIT FNB 026961 (2000.00)	(500)10012503	4.80	2,000.00	2,113,870.64
30 Dec 2017	FNB OB PMT	170010003017	0.00	1,043.29	2,114,913.93
30 Dec 2017	FVB OB PMT	230002591183	00'0	1,470.65	2,116,384.58
30 Dec 2017	ADT CASH DEPOSIT FNB 006311 (800.00)	310005692166	1.92	800.00	2.117,184.58
30 Dec 2017	ADT CASH DEPOSIT FNB 026961 (1410.00)	220001117381	3.60	1,410,00	2,118,594.58
30 Dec 2017	FNB OB PMT	290010019874	0.00	4,650.00	2,123,244,58
30 Dec 2017	ADT CASH DEPOSIT FNB 026961 (1800.00)	(180001106531	432	1,800.00	2.125,044.58

Effective Date	Description	Reference	Service Fae	Vancuat	Balance
30 Owo 2017	ADT CARU DEBORTE ENE 026081 (1920 AM)				
/ 107 330 05	AD I CASH DEPOSIT FIND 028961 (1830.30)	77877000	4.56	1,830.00	2,126,874,58
30 Dec 2017	FNB.APP.PAYMENT.FROM.FNB (2233.02)	260001145733	00:0	2,233.02	2,129,107.60
30 Dec 2017	FNB OB PMT	130010010570	0.00	2,251.03	2,131,358.63
30 Dec 2017	FNB OB PMT	180010022372.	0.00	360.89	2,131,719.52
30 Dec 2017	CASH DEPOSIT REF FNB NEWCAS (900.00)	380005692825	5.13	00:006	2,132,619.52
30 Dec 2017	ADT CASH DEPOSIT FNB 026961 (700.00)	140010016164	1,68	700:00	2,133,319.52
30 Dec 2017	ATM ACC PAYMENT	410006584966	0.00	700.00	2,134,019.52
30 Dec 2017	ADT CASH DEPOSIT FNB Theka (300.00)	320006516985	0.72	300.00	2,134,319.52
30 Dec 2017	FNB APP PAYMENT FROM FNB (694.00)	190010021854	0.00	694.00	2,135,013.52
30 Dec 2017	ADT CASH DEPOSIT FNB 026%1 (5730.00)	290001118834	13.92	5,730.00	2,140,743.52
30 Dec 2017	ADT CASH DEPOSIT FNB 003141 (500.00)	350005592642	1.20	\$00.00	2,141,243,52
30 Dec 2017	FVB.OB PMT	240003509282	00'00	1,366.00	2,142,609.52
30 Dec 2017	ADT CASH DEPOSIT FNB 026961 (3400.00)	220010002923	8.16	3,400.00	2,146,009.52
30 Dec 2017	ADT CASH DEPOSIT FNB 026961 (500.80)	130010005042	1.20	500.00	2,146,509.52
30 Dec 2017	FNB OB PMT	180010002283	0.00	1,500.00	2,148,009.52
30 Dec 2017	FNB OB PMT	300003601788	00.0	635.50	2,148,645.02
30 Dec 2017	FNB OB PMT	140010010852	00.00	1,468.45	2,150,113,47
30 Dec 2017	FNB OB PMT	26001001198\$	00.0	1,350.50	2,151,463.97
30 Dec 2017	FNB OB PMT	240010023764	0.00	3,091.16	2,154,555.13
30 Dec 2017	FNB APP PAYMENT FROM FNB (1398.00)	Z8001002Z786	00:00	1,398.00	2,155,953.13
30 Dec 2017	FNB OB PMT	240005680107	0.00	300.00	2,156,253.13
30 Dec 2017	FNB APP PAYMENT FROM FNB (650.00)	280010023248	0.00	00.053	2,156,903.13
30 Dec 2017	ADT CASH DEPOSIT FNB 004031 (300.00)	350006577782	0.72	300.00	2,157,203,13
30 Dec 2017	FNB OB PMT	300001186519	00:00	2,878.14	2,160,081.27
30 Dec 2017	ADT CASH DEPOSIT FNB Newcas (690.00)	190010003662	1.68	690.00	2,160,771.27

