

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH EIGHT: 28 FEBRUARY 2019: (T 6/1/1-2018/2019): BUDGET AND TREASURY OFFICE**



**REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL**

File Reference:  
Report Number:

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FOR CONSIDERATION

1<sup>st</sup> Level: PORTFOLIO COMMITTEE  
2<sup>nd</sup> Level: EXECUTIVE COMMITTEE  
3<sup>rd</sup> Level: COUNCIL

**SUBJECT: FEBRUARY 2019 MONTHLY SECTION71 REPORT**

**PURPOSE**

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the monthly financial performance of the municipality as required by Section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA) for the period ended 28 February 2019 which states that; the accounting officer of a municipality must by no later than 10 working days after the end of the month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget. This report is submitted to both the National and Provincial Treasuries in C Schedule format and through a series of MFMA returns that were designed for the purpose of uploading into the National Treasury database.

**1. ANNEXURES**

- 1.1. Financial Reports as at 28 February 2019
- 1.2. Eskom invoice for bulk
- 1.3. Grant register
- 1.4. uThukela Water Financial Performance report
- 1.5. Bank Statements
- 1.6. Quality Certificate

## 2. ANALYSIS OF FINANCIAL RESULTS

The financial analysis comprise of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows. Where differences are noted between the financial statements and the Section 71 tables, the figures reflected in the Section 71 report must be regarded as a true and realistic picture of the state of finances of the municipality for the reporting period. The may be due to the timing of the transactions processed after the financial statements have been prepared and closed on the financial system. Major variances and those items with an impact on these categories are discussed in the analysis below.

**Table C1: Monthly budget statements summary**

The table below provides a high-level summation of the municipality's operating and capital budget and actuals to date, financial position and cash flow position.

**KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M08 February**

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	252,934	295,785	282,785	24,314	200,793	188,523	12,270	7%	282,785
Service charges	962,401	1,008,550	1,041,955	82,244	696,809	694,637	2,173	0%	1,041,955
Investment revenue	4,826	4,041	4,041	325	3,913	2,694	1,219	45%	4,041
Transfers and subsidies	365,726	384,734	453,909	4,917	348,540	348,540	–	–	453,909
Other own revenue	40,372	75,611	63,111	2,611	31,950	42,074	(10,124)	-24%	63,111
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,626,259</b>	<b>1,768,722</b>	<b>1,845,800</b>	<b>114,411</b>	<b>1,282,005</b>	<b>1,276,468</b>	<b>5,537</b>	<b>0%</b>	<b>1,845,800</b>
Employee costs	538,871	537,171	548,527	45,641	366,407	365,685	723	0%	548,527
Remuneration of Councillors	21,527	24,119	25,710	2,014	15,650	17,140	(1,490)	-9%	25,710
Depreciation & asset impairment	452,759	525,578	472,145	27,224	241,268	314,763	(73,495)	-23%	472,145
Finance charges	35,355	43,979	43,718	3,654	27,442	29,146	(1,704)	-6%	43,718
Materials and bulk purchases	537,642	622,493	605,698	35,753	373,785	403,798	(30,013)	-7%	605,698
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	511,520	483,668	601,632	32,598	261,472	401,088	(139,617)	-35%	601,632
<b>Total Expenditure</b>	<b>2,097,674</b>	<b>2,237,008</b>	<b>2,297,430</b>	<b>146,884</b>	<b>1,286,024</b>	<b>1,531,620</b>	<b>(245,596)</b>	<b>-16%</b>	<b>2,297,430</b>
<b>Surplus/(Deficit)</b>	<b>(471,415)</b>	<b>(468,287)</b>	<b>(451,630)</b>	<b>(32,473)</b>	<b>(4,019)</b>	<b>(255,153)</b>	<b>251,133</b>	<b>-98%</b>	<b>(451,630)</b>
Transfers and subsidies - capital (monetary alloc	158,481	166,736	152,819	847	61,752	101,879	(40,128)	-39%	152,819
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(312,934)</b>	<b>(301,551)</b>	<b>(298,811)</b>	<b>(31,626)</b>	<b>57,732</b>	<b>(153,273)</b>	<b>211,006</b>	<b>-138%</b>	<b>(298,811)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(312,934)</b>	<b>(301,551)</b>	<b>(298,811)</b>	<b>(31,626)</b>	<b>57,732</b>	<b>(153,273)</b>	<b>211,006</b>	<b>-138%</b>	<b>(298,811)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>179,893</b>	<b>205,576</b>	<b>224,064</b>	<b>5,177</b>	<b>81,800</b>	<b>149,376</b>	<b>(67,577)</b>	<b>-45%</b>	<b>224,064</b>
Capital transfers recognised	158,481	166,736	152,819	847	61,752	101,879	(40,128)	-39%	152,819
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	21,412	38,840	71,245	4,330	20,048	47,497	(27,449)	-58%	71,245
<b>Total sources of capital funds</b>	<b>179,893</b>	<b>205,576</b>	<b>224,064</b>	<b>5,177</b>	<b>81,800</b>	<b>149,376</b>	<b>(67,577)</b>	<b>-45%</b>	<b>224,064</b>
<b>Financial position</b>									
Total current assets	794,427	366,049	635,383		763,449				635,383
Total non current assets	7,426,731	7,515,728	7,264,303		7,246,974				7,264,303
Total current liabilities	533,860	297,641	486,955		767,485				486,955
Total non current liabilities	597,335	534,920	535,604		545,820				535,604
Community wealth/Equity	7,089,963	7,049,216	6,877,128		6,697,119				6,877,128
<b>Cash flows</b>									
Net cash from (used) operating	209,574	151,264	120,529	135,352	81,200	35,491	(45,709)	-129%	120,529
Net cash from (used) investing	(155,174)	(151,250)	(165,105)	(7,631)	(81,800)	(110,070)	(28,270)	26%	(165,105)
Net cash from (used) financing	(47,889)	(32,000)	(12,499)	(3,653)	(20,580)	(10,706)	9,873	-92%	(12,499)
<b>Cash/cash equivalents at the month/year end</b>	<b>57,019</b>	<b>1,265</b>	<b>390</b>	<b>–</b>	<b>36,286</b>	<b>(27,820)</b>	<b>(64,106)</b>	<b>230%</b>	<b>390</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	113,817	45,177	39,922	33,103	31,893	31,490	152,480	850,409	1,298,292
<b>Creditors Age Analysis</b>									
Total Creditors	71,171	67,560	33,008	36,397	63,988	45,577	3,267	9,314	330,281

## **2.1 Operating budget performance-revenue**

2.1.1 The municipality generated a total revenue of R1 282 005 000 of the adjusted budget of R1 845 800 000, representing 69 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R5 537 000, representing an over-performance of 0.003 percent. Although the aggregate performance on revenue generated shows a nil percentage variance, it is however necessary to explain reasons which attributed to the figurative variance.

2.1.2 The municipality generated R2 173 000 (0%) more revenue from service charges than the year-to-date budget of R694 637 000 for the period under review. Electricity is under performing by R4.8 million and refuse by R652 thousand, whereas all other service charges are performing above target: water and sanitation over-performing by R5.6 million and R1.9 million respectively.

2.1.3 The municipality generated R12 270 000 (7%) more revenue from property rates than the year-to-date budget of R188 523 000 during the period under review. The variance is attributable to government departments billed for the property rates in July for the entire year and underperformance in indigent benefit, due to the renew process. This variance is expected to reduce gradually up to the end of the financial year. The variance is considered to be within acceptable level.

2.1.4 The municipality generated R1 219 000 (45%) more revenue from interest on investments than the year-to-date budget of R2 694 000 for the period under review. This is due to investments made by the municipality during the month of February 2019.

2.1.5 The municipality recorded R348 540 000 for operational and R60 905 000 for capital transfers and subsidies. It is noted that capital grant expenditure is under-performing by 39%, departments are urged to accelerate spending of government grants.

2.1.6 The municipality generated R10 124 000 (-24%) less revenue from sundry revenue than a pro-rata budget of R42 074 000 for the period under review. This variance has been reduced drastically during adjustment budget process, and will be monitored even further.

## **2.2 Operating performance – expenditure**

2.2.1 The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of February 2019, the municipality incurred the total expenditure of R1 286 024 000 of the adjusted budget of R2 297 430 000, which represents 56 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R245 596 000, representing under-expenditure of 16 percent.

2.2.2 The main attributing factors to the variance are non-cash items, being debt impairment, depreciation and other expenditure. Debt impairment and depreciation are accounting items, which are required to reflect on capital charges that compensate for doubtful debtors and assets which deteriorate in value. Depreciation has under-performed by 23 percent (R73.4 million) in the eighth month of the financial year due to the very low capital expenditure. Debt impairment under-performed by 43 percent (R47 million) due to the review of indigent register.

2.2.3 The municipality spent R29 671 000 (-7%) less on the bulk purchases than the year-to-date budget of R401 487 000. This is due to the fluctuating electricity consumption, particular from the SACC demand, since the company has not fully recovered.

2.2.4 The municipality spent R342 000 (-15%) less on materials than the year-to-date budget of R2 311 000. This is mainly due to the culture of cost containment which has been inculcated.

2.2.5 The municipality spent R27 767 000 (-44%) less on contracted services than the year-to-date budget of R63 806 000. This is mainly due to slow expenditure on housing projects which are funded by the KZN Human Settlements.

2.2.6 The municipality spent R723 000 (0%) more on employee related costs than a pro-rata budget of R365 685 000. While this looks acceptable it is important to note that management introduced strategic measures to contain over expenditure of overtime.

## 2.3 Capital budget performance

The table below reflects the municipality's capital programme in relation to capital expenditure by municipal vote, capital expenditure by standard classification; and funding sources required to fund the capital budget, including information on capital transfers from National and Provincial departments:

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February										
Vote Description	Ref	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - CORPORATE SERVICES		1,955	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		8,912	2,640	18,276	32	1,756	12,184	(10,428)	-86%	18,276
Vote 3 - BUDGET AND TREASURY		-	1,000	1,218	273	972	812	160	20%	1,218
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		36,701	-	12,924	1	3,950	8,616	(4,666)	-54%	12,924
Vote 6 - TECHNICAL SERVICES		130,826	197,436	186,647	5,064	74,544	124,431	(49,887)	-40%	186,647
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		1,499	4,500	5,000	(193)	578	3,333	(2,755)	-83%	5,000
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	179,893	205,576	224,064	5,177	81,800	149,376	(67,577)	-45%	224,064
<b>Total Capital Expenditure</b>		179,893	205,576	224,064	5,177	81,800	149,376	(67,577)	-45%	224,064
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1,955	1,000	1,218	273	972	812	160	20%	1,218
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,955	1,000	1,218	273	972	812	160	20%	1,218
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		9,455	2,640	19,389	33	1,773	12,926	(11,154)	-86%	19,389
Community and social services		8,048	990	7,915	32	1,195	5,277	(4,082)	-77%	7,915
Sport and recreation		766	1,650	10,450	-	561	6,967	(6,406)	-92%	10,450
Public safety		99	-	-	-	-	-	-	-	-
Housing		543	-	1,024	1	17	683	(666)	-98%	1,024
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		46,849	142,436	80,345	4,256	44,990	53,563	(8,573)	-16%	80,345
Planning and development		20,512	-	13,558	-	3,933	9,039	(5,106)	-56%	13,558
Road transport		26,337	142,436	66,787	4,256	41,057	44,524	(3,467)	-8%	66,787
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		105,987	59,500	123,112	615	34,065	82,075	(48,009)	-58%	123,112
Energy sources		1,499	4,500	5,000	(193)	578	3,333	(2,755)	-83%	5,000
Water management		104,489	55,000	118,112	808	33,487	78,742	(45,254)	-57%	118,112
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		15,646	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	179,893	205,576	224,064	5,177	81,800	149,376	(67,577)	-45%	224,064
<b>Funded by:</b>										
National Government		133,909	148,032	132,932	853	52,694	88,621	(35,927)	-41%	132,932
Provincial Government		8,926	18,704	19,887	(6)	9,058	13,258	(4,200)	-32%	19,887
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		15,646	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		158,481	166,736	152,819	847	61,752	101,879	(40,128)	-39%	152,819
<b>Public contributions &amp; donations</b>	<b>5</b>	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	<b>6</b>	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		21,412	38,840	71,245	4,330	20,048	47,497	(27,449)	-58%	71,245
<b>Total Capital Funding</b>		179,893	205,576	224,064	5,177	81,800	149,376	(67,577)	-45%	224,064

2.3.1 Capital expenditure for the eighth month of the financial year amounted to R81 800 000, which represents 37% of the adjusted capital budget of R224 064 000. Comparison between the year-to-budget of R149 376 000 and actual expenditure for the period reflects an under expenditure of (R67 577 000) which implies that the municipality spent 45% less than the year-to-date budget for the same period. This is due to delays in the SCM processes and the project implementation plans by departments.

## 2.4 Financial position

**Table C6: Monthly budget statements – Financial Position**

Table C6 below reflects the performance to date in relation to the financial position of the municipality.

**KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M08 February**

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		9,612	1,265	390	5,914	390
Call investment deposits		47,407	10,951	44,303	30,372	44,303
Consumer debtors		673,840	305,160	480,520	625,557	480,520
Other debtors		51,145	33,098	97,018	87,848	97,018
Current portion of long-term receivables		4	–	–	2	–
Inventory		12,420	15,575	13,152	13,756	13,152
<b>Total current assets</b>		<b>794,427</b>	<b>366,049</b>	<b>635,383</b>	<b>763,449</b>	<b>635,383</b>
<b>Non current assets</b>						
Long-term receivables		30,372	–	–	–	–
Investments		–	–	–	–	–
Investment property		365,272	361,651	379,606	379,606	379,606
Investments in Associate		301,163	298,182	275,279	275,279	275,279
Property, plant and equipment		6,716,697	6,840,820	6,599,109	6,580,590	6,599,109
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		5,758	7,650	2,841	3,773	2,841
Other non-current assets		7,469	7,425	7,469	7,726	7,469
<b>Total non current assets</b>		<b>7,426,731</b>	<b>7,515,728</b>	<b>7,264,303</b>	<b>7,246,974</b>	<b>7,264,303</b>
<b>TOTAL ASSETS</b>		<b>8,221,159</b>	<b>7,881,777</b>	<b>7,899,686</b>	<b>8,010,423</b>	<b>7,899,686</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	33,987	25,598	11,120	25,598
Consumer deposits		18,965	16,867	22,527	22,883	22,527
Trade and other payables		514,895	240,096	399,539	694,191	399,539
Provisions		–	6,691	39,290	39,290	39,290
<b>Total current liabilities</b>		<b>533,860</b>	<b>297,641</b>	<b>486,955</b>	<b>767,485</b>	<b>486,955</b>
<b>Non current liabilities</b>						
Borrowing		431,733	373,941	390,397	400,612	390,397
Provisions		165,602	160,980	145,207	145,207	145,207
<b>Total non current liabilities</b>		<b>597,335</b>	<b>534,920</b>	<b>535,604</b>	<b>545,820</b>	<b>535,604</b>
<b>TOTAL LIABILITIES</b>		<b>1,131,195</b>	<b>832,561</b>	<b>1,022,559</b>	<b>1,313,305</b>	<b>1,022,559</b>
<b>NET ASSETS</b>	<b>2</b>	<b>7,089,963</b>	<b>7,049,216</b>	<b>6,877,128</b>	<b>6,697,119</b>	<b>6,877,128</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		7,063,287	7,046,945	6,871,933	6,669,111	6,871,933
Reserves		26,676	2,271	5,194	28,008	5,194
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>7,089,963</b>	<b>7,049,216</b>	<b>6,877,128</b>	<b>6,697,119</b>	<b>6,877,128</b>

2.4.1 As at end the end of the eighth month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.697 billion. While this picture looks good, it is however important to point out major reasons to such a favourable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:

2.4.2 The municipality's debtors aging as reflected in table SC3 is a total of R1.298 billion as at the end of the eighth month. The bulk of this amount (R1 099 million) is debt owing for more than 90 days, while R994.6 million of the total debt is owed by households. It must be noted that the total figure of debtors is inclusive of indigent. Debtors seem to be accumulating in each and every month, however the community outreach programme run by finance in urging the consumers to pay, is yielding positive results.

2.4.3 Property Plant and Equipment (Assets) comprise of R6.58 billion of the total assets of R8 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.

