

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH FOUR: 31 OCTOBER 2019: (T 6/1/1-2019/2020): BUDGET AND TREASURY OFFICE



REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

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FOR CONSIDERATION

1st Level: PORTFOLIO COMMITTEE
2nd Level: EXECUTIVE COMMITTEE
3rd Level: COUNCIL

SUBJECT: OCTOBER 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 31 October 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. uThukela Water Financial Performance report
- 1.2. Eskom invoice for bulk
- 1.3. uThukela invoice for bulk
- 1.4. Financial Statements as at 31 October 2019
- 1.5. Investment register
- 1.6. Grant register
- 1.7. Loan register
- 1.8. Bank Recon
- 1.9. Bank statements
- 1.10. Quality Certificate

2. ANALYSIS OF FINANCIAL RESULTS

This month's financial analysis comprise of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows where there are changes between the Financial Statements and S71 report, figure reflected in the S71 tables should be regarded as a true reflection of the state of affairs of the municipality. The differences may be due to timing differences in closing the financial systems. The municipality recently approved an adjusted budget during September.

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 - M04 October

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	287,110	313,499	308,338	25,217	106,500	102,779	3,721	4%	308,338
Service charges	1,003,885	1,192,753	1,003,931	76,674	354,488	334,644	19,844	6%	1,003,931
Investment revenue	4,961	4,041	4,041	129	677	1,347	(670)	-50%	4,041
Transfers and subsidies	498,547	431,718	533,109	21,735	210,718	210,718	-	-	533,109
Other own revenue	48,384	60,714	64,988	4,785	19,740	21,663	(1,923)	-9%	64,988
Total Revenue (excluding capital transfers and contributions)	1,842,887	2,002,724	1,914,407	128,540	692,123	671,150	20,973	3%	1,914,407
Employee costs	557,861	591,321	575,321	44,269	195,385	191,774	3,611	2%	575,321
Remuneration of Councillors	24,657	26,845	26,845	2,188	8,432	8,948	(516)	-6%	26,845
Depreciation & asset impairment	361,880	491,982	491,982	31,107	123,517	163,994	(40,477)	-25%	491,982
Finance charges	61,665	45,042	45,042	3,843	18,835	15,014	3,821	25%	45,042
Materials and bulk purchases	530,186	688,384	634,393	40,059	204,144	211,464	(7,320)	-3%	634,393
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	469,721	561,134	614,341	48,562	185,951	204,780	(18,830)	-9%	614,341
Total Expenditure	2,005,971	2,404,708	2,387,924	170,029	736,264	795,975	(59,711)	-8%	2,387,924
Surplus/(Deficit)	(163,084)	(401,983)	(473,517)	(41,489)	(44,141)	(124,824)	80,683	-65%	(473,517)
Transfers and subsidies - capital (monetary alloc	127,639	173,189	163,189	9,186	30,384	54,396	(24,012)	-44%	163,189
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	56,671	-80%	(310,328)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	56,671	-80%	(310,328)
Capital expenditure & funds sources									
Capital expenditure	158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119
Capital transfers recognised	127,639	173,189	163,189	9,186	30,384	54,396	(24,012)	-44%	173,189
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	31,254	33,930	24,930	10	1,464	8,310	(6,846)	-82%	33,930
Total sources of capital funds	158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119
Financial position									
Total current assets	804,211	545,166	797,970		809,983				545,166
Total non current assets	7,186,662	7,233,866	7,454,682		7,463,878				7,233,866
Total current liabilities	858,485	471,356	840,775		868,775				471,356
Total non current liabilities	559,614	493,946	557,217		560,129				493,946
Community wealth/Equity	6,572,774	6,813,729	6,854,660		6,844,957				6,813,729
Cash flows									
Net cash from (used) operating	120,217	155,153	163,159	9,594	59,897	54,386	(5,510)	-10%	163,159
Net cash from (used) investing	(158,893)	(107,299)	(124,719)	(5,798)	(31,848)	(41,573)	(9,725)	23%	(124,719)
Net cash from (used) financing	(9,064)	(25,242)	(20,216)	1,274	(20,237)	(6,739)	13,498	-200%	(20,216)
Cash/cash equivalents at the month/year end	9,724	32,414	28,223	-	17,811	16,074	(1,737)	-11%	28,223
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	97,752	41,733	41,309	32,149	38,601	37,262	196,565	955,577	1,440,947
Creditors Age Analysis									
Total Creditors	80,575	51,691	70,344	125,431	53,718	19,682	1,940	84,077	487,457

2.1 Operating budget performance-revenue

2.1.1 The municipality generated a total revenue of R692.1 million of the adjusted budget of R1.9 billion, representing 36 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R20.9 million, also representing an over-performance of 3 percent. Although the aggregate performance on revenue generated shows a 3 percentage variance, it is however necessary to explain reasons which attributed to the figurative variance.