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Effective Date	Description	Reference Service Fee	s Amount	Balance
30 Dec 2017	ADT CASH DEPOSIT FNB Newess (720.00)	210010003669	220.00	2,161,491.27
30 Dec 2017	CELL PMNT FROM	150010006133	508.48	2,161,999.75
30 Dec 2017	ATM ACC PAYMENT	20001215167	8,775.61	2,170,775.36
30 Dec 2017	FNB OB PMT	190010017605	200.00	2,171,275.36
30 Dec 2017	FNB OB PMT	200003507415	007.00	2,171,882.36
30 Dec 2017	FNB APP PAYMENT FROM FNB (1550.00)	410002433887 0.00	0 1,550.00	2,173,432,36
30 Dec 2017	ADT CASH DEPOSIT FNB 026961 (800.00)	0300100201000	800.00	2,174,232.36
30 Dec 2017	ADT CASH DEPOSIT FNB 010511 (2000.00)	320001172347	2,000.00	2,176,232,36
30 Dec 2017	FNB APP PAYMENT FROM FNB (2293,00)	140001220221	2,293.00	2,178,525,36
30 Dec 2017	ADT CASH DEPOSIT FNB 026961 (300.00)	260001166285 0.72	300.00	2,178,825.36
30 Det 2017	CELL PANT FROM	10001000010	3,000,00	2,181,825,36
30 Dec 2017	FNB OB PMT	160010020770	400.00	2,182,225,36
30 Dec 2017	FNB OB PMT	33006522219	300.00	2,182,525,36
30 Dec 2017	CELL PMNT FROM	190001133312 0.00	1,133.86	2,183,659,22
30 Dec 2017	FNB APP PAYMENT FROM FNB (3000.90)	150010019052 0.00	3,000.00	2,186,659.22
30 Dec 2017	ADT CASH DEPOSIT FNB 003141 (1320.00)	130002605064	5 1,320.00	2,187,979.22
30 Dec 2017	FNB APP PAYMENT FROM FNB (800,00)	250010004245	00'008	2,188,779.22
30 Dec 2017	CELL PMNT FROM	260002546980	0 1,340.00	2,190,119.22
30 Dec 2017	FNB APP PAYMENT FROM FNB (2743.00)	2500100203599	2,743.00	2,192,862.22
30 Dec 2017	FNB OB PMT	200002300515 0.00	996.19	2,193,858.41
30 Dec 2017	FNB OB PMT	30001195468	1,612.05	2,195,470.46
30 Dec 2017	FNB OB PMT	290001176782 0.00	2,144.42	2,197,614.88
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 631626	ABSA BANK 220003607317 0.00	130,00	2,197,744,88
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020514	ABSA BANK 6078684 0.90	140.00	2,197,884.88
30 Dec 2017	WAGTAPE CREDIT USER 9524 SEQ 020489	ABSA BANK 240005256007	150.00	2,198,034.88