2.4.4 The municipality closed with a balance of cash and cash equivalent of R36.2 million as at the end of the eighth month of the financial year which was made up of R5.9 million for cash and R30.3million from investments. It must be noted that included in the investment is the housing development fund of R27.4 million which belongs to KZN Department of Human Settlements. The short-term obligations are sitting at R330.2 million as illustrated on SC4, while unspent conditional grants amount to R62.8 million, representing a cash short-fall of R384.2 million. Table SC4 reflects that the municipality was owing creditors to the tune of R330.2 million. Included under creditors is Eskom for R221.6 million, Uthukela Water for R39.7 million, Dr Pixley kaSeme R5 million, SARS for R7.2 million, pension and other employee benefits for R16.4 million, and other trade creditors for R40.1 million.

Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.



## 2.5 Cash flow analysis

**Table C7: Monthly budget statements – Cash Flow**

The municipality's cash flow position and cash/cash equivalent outcome is shown on the table below:

**KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M08 February**

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		180,280	233,985	233,890	22,216	147,309	155,927	(8,618)	-6%	233,890
Service charges		794,533	859,570	883,041	33,331	547,344	588,694	(41,350)	-7%	883,041
Other revenue		43,610	37,516	36,397	19,418	81,903	24,265	57,638	238%	36,397
Government - operating		345,816	384,734	444,821	1,208	286,399	286,399	-		444,821
Government - capital		217,288	162,426	153,079	-	67,339	67,339	-		153,079
Interest		16,036	9,328	8,442	185	9,584	5,628	3,956	70%	8,442
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(1,355,861)	(1,492,315)	(1,595,559)	62,648	(1,031,236)	(1,063,706)	(32,470)	3%	(1,595,559)
Finance charges		(32,127)	(43,979)	(43,582)	(3,654)	(27,442)	(29,055)	(1,613)	6%	(43,582)
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>209,574</b>	<b>151,264</b>	<b>120,529</b>	<b>135,352</b>	<b>81,200</b>	<b>35,491</b>	<b>(45,709)</b>	<b>-129%</b>	<b>120,529</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	21,200	13,200	(2,455)	-	8,800	(8,800)	-100%	13,200
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	33,125	45,759	-	-	30,506	(30,506)	-100%	45,759
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(155,174)	(205,576)	(224,064)	(5,176)	(81,800)	(149,376)	(67,577)	45%	(224,064)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(155,174)</b>	<b>(151,250)</b>	<b>(165,105)</b>	<b>(7,631)</b>	<b>(81,800)</b>	<b>(110,070)</b>	<b>(28,270)</b>	<b>26%</b>	<b>(165,105)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	3,561	-	-	-	-		3,561
<b>Payments</b>										
Repayment of borrowing		(47,889)	(32,000)	(16,060)	(3,653)	(20,580)	(10,706)	9,873	-92%	(16,060)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(47,889)</b>	<b>(32,000)</b>	<b>(12,499)</b>	<b>(3,653)</b>	<b>(20,580)</b>	<b>(10,706)</b>	<b>9,873</b>	<b>-92%</b>	<b>(12,499)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>6,512</b>	<b>(31,986)</b>	<b>(57,075)</b>	<b>124,069</b>	<b>(21,179)</b>	<b>(85,285)</b>			<b>(57,075)</b>
Cash/cash equivalents at beginning:		50,508	33,251	57,465		57,465	57,465			57,465
Cash/cash equivalents at month/year end:		57,019	1,265	390		36,286	(27,820)			390

2.5.1 The municipality opened with a cash and cash equivalent balance of R57.5 million at the beginning of the financial year and closed with a balance of R36.2 million as at the end of February 2019 which represents a cash decrease of R21.1 million to date..

2.5.2 Cash flows from operating activities yielded a net cash inflow of R81.2 million as result of receipts from services charges, property rates, government grants as well as other sundry receipts. This net cash inflows was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors and paid the portion of the outstanding interest on loans.

2.5.3 Cash flows from investing activities recorded net cash outflows of R81.8 million due to capital expenditure.

2.5.4 Cash flows from financing activities recorded net cash outflows of R20.5 million. This was due to the repayment of loans by the municipality.

### **3. CONCLUSION**

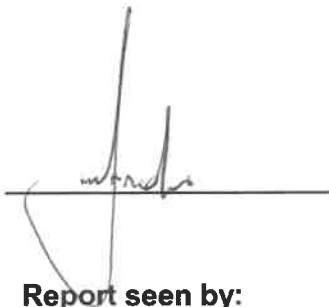
The under-expenditure on operational budget is acceptable if it is due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seems to be under-performing by 16.9%, this has a negative impact on service delivery. The issues that still reflect material variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget.

Furthermore, the municipality should continue to explore and implement effective credit control measures in order to strengthen its cash base, especially from individual consumers. Other revenue enhancement strategies over and above those currently yielding revenue will have to be explored with a view to widen the revenue and cash base as these seem to be the solution to turn the cash-flow situation around.

### **4. RECOMMENDED**

- (a) That the MFMA Section 71 report for the month ended 28 February 2019 be noted;

**Report prepared by:**



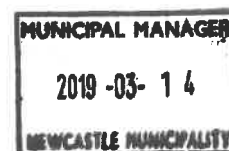
**Report seen by:**



PORTFOLIO COUNCILLOR  
BUDGET AND TREASURY OFFICE



SM NKOSI  
ACTING STRATEGIC EXECUTIVE DIRECTOR:  
BUDGET AND TREASURY OFFICE





**KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M08 February**

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	252,934	295,785	282,785	24,314	200,793	188,523	12,270	7%	282,785
Service charges	962,401	1,008,550	1,041,955	82,244	696,809	694,637	2,173	0%	1,041,955
Investment revenue	4,826	4,041	4,041	325	3,913	2,694	1,219	45%	4,041
Transfers and subsidies	365,726	384,734	453,909	4,917	348,540	348,540	–		453,909
Other own revenue	40,372	75,611	63,111	2,611	31,950	42,074	(10,124)	-24%	63,111
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,626,259</b>	<b>1,768,722</b>	<b>1,845,800</b>	<b>114,411</b>	<b>1,282,005</b>	<b>1,276,468</b>	<b>5,537</b>	<b>0%</b>	<b>1,845,800</b>
Employee costs	538,871	537,171	548,527	45,641	366,407	365,685	723	0%	548,527
Remuneration of Councillors	21,527	24,119	25,710	2,014	15,650	17,140	(1,490)	-9%	25,710
Depreciation & asset impairment	452,759	525,578	472,145	27,224	241,268	314,763	(73,495)	-23%	472,145
Finance charges	35,355	43,979	43,718	3,654	27,442	29,146	(1,704)	-6%	43,718
Materials and bulk purchases	537,642	622,493	605,698	35,753	373,785	403,798	(30,013)	-7%	605,698
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	511,520	483,668	601,632	32,598	261,472	401,088	(139,617)	-35%	601,632
<b>Total Expenditure</b>	<b>2,097,674</b>	<b>2,237,008</b>	<b>2,297,430</b>	<b>146,884</b>	<b>1,286,024</b>	<b>1,531,620</b>	<b>(245,596)</b>	<b>-16%</b>	<b>2,297,430</b>
<b>Surplus/(Deficit)</b>	<b>(471,415)</b>	<b>(468,287)</b>	<b>(451,630)</b>	<b>(32,473)</b>	<b>(4,019)</b>	<b>(255,153)</b>	<b>251,133</b>	<b>-98%</b>	<b>(451,630)</b>
Transfers and subsidies - capital (monetary allocation)	158,481	166,736	152,819	847	61,752	101,879	(40,128)	-39%	152,819
Contributions & Contributed assets	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(312,934)</b>	<b>(301,551)</b>	<b>(298,811)</b>	<b>(31,626)</b>	<b>57,732</b>	<b>(153,273)</b>	<b>211,006</b>	<b>-138%</b>	<b>(298,811)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>(312,934)</b>	<b>(301,551)</b>	<b>(298,811)</b>	<b>(31,626)</b>	<b>57,732</b>	<b>(153,273)</b>	<b>211,006</b>	<b>-138%</b>	<b>(298,811)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>179,893</b>	<b>205,576</b>	<b>224,064</b>	<b>5,177</b>	<b>81,800</b>	<b>149,376</b>	<b>(67,577)</b>	<b>-45%</b>	<b>224,064</b>
Capital transfers recognised	158,481	166,736	152,819	847	61,752	101,879	(40,128)	-39%	152,819
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	21,412	38,840	71,245	4,330	20,048	47,497	(27,449)	-58%	71,245
<b>Total sources of capital funds</b>	<b>179,893</b>	<b>205,576</b>	<b>224,064</b>	<b>5,177</b>	<b>81,800</b>	<b>149,376</b>	<b>(67,577)</b>	<b>-45%</b>	<b>224,064</b>
<b>Financial position</b>									
Total current assets	794,427	366,049	635,383		763,449				635,383
Total non current assets	7,426,731	7,515,728	7,264,303		7,246,974				7,264,303
Total current liabilities	533,860	297,641	486,955		767,485				486,955
Total non current liabilities	597,335	534,920	535,604		545,820				535,604
Community wealth/Equity	7,089,963	7,049,216	6,877,128		6,697,119				6,877,128
<b>Cash flows</b>									
Net cash from (used) operating	209,574	151,264	120,529	135,352	81,200	35,491	(45,709)	-129%	120,529
Net cash from (used) investing	(155,174)	(151,250)	(165,105)	(7,631)	(81,800)	(110,070)	(28,270)	26%	(165,105)
Net cash from (used) financing	(47,889)	(32,000)	(12,499)	(3,653)	(20,580)	(10,706)	9,873	-92%	(12,499)
<b>Cash/cash equivalents at the month/year end</b>	<b>57,019</b>	<b>1,265</b>	<b>390</b>	<b>–</b>	<b>36,286</b>	<b>(27,820)</b>	<b>(64,106)</b>	<b>230%</b>	<b>390</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	113,817	45,177	39,922	33,103	31,893	31,490	152,480	850,409	1,298,292
<b>Creditors Age Analysis</b>									
Total Creditors	71,171	67,560	33,008	36,397	63,988	45,577	3,267	9,314	330,281

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>360,307</b>	<b>412,281</b>	<b>410,733</b>	<b>28,328</b>	<b>284,220</b>	<b>273,822</b>	<b>10,398</b>	<b>4%</b>	<b>410,733</b>
Executive and council		11,473	8,717	9,959	3,071	9,900	6,639	3,260	49%	9,959
Finance and administration		348,834	403,564	400,774	25,257	274,320	267,183	7,138	3%	400,774
Internal audit		—	—	—	—	—	—	—	—	—
<i><b>Community and public safety</b></i>		<b>32,639</b>	<b>55,083</b>	<b>98,933</b>	<b>1,734</b>	<b>31,402</b>	<b>65,955</b>	<b>(34,553)</b>	<b>-52%</b>	<b>98,933</b>
Community and social services		18,274	29,534	16,496	833	16,718	10,998	5,720	52%	16,496
Sport and recreation		541	698	7,532	45	1,038	5,021	(3,984)	-79%	7,532
Public safety		6,942	11,450	10,863	166	6,587	7,242	(655)	-9%	10,863
Housing		6,836	13,331	63,971	689	7,039	42,647	(35,608)	-83%	63,971
Health		47	71	71	1	21	47	(26)	-56%	71
<i><b>Economic and environmental services</b></i>		<b>109,277</b>	<b>87,648</b>	<b>119,867</b>	<b>1,227</b>	<b>77,102</b>	<b>79,911</b>	<b>(2,810)</b>	<b>-4%</b>	<b>119,867</b>
Planning and development		70,898	22,907	26,143	(1,392)	17,778	17,428	349	2%	26,143
Road transport		38,379	64,741	93,724	2,619	59,324	62,483	(3,159)	-5%	93,724
Environmental protection		—	—	—	—	—	—	—	—	—
<i><b>Trading services</b></i>		<b>1,282,385</b>	<b>1,380,276</b>	<b>1,368,921</b>	<b>83,957</b>	<b>950,940</b>	<b>958,548</b>	<b>(7,609)</b>	<b>-1%</b>	<b>1,368,921</b>
Energy sources		718,633	770,528	780,636	52,332	505,366	535,736	(30,370)	-6%	780,636
Water management		290,791	316,642	267,341	16,276	224,493	208,849	15,643	7%	267,341
Waste water management		176,687	195,371	206,219	8,824	142,464	137,479	4,985	4%	206,219
Waste management		96,274	97,735	114,726	6,524	78,617	76,484	2,133	3%	114,726
<i><b>Other</b></i>	<b>4</b>	<b>132</b>	<b>169</b>	<b>164</b>	<b>12</b>	<b>92</b>	<b>110</b>	<b>(17)</b>	<b>-16%</b>	<b>164</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1,784,740</b>	<b>1,935,457</b>	<b>1,998,619</b>	<b>115,258</b>	<b>1,343,756</b>	<b>1,378,347</b>	<b>(34,591)</b>	<b>-3%</b>	<b>1,998,619</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>541,588</b>	<b>412,389</b>	<b>442,968</b>	<b>48,169</b>	<b>286,631</b>	<b>295,312</b>	<b>(8,681)</b>	<b>-3%</b>	<b>442,968</b>
Executive and council		190,702	81,497	107,649	7,313	53,818	71,766	(17,948)	-25%	107,649
Finance and administration		350,886	330,892	334,775	40,856	232,813	223,183	9,630	4%	334,775
Internal audit		—	—	545	—	—	363	(363)	-100%	545
<i><b>Community and public safety</b></i>		<b>181,581</b>	<b>223,369</b>	<b>344,389</b>	<b>14,764</b>	<b>141,385</b>	<b>229,592</b>	<b>(88,207)</b>	<b>-38%</b>	<b>344,389</b>
Community and social services		26,192	29,016	88,193	2,029	18,205	58,795	(40,590)	-69%	88,193
Sport and recreation		68,213	76,393	89,207	5,595	48,766	59,471	(10,706)	-18%	89,207
Public safety		58,141	65,757	62,775	5,118	41,440	41,850	(410)	-1%	62,775
Housing		25,358	44,877	96,434	1,451	28,387	64,289	(35,902)	-56%	96,434
Health		3,678	7,327	7,780	572	4,587	5,187	(600)	-12%	7,780
<i><b>Economic and environmental services</b></i>		<b>250,510</b>	<b>264,341</b>	<b>239,997</b>	<b>13,265</b>	<b>201,451</b>	<b>159,998</b>	<b>41,453</b>	<b>26%</b>	<b>239,997</b>
Planning and development		24,167	27,477	30,312	1,656	12,927	20,208	(7,281)	-36%	30,312
Road transport		226,343	236,865	209,685	11,609	188,524	139,790	48,734	35%	209,685
Environmental protection		—	—	—	—	—	—	—	—	—
<i><b>Trading services</b></i>		<b>1,123,847</b>	<b>1,335,639</b>	<b>1,268,807</b>	<b>70,681</b>	<b>656,495</b>	<b>845,871</b>	<b>(189,376)</b>	<b>-22%</b>	<b>1,268,807</b>
Energy sources		608,813	708,833	714,260	36,553	406,673	476,173	(69,500)	-15%	714,260
Water management		383,390	493,851	399,307	26,978	196,357	266,205	(69,848)	-26%	399,307
Waste water management		60,109	65,969	71,969	206	5,069	47,979	(42,910)	-89%	71,969
Waste management		71,534	66,986	83,271	6,944	48,396	55,514	(7,118)	-13%	83,271
<i><b>Other</b></i>		<b>148</b>	<b>1,270</b>	<b>1,270</b>	<b>5</b>	<b>62</b>	<b>847</b>	<b>(785)</b>	<b>-93%</b>	<b>1,270</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>2,097,674</b>	<b>2,237,008</b>	<b>2,297,430</b>	<b>146,884</b>	<b>1,286,024</b>	<b>1,531,620</b>	<b>(245,596)</b>	<b>-16%</b>	<b>2,297,430</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(312,934)</b>	<b>(301,551)</b>	<b>(298,811)</b>	<b>(31,626)</b>	<b>57,732</b>	<b>(153,273)</b>	<b>211,006</b>	<b>-138%</b>	<b>(298,811)</b>

**KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February**

Vote Description		Ref	2017/18	Budget Year 2018/19							
			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			66,746	68,030	69,271	3,077	54,366	46,181	8,185	17.7%	69,271
Vote 2 - COMMUNITY SERVICES			130,826	139,488	136,201	7,569	102,979	90,801	12,178	13.4%	136,201
Vote 3 - BUDGET AND TREASURY			293,561	344,251	326,775	25,251	229,855	217,850	12,005	5.5%	326,775
Vote 4 - MUNICIPAL MANAGER			-	-	1,150	-	-	767	(767)	-100.0%	1,150
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT			77,865	36,407	79,032	(691)	24,910	52,688	(27,778)	-52.7%	79,032
Vote 6 - TECHNICAL SERVICES			497,109	576,754	605,554	27,720	426,281	449,637	(23,356)	-5.2%	605,554
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			718,633	770,528	780,636	52,332	505,365	520,424	(15,059)	-2.9%	780,636
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	1,784,740	1,935,458	1,998,619	115,258	1,343,756	1,378,347	(34,591)	-2.5%	1,998,619
Expenditure by Vote		1									
Vote 1 - CORPORATE SERVICES			239,523	146,473	153,163	26,552	112,905	102,109	10,797	10.6%	153,163
Vote 2 - COMMUNITY SERVICES			284,594	291,202	301,688	24,067	195,071	201,125	(6,054)	-3.0%	301,688
Vote 3 - BUDGET AND TREASURY			162,888	152,792	167,186	11,306	96,226	111,457	(15,231)	-13.7%	167,186
Vote 4 - MUNICIPAL MANAGER			70,952	62,110	76,977	6,048	39,873	51,318	(11,445)	-22.3%	76,977
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT			59,379	79,124	128,017	3,573	45,348	85,344	(39,997)	-46.9%	128,017
Vote 6 - TECHNICAL SERVICES			671,525	796,474	757,796	38,786	389,927	505,197	(115,270)	-22.8%	757,796
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES			608,813	708,833	712,605	36,553	406,673	475,070	(68,396)	-14.4%	712,605
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	2,097,674	2,237,008	2,297,430	146,884	1,286,024	1,531,620	(245,596)	-16.0%	2,297,430
Surplus/ (Deficit) for the year		2	(312,934)	(301,551)	(298,811)	(31,626)	57,732	(153,274)	211,005	-137.7%	(298,811)

**KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February**

Description		Ref	2017/18	Budget Year 2018/19							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue By Source											
Property rates			252,934	295,785	282,785	24,314	200,793	188,523	12,270	7%	282,785
Service charges - electricity revenue			649,843	686,768	683,349	51,099	450,734	455,566	(4,832)	-1%	683,349
Service charges - water revenue			156,568	161,896	170,146	15,805	119,111	113,430	5,681	5%	170,146
Service charges - sanitation revenue			90,849	95,532	107,116	8,823	73,386	71,411	1,976	3%	107,116
Service charges - refuse revenue			65,141	64,354	81,345	6,517	53,578	54,230	(652)	-1%	81,345
Service charges - other			-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			7,815	8,642	8,171	653	5,415	5,447	(32)	-1%	8,171
Interest earned - external investments			4,826	4,041	4,041	325	3,913	2,694	1,219	45%	4,041
Interest earned - outstanding debtors			11,595	13,218	9,780	(34)	5,671	6,520	(849)	-13%	9,780
Dividends received			-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			6,103	8,710	8,117	113	5,970	5,411	558	10%	8,117
Licences and permits			10	13	14	0	9	10	(1)	-10%	14
Agency services			-	-	-	-	-	-	-	-	-
Transfers and subsidies			365,726	384,734	453,909	4,917	348,540	348,540	-	-	453,909
Other revenue			14,848	45,029	34,828	1,878	14,885	23,219	(8,334)	-36%	34,828
Gains on disposal of PPE			-	-	2,200	-	-	1,467	(1,467)	-100%	2,200
Total Revenue (excluding capital transfers and contributions)			1,626,259	1,768,722	1,845,800	114,411	1,282,005	1,276,468	5,537	0%	1,845,800
Expenditure By Type											
Employee related costs			538,871	537,171	548,527	45,641	366,407	365,685	723	0%	548,527
Remuneration of councillors			21,527	24,119	25,710	2,014	15,650	17,140	(1,490)	-9%	25,710
Debt impairment			137,597	163,946	163,946	11,313	62,298	109,297	(47,000)	-43%	163,946
Depreciation & asset impairment			452,759	525,578	472,145	27,224	241,268	314,763	(73,495)	-23%	472,145
Finance charges			35,355	43,979	43,718	3,654	27,442	29,146	(1,704)	-6%	43,718
Bulk purchases			530,968	618,730	602,230	35,073	371,816	401,487	(29,671)	-7%	602,230
Other materials			6,673	3,763	3,467	680	1,970	2,311	(342)	-15%	3,467
Contracted services			53,171	34,945	95,709	1,823	36,039	63,806	(27,767)	-44%	95,709
Transfers and subsidies			-	-	-	-	-	-	-	-	-
Other expenditure			320,751	284,777	341,977	19,462	163,135	227,985	(64,850)	-28%	341,977
Loss on disposal of PPE			-	-	-	-	-	-	-	-	-
Total Expenditure			2,097,674	2,237,008	2,297,430	146,884	1,286,024	1,531,620	(245,596)	-16%	2,297,430
Surplus/(Deficit)			(471,415)	(468,287)	(451,630)	(32,473)	(4,019)	(255,153)	251,133	(0)	(451,630)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			158,481	166,736	152,819	847	61,752	101,879	(40,128)	(0)	152,819
Transfers and subsidies - capital (monetary allocations) (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			(312,934)	(301,551)	(298,811)	(31,626)	57,732	(153,273)			(298,811)
Taxation									-		
Surplus/(Deficit) after taxation			(312,934)	(301,551)	(298,811)	(31,626)	57,732	(153,273)			(298,811)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			(312,934)	(301,551)	(298,811)	(31,626)	57,732	(153,273)			(298,811)
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			(312,934)	(301,551)	(298,811)	(31,626)	57,732	(153,273)			(298,811)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		1,955	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		8,912	2,640	18,276	32	1,756	12,184	(10,428)	-86%	18,276
Vote 3 - BUDGET AND TREASURY		-	1,000	1,218	273	972	812	160	20%	1,218
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		36,701	-	12,924	1	3,950	8,616	(4,666)	-54%	12,924
Vote 6 - TECHNICAL SERVICES		130,826	197,436	186,647	5,064	74,544	124,431	(49,887)	-40%	186,647
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		1,499	4,500	5,000	(193)	578	3,333	(2,755)	-83%	5,000
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	179,893	205,576	224,064	5,177	81,800	149,376	(67,577)	-45%	224,064
<b>Total Capital Expenditure</b>		179,893	205,576	224,064	5,177	81,800	149,376	(67,577)	-45%	224,064
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1,955	1,000	1,218	273	972	812	160	20%	1,218
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,955	1,000	1,218	273	972	812	160	20%	1,218
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		9,455	2,640	19,389	33	1,773	12,926	(11,154)	-86%	19,389
Community and social services		8,048	990	7,915	32	1,195	5,277	(4,082)	-77%	7,915
Sport and recreation		766	1,650	10,450	-	561	6,967	(6,406)	-92%	10,450
Public safety		99	-	-	-	-	-	-	-	-
Housing		543	-	1,024	1	17	683	(666)	-98%	1,024
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		46,849	142,436	80,345	4,256	44,990	53,583	(8,573)	-16%	80,345
Planning and development		20,512	-	13,558	-	3,933	9,039	(5,106)	-56%	13,558
Road transport		26,337	142,436	66,787	4,256	41,057	44,524	(3,467)	-8%	66,787
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		105,887	59,500	123,112	615	34,065	82,075	(48,009)	-58%	123,112
Energy sources		1,499	4,500	5,000	(193)	578	3,333	(2,755)	-83%	5,000
Water management		104,489	55,000	118,112	808	33,487	78,742	(45,254)	-57%	118,112
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		15,646	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	179,893	205,576	224,064	5,177	81,800	149,376	(67,577)	-45%	224,064
<b>Funded by:</b>										
National Government		133,909	148,032	132,932	853	52,694	88,621	(35,927)	-41%	132,932
Provincial Government		8,926	18,704	19,887	(6)	9,058	13,258	(4,200)	-32%	19,887
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		15,646	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		158,481	166,736	152,819	847	61,752	101,879	(40,128)	-39%	152,819
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	5	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>	6	21,412	38,840	71,245	4,330	20,048	47,497	(27,449)	-58%	71,245
<b>Total Capital Funding</b>		179,893	205,576	224,064	5,177	81,800	149,376	(67,577)	-45%	224,064

## References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

**KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M08 February**

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		9,612	1,265	390	5,914	390
Call investment deposits		47,407	10,951	44,303	30,372	44,303
Consumer debtors		673,840	305,160	480,520	625,557	480,520
Other debtors		51,145	33,098	97,018	87,848	97,018
Current portion of long-term receivables		4	—	—	2	—
Inventory		12,420	15,575	13,152	13,756	13,152
<b>Total current assets</b>		<b>794,427</b>	<b>366,049</b>	<b>635,383</b>	<b>763,449</b>	<b>635,383</b>
<b>Non current assets</b>						
Long-term receivables		30,372	—	—	—	—
Investments		—	—	—	—	—
Investment property		365,272	361,651	379,606	379,606	379,606
Investments in Associate		301,163	298,182	275,279	275,279	275,279
Property, plant and equipment		6,716,697	6,840,820	6,599,109	6,580,590	6,599,109
Agricultural		—	—	—	—	—
Biological		—	—	—	—	—
Intangible		5,758	7,650	2,841	3,773	2,841
Other non-current assets		7,469	7,425	7,469	7,726	7,469
<b>Total non current assets</b>		<b>7,426,731</b>	<b>7,515,728</b>	<b>7,264,303</b>	<b>7,246,974</b>	<b>7,264,303</b>
<b>TOTAL ASSETS</b>		<b>8,221,159</b>	<b>7,881,777</b>	<b>7,899,686</b>	<b>8,010,423</b>	<b>7,899,686</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		—	—	—	—	—
Borrowing		—	33,987	25,598	11,120	25,598
Consumer deposits		18,965	16,867	22,527	22,883	22,527
Trade and other payables		514,895	240,096	399,539	694,191	399,539
Provisions		—	6,691	39,290	39,290	39,290
<b>Total current liabilities</b>		<b>533,860</b>	<b>297,641</b>	<b>486,955</b>	<b>767,485</b>	<b>486,955</b>
<b>Non current liabilities</b>						
Borrowing		431,733	373,941	390,397	400,612	390,397
Provisions		165,602	160,980	145,207	145,207	145,207
<b>Total non current liabilities</b>		<b>597,335</b>	<b>534,920</b>	<b>535,604</b>	<b>545,820</b>	<b>535,604</b>
<b>TOTAL LIABILITIES</b>		<b>1,131,195</b>	<b>832,561</b>	<b>1,022,559</b>	<b>1,313,305</b>	<b>1,022,559</b>
<b>NET ASSETS</b>	<b>2</b>	<b>7,089,963</b>	<b>7,049,216</b>	<b>6,877,128</b>	<b>6,697,119</b>	<b>6,877,128</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		7,063,287	7,046,945	6,871,933	6,669,111	6,871,933
Reserves		26,676	2,271	5,194	28,008	5,194
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>7,089,963</b>	<b>7,049,216</b>	<b>6,877,128</b>	<b>6,697,119</b>	<b>6,877,128</b>



**KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M08 February**

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		180,280	233,985	233,890	22,216	147,309	155,927	(8,618)	-6%	233,890
Service charges		794,533	859,570	883,041	33,331	547,344	588,694	(41,350)	-7%	883,041
Other revenue		43,610	37,516	36,397	19,418	81,903	24,265	57,638	238%	36,397
Government - operating		345,816	384,734	444,821	1,208	286,399	286,399	-		444,821
Government - capital		217,288	162,426	153,079	-	67,339	67,339	-		153,079
Interest		16,036	9,328	8,442	185	9,584	5,628	3,956	70%	8,442
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(1,355,861)	(1,492,315)	(1,595,559)	62,648	(1,031,236)	(1,063,706)	(32,470)	3%	(1,595,559)
Finance charges		(32,127)	(43,979)	(43,582)	(3,654)	(27,442)	(29,055)	(1,613)	6%	(43,582)
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>209,574</b>	<b>151,264</b>	<b>120,529</b>	<b>135,352</b>	<b>81,200</b>	<b>35,491</b>	<b>(45,709)</b>	<b>-129%</b>	<b>120,529</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	21,200	13,200	(2,455)	-	8,800	(8,800)	-100%	13,200
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	33,125	45,759	-	-	30,506	(30,506)	-100%	45,759
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(155,174)	(205,576)	(224,064)	(5,176)	(81,800)	(149,376)	(67,577)	45%	(224,064)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(155,174)</b>	<b>(151,250)</b>	<b>(165,105)</b>	<b>(7,631)</b>	<b>(81,800)</b>	<b>(110,070)</b>	<b>(28,270)</b>	<b>26%</b>	<b>(165,105)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	3,561	-	-	-	-		3,561
<b>Payments</b>										
Repayment of borrowing		(47,889)	(32,000)	(16,060)	(3,653)	(20,580)	(10,706)	9,873	-92%	(16,060)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(47,889)</b>	<b>(32,000)</b>	<b>(12,499)</b>	<b>(3,653)</b>	<b>(20,580)</b>	<b>(10,706)</b>	<b>9,873</b>	<b>-92%</b>	<b>(12,499)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>6,512</b>	<b>(31,986)</b>	<b>(57,075)</b>	<b>124,069</b>	<b>(21,179)</b>	<b>(85,285)</b>			<b>(57,075)</b>
Cash/cash equivalents at beginning:		50,508	33,251	57,465		57,465	57,465			57,465
Cash/cash equivalents at month/year end:		57,019	1,265	390		36,286	(27,820)			390

**KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M08 February**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<b>Revenue By Source</b>			
	Fines, penalties and forfeits	10%	Strict law enforcement,	
	Interest earned - external investments	45%	Due to an increase on our debtors book.	
	Interest earned - outstanding debtors	-13%	Interest on investments has not been recognised.	
	Other Revenue	-36%	Other revenue is dependent on levels of consumption and therefore fluctuates every month.	
2	<b>Expenditure By Type</b>			
	Depreciation & asset impairment	-23%	Opening balance haven't been finalized due to year end	
	Debt Impairment	-43%	Bulk of the Debt Impairment is calculated bi-annually	
	Contracted Services	-44%	Invoice from service providers haven't yet received	
	Other Material	-15%	Cross cut measures are implemented to reduce the expenditure for material	
	Other expenditure	-28%	Cross cut measures are implemented to reduce the expenditure for other expenditure	
3	<b>Capital Expenditure</b>			
	Grant funded projects	-39%	Delays in the SCM process, particularly on appointment consultants, incapacity of contractors	Fast track SCM processes and management of contractors
	Internally funded projects	-58%	Most of projects rolled over from 2016/17, with no need for new SCM processes	None
	Repairs and maintenance	45%	Under-budgeting due to cash-flow challenges	None
4	<b>Financial Position</b>			
	Property Plant and Equipment		Slow capital expenditure and depreciation	
	Investment property		Revaluation, which was finalised after financial budget was approved	
	Investment in Associate		Decrease in Net Asset Value of the Entity, which was confirmed after annual budget was approved	
	Consumer Debtors		Change in bad debt provision due to cleaning up of debtors and indigent books	
	Trade and other payables		Error during annual budgeting	
5	<b>Cash Flow</b>			
	Net Cash from Operating Activities	-129%	Equitable Share and other grants bulk of it received early in the financial year	
	Net Cash Used from Investing Activities	26%	Slow capital expenditure	
	Net Cash Used from Financial Activities	-92%	Based on amortisation schedules	None
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

**KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February**

Description of financial indicator	Basis of calculation	Ref	2017/18	Budget Year 2018/19			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-0.6%	25.5%	22.5%	2.1%	3.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		13.4%	9.2%	11.9%	16.5%	11.9%
Gearing	Long Term Borrowing/ Funds & Reserves		1618.4%	16463.8%	7515.8%	1430.3%	7515.8%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	148.8%	123.0%	130.5%	99.5%	130.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		10.7%	4.1%	9.2%	4.7%	9.2%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		46.4%	19.1%	31.3%	55.6%	31.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	4.2%	3.3%	3.3%		
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	44.2%	50.0%	50.0%		
Employee costs	Employee costs/Total Revenue - capital revenue		33.1%	30.4%	29.7%	28.6%	29.7%
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		30.0%	32.2%	27.9%	2.1%	3.8%
<b><u>IDP regulation financial viability indicators</u></b>							
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 - M08 February**

Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days				
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	1200	22,470	8,515	8,213	8,071	8,576	8,842	42,057	220,149	326,893	287,695	1,943			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	53,052	11,773	7,470	1,806	697	605	2,107	10,630	88,142	15,846	71			
Receivables from Non-exchange Transactions - Property Rates	1400	32,261	7,565	6,853	6,767	6,584	6,361	33,559	141,289	241,239	194,560	1,087			
Receivables from Exchange Transactions - Waste Water Management	1500	14,868	6,190	6,034	6,067	5,830	5,837	28,738	174,977	248,541	221,449	1,526			
Receivables from Exchange Transactions - Waste Management	1600	10,813	4,203	5,216	4,132	4,076	3,917	17,775	74,955	125,085	104,854	606			
Receivables from Exchange Transactions - Property Rental Debtors	1700	564	146	131	115	94	141	501	2,357	4,048	3,208	-			
Interest on Arrear Debtor Accounts	1810	10,414	710	798	674	673	685	3,646	42,343	59,944	48,022	74			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-			
Other	1900	(30,625)	6,077	5,207	5,472	5,363	5,102	24,097	183,707	204,399	223,741	882			
<b>Total By Income Source</b>	<b>2000</b>	<b>113,817</b>	<b>45,177</b>	<b>39,922</b>	<b>33,103</b>	<b>31,893</b>	<b>31,490</b>	<b>152,480</b>	<b>850,409</b>	<b>1,298,292</b>	<b>1,099,375</b>	<b>6,189</b>	<b>-</b>	<b>-</b>	
<b>2017/18 - totals only</b>															
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	11,291	1,230	1,211	1,444	621	562	6,843	20,961	44,163	30,431	-			
Commercial	2300	39,741	15,577	11,037	3,787	3,544	3,250	12,103	47,937	136,976	70,620	27			
Households	2400	63,367	28,046	27,333	27,482	27,347	27,478	133,151	779,156	1,113,359	994,614	6,162			
Other	2500	(581)	324	341	390	381	201	383	2,356	3,794	3,710	-			
<b>Total By Customer Group</b>	<b>2600</b>	<b>113,817</b>	<b>45,177</b>	<b>39,922</b>	<b>33,103</b>	<b>31,893</b>	<b>31,490</b>	<b>152,480</b>	<b>850,409</b>	<b>1,298,292</b>	<b>1,099,375</b>	<b>6,189</b>	<b>-</b>	<b>-</b>	

**KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February**

Description	NT Code	Budget Year 2018/19								Total
		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	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	28,161	32,732	29,164	34,493	62,595	34,455	-	-	221,602
Bulk Water	0200	7,948	23,844	-	-	-	7,948	-	5,038	44,777
PAYE deductions	0300	7,238	-	-	-	-	-	-	-	7,238
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	16,475	-	-	-	-	-	-	-	16,475
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	11,349	10,984	3,843	1,903	1,393	3,173	3,267	4,276	40,189
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>71,171</b>	<b>67,560</b>	<b>33,008</b>	<b>36,397</b>	<b>63,988</b>	<b>45,577</b>	<b>3,267</b>	<b>9,314</b>	<b>330,281</b>

**KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February**

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							
<b>Municipality</b>									
Nedbank		12 months	Call Account	Call account	2	-	-	359	359
Standard Bank		12 months	Call Account	Call account	2,172	2	44,167	(14,711)	29,457
ABSA		12 months	Call Account	Call account	204	2	3,240	(2,683)	557
								-	
<b>Municipality sub-total</b>					2,378		47,407	(17,035)	30,372
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				2,378		47,407	(17,035)	30,372



**KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February**

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		353,098	368,807	378,607	959	275,955	275,955	-		378,607
Local Government Equitable Share		317,467	341,408	341,408	-	256,056	256,056	-		341,408
Water Services Operating Subsidy		-	-	-						-
EPWP Incentive		4,166	3,199	3,199	959	3,199	3,199			3,199
Integrated National Electrification Programme		-	-	-						-
Finance Management		1,700	1,700	1,700	-	1,700	1,700			1,700
Municipal Systems Improvement		-	-	-				-		-
Water Services Infrastructure Grant (WSIG)		2,500	-	-				-		-
Municipal Infrastructure Grant (MIG)		18,265	7,500	17,300				-		17,300
Energy Efficiency and Demand Management		9,000	15,000	15,000	-	15,000	15,000	-		15,000
Other transfers and grants [insert description]								-		-
<b>Provincial Government:</b>		15,598	14,097	13,939	-	8,673	8,673	-		13,939
Provincialisation of Libraries		5,923	6,234	6,234	-	6,234	6,234	-		6,234
Level 2 accreditation		8,761	7,437	7,437		2,221	2,221			7,437
Museums Services		350	368	218		218	218	-		218
Community Library Services Grant		564						-		
Sport and Recreation		-	58	50				-		50
Health subsidy		-						-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		1,850	-	52,275	-	1,522	1,522	-		52,275
COGTA Grant		1,000		-		-	-	-		-
Tirelo Bosha Grant		850		1,150		1,150	1,150			1,150
EED Housing Grant				51,125		372	372			51,125
<b>Total Operating Transfers and Grants</b>	5	370,546	382,904	444,821	959	286,150	286,150	-		444,821
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		173,606	142,732	132,932	-	53,000	53,000	-		132,932
Neighbourhood Development Partnership		34,767						-		
Municipal Infrastructure Grant (MIG)		96,339	102,732	92,932		39,000	39,000			92,932
Integrated National Electrification Programme		-								
Emergency efficiency & demand side management		-								
Municipal water infrastructure		-								
Water Services Infrastructure Grant (WSIG)		42,500	40,000	40,000	-	14,000	14,000	-		40,000
Other capital transfers [insert description]								-		
<b>Provincial Government:</b>		890	19,997	20,147	-	14,339	14,339	-		20,147
Level 2 accreditation		-						-		
Recapitalisation of Community Libraries		-								
Sport and Recreation		890	7,850	7,850	-	2,617	2,617			7,850
Community Library Service		-	12,147	12,297	-	11,723	11,723			12,297
Museum		-								
<b>Corridor Development</b>		-						-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		19,076	-	-	-	-	-	-		-
European Union		19,076						-		
<b>Total Capital Transfers and Grants</b>	5	193,571	162,729	153,079	-	67,339	67,339	-		153,079
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	564,117	545,633	597,900	959	353,489	353,489	-		597,900

**KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February**

Description		Ref	2017/18	Budget Year 2018/19							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:			353,549	368,807	378,607	2,050	278,681	274,656	5,985	2.2%	378,607
Local Government Equitable Share			317,467	341,408	341,408	–	256,056	256,056	–		341,408
Water Services Operating Subsidy			–	–	–	–	–	–	–		–
EPWP Incentive			4,166	3,199	3,199	625	2,865	1,600	1,266	79.1%	3,199
Integrated National Electrification Programme			–	–	–	–	–	–	–		–
Finance Management			1,700	1,700	1,700	1	828	850	(22)	-2.6%	1,700
Water Services Infrastructure Grant (WSIG)			2,500	–	–	–	–	–	–		–
Energy Efficiency and Demand side Management Grant			9,451	15,000	15,000	1,425	5,541	7,500	–		15,000
Municipal Infrastructure Grant (MIG)			18,265	7,500	17,300	–	13,391	8,650	4,741	54.8%	17,300
Provincial Government:			11,989	14,097	13,939	714	10,223	6,970	3,278	47.0%	13,939
Level 2 accreditation			5,196	7,437	7,437	344	3,989	3,719	270	7.3%	7,437
Recapitalisation of Community Libraries			5,923	6,234	6,234	370	6,234	3,117	3,117	100.0%	6,234
Museums Services			343	368	218	–	–	109	(109)	-100.0%	218
Community Library Services Grant			527	–	–	–	–	–	–		–
Sport and Recreation			–	58	50	–	–	25	–		50
Health subsidy			–	–	–	–	–	–	–		–
District Municipality:			–	–	–	–	–	–	–		–
[insert description]			–	–	–	–	–	–	–		–
Other grant providers:			1,850	–	1,150	–	–	575	(575)	-100.0%	1,150
COGTA Grant			1,000	–	–	–	–	–	–		–
Tirelo Bosha Grant			850	–	1,150	–	–	575	(575)	-100.0%	1,150
EED Housing Grant			–	–	51,125	–	13,095	25,562	–		51,125
Total operating expenditure of Transfers and Grants:			367,388	382,904	393,696	2,764	288,903	282,200	8,688	3.1%	393,696
Capital expenditure of Transfers and Grants											
National Government:			161,487	142,732	132,932	538	39,604	66,466	(26,862)	-40.4%	132,932
Neighbourhood Development Partnership			22,648	–	–	–	–	–	–		–
Municipal Infrastructure Grant (MIG)			96,339	102,732	92,932	538	25,604	46,466	(20,862)	-44.9%	92,932
Integrated National Electrification Programme			–	–	–	–	–	–	–		–
Energy efficiency & demand side management			–	–	–	–	–	–	–		–
Water Services Infrastructure Grant (WSIG)			42,500	40,000	40,000	–	14,000	20,000	(6,000)	-30.0%	40,000
MWIG			–	–	–	–	–	–	–		–
Provincial Government:			3,177	19,997	20,147	–	2,329	10,074	(7,744)	-76.9%	20,147
Level 2 accreditation			–	–	–	–	–	–	–		–
Recapitalisation of Community Libraries			–	–	–	–	–	–	–		–
Sport and Recreation			881	7,850	7,850	–	645	3,925	–		7,850
Community Library			2,297	12,147	12,297	–	1,684	6,149	–		12,297
Museum			–	–	–	–	–	–	–		–
Sport and Recreation			–	–	–	–	–	–	–		–
District Municipality:			–	–	–	–	–	–	–		–
[insert description]			–	–	–	–	–	–	–		–
Other grant providers:			17,533	–	–	–	–	–	–		–
European Union			17,533	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants			182,198	162,729	153,079	538	41,933	76,540	(34,606)	-45.2%	153,079
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			549,586	545,633	546,775	3,302	330,837	358,740	(25,918)	-7.2%	546,775

**KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February**

Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b><u>Operating expenditure of Approved Roll-overs</u></b>						
<b>National Government:</b>		6,000	–	1,205	–	
Local Government Equitable Share					–	
Water Services Operating Subsidy					–	
EPWP Incentive					–	
Integrated National Electrification Programme					–	
Finance Management					–	
Museums Services					–	
Massification		6,000	–	1,205		
Other transfers and grants [insert description]					–	
<b>Provincial Government:</b>		14,116	–	5,532	8,584	60.8%
Provincialisation of Libraries		13,643		5,532	8,111	59.5%
Museums Services		473			473	100.0%
Community Library Services Grant		–			–	
Sport and Recreation					–	
Health subsidy					–	
<b>District Municipality:</b>		–	–	–	–	
[insert description]					–	
<b>Other grant providers:</b>		3,544	–	–	3,544	100.0%
Grant skill development		3,544			3,544	100.0%
COGTA Grant					–	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>23,660</b>	<b>–</b>	<b>6,737</b>	<b>12,128</b>	<b>51.3%</b>
<b><u>Capital expenditure of Approved Roll-overs</u></b>						
<b>National Government:</b>		5,000	–	578	4,422	88.4%
Neighbourhood Development Partnership					–	
Water Services Infrastructure Grant (WSIG)					–	
Massification		5,000		578	4,422	88.4%
Other capital transfers [insert description]					–	
<b>Provincial Government:</b>		–	–	–	–	
Corridor Development					–	
<b>District Municipality:</b>		–	–	–	–	
Other grant providers:		–	–	–	–	
					–	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>5,000</b>	<b>–</b>	<b>578</b>	<b>4,422</b>	<b>88.4%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>28,660</b>	<b>–</b>	<b>7,315</b>	<b>16,549</b>	<b>57.7%</b>

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration		Ref	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2018/19				
						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
		1	A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages			13,489	14,836	14,174	1,115	9,056	8,449	(383)	-4%	14,174
Pension and UIF Contributions			1,216	1,448	2,087	134	1,087	1,391	(304)	-22%	2,087
Medical Aid Contributions			82	95	81	7	53	64	(11)	-1%	81
Motor Vehicle Allowance			3,627	6,686	5,469	438	3,559	3,848	(87)	-2%	5,469
Cellphone Allowance			2,050	-	2,652	221	1,123	1,766	(645)	-36%	2,652
Housing Allowances			921	1,054	996	83	665	664	1	0%	996
Other benefits and allowances			140	-	252	17	102	168	(66)	-39%	252
Sub Total - Councillors			21,527	24,119	25,710	2,014	15,646	17,140	(1,495)	-9%	25,710
% Increase		4		12.0%	18.4%						19.4%
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages			7,786	10,224	10,187	1,094	4,783	6,792	(2,008)	-30%	10,187
Pension and UIF Contributions			87	-	-	-	-	-	-	-	-
Medical Aid Contributions			35	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			117	-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			84	-	-	-	-	-	-	-	-
Payments in lieu of leave			119	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			8,208	10,224	10,187	1,094	4,783	6,792	(2,008)	-30%	10,187
% Increase		4		24.6%	24.1%						24.1%
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			355,996	344,446	345,446	31,161	237,814	230,298	7,316	3%	345,446
Pension and UIF Contributions			61,859	56,621	56,621	5,105	40,964	37,747	3,217	9%	56,621
Medical Aid Contributions			22,024	23,976	23,976	1,744	16,809	15,984	825	4%	23,976
Overtime			28,988	20,000	30,393	1,434	17,493	20,262	(2,769)	-14%	30,393
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			20,817	26,185	26,185	1,973	15,614	17,456	(1,843)	-9%	26,185
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			7,583	9,945	9,945	690	5,556	6,630	(1,072)	-16%	9,945
Other benefits and allowances			13,300	17,786	17,786	2,440	27,577	11,858	15,718	133%	17,786
Payments in lieu of leave			20,297	27,987	27,987	(0)	(0)	18,658	(18,658)	-100%	27,987
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			530,663	526,947	538,340	44,547	361,629	358,893	2,735	1%	538,340
% Increase		4		-0.7%	1.4%						1.4%
Total Parent Municipality			560,398	561,289	574,237	47,655	382,057	382,825	(767)	0%	574,237
				0.2%	2.5%						2.5%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>											
<b>Board Members of Entities</b>											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-	-
Board Fees			-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		2	-	-	-	-	-	-	-	-	-
% Increase		4									
<b>Senior Managers of Entities</b>											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		2	-	-	-	-	-	-	-	-	-
% Increase		4									
<b>Other Staff of Entities</b>											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		2	-	-	-	-	-	-	-	-	-
% Increase		4									
Total Municipal Entities			-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			560,398	561,289	574,237	47,655	382,057	382,825	(767)	0%	574,237
% Increase		4		0.2%	2.5%						2.5%
TOTAL MANAGERS AND STAFF			538,671	537,171	548,527	45,641	366,412	365,685	727	0%	548,527