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Effective Date	Description	Reference	Service Fee	Amount.	Balance
30 Dec 2017	MAGTAPE CREDIT USER 0001 SEQ 016034	210008010523	0.00	189.94	2,198,224.82
30 Dec 2017	MAGTAPE CREDIT USER 0001 SEQ.016033	220003603802	00'0	198.83	2,198,423.67
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020488	ABSA BANK 220005611233	00:00	200.00	2,198,623.67
30 Dec 2017	MAGTAPE CREDIT USER 9610 SEQ.042107	CAPITEC 310005381864	00:0	250.00	2,198,873.67
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 032012	JN THABEDE 250006571702	0.00	296.00	2,199,169.67
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 031622	ABSA BANK 210010020577	0.00	300.00	2,199,469.67
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 618335	310005518874	00.00	300.00	2,199,769,67
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 619623	SO/BV 240006565471/MR.WZWAKHE	00'0	336.00	2,200,105.67
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 030449	SH NGWENYA 6144305	00'0	411.00	2,200,516.67
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 041100	220003607903	00.00	430.50	2,200,947.17
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 031624	ABSA BANK 370002451398	00.00	438.01	2,201,385,18
30 Dec 2017	MACTAPE CREDIT USER 9524 SEQ 020560	ABSA BANK.270010007687	0,00	450.00	2,201,835.18
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 617175	SO/BV 5062600 T C MALINGA/MRS	0.00	500.00	2,202,335.18
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 623696	28006174013	000	200.00	2,202,835.18
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 585880	310010013499	0.00	522.94	2,203,358,12
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020487	ABSA BANK 320005517687	0,00	538.00	2,203,896.12
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 041105	260002565832	00.0	554.00	2,204,450.12
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 619590	SO/BV 5525030/MRS MAUREEN PRET	00:00	590.00	2,205,040.12
30 Dec 2017	MAGTAPE CREDIT USER 9558 SEQ 379449	INVESTECPB100003700101	0.00	00'009	2,205,640,12
30 Dec 2017	MACTAPE CREDIT USER 9524 SEQ 020509	ABSA BANK 360002647838	00.0	600.00	2,206,240.12
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 023859	300010022838	00.00	00'009	2,206,840.12
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020490	ABSA BANK 26001105994	0.00	622.00	2,207,462.12
30 Dec 2017	MAGTAPE CREDIT USER 7017 SEQ 074401	STANCOM - 809CFMS17363-000926	0.00	624.12	2,208,086.24
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 585879	230010016783	00'0	02:659	2,208,725.94
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020510	ABSA BANK 190010006319	00.00	650.00	2,209,375.94

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Ffborfice Data	December	To discuss and		
167 183 183 183 183	MACCEA DE CREDITETITED 8523 SEC CONSES	A BOAT OF THE PROPERTY OF THE		
		ADSATAN SAWA 130001,	V.U.V.	2,210,043,32
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020507	ABSA BANK 270005600249	0.00 725.00	2,210,768.32
30 Dec 2017	MAGTAPE CREDIT USER, 9663 SBQ 619587	SOBV 6554327MR SIPHO MLUNGIS	0.00	2,211,529.32
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 617600	140005535350	0.00 800.00	2.212,329.32
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020590	ABSA BANK 170001150504	800.00	2,213,129,32
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 618258	250005616391	0.00 810.00	2,213,939,32
30 Dec 2017	MAGTAPE CREDIT USER 9610 SEQ 047198	CAPITEC 290005702807	0.00	2.214,789.32
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 033798	210010019280	0.00 852.00	2,215,641.32
30 Dec 2017	MACTAPE CREDIT USER 9524 SEQ 020513	ABSA BANK 60455 idooloogoogoogo	00:00	2,216,541.32
30 Dec 2017	MAGTAPE CREDIT USER 9610 SEQ 039894	CAPITEC RATES 300001191816	0.00 921.67	2,217,462.99
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 585882	26001003587	0.00 925.83	2,218,388.82
30 Dec 2017	MAGTAPE CREDIT USER 0001 SEQ 016466	REF 08/0010001251	0000	2,219,348.82
30 Dec 2017	MAGTAPE CREDIT USER 9610 SEQ 039008	CAPITEC 140005503304	00:00011 00:00	2,220,348.82
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020512	ABSA BANK 290005548663	0.00 1,000.00	2,221,348.82
30 Dec 2017	MAGTAPE CREDIT USER 9531 SEQ 000143	BIDVESTCRS*270010022538	0.00 1,000.00	2.222,348.82
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 041082	270005632267	0.00 1,031.00	2,223,379.82
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 033132	140010003071	91.811,1	2,224,497.98
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020497	ABSA BANK 250002532930	0.00 1,130.00	2,225,627.98
30 Dec 2017	MACTAPE CREDIT USER 9524 SEQ 031625	ABSA BANK.150010006273	0.00	2,226,765.41
30 Dec 2017	MAGTAPE CREDIT USER 0001 SEQ 009651	10022568	0.00 1,150.00	2,227,915.41
30 Dec 2017	MAGTAPE CREDIT USER 9610 SEQ 021778	CAPITEC 300010018869	0.00 1,204.00	2,229,119.41
30 Dec 2017	MAGTAPE CREDIT USER 9610 SEQ 038952	CAPITEC 280005553142	0.00 1,250.00	2,230,369,41
30 Dec 2017	MAGTAPE CREDIT USER, 9663 SEQ. 593051:	140010000069	0.00 1,250.00	2,231,619,41
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020493	ABSA BANK 230001132573	0.00 1,250.00	2,232,869,41
30 Dec 2017	MACTAPE CREDIT USER 9610 SEQ 031839	CAPITEC: 2800/2482600	0.00 1,310.00	2,234,179,41

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Effective Date	Description	Reference	Service Fee	Vertount	Roling
30 Dec 2017	MAGTAPE CREDIT LISER 9663 SEO 574416	100010017705	0000	73 170 2	
		130010012/03	00.0	1,347.56	2,235,526.97
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 585873	340002331787	0.00	1,467.75	2,236,994.72
30 Dec 2017	MAGTAPE CREDIT USER 9610 SEQ 053402	CAPITEC 230010022492	0.00	1,535.38	2,238,530.10
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 604358	33601227795	0:00	1,586.00	2,240,116.10
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020496	ABSA BANK 290010004546	0.00	1,600.00	2,241,716.10
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 032934	220010023192	0.00	1,604.00	2,243,320.10
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020506	ABSA BANK 180010005567	0.00	1.615.80	2,244,935,90
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020486	ABSA BANK.240005647333	00'0	1,680.00	2,246,615.90
30 Dec 2017	MAGTAPE CREDIT USER 9559 SEQ 063885	210010021245	0.00	1,688.41	2,248,304,31
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 619949	SO/BV 5507494/MISS/N	00'0	1,700.00	2,250,004.31
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 041110	260001101886	0.00	1,702.00	2,251,706,31
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020491	ABSA BANK 090001106003	00:0	1,713.00	2,253,419.31
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 608054	190001135408	0,00	1,800.00	2,255,219.31
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020502	ABSA BANK 290004105598	00'0	1,800.00	2,257,019.31
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020508	ABSA BANK 270002620828	0.00	1,967.27	2,258,986.58
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020511	ABSA BANK 240001108681	0.00	2,000.00	2,260,986.58
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020513	ABSA BANK 330001114886	00.0	2,000.00	2,262,986.58
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020499	ABSA BANK 220001134115	00'0	2,000.00	2,264,986.58
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020505	ABSA BANK 180010017174	0.00	2,030.00	2,267,016.58
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020498	ABSA BANK 330001129579	00'0	2,050.00	2,269,066.58
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 030448	GM SHABALALA 350005155945	0.00	2,150.00	2,271,216.58
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020501	ABSA BANK 170001147203	00'0	2,165.36	2,273,381,94
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 031509	ABSA BANK 110010001304	00'0	2,197.00	2,275,578.94
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 586268	300001208479	0.00	2,261.33	2,277,840.27
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 041130	220001144114	0.00	2,295.16	2,280,135.43