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

Ref	Description	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
1	<b>R thousands</b>	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget			
	<b>Cash Receipts By Source</b>															
	Property rates	14,613	16,203	18,667	22,077	18,197	17,668	24,252	22,216				51,169	205,063	219,417	234,776
	Service charges - electricity revenue	45,178	41,802	68,744	43,558	55,440	54,277	48,778	47,271				229,590	634,638	682,551	726,596
	Service charges - water revenue	7,612	7,614	7,572	8,880	7,995	8,369	13,248	11,081				53,576	125,947	134,763	144,196
	Service charges - sanitation revenue	3,929	4,306	4,208	5,121	4,233	4,184	8,099	5,823				40,338	80,241	85,858	91,868
	Service charges - refuse	3,438	3,569	3,740	3,868	4,116	3,597	4,770	5,551				32,420	65,068	69,623	74,497
	Service charges - other	-	-	-	-	-	-	-	-				-	-	-	-
	Rental of facilities and equipment	680	613	767	759	693	598	652	653				1,912	7,326	8,059	8,865
	Interest earned - external investments	-	634	0	271	973	788	752	219				364	4,001	10,337	11,370
	Interest earned - outstanding debtors	711	670	825	779	906	889	1,200	(34)				(2,421)	3,525	6,897	7,587
	Dividends received	-	-	-	-	-	-	-	-				-	-	-	-
	Fines, penalties and forfeits	90	915	22	27	19	6	3,657	113				(3,287)	1,561	6,226	6,849
	Licences and permits	2	1	1	2	0	1	2	0				4	12	13	15
	Agency services	-	-	-	-	-	-	-	-				-	-	-	-
	Transfer receipts - operating	114,467	13,714	16,573	13,734	1,913	121,303	3,639	1,208				44,939	331,488	314,500	321,688
	Other revenue	7,096	5,240	4,647	2,896	9,222	12,402	1,499	19,418				(34,100)	28,321	20,944	23,003
	<b>Cash Receipts by Source</b>	<b>197,615</b>	<b>95,279</b>	<b>125,767</b>	<b>101,971</b>	<b>103,707</b>	<b>224,083</b>	<b>110,547</b>	<b>113,519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>414,502</b>	<b>1,487,191</b>	<b>1,559,288</b>	<b>1,651,310</b>
	<b>Other Cash Flows by Source</b>															
	Transfer receipts - capital	39,000	-	-	25,573	-	2,617	-	-				148,497	215,686	184,662	222,540
	Contributions & Contributed assets	-	-	-	-	-	-	-	-				-	-	-	-
	Proceeds on disposal of PPE	-	-	-	-	-	2,454	-	-				(442)	2,012	2,000	2,000
	Short term loans	-	-	-	-	-	-	-	-				-	-	-	-
	Borrowing long term/refinancing	-	-	-	-	-	-	-	-				-	-	-	-
	Increase in consumer deposits	-	-	-	-	-	-	-	-				-	-	-	-
	Receipt of non-current debtors	-	-	-	-	-	-	-	-				-	-	-	-
	Receipt of non-current receivables	-	-	-	-	-	-	-	-				-	-	-	-
	Change in non-current investments	-	-	-	-	-	-	-	-				-	-	-	-
	<b>Total Cash Receipts by Source</b>	<b>236,615</b>	<b>95,279</b>	<b>125,767</b>	<b>127,544</b>	<b>103,707</b>	<b>229,153</b>	<b>110,547</b>	<b>113,519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>564,262</b>	<b>1,706,594</b>	<b>1,746,620</b>	<b>1,876,308</b>
	<b>Cash Payments by Type</b>															
	Employee related costs	37,532	45,071	51,918	46,447	44,332	47,747	47,300	45,641				104,827	470,815	466,484	499,225
	Remuneration of councillors	2,075	1,834	1,792	2,025	2,100	2,192	2,039	2,014				4,985	21,055	22,076	23,458
	Interest paid	3,875	3,812	3,532	3,958	1,743	2,408	4,461	3,654				22,870	50,312	56,347	53,785
	Bulk purchases - Electricity	11	-	10,000	24,788	322	66,349	34,434	20,000				329,035	484,938	589,715	633,450
	Bulk purchases - Water & Sewer	-	6,911	6,911	-	-	13,823	-	-				40,579	88,224	-	-
	Other materials	94	141	236	269	151	150	248	680				1,573	3,543	3,745	3,932
	Contracted services	-	-	2,585	4,198	7,162	6,814	11,392	1,823				4,857	38,832	53,355	55,313
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-				-	-	-	-
	Grants and subsidies paid - other	-	-	-	-	-	-	-	-				-	-	-	-
	General expenses	7,105	16,349	17,136	25,250	16,345	30,182	33,260	19,099				171,079	335,804	322,720	333,292
	<b>Cash Payments by Type</b>	<b>50,691</b>	<b>74,118</b>	<b>94,110</b>	<b>106,935</b>	<b>72,155</b>	<b>169,665</b>	<b>133,132</b>	<b>92,911</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>679,806</b>	<b>1,473,524</b>	<b>1,598,863</b>	<b>1,602,455</b>
	<b>Other Cash Flows/Payments by Type</b>															
	Capital assets	3,436	10,348	2,174	12,590	15,784	18,715	13,541	5,212				137,312	219,112	184,662	222,540
	Repayment of borrowing	-	523	2,118	3,931	2,913	18,110	(3,362)	(3,653)				8,795	29,375	37,206	41,351
	Other Cash Flows/Payments	155,629	48,826	24,072	-	38,885	-	-	-				(267,413)	-	-	-
	<b>Total Cash Payments by Type</b>	<b>209,756</b>	<b>133,815</b>	<b>98,402</b>	<b>147,529</b>	<b>129,737</b>	<b>206,490</b>	<b>143,312</b>	<b>94,470</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>558,500</b>	<b>1,722,011</b>	<b>1,820,731</b>	<b>1,866,345</b>
	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>27,059</b>	<b>(36,536)</b>	<b>27,365</b>	<b>(19,985)</b>	<b>(26,030)</b>	<b>22,663</b>	<b>(32,764)</b>	<b>19,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,762</b>	<b>(15,417)</b>	<b>(74,112)</b>	<b>9,962</b>
	Cash/cash equivalents at the month/year beginning:	57,465	84,524	45,988	73,353	53,367	27,337	50,000	17,236	36,286	36,286	36,286	36,286	57,465	42,048	(32,064)
	Cash/cash equivalents at the month/year end:	84,524	45,988	73,353	53,367	27,337	50,000	17,236	36,286	36,286	36,286	36,286	42,048	42,048	(32,064)	(22,102)



**KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February**

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue By Source</b>										
Property rates		252,934	295,785	282,785	24,314	200,793	188,523	12,270	7%	282,785
Service charges - electricity revenue		649,843	686,768	683,349	51,099	450,734	455,566	(4,832)	-1%	683,349
Service charges - water revenue		156,568	161,896	170,146	15,805	119,111	113,430	5,681	5%	170,146
Service charges - sanitation revenue		90,849	95,532	107,116	8,823	73,386	71,411	1,976	3%	107,116
Service charges - refuse revenue		65,141	64,354	81,345	6,517	53,578	54,230	(652)	-1%	81,345
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		7,815	8,642	8,171	653	5,415	5,447	(32)	-1%	8,171
Interest earned - external investments		4,826	4,041	4,041	325	3,913	2,694	1,219	45%	4,041
Interest earned - outstanding debtors		11,595	13,218	9,780	(34)	5,671	6,520	(849)	-13%	9,780
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6,103	8,710	8,117	113	5,970	5,411	558	10%	8,117
Licences and permits		10	13	14	0	9	10	(1)	-10%	14
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		365,726	384,734	453,909	4,917	348,540	348,540	-	-	453,909
Other revenue		14,848	45,029	34,828	1,878	14,885	23,219	(8,334)	-36%	34,828
Gains on disposal of PPE		-	-	2,200	-	-	1,467	(1,467)	-100%	2,200
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,626,259</b>	<b>1,768,722</b>	<b>1,845,800</b>	<b>114,411</b>	<b>1,282,005</b>	<b>1,276,468</b>	<b>5,537</b>	<b>0%</b>	<b>1,845,800</b>
<b>Expenditure By Type</b>										
Employee related costs		538,871	537,171	548,527	45,641	366,407	365,685	723	0%	548,527
Remuneration of councillors		21,527	24,119	25,710	2,014	15,650	17,140	(1,490)	-9%	25,710
Debt impairment		137,597	163,946	163,946	11,313	62,298	109,297	(47,000)	-43%	163,946
Depreciation & asset impairment		452,759	525,578	472,145	27,224	241,268	314,763	(73,495)	-23%	472,145
Finance charges		35,355	43,979	43,718	3,654	27,442	29,146	(1,704)	-6%	43,718
Bulk purchases		530,968	618,730	602,230	35,073	371,816	401,487	(29,671)	-7%	602,230
Other materials		6,673	3,763	3,467	680	1,970	2,311	(342)	-15%	3,467
Contracted services		53,171	34,945	95,709	1,823	36,039	63,806	(27,767)	-44%	95,709
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		320,751	284,777	341,977	19,462	163,135	227,985	(64,850)	-28%	341,977
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>2,097,674</b>	<b>2,237,008</b>	<b>2,297,430</b>	<b>146,884</b>	<b>1,286,024</b>	<b>1,531,620</b>	<b>(245,596)</b>	<b>-16%</b>	<b>2,297,430</b>
<b>Surplus/(Deficit)</b>		<b>(471,415)</b>	<b>(468,287)</b>	<b>(451,630)</b>	<b>(32,473)</b>	<b>(4,019)</b>	<b>(255,153)</b>	<b>251,133</b>	<b>-98%</b>	<b>(451,630)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		158,481	166,736	152,819	847	61,752	101,879	(40,128)	-39%	152,819
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(312,934)</b>	<b>(301,551)</b>	<b>(298,811)</b>	<b>(31,626)</b>	<b>57,732</b>	<b>(153,273)</b>	<b>211,006</b>	<b>-138%</b>	<b>(298,811)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(312,934)</b>	<b>(301,551)</b>	<b>(298,811)</b>	<b>(31,626)</b>	<b>57,732</b>	<b>(153,273)</b>	<b>211,006</b>	<b>-138%</b>	<b>(298,811)</b>



**KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February**

[illegible]

**KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February**

Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<u>Monthly expenditure performance trend</u>									
July	382	17,131	17,131	3,436	3,436	17,131	13,696	79.9%	2%
August	6,685	17,131	17,131	10,348	13,783	34,263	20,479	59.8%	7%
September	16,817	17,131	17,131	2,174	15,957	51,394	35,437	69.0%	8%
October	10,827	17,131	17,131	12,590	28,548	68,525	39,977	58.3%	14%
November	16,130	17,131	17,131	15,784	44,332	85,656	41,324	48.2%	22%
December	16,899	17,131	17,131	18,715	63,047	102,788	39,740	38.7%	31%
January	15,359	17,131	17,131	13,575	76,622	119,919	43,297	36.1%	37%
February	16,694	17,131	20,829	5,177	81,800	140,748	58,949	41.9%	40%
March	14,498	17,131	20,829			161,577	—		
April	13,418	17,131	20,829			182,406	—		
May	7,386	17,131	20,829			203,235	—		
June	44,798	17,131	20,829			224,064	—		
<b>Total Capital expenditure</b>	<b>179,893</b>	<b>205,576</b>	<b>224,064</b>	<b>81,800</b>					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 February

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		74,850	107,732	92,254	260	27,730	61,503	33,773	54.9%	92,254
Roads Infrastructure		27,783	68,232	67,642	112	8,377	45,095	36,718	81.4%	67,642
Roads		27,685	68,232	67,642	112	8,377	45,095	36,718	81.4%	67,642
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares	99				-	-	-	-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection					-	-	-	-		
Storm water Conveyance					-	-	-	-		
Attenuation					-	-	-	-		
Electrical Infrastructure		1,499	4,500	5,500	(193)	578	3,667	3,088	84.2%	5,500
Power Plants		-			-	-	-	-		
HV Substations		-			-	-	-	-		
HV Switching Station		-			-	-	-	-		
HV Transmission Conductors		-			-	-	-	-		
MV Substations		-			-	-	-	-		
MV Switching Stations		-			-	-	-	-		
MV Networks		1,499			-	-	-	-		
LV Networks		-	4,500	5,500	(193)	578	3,667	3,088	84.2%	5,500
Capital Spares		-			-	-	-	-		
Water Supply Infrastructure		38,268	35,000	13,092	341	13,928	8,728	(5,200)	-59.6%	13,092
Dams and Weirs					-	-	-	-		
Boreholes					-	-	-	-		
Reservoirs					-	-	-	-		
Pump Stations					-	-	-	-		
Water Treatment Works		38,268	35,000	13,092	341	13,928	8,728	(5,200)	-59.6%	13,092
Bulk Mains					-	-	-	-		
Distribution					-	-	-	-		
Distribution Points					-	-	-	-		
PRV Stations					-	-	-	-		
Capital Spares					-	-	-	-		
Sanitation Infrastructure		7,299	-	6,020	-	4,847	4,013	(834)	-20.8%	6,020
Pump Station					-	-	-	-		
Reticulation	7,299				-	4,847		(4,847)	#DIV/0!	
Waste Water Treatment Works				6,020	-		4,013	4,013	100.0%	6,020
Outfall Sewers					-	-	-	-		
Toilet Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites					-	-	-	-		
Waste Transfer Stations					-	-	-	-		
Waste Processing Facilities					-	-	-	-		
Waste Drop-off Points					-	-	-	-		
Waste Separation Facilities					-	-	-	-		
Electricity Generation Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines					-	-	-	-		
Rail Structures					-	-	-	-		
Rail Furniture					-	-	-	-		
Drainage Collection					-	-	-	-		
Storm water Conveyance					-	-	-	-		
Attenuation					-	-	-	-		
MV Substations					-	-	-	-		
LV Networks					-	-	-	-		
Capital Spares					-	-	-	-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps					-	-	-	-		
Piers					-	-	-	-		
Revetments					-	-	-	-		
Promenades					-	-	-	-		
Capital Spares					-	-	-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres					-	-	-	-		
Core Layers					-	-	-	-		
Distribution Layers					-	-	-	-		
Capital Spares					-	-	-	-		
<b>Community Assets</b>		4,598	21,344	22,017	61	8,011	14,678	6,667	45.4%	22,017
Community Facilities		4,598	21,344	22,017	61	8,011	14,678	6,667	45.4%	22,017
Halls		2,378		77	67	67	51	(16)	-30.4%	77
Centres					-	-	-	-		
Crèches					-	-	-	-		
Clinics/Care Centres					-	-	-	-		
Fire/Ambulance Stations					-	-	-	-		
Testing Stations					-	-	-	-		
Museums					-	-	-	-		
Galleries				150	-	-	100	100	100.0%	150
Theatres					-	-	-	-		
Libraries		2,221	19,694	20,141	(6)	7,944	13,427	5,483	40.8%	20,141

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	1,650	1,650	-	-	1,100	1,100	100.0%	1,650	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	6,000	-	-	4,000	4,000	100.0%	6,000	
Revenue Generating	-	-	6,000	-	-	4,000	4,000	100.0%	6,000	
Improved Property	-	-	6,000	-	-	4,000	4,000	100.0%	6,000	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	15,677	-	1,000	-	-	667	667	100.0%	1,000	
Operational Buildings	15,677	-	1,000	-	-	667	667	100.0%	1,000	
Municipal Offices	15,677	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	1,000	-	-	667	667	100.0%	1,000	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
<b>Furniture and Office Equipment</b>	2,278	1,000	1,332	274	1,065	888	(177)	-19.9%	1,332	
Furniture and Office Equipment	2,278	1,000	1,332	274	1,065	888	(177)	-19.9%	1,332	
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on new assets</b>	1	97,403	130,076	122,604	594	36,805	81,736	44,930	55.0%	122,604

## KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

KZN2022 Newcashe - Supporting Table SC130 Monthly Budget Statement - Capital expenditure on renewal or existing assets by asset class - mvo February											
Description	Ref	2017/18	Budget Year 2018/19						YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands	1										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure		49,870	58,000	58,000	4,115	33,644	38,667	5,023	13.0%	58,000	
Roads Infrastructure		26,783	28,000	28,000	3,848	13,732	18,667	4,935	26.4%	28,000	
Roads		26,685	28,000	28,000	3,848	13,732	18,667	4,935	26.4%	28,000	
Road Structures		-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	
Capital Spares		98	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		1,499	-	-	-	-	-	-	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	
MV Networks		1,499	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		14,288	30,000	30,000	467	19,912	20,000	88	0.4%	30,000	
Dams and Weirs		-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	
Water Treatment Works		14,288	30,000	30,000	467	19,912	20,000	88	0.4%	30,000	
Bulk Mains		-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		7,299	-	-	-	-	-	-	-	-	
Pump Station		-	-	-	-	-	-	-	-	-	
Reticulation		7,299	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Community Assets		4,598	-	-	-	-	-	-	-	-	
Community Facilities		4,598	-	-	-	-	-	-	-	-	
Halls		2,378	-	-	-	-	-	-	-	-	
Centres		-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	

Fire/Ambulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries	2,221										
Cemeteries/Crematoriums											
Police											
Parks											
Public Open Space											
Nature Reserves											
Public Ablution Facilities											
Markets											
Stalls											
Abattoirs											
Airports											
Taxi Ranks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities											
Outdoor Facilities											
Capital Spares											
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Other Heritage											
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property											
Unimproved Property											
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property											
Unimproved Property											
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices											
Pay/Enquiry Points											
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares											
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing											
Social Housing											
Capital Spares											
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets											
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-	-
Servitudes											
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights											
Effluent Licenses											
Solid Waste Licenses											
Computer Software and Applications											
Load Settlement Software Applications											
Unspecified											
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment											
<b>Furniture and Office Equipment</b>	2,278	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2,278										
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment											
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-	-
Transport Assets											
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-
Land											
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals											
<b>Total Capital Expenditure on renewal of existing assets</b>	1	56,746	58,000	58,000	4,115	33,644	38,667	5,023	13.0%	58,000	



**KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February**

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		112,526	34,116	71,550	2,298	33,484	47,700	14,216	29.8%	71,550
Roads Infrastructure		38,142	9,508	12,956	262	742	8,637	7,895	91.4%	12,956
Roads		38,142	8,808	12,496	262	742	8,331	7,588	91.1%	12,496
Road Structures			-	-	-	-		-		-
Road Furniture			-	-	-	-		-		-
Capital Spares			700	460	-	-	307	307	100.0%	460
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection					-	-		-		
Storm water Conveyance					-	-		-		
Attenuation					-	-		-		
Electrical Infrastructure		28,615	16,208	16,322	690	8,887	10,881	1,994	18.3%	16,322
Power Plants		-	-		-	-		-		-
HV Substations		-	-		-	-		-		-
HV Switching Station		-	2,300		-	-		-		-
HV Transmission Conductors		27,902	8,908	16,322	690	8,887	10,881	1,994	18.3%	16,322
MV Substations		50	-		-	-		-		-
MV Switching Stations		-	-		-	-		-		-
MV Networks		-	-		-	-		-		-
LV Networks		664	5,000		-	-		-		
Capital Spares		-			-	-		-		
Water Supply Infrastructure		45,768	8,400	8,773	1,169	4,535	5,848	1,314	22.5%	8,773
Dams and Weirs		-	-		-	-		-		-
Boreholes		-	-		-	-		-		-
Reservoirs		-	-		-	-		-		-
Pump Stations		-	3,000	8,773	1,169	4,535	5,848	1,314	22.5%	8,773
Water Treatment Works		21,448	-		-	-		-		-
Bulk Mains		-	-		-	-		-		-
Distribution		-	-		-	-		-		-
Distribution Points		-	-		-	-		-		-
PRV Stations		-	-		-	-		-		-
Capital Spares		24,321	5,400		-	-		-		
Sanitation Infrastructure		-	-	33,500	178	19,320	22,333	3,013	13.5%	33,500
Pump Station					-	-		-		
Reticulation					178	19,320		(19,320)	#DIV/0!	
Waste Water Treatment Works				33,500	-	-	22,333	22,333	100.0%	33,500
Outfall Sewers					-	-		-		
Toilet Facilities					-	-		-		
Capital Spares					-	-		-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites					-	-		-		
Waste Transfer Stations					-	-		-		
Waste Processing Facilities					-	-		-		
Waste Drop-off Points					-	-		-		
Waste Separation Facilities					-	-		-		
Electricity Generation Facilities					-	-		-		
Capital Spares					-	-		-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines					-	-		-		
Rail Structures					-	-		-		
Rail Furniture					-	-		-		
Drainage Collection					-	-		-		
Storm water Conveyance					-	-		-		
Attenuation					-	-		-		
MV Substations					-	-		-		
LV Networks					-	-		-		
Capital Spares					-	-		-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps					-	-		-		

Piers				-	-		-		
Revetments				-	-		-		
Promenades				-	-		-		
Capital Spares				-	-		-		
Information and Communication Infrastructure	-	-	-	-	-	-	-		-
Data Centres				-	-		-		
Core Layers				-	-		-		
Distribution Layers				-	-		-		
Capital Spares				-	-		-		
<b>Community Assets</b>	<b>2,520</b>	<b>13,239</b>	<b>3,576</b>	<b>220</b>	<b>1,228</b>	<b>2,384</b>	<b>1,156</b>	<b>48.5%</b>	<b>3,576</b>
Community Facilities	2,520	13,239	3,576	163	1,053	2,384	1,331	55.8%	3,576
Halls	322	400	37	56	191	25	(166)	-665.4%	37
Centres	-	-	-	-	-	-	-		-
Crèches	-	-	-	-	-	-	-		-
Clinics/Care Centres	-	31	-	-	-	-	-		-
Fire/Ambulance Stations	-	-	-	-	-	-	-		-
Testing Stations	-	-	-	-	-	-	-		-
Museums	-	50	-	-	-	-	-		-
Galleries	-	36	-	-	-	-	-		-
Theatres	-	-	-	-	-	-	-		-
Libraries	54	250	160	-	4	107	103	96.3%	160
Cemeteries/Crematoria	-	-	-	-	-	-	-		-
Police	-	-	-	-	-	-	-		-
Parks	-	-	-	-	-	-	-		-
Public Open Space	1,054	2,054	946	107	859	631	(228)	-36.2%	946
Nature Reserves	-	-	-	-	-	-	-		-
Public Ablution Facilities	-	7,127	-	-	-	-	-		-
Markets	-	-	-	-	-	-	-		-
Stalls	-	100	1,062	-	-	708	708	100.0%	1,062
Abattoirs	-	-	-	-	-	-	-		-
Airports	-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals	-	100	-	-	-	-	-		-
Capital Spares	1,091	3,093	1,371	-	-	914	914	100.0%	1,371
Sport and Recreation Facilities	-	-	-	56	175	-	(175)	#DIV/0!	-
Indoor Facilities	-	-	-	56	175	-	(175)	#DIV/0!	-
Outdoor Facilities	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
<b>Heritage assets</b>	<b>130</b>	<b>2</b>	<b>80</b>	<b>1</b>	<b>15</b>	<b>53</b>	<b>39</b>	<b>72.3%</b>	<b>80</b>
Monuments	130	-	-	-	-	-	-		-
Historic Buildings	-	-	-	1	15	-	(15)	#DIV/0!	-
Works of Art	-	2	80	-	-	53	53	100.0%	80
Conservation Areas	-	-	-	-	-	-	-		-
Other Heritage	-	-	-	-	-	-	-		-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property	-	-	-	-	-	-	-		-
Unimproved Property	-	-	-	-	-	-	-		-
<b>Other assets</b>	<b>341</b>	<b>4,885</b>	<b>1,068</b>	<b>1,014</b>	<b>5,925</b>	<b>712</b>	<b>(5,213)</b>	<b>-731.9%</b>	<b>1,068</b>
Operational Buildings	41	3,894	1,068	1,014	5,925	712	(5,213)	-731.9%	1,068
Municipal Offices	41	1,008	1,008	1,014	5,925	672	(5,253)	-781.4%	1,008
Pay/Enquiry Points	-	-	-	-	-	-	-		-
Building Plan Offices	-	-	-	-	-	-	-		-
Workshops	-	50	60	-	-	40	40	100.0%	60
Yards	-	-	-	-	-	-	-		-
Stores	-	143	-	-	-	-	-		-
Laboratories	-	-	-	-	-	-	-		-
Training Centres	-	-	-	-	-	-	-		-
Manufacturing Plant	-	-	-	-	-	-	-		-
Depots	-	2,693	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Housing	300	991	-	-	-	-	-		-

Staff Housing		300	486	-	-	-	-	-	-	-
Social Housing		-	505	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		2,940	4,925	3,615	1,074	2,586	2,410	(176)	-7.3%	3,615
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2,940	4,925	3,615	1,074	2,586	2,410	(176)	-7.3%	3,615
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		2,940	4,925	3,615	1,074	2,586	2,410	(176)	-7.3%	3,615
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	4,794	-	-	-	-	-	-	-
Furniture and Office Equipment		-	4,794	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		2,887	6,161	6,836	864	4,816	4,558	(258)	-5.7%	6,836
Machinery and Equipment		2,887	6,161	6,836	864	4,816	4,558	(258)	-5.7%	6,836
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	121,344	68,123	86,727	5,471	48,054	57,818	9,764	16.9%	86,727

**KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February**

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>389,477</b>	<b>445,747</b>	<b>400,430</b>	<b>5,754</b>	<b>171,910</b>	<b>266,953</b>	<b>95,043</b>	<b>35.6%</b>	<b>400,430</b>
Roads Infrastructure		204,158	166,567	149,633	5,887	156,070	99,755	(56,315)	-56.5%	149,633
Roads		204,158	166,567	149,633	5,887	156,070	99,755	(56,315)	-56.5%	149,633
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares					-	-	-	-		
Storm water Infrastructure		-	1,754	1,576	-	-	1,051	1,051	100.0%	1,576
Drainage Collection		-			-	-	-	-		
Storm water Conveyance		-	1,754	1,576	-	-	1,051	1,051	100.0%	1,576
Attenuation		-			-	-	-	-		
Electrical Infrastructure		41,959	78,761	70,754	(134)	15,840	47,169	31,329	66.4%	70,754
Power Plants					-	-	-	-		
HV Substations					-	-	-	-		
HV Switching Station					-	-	-	-		
HV Transmission Conductors		-			-	-	-	-		
MV Substations					-	-	-	-		
MV Switching Stations					-	-	-	-		
MV Networks		41,959	78,761	70,754	(134)	15,840	47,169	31,329	66.4%	70,754
LV Networks					-	-	-	-		
Capital Spares					-	-	-	-		
Water Supply Infrastructure		110,992	141,905	127,478	-	-	84,986	84,986	100.0%	127,478
Dams and Weirs					-	-	-	-		
Boreholes					-	-	-	-		
Reservoirs					-	-	-	-		
Pump Stations					-	-	-	-		
Water Treatment Works		-	141,905	127,478	-	-	84,986	84,986	100.0%	127,478
Bulk Mains					-	-	-	-		
Distribution		110,992			-	-	-	-		
Distribution Points					-	-	-	-		
PRV Stations					-	-	-	-		
Capital Spares					-	-	-	-		
Sanitation Infrastructure		30,201	56,760	50,989	-	-	33,993	33,993	100.0%	50,989
Pump Station					-	-	-	-		
Reticulation		30,201	56,760	50,989	-	-	33,993	33,993	100.0%	50,989
Waste Water Treatment Works					-	-	-	-		
Outfall Sewers					-	-	-	-		
Toilet Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Solid Waste Infrastructure		2,167	-	-	-	-	-	-		-
Landfill Sites					-	-	-	-		
Waste Transfer Stations					-	-	-	-		
Waste Processing Facilities					-	-	-	-		
Waste Drop-off Points					-	-	-	-		
Waste Separation Facilities					-	-	-	-		
Electricity Generation Facilities					-	-	-	-		
Capital Spares		2,167			-	-	-	-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines					-	-	-	-		
Rail Structures					-	-	-	-		
Rail Furniture					-	-	-	-		
Drainage Collection					-	-	-	-		
Storm water Conveyance					-	-	-	-		
Attenuation					-	-	-	-		
MV Substations					-	-	-	-		
LV Networks					-	-	-	-		
Capital Spares					-	-	-	-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps					-	-	-	-		



Staff Housing				-	-		-			
Social Housing				-	-		-			
Capital Spares				-	-		-			
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-	
Biological or Cultivated Assets				-	-		-			
<b>Intangible Assets</b>	1,952	-	-	-	-	-	-		-	
Servitudes				-	-		-			
Licences and Rights	1,952	-	-	-	-	-	-		-	
Water Rights				-	-		-		-	
Effluent Licenses				-	-		-		-	
Solid Waste Licenses				-	-		-		-	
Computer Software and Applications	1,952			-	-		-		-	
Load Settlement Software Applications				-	-		-		-	
Unspecified				-	-		-		-	
<b>Computer Equipment</b>	1,103	-	-	-	-	-	-		-	
Computer Equipment	1,103			-	-		-			
<b>Furniture and Office Equipment</b>	1,607	-	-	-	-	-	-		-	
Furniture and Office Equipment	1,607			-	-		-			
<b>Machinery and Equipment</b>	5,442	-	-	-	-	-	-		-	
Machinery and Equipment	5,442			-	-		-			
<b>Transport Assets</b>	6,113	-	-	-	-	-	-		-	
Transport Assets	6,113			-	-		-			
<b>Land</b>	-	-	-	-	-	-	-		-	
Land				-	-		-			
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-	
Zoo's, Marine and Non-biological Animals				-	-		-			
<b>Total Depreciation</b>	1	452,889	525,578	472,145	27,224	241,268	314,763	73,495	23.3%	472,145



		2017/18	Budget Year 2018/19
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Description		Ref	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2018/19				
							YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure			18,961	17,500	28,500	468	9,676	19,000	9,324	49.1%	28,500
Roads Infrastructure			5,212	9,000	20,000	-	7,960	13,333	5,374	40.3%	20,000
Roads			5,212	9,000	20,000	-	7,960	13,333	5,374	40.3%	20,000
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			13,750	8,500	8,500	468	1,716	5,667	3,950	69.7%	8,500
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			13,750	8,500	8,500	468	1,716	5,667	3,950	69.7%	8,500
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 Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Community Assets			6,225	-	13,967	-	1,675	9,312	7,637	82.0%	13,967
Community Facilities			5,460	-	6,167	-	1,114	4,112	2,998	72.9%	6,167
Halls			-	-	-	-	-	-	-	-	-
Centres			-	-	-	-	-	-	-	-	-

Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries	5,460		6,167		1,114	4,112	2,988	72.9%		6,167
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	766	-	7,800	-	561	5,200	4,639	89.2%		7,800
Indoor Facilities			7,800			5,200	5,200	100.0%		7,800
Outdoor Facilities	766				561		(561)	#DIV/0!		
Capital Spares										
<b>Heritage assets</b>	<b>257</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Monuments	257									
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
<b>Other assets</b>	<b>300</b>	<b>-</b>	<b>993</b>	<b>-</b>	<b>-</b>	<b>662</b>	<b>662</b>	<b>100.0%</b>	<b>-</b>	<b>993</b>
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices										
Play/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	300	-	993	-	-	662	662	100.0%	-	993
Staff Housing	300		993			662	662	100.0%		993
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Biological or Cultivated Assets										
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment										
<b>Furniture and Office Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Furniture and Office Equipment										
<b>Machinery and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Machinery and Equipment										
<b>Transport Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transport Assets										
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Land										
<b>Zoo's Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Zoo's Marine and Non-biological Animals										
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>25,744</b>	<b>17,500</b>	<b>43,461</b>	<b>488</b>	<b>11,351</b>	<b>28,974</b>	<b>17,623</b>	<b>60.8%</b>	<b>43,461</b>

#### References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13c) must reconcile to total capital exp

check balance	-0	-	-	-	0	-	-	-	-	-
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**- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February 2019**

NEWCASTLE MUNICIPALITY									
Description	2017/18	Current Year 2018/19							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>								%	
<b>Revenue By Source</b>									
Service charges - water revenue	78,793	82,934		6,911	55,289	55,289	-	0.0%	82,934
Service charges - other									
Rental of facilities and equipment									
Interest earned - external investments									
Interest earned - outstanding debtors									
Agency services									
Transfers recognised - operational									
Other revenue									
Gains on disposal of PPE									
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>78,793</b>	<b>82,934</b>	<b>-</b>	<b>6,911</b>	<b>55,289</b>	<b>55,289</b>	<b>-</b>	<b>0.0%</b>	<b>82,934</b>
<b>Expenditure By Type</b>									
Employee related costs	4,226	12,142		1,017	8,409	8,095	314	3.9%	12,142
Remuneration of Directors	-	-		-	-	-	-		-
Debt impairment	-	-		-	-	-	-		-
Depreciation & asset impairment	77,705	681		57	454	454	(0)	0.0%	681
Finance charges	-	-		-	-	-	-		-
Bulk purchases	14,944	25,512		2,126	17,030	17,008	22	0.1%	25,512
Other materials	5,781	5,108		119	3,587	3,405	182	5.3%	5,108
Contracted services	-	-		-	-	-	-		-
Transfers and grants	-	-		-	-	-	-		-
Other expenditure	25,034	32,431		2,479	19,434	21,621	(2,187)	-10.1%	32,431
Loss on disposal of PPE	-	-		-	-	-	-		-
<b>Total Expenditure</b>	<b>127,689</b>	<b>75,875</b>	<b>-</b>	<b>5,798</b>	<b>48,914</b>	<b>50,583</b>	<b>(1,669)</b>	<b>-3.3%</b>	<b>75,875</b>
<b>Recharge</b>									
Head Office Recharge		30,253		2,128	21,291	20,169	1,122	5.6%	30,253
<b>Surplus/(Deficit)</b>	<b>(48,896)</b>	<b>(23,194)</b>	<b>-</b>	<b>(1,015)</b>	<b>(14,916)</b>	<b>(15,462)</b>			<b>(23,194)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
<b>Surplus/(Deficit) for the year</b>	<b>(48,896)</b>	<b>(23,194)</b>	<b>-</b>	<b>(1,015)</b>	<b>(14,916)</b>	<b>(15,462)</b>			<b>(23,194)</b>