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Effective Date	Description	Reference	Amount	Rolling
30 Dec 2017	MAGTAPE CREDIT USER 9610 SEQ 958194	CAPITEC 180010001135 0.00		2,282,435,43
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020485	ABSA BANK 180001126257 0.00	0 2,389.08	2,284,824.51
30 Dec 2017	MAGTAPE CREDIT USER 9610 SEQ 056022	CAPITEC 270001107744	0 2,412.22	2,287,236,73
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 011549	240010014508	0 2,500.00	2,289,736.73
30 Dec 2017	MAGTAPE.CREDIT. USER, 9663 SEQ. 587038	240010003246 0.00	0 2,530.52	2,292,267,65
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 041112	140010001091	0 2.735.00	2,295,002.65
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 031311	ABSA BANK 210001213462 0.00	0 2,743.00	2,297,745.65
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020516	ABSA BANK 200001151190 0.00	0 2,998.11	2,300,743.76
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 941122	0900 IOO IOO IOO IOO IOO IOO IOO IOO IOO I	3,000.00	2,303,743.76
30 Dec 2017	MAGTAPE CREDIT USER 9610 SEQ 052195	CAPITEC 120001202052 0.00	3,039.00	2.306,782.76
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 605842	0.00	0 3,155,00	2,309,937,76
30 Dec 2017	MAGTAPE CREDIT USER 9501 SEQ 041103	270010003918 GEMSBOK 20 0.00	0 3,160.00	2,313,097,76
30 Dec 2017	MÁGTAPE CREDIT. USER 9524 SEQ 020504	ABSA BANK 180010000147 6.00	0 3,259,16	2,316,356.92
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020495	ABSA BANK 220001150046 0.00	3,300.00	2,319,656,92
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020494	ABSA.BANK.310001144667 0.00	0.3,600.00	2,323,256,92
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 590087	250010006497 0.00	3,797.62	2,327,054.54
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 9265633	ABSA BANK 270001105987 0.00	3,999.00	2,331,053.54
30 Dec 2017	MAGTAPE CREDIT USER 9610 SEQ 030249	CAPITEC 160001102470 0.00	0 4,300.00	2,335,353.54
30 Dec 2017	MAGTAPE CREDIT USER 9524 SEQ 020492	ABSA BANK 240010012577 0.00	4,659.75	2,340,013.29
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 58581	290001204725	0 4,718.15	2,344,731,44
30 Dec 2017	MAGTAPE CREDIT USER 9559 SEQ 063884	220002517391	0 5,539,90	2,350,271.34
30 Dec 2017	MAGTAPE CREDIT USER 9378 SEQ 004859	PAYPROP 220010006932 UY 0.00	0 6,256.38	2,356,527.72
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 585876	290001204675	8,228.04	2,364,755.76
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 585877	380002343984 0.00	0 8,915.13	2,373,670.89
30 Dec 2017	MAGTAPE CREDIT, USER 9524 SEQ.031623	ABSA BANK. 1205373 0.00	16,874.52	2,390,545,41

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Effective Date	Description	Reference	Service Fee	Amount	Balance
30 Dec 2017	MAGTAPE CREDIT USER 9663 SEQ 573453	220010002865	0.00	19,642.54	2.410,187.95
30 Dec 2017	MAGTAPE CREDIT USER 0673 SEQ 000065	MIDBBLKPMTAMSA20005085171700 C	0.00	2,936,767.80	5,346,955.75
30 Dec 2017	FNB APP PAYMENT FROM FNB (728.00)	220010018408	0.00	728.00	5,347,683.75
31 Dec 2017	53140063149		0.00	3,809.56	5,351,493.31
31 Dec 2017	#INWARD UNPAID CHARGES		0.00	-80.00	5.351,413.31
31 Dec 2017	#VALUE ADDED SERV FEES		0.00	-94.10	5,351,31921
31 Dec 2017	#SERVICE FEES		0.00	-620.00	5,350,699,21



Recreated Statement

Date	30 Dec 2017	.017				
Account Nickname	DEMAN	DEMAND DEPOSIT	Account Number	53140035974		
Opening Balance	9,142,728.67	8.67	Closing Balance	9,233,670.52		
Debits	99,000.42	2	Credits	189,942,27		
Number of Debits	ko		Number of Credits	m		
Effective Date	Description		Reference	Service Fee	Amount	Balance
30 Dec 2017	MAGTAPE CREDIT USER 1045 SEQ 028580		SPEEDPOINT368848FNB 333	00.0	47,385,08	9,190,113.75
30 Dec 2017	MAGTAPE CREDIT USER 1045 SEQ 026151		SPEEDFOINT368843FNB 290	0.00	54,322.00	9,244,435.75
30 Dec 2017	CARD MERCHANT U1045 S062808		SPEEDPOINT 0000000000012111	00.0	-97,839,11	9,146,596.64
31 Dec 2017	53140035974			0.00	88,235.19	9,234,831.83
31 Dec 2017	#INWARD UNPAID CHARGES			00.0	-240.00	9,234,591.83
31 Dec 2017	#CASH HANDLING FEES			0.00	494.91	9,234,096.92
31 Dec 2017	#VALUE ADDED SERV FEES			00.00	-154.10	9,233,942.82
31 Dec 2017	#SERVICE FEES			000	-272.30	9,233,670.52