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February 2019

Description	2017/18	Current Year 2018/19							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>								%	
<b>Revenue By Source</b>									
Gains on disposal of PPE	-	-	-	-	-	-	-		-
Service charges - water revenue	114,978	118,440	-	9,657	78,246	78,960	(714)	-0.9%	118,440
Service charges - other	-	-	-	-	-	-	-		-
Rental of facilities and equipment	116	-	-	16	125	-	125		188
Interest earned - external investments	1,176	1,105	-	197	1,503	736	767	104.1%	2,254
Interest earned - outstanding debtors	-	-	-	-	-	-	-		-
Agency services	-	-	-	-	-	-	-		-
Transfers and subsidies	-	-	-	-	-	-	-		-
Other revenue	1,323	795	-	8	99	530	(431)	-81.3%	148
Gains on disposal of PPE	-	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>117,593</b>	<b>120,339</b>	<b>-</b>	<b>9,878</b>	<b>79,973</b>	<b>80,226</b>	<b>(253)</b>	<b>-0.3%</b>	<b>121,031</b>
<b>Expenditure By Type</b>									
Employee related costs	41,348	44,298	-	3,571	32,269	29,532	2,737	9.3%	44,298
Remuneration of Directors	-	-	-	-	-	-	-		-
Debt impairment	326	-	-	-	-	-	-		-
Depreciation & asset impairment	105,587	1,561	-	130	1,041	1,041	(0)	0.0%	1,561
Finance charges	1,387	1,479	-	108	858	986	(129)	-13.0%	1,479
Bulk purchases	15,010	26,460	-	2,205	17,662	17,640	22	0.1%	26,460
Other materials	7,208	7,555	-	335	5,382	5,037	346	6.9%	7,555
Contracted services	3,456	2,268	-	104	1,805	1,512	292	19.3%	2,268
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	35,257	55,574	-	3,742	30,045	37,050	(7,005)	-18.9%	55,574
Loss on disposal of PPE	-	-	-	-	-	-	-		-
<b>Total Expenditure</b>	<b>209,580</b>	<b>139,196</b>	<b>-</b>	<b>10,195</b>	<b>89,061</b>	<b>92,798</b>	<b>(3,736)</b>	<b>-4.0%</b>	<b>139,196</b>
<b>Surplus/(Deficit)</b>	<b>(91,987)</b>	<b>(18,857)</b>	<b>-</b>	<b>(318)</b>	<b>(9,088)</b>	<b>(12,571)</b>	<b>3,483</b>	<b>-27.7%</b>	<b>(18,165)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) before taxation</b>	<b>(91,987)</b>	<b>(18,857)</b>	<b>-</b>	<b>(318)</b>	<b>(9,088)</b>	<b>(12,571)</b>	<b>3,483</b>	<b>-27.7%</b>	<b>(18,165)</b>
Taxation	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) for the year</b>	<b>(91,987)</b>	<b>(18,857)</b>	<b>-</b>	<b>(318)</b>	<b>(9,088)</b>	<b>(12,571)</b>	<b>3,483</b>		<b>(18,165)</b>



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  
FAX NO: 0862 437 566  
E-MAIL: customerservices@eskom.co.za  
WEB: WWW.ESKOM.CO.ZA



TEL: 08600 37566  
SMS: 35328

CUSTOMER SELF SERVICE WEBSITE:  
<https://csonline.eskom.co.za>

EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630

**DIRECT DEPOSIT DETAIL**  
BANK: First National Bank  
BRANCH CODE: 223626  
BANK ACC NO: 50850143295

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.30
BILLING DATE	2019-03-04
TAX INVOICE NO	557262595356
ACCOUNT MONTH	FEBRUARY 2019
CURRENT DUE DATE	2019-04-03
VAT REG NO	4000791824

## TAX INVOICE

E-MAIL: amanda.ngcobo@newcastle.gov.za

### ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE	R	3,337.60
TRANSMISSION NETWORK CAPACITY	R	1,175,000.00
URBAN LOW VOLTAGE SUBSIDY	R	1,673,750.00
ANCILLARY SERVICE (ALL)	R	132,304.91
ENERGY CHARGE (STD)	16,191,356.00	R 9,802,246.92
ENERGY CHARGE (PEAK)	6,286,737.00	R 5,529,813.87
ENERGY CHARGE (OFF)	17,614,305.00	R 6,765,654.55
ELECTRIFICATION AND RURAL SUBS (ALL)	R	2,974,855.93
SERVICE CHARGE	R	104,510.28

**TOTAL CHARGES FOR BILLING PERIOD** R **28,161,474.06**

### ACCOUNT SUMMARY FOR FEBRUARY 2019

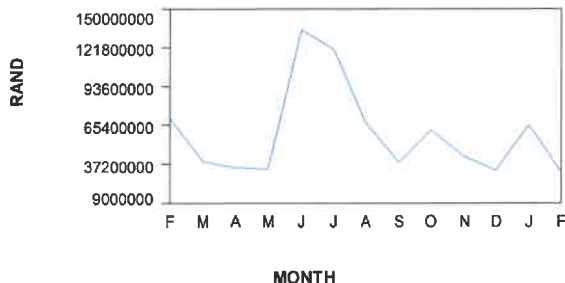
BALANCE BROUGHT FORWARD	(Due Date 2019-03-06)	R	212,177,412.30
PAYMENT(S) RECEIVED	Direct Deposit - 2019-02-08	R	-20,000,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	28,161,474.06
ADJUSTMENT	Interest on overdue account	R	1,263,280.39
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	4,224,221.11

COPY ONLY

### ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE R
43,062,223.5	83,810,982.33	0.00	65,304,206.45	33,648,975.56	225,826,387.86

Account OVERDUE - Subject to Disconnection



### ACCOUNT NO / REFERENCE NO

**5578885631**  
NAME  
NEWCASTLE MUNICIPALITY  
FAX NUMBER  
0343129697

**0934 5578885631**

11341 5578885631



9207 0557 8885 6313



### TOTAL AMOUNT DUE

**225,826,387.85**

### PAYMENT ARRANGEMENT

**INSTALMENT**  
0.00  
**ARREARS** (Due Immediately)  
192,177,412.30  
**DUE DATE** (For Current Amount)  
2019-04-03  
**AMOUNT PAID**

LATE PAYMENT CHARGES WILL BE  
ADDED TO OVERDUE ACCOUNT

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

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

NEWCASTLE MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

<b>YOUR ACCOUNT NO</b>	<b>5578885631</b>
<b>BILLING DATE</b>	2019-03-04
<b>TAX INVOICE NO</b>	557262595356
<b>ACCOUNT MONTH</b>	FEBRUARY 2019
<b>CURRENT DUE DATE</b>	2019-04-03
<b>VAT REG NO</b>	4000791824
<b>NOTIFIED MAX DEMAND</b>	125,000.00
<b>UTILISED CAPACITY</b>	125,000.00

### CONSUMPTION DETAILS (2019-02-01 - 2019-02-28)

ENERGY CONSUMPTION OFF PEAK kWh	17,614,304.98
ENERGY CONSUMPTION STD kWh	16,191,355.50
ENERGY CONSUMPTION PEAK kWh	6,286,737.06
ENERGY CONSUMPTION ALL kWh	40,092,397.54
DEMAND CONSUMPTION - OFF PEAK	99,759.84
DEMAND CONSUMPTION - STD	106,053.72
DEMAND CONSUMPTION - PEAK	99,773.90
DEMAND READING - kW/KVA	106,053.72
REACTIVE ENERGY - OFF PEAK	5,501,072.42
REACTIVE ENERGY - STD	5,370,317.30
REACTIVE ENERGY - PEAK	2,115,157.86
LOAD FACTOR	59.00

### PREMISE ID NUMBER

5578885383

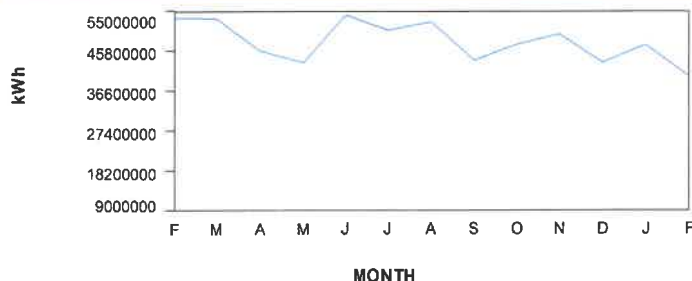
**TARIFF NAME:** Megaflex

INST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY

Administration Charge @ R119.20 per day for 28 days	R	3,337.60
TX Network Capacity Charge 125,000 kVa @ R9.40 : = R9.40/kVa	R	1,175,000.00
Urban Low Voltage Subsidy 125,000 kVa @ R13.39 : = R13.39/kVa	R	1,673,750.00
Ancillary Service Charge 40,092,398 kWh @ R0.0033 /kWh	R	132,304.91
Low Season Standard Energy Charge 16,191,356 kWh @ R0.6054 /kWh	R	9,802,246.92
Low Season Peak Energy Charge 6,286,737 kWh @ R0.8796 /kWh	R	5,529,813.87
Low Season Off Peak Energy Charge 17,614,305 kWh @ R0.3841 /kWh	R	6,765,654.55
Electrification and Rural Subsidy 40,092,398 kWh @ R0.0742 /kWh	R	2,974,855.93
<b>SERVICE CHARGE</b>	R	104,510.28

### TOTAL CHARGES

R 28,161,474.06



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<b>BILL GROUP</b>	
<b>BILL PAGE</b>	2 OF 2





**NEWCASTLE MUNICIPALITY**  
(Registration number KZ252)

**ANNUAL FINANCIAL STATEMENTS  
FOR THE 8 MONTHS ENDED 28 FEBRUARY 2019**

# Newcastle Municipality

Annual Financial Statements for the 8 months ended 28 February 2019

## Statement of Financial Position as at 28 February 2019

Figures in Rand	Note(s)	28 February 2019	June 2018
<b>Assets</b>			
<b>Current Assets</b>			
Inventories		13 756 136	12 462 150
Other financial assets		2 330	3 621
Receivables from exchange transactions		68 980 858	64 591 613
Receivables from non-exchange transactions		18 866 721	13 287 220
Consumer debtors from exchange transactions		625 557 263	483 690 209
Cash and cash equivalents		36 285 883	57 464 870
		<b>763 449 191</b>	<b>631 499 683</b>
<b>Non-Current Assets</b>			
Investment property		379 606 000	379 606 000
Property, plant and equipment		6 580 590 367	6 740 721 091
Intangible assets		3 773 073	5 585 264
Heritage assets		7 725 668	7 468 510
Investments in associates		275 279 106	275 279 106
		<b>7 246 974 214</b>	<b>7 408 659 971</b>
<b>Total Assets</b>		<b>8 010 423 405</b>	<b>8 040 159 654</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Other financial liabilities		11 031 062	29 483 981
Finance lease obligation		89 080	233 511
Payables from exchange transactions		627 618 788	645 662 370
VAT payable		3 736 482	1 775 605
Consumer deposits		22 883 377	18 966 524
Unspent conditional grants and receipts		62 836 026	56 316 815
Defined benefit plan		7 997 613	7 997 613
Provision for rehabilitation of landfill site		31 292 755	31 292 755
		<b>767 485 183</b>	<b>791 729 174</b>
<b>Non-Current Liabilities</b>			
Other financial liabilities		400 548 106	402 570 627
Finance lease obligation		64 333	24 309
Defined benefit plan		145 207 202	145 207 202
		<b>545 819 641</b>	<b>547 802 138</b>
<b>Total Liabilities</b>		<b>1 313 304 824</b>	<b>1 339 531 312</b>
<b>Net Assets</b>		<b>6 697 118 581</b>	<b>6 700 628 342</b>
<b>Reserves</b>			
Housing Development fund		27 501 226	26 076 953
Self insurance reserve		506 841	472 159
Accumulated surplus		6 669 110 514	6 674 079 215
<b>Total Net Assets</b>		<b>6 697 118 581</b>	<b>6 700 628 327</b>

# Newcastle Municipality

Annual Financial Statements for the 8 months ended 28 February 2019

## Statement of Financial Performance

Figures in Rand	Note(s)	8 months ended 28 February 2019	Year ended June 2018
<b>Revenue</b>			
Service charges		694 233 401	959 936 419
Rental of facilities and equipment		5 416 976	7 814 644
Profit on sale of Assets		5 458 278	-
Sundry revenue		3 747 691	5 300 637
Other income		547 310	931 633
Fee income		7 714 686	11 118 686
Interest received		9 583 676	15 420 561
Property Rates		200 792 805	253 485 719
Government grants & subsidies		348 540 242	556 662 414
Fines		5 969 512	6 680 062
<b>Total revenue</b>		<b>1 282 004 577</b>	<b>1 817 350 775</b>
<b>Expenditure</b>			
Employee costs		366 407 358	548 805 318
Remuneration of councillors		15 650 061	23 164 255
Depreciation and amortisation		241 267 869	449 661 715
Impairment of assets		-	4 372 191
Finance costs		27 441 840	49 571 016
Lease rentals on operating lease		1 115 707	3 081 352
Debt Impairment		62 297 589	208 940 574
Collection costs		758 818	1 657 929
Bulk purchases		371 815 558	540 941 513
Contracted services		41 078 577	90 574 430
General Expenses		158 190 604	312 469 169
<b>Total expenditure</b>		<b>1 286 023 981</b>	<b>2 233 239 462</b>
<b>Operating deficit</b>		<b>(4 019 404)</b>	<b>(415 888 687)</b>
Share of deficit in investment in associates		-	(26 501 493)
Actuarial gains/losses		-	(5 793 705)
Fair value adjustments to investment property		-	14 584 000
		<b>(4 019 404)</b>	<b>(17 711 198)</b>
<b>Deficit for the 8 months</b>		<b>(4 019 404)</b>	<b>(433 599 885)</b>

# Newcastle Municipality

Annual Financial Statements for the 8 months ended 28 February 2019

## Statement of Changes in Net Assets

Figures in Rand	Donations and public contributions	Insurance reserve	Total reserves	Accumulated surplus	Total net assets
<b>Balance at 01 July 2017</b>	<b>25 071 001</b>	<b>530 020</b>	<b>25 601 021</b>	<b>7 108 684 886</b>	<b>7 134 285 907</b>
Changes in net assets					
Deficit for the year	-	-	-	(433 599 885)	(433 599 885)
Transfer of income surplus to trust capital	1 005 952	-	1 005 952	(1 005 952)	-
	-	(57 861)	(57 861)	57 861	-
Prior Year Adjustment - Consumer debtors	-	-	-	(57 695)	(57 695)
Total changes	1 005 952	(57 861)	948 091	(434 605 671)	(433 657 580)
<b>Balance at 01 July 2018</b>	<b>26 076 953</b>	<b>472 159</b>	<b>26 549 112</b>	<b>6 674 079 215</b>	<b>6 700 628 327</b>
Deficit for the year	-	-	-	(4 019 404)	(4 019 404)
Transfer to Housing Development Fund	1 424 273	-	1 424 273	(1 424 273)	-
Transfer from Self Insurance Reserves	-	34 682	34 682	(34 682)	-
Adjustment	-	-	-	509 658	509 658
Total changes	1 424 273	34 682	1 458 955	(4 968 701)	(3 509 746)
<b>Balance at 28 February 2019</b>	<b>27 501 226</b>	<b>506 841</b>	<b>28 008 067</b>	<b>6 669 110 514</b>	<b>6 697 118 581</b>

# Newcastle Municipality

Annual Financial Statements for the 8 months ended 28 February 2019

## Cash Flow Statement

Figures in Rand	Note(s)	8 months ended 28 February 2019	Year ended June 2018
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Sale of goods and services		776 555 928	1 059 516 765
Grants		353 738 653	571 242 725
Interest income		9 583 676	15 420 561
		<u>1 139 878 257</u>	<u>1 646 180 051</u>
<b>Payments</b>			
Employee costs and Councillors remuneration		(382 057 419)	(571 969 573)
Suppliers		(649 178 560)	(792 000 098)
Finance costs		(27 441 840)	(49 571 016)
		<u>(1 058 677 819)</u>	<u>(1 413 540 687)</u>
<b>Net cash flows from operating activities</b>		<b><u>81 200 438</u></b>	<b><u>232 639 364</u></b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(81 799 578)	(178 368 024)
Purchase of other intangible assets		-	(4 879)
<b>Net cash flows from investing activities</b>		<b><u>(81 799 578)</u></b>	<b><u>(178 372 903)</u></b>
<b>Cash flows from financing activities</b>			
Net movements in long term loans		(20 475 440)	(47 163 407)
Movement on finance lease		(104 407)	(145 942)
<b>Net cash flows from financing activities</b>		<b><u>(20 579 847)</u></b>	<b><u>(47 309 349)</u></b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b><u>(21 178 987)</u></b>	<b><u>6 957 112</u></b>
Cash and cash equivalents at the beginning of the year		57 464 870	50 507 758
<b>Cash and cash equivalents at the end of the year</b>		<b><u>36 285 883</u></b>	<b><u>57 464 870</u></b>

Newcastle Municipality Grant Register for February 2019

Number	Vote number	Description	Opening balance	Receipts	Expenditure for FEB 2019	Adjustments	Total Expenditure before Vat	VAT FOR THE MONTH	Total Vat Amount	Total Expenditure after Vat	Closing balance
1	03095200101	Environmental Management Framework	(502,871.43)				-	-	-	-	(502,871.43)
2	030952005401	I.T. - Tshis Basha Project	-	(1,550,000.00)			-	-	-	-	1,050,000.00
3	03095200701	Cleanest town	(823,975.11)				-	-	-	-	(823,975.11)
4	030952008801	Electrification Grant	-	(15,000,000.00)	1,235,829.00		4,533,510.23	185,824.47	808,893.89	5,540,713.18	(8,409,288.94)
5	03095201501	Newcastle library internet project	-	(187,000.00)			-	-	-	-	(187,000.00)
6	03095200201	Expanded PWWorks Incentive	-	(3,189,000.00)	825,874.00		2,363,126.00	1,182.73	2,545.34	2,865,037.33	(339,982.87)
7	030952004001	Municipal Systems Improvement Grant	-	-			-	-	-	-	-
8	030952005001	Financial Management Grant (FMG)	-	(1,700,000.00)	30,722.78	(30,000.00)	789,255.81	-	74,783.81	828,018.82	(871,880.18)
9	030952009501	Grant Skill Development	(3,070,800.38)				-	-	-	-	(3,792,583.43)
10	030952013801	Madaxeni library internet project	-	(721,763.97)			-	-	-	-	(721,763.97)
11	030952021001	Ingogo fresh produce	(11,353.39)	(187,000.00)			-	-	-	-	(198,353.39)
12	030952023801	Oxaweni library internet project	-	(187,000.00)			-	-	-	-	(187,000.00)
13	030952024401	Repair construction storm damage HS	-	-			-	-	-	-	-
14	030952021001	MIG	-	(39,000,000.00)	487,579.78		33,724,865.06	70,138.88	5,270,408.20	38,995,193.55	(4,008.06)
15	030952029501	Oxaweni Arts Centre	(39,990.00)				-	-	-	-	(39,990.00)
16	030952009501	Corridor Development	(131,074.94)				-	-	-	-	(131,074.94)
17	030952010701	JBC Housing Project	-				-	-	-	-	-
18	030952010801	Provincialisation - All Libraries	(13,842,785.04)		370,421.40	368,000.00	12,307,279.65	(808.49)	1,242,734.14	13,450,013.89	(17,040,324.86)
19	030952010901	Carnegie Art Gallery	(278,870.84)				-	-	-	-	(278,870.84)
20	030952018701	Fort Amiel Museum	(192,887.83)				-	-	-	-	(192,887.83)
21	030952018801	Capacity Building Housing	(6,414,888.22)		354,244.23		4,342,876.58	1,040.21	1,040.21	4,343,916.79	(6,291,368.35)
22	030952018901	Newcastle Airport	(1,815,281.36)				-	-	-	-	(1,815,281.36)
23	030883024001	Neighbouring Development Partnership Grant	(12,118,787.00)		341,201.86		9,070,555.13	51,180.28	1,300,583.27	10,431,138.40	(1,687,658.60)
24	030883024601	Municipal Water Infra Grant	-	(14,000,000.00)		(1,888,798.90)	14,000,000.00	-	-	14,000,000.00	(1,888,798.90)
25	030883024901	Municipal Water Infra Grant	(11,000,000.00)				1,204,885.80	-	180,089.84	1,385,965.44	(9,614,034.56)
26	030883025801	All Housing Grants	(4,288,812.79)				-	-	-	-	(4,288,812.79)
		Sport and Recreation	(5,781.52)				560,733.82	-	84,110.04	644,843.86	(1,950,417.89)
		TOTAL	(65,316,877.43)	(97,882,852.86)	3,428,874.44	-1,253,798.80	83,880,373.81	308,438.18	8,823,888.83	82,494,241.94	(82,494,241.94)

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD  
ACCOUNTANT:  
GENERAL  
ACCOUNT &  
ADMIN  
SERVICES

B N KHUMALO

MANAGER

M.S NDLOVU

DIRECTOR:  
BUDGET &  
FINANCIAL  
REFORMS

S.M NKOSI

ACTING STRATEGIC  
EXECUTIVE DIRECTOR:  
BUDGET & TREASURY  
OFFICE



SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR FEBRUARY 2019

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Interest Received	Interest Capitalized	Bank Charges Vat & Other	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 964,057.43					R 42,182.33		R 1,006,239.76
Housing Development Fund	Standard Bank 068450354/016	R 21,631,574.14	R 40,723,837.26		R 36,000,000.00		R 1,107,079.47		R 27,462,490.87
Provincialisation	Standard Bank 068450354/035	R 77,670.14	R 22,017,480.00		R 22,567,759.21		R 512,774.49		R 40,165.42
MIG	Standard Bank 068450354/036	R 44,677.38	R 53,000,000.00		R 53,112,175.81		R 504,620.98		R 437,122.55
NDPG	Standard Bank 068450354/037	R 18,599,892.15	R 0.00		R 18,500,000.00		R 279,326.67		R 379,218.82
Electrification Grant	Standard Bank 068450354/038	R 1,076,293.88	R 7,500,000.00		R 8,629,259.60		R 108,869.74		R 55,904.02
FGM	Standard Bank 068450354/039	R 1,773,159.02	R 0.00		R 1,750,000.00		R 52,407.54		R 75,566.56
Capacity Building	Absa: 9288456248	R 2,866,231.28			R 2,800,000.00	R 111,066.81		R 322.75	R 65,908.53
VAT Refund	Absa 9300506428	R 373,397.32	R 40,000,000.00		R 40,000,000.00		R 117,281.52		R 490,678.84
Council Funds	Nedbank 037648555441 46	R 0.00	R 100.00		R 0.00		R 4.42		R 104.42
Council Funds	Nedbank 037648555441 47	R 0.00	R 100.00				R 4.42		R 104.42
Council Funds	Nedbank 037648555441 48	R 0.00	R 100.00				R 4.42		R 104.42
Council Funds	Nedbank 037648555441 49	R 0.00	R 100.00				R 4.42		R 104.42
Council Funds	Nedbank 037648555441 50		R 350,000.00				R 8,460.98		R 358,460.98
Total as '2019/01/31		R 47,406,952.74	R 163,591,717.26	R 0.00	R 183,359,194.62	R 111,066.81	R 2,733,021.40	R 322.75	R 30,372,174.03

(not added to capital)

R 30,372,174.03

C MOORE

CHIEF CLARK: FINANCIAL ACCOUNTING

SP HLATSHWAYO

ACTING MANAGER: FINANCIAL REPORTING

MS NDLOVU

DIRECTOR: BUDGET & FINANCIAL REFORMS

S M NKOSI

ACTING SED: BUDGET & TREASURY OFFICE

/BALANCE PER GENERAL LEDGER '2018/12/31 (030997010001)

Interest capitalised	2019/0121	JV26999	Standard Bank	0684503540/015	76,343,771.38
Interest capitalised	2019/0121	JV26998	Standard Bank	0684503540/016	5,549.65
Interest capitalised	2019/0121	JV26994	Standard Bank	0684503540/035	151,355.95
Interest capitalised	2019/0121	JV26993	Standard Bank	0684503540/036	111,482.81
Interest capitalised	2019/0121	JV26995	Standard Bank	0684503540/037	46,824.89
Interest capitalised	2019/0121	JV26996	Standard Bank	0684503540/038	2,091.48
					20,868.30

Interest capitalised	2019/01/21	JV26997	Standard Bank	0684503540/039	7,602.94
Interest capitalised	2019/01/21	JV26142	Nedbank	37648555411 46	0.62
Interest capitalised	2019/01/21	JV26143	Nedbank	37648555411 47	0.62
Interest capitalised	2019/01/21	JV26144	Nedbank	37648555411 48	0.62
Interest capitalised	2019/01/21	JV26145	Nedbank	37648555411 49	0.62
Interest capitalised	2019/01/24	JV27046	Nedbank	37648555411 50	2,300.79
Bank charges	2019/01/21	JV27001	ABSA	9288456248	(56.50)
Interest capitalised	2019/01/21	JV26992	ABSA	9300506428	103,095.06
Withdrawal from investment	2019/01/20	JV26927	Standard Bank	0684503540/035	(3,000,000.00)
Withdrawal from investment	2018/12/13	JV26826	Standard Bank	0684503540/035	(1,595,718.83)
Withdrawal from investment	2018/12/13	JV26826	Standard Bank	0684503540/036	(13,000,000.00)
Withdrawal from investment	2018/12/13	JV26827	Standard Bank	0684503540/038	(1,818,259.60)
Withdrawal from investment	2018/12/13	JV26028	Standard Bank	0684503540/038	(4,000,000.00)
Investment made	2018/12/20	JV26924	ABSA	9300506428	40,000,000.00
Withdrawal from investment	2018/12/13	JV26924	ABSA	9300506428	(40,000,000.00)
					<b>53,380,910.80</b>
<b>BALANCE PER GENERAL LEDGER '2018/12/31 (020101000064)</b>					
Interest received	2019/01/22	JV27000	ABSA	9288456248	75,847.10
					15,943.90
					<b>91,791.00</b>
<b>BALANCE PER GENERAL LEDGER '2018/12/31 (020101000075)</b>					
Interest Capitalised	2019/01/21	JV26999	Standard Bank	068450351/015	1,837,536.70
Interest Capitalised	2019/01/21	JV26998	Standard Bank	068450351/016	5,549.65
Interest Capitalised	2019/01/21	JV26994	Standard Bank	068450351/035	151,355.95
Interest Capitalised	2019/01/21	JV26993	Standard Bank	068450351/036	111,482.81
Interest Capitalised	2019/01/21	JV26995	Standard Bank	068450351/037	46,824.89
Interest Capitalised	2019/01/21	JV26996	Standard Bank	068450351/038	2,091.48
Interest Capitalised	2019/01/21	JV26997	Standard Bank	068450351/039	20,868.30
Interest Capitalised	2019/01/21	JV26992	ABSA	9300506428	7,602.94
Interest Capitalised	2019/01/21	JV26998	Nedbank	37648555411 46	103,095.06
Interest Capitalised	2019/01/21	JV26998	Nedbank	37648555411 47	0.62
Interest Capitalised	2019/01/21	JV26998	Nedbank	37648555411 48	0.62
Interest Capitalised	2019/01/21	JV26998	Nedbank	37648555411 49	0.62
Interest Capitalised	2019/01/21	JV27046	Nedbank	37648555411 50	2,300.79
					<b>2,288,711.05</b>



## Statement Enquiry

Date: 11/03/2019 Time: 8:31:39 AM

Account description: \*NEWCASTLE LOCAL MUNICIPALITY

Account number: 1162667338

Statement: 556

Date	Transactions	Debit	Credit	Balance	VAT # ENC *
28/02/2019	BROUGHT FORWARD			864,442.45	
28/02/2019	MERCH D - 02960755	-39,945.52		824,496.93	
28/02/2019	MERCH D - 02961274	-1,442.67		823,054.26	
28/02/2019	MERCH D - 02960698	-824.55		822,229.71	
28/02/2019	MERCH D - 02960722	-824.55		821,405.16	
28/02/2019	MERCH D - 02960730	-824.55		820,580.61	
28/02/2019	MERCH D - 02960748	-824.55		819,756.06	
28/02/2019	MERCH D - 02960672	-560.19		819,195.87	
28/02/2019	MERCH D - 02997799	-460.00		818,735.87	
28/02/2019	CM SWP FROM-1162660066		3,621,104.83	4,439,840.70	
28/02/2019	TRANSFER TO 1180366085	-251.50		4,439,589.20	
28/02/2019	CARRIED FORWARD			4,439,589.20	

### Notice

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# - VAT is applicable for this transaction

\* - Uncleared Effect (ENC) is applicable for this transaction

Profile name:NEWCASTLE LOCAL MUNICIPALITY  
Profile number:4000449203

User name:CHRISTA MOORE  
User ID:18



## Statement Enquiry

Date: 11/03/2019 Time: 8:30:13 AM

Account description: \*NEWCASTLE LOCAL MUNICIPALITY

Account number: 1162660066

Statement: 3339

Date	Transactions	Debit	Credit	Balance	VAT # ENC *
28/02/2019	BROUGHT FORWARD			3,615,348.02	
28/02/2019	330001227795		1,747.00	3,617,095.02	
28/02/2019	160010020721		1,331.00	3,618,426.02	
28/02/2019	260006612176		1,300.00	3,619,726.02	
28/02/2019	210001220616		1,278.38	3,621,004.40	
28/02/2019	200003512159		955.00	3,621,959.40	
28/02/2019	240010019614		790.00	3,622,749.40	
28/02/2019	260010012728		600.00	3,623,349.40	
28/02/2019	250010023690		579.44	3,623,928.84	
28/02/2019	210010025238		462.00	3,624,390.84	
28/02/2019	190010025236		206.80	3,624,597.64	
28/02/2019	200010025229		134.20	3,624,731.84	
28/02/2019	200010025237		118.80	3,624,850.64	
28/02/2019	210010026459		50.00	3,624,900.64	
28/02/2019	130010025230		48.40	3,624,949.04	
28/02/2019	0000000005588162 30	-1,500.15		3,623,448.89	
28/02/2019	EASYPAY EASYP 2314000319	-2,344.06		3,621,104.83	
28/02/2019	CM SWP TO-1162667338	-3,621,104.83		0.00	
28/02/2019	CARRIED FORWARD			0.00	

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# - VAT is applicable for this transaction

\* - Uncleared Effect (ENC) is applicable for this transaction

Profile name:NEWCASTLE LOCAL MUNICIPALITY  
Profile number:4000449203

User name:CHRISTA MOORE  
User ID:18



## Recreated Statement

Date		28 Feb 2019		Account Number	
Account Nickname		DEMAND DEPOSIT		53140063149	
Opening Balance		380,100.54		972,742.53	
Debits		381,709.98		974,351.97	
Number of Debits		4		274	
Effective Date	Description	Reference	Service Fee	Amount	Balance
28 Feb 2019	FNB APP PAYMENT FROM FNB (750.00)	300006571228	0.00	750.00	380,850.54
28 Feb 2019	SCHEDULED PYMT FROM	5165284	0.00	567.00	381,417.54
28 Feb 2019	SCHEDULED PYMT FROM	210006565031	0.00	226.00	381,643.54
28 Feb 2019	SCHEDULED PYMT FROM	360006070847	0.00	725.00	382,368.54
28 Feb 2019	SCHEDULED PYMT FROM	260005601428	0.00	932.92	383,301.46
28 Feb 2019	SCHEDULED PYMT FROM	5234308	0.00	400.00	383,701.46
28 Feb 2019	SCHEDULED PYMT FROM	300001118827	0.00	700.00	384,401.46
28 Feb 2019	SCHEDULED PYMT FROM	250005538223	0.00	200.00	384,601.46
28 Feb 2019	SCHEDULED PYMT FROM	230005621811	0.00	1,000.00	385,601.46
28 Feb 2019	FNB OB PMT	250001175178	0.00	678.30	386,279.76
28 Feb 2019	SCHEDULED PYMT FROM	280002617478	0.00	300.00	386,579.76
28 Feb 2019	SCHEDULED PYMT FROM	5076899	0.00	1,000.00	387,579.76
28 Feb 2019	SCHEDULED PYMT FROM	320006633756	0.00	1,000.00	388,579.76
28 Feb 2019	SCHEDULED PYMT FROM	240006506954	0.00	800.00	389,379.76
28 Feb 2019	SCHEDULED PYMT FROM	230005650703	0.00	700.00	390,079.76
28 Feb 2019	SCHEDULED PYMT FROM	370006589763	0.00	1,000.00	391,079.76
28 Feb 2019	SCHEDULED PYMT FROM	6585181	0.00	100.00	391,179.76



## Recreated Statement

Date	28 Feb 2019	Account Number	53140035974
Account Nickname	DEMAND DEPOSIT	Closing Balance	486,345.65
Opening Balance	2,858,240.20	Credits	430,561.05
Debits	2,802,455.60	Number of Credits	3
Number of Debits	3		

Effective Date	Description	Reference	Service Fee	Amount	Balance
28 Feb 2019	INT-BANKING PMT FRM	10019105	0.00	1,165.00	2,859,405.20
28 Feb 2019	FNB OB 000054968	TRANSFER TO NEDBANK	0.00	-2,800,000.00	59,405.20
27 Feb 2019	TRANSFER	EX TLC	0.00	380,100.54	439,505.74
28 Feb 2019	MAGTAPE DEBIT USER 9999 SEQ 018265	M-CHOICE M-CHOICE96611021	13.20	-2,350.00	437,155.74
28 Feb 2019	53140035974		0.00	49,295.51	486,451.25
28 Feb 2019	#SERVICE FEES		0.00	-105.60	486,345.65