2.1.2 The municipality generated R19.8 million (6%) more revenue from service charges than the year-to-date budget of R334.6 million for the period under review. Electricity and water are all over-performing by R19 million and R5.8 million respectively, whereas refuse and sanitation are performing below target by R3.3 million and R1.7 million respectively.

2.1.3 The municipality generated R3.7 million (4%) more revenue from property rates than the year-to-date budget of R102.7 million during the period under review. The variance is attributable to government properties being billed for the full year.

2.1.4 The municipality generated R670 thousand (-50%) less revenue from interest on investments than the year-to-date budget of R1.3 million for the period under review. This is due to investments for conditional grants not yet made as planned.

2.1.5 The municipality recorded R210.7 million for operational and R30.3 million for capital transfers and subsidies. It is noted that capital grant expenditure is under-performing by 44%. It will be critical to fast track expenditure on grants in order to comply with conditions.

2.1.6 The municipality generated R1.9million (-9%) less revenue from sundry revenue than a pro-rata budget of R21.6 million for the period under review. The major attributing factor due to delays in the disposal of assets

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 October 2019, the municipality incurred the total expenditure of R736.2 million of the adjusted budget of R2.3billion, which represents 30.8 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R59.7million, representing under-expenditure of 8 percent.

2.2.2 The main attributing factors to the variance are non-cash items, being debt impairment, depreciation and other expenditure. Depreciation has under-performed by R40.4million (-25%) in the third month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalised). Debt impairment under-performed by R3.2 million (6%) due to the indigent register having been reviewed and the fact that other debtors are calculated bi-annually.

2.2.3 The municipality spent R6.7 million (-3%) less on the bulk purchases than the year-to-date budget of R210.3 million. This is due to the fluctuating electricity consumption as it's the hot season.

2.2.4 The municipality spent R607 thousand (-55%) less on materials than the year-to-date budget of R1.1million. This is mainly due to the culture of cost containment which has been inculcated.

2.2.5 The municipality spent R8.3 million (18%) more on contracted services than the year-to-date budget of R47.9 million. This is mainly due to the delays in appointing service providers for projects.

2.2.6 The municipality spent R3.6 million (2%) more on employee related costs than a pro-rata budget of R191.7 million, mainly due to overtime and night-shift allowance. While the variance looks acceptable it is important to note that the budget and treasury office management has introduced the overtime monitoring tool which is aimed in assisting departments to be able to monitor their overtime. The fruits for overtime monitoring tool are expected to reflect by end of November 2019

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) - M04 October

Vote Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET 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]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		6,858	10,243	9,943	-	-	3,314	(3,314)	-100%	10,243
Vote 3 - BUDGET AND TREASURY		1,329	2,730	2,730	10	90	910	(820)	-90%	2,730
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,923	32,059	32,059	3,033	3,033	10,686	(7,653)	-72%	32,059
Vote 6 - TECHNICAL SERVICES		127,158	162,087	143,387	6,152	28,725	47,796	(19,070)	-40%	162,087
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		3,625	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119
Total Capital Expenditure		158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119
Capital Expenditure - Functional Classification										
Governance and administration		1,329	2,730	2,730	10	90	910	(820)	-90%	2,730
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,329	2,730	2,730	10	90	910	(820)	-90%	2,730
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,902	9,743	9,443	-	-	3,148	(3,148)	-100%	9,743
Community and social services		4,147	300	-	-	-	-	-	-	300
Sport and recreation		2,711	8,243	8,243	-	-	2,748	(2,748)	-100%	8,243
Public safety		-	1,200	1,200	-	-	400	(400)	-100%	1,200
Housing		44	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		113,238	136,608	136,608	7,998	30,571	45,538	(14,965)	-33%	136,608
Planning and development		19,879	39,559	38,559	3,033	3,033	13,186	(10,153)	-77%	39,559
Road transport		93,360	97,049	97,049	4,965	27,538	32,350	(4,812)	-15%	97,049
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		37,424	58,038	39,338	1,187	1,187	13,113	(11,925)	-91%	58,038
Energy sources		3,625	-	-	-	-	-	-	-	-
Water management		33,799	57,538	38,838	1,187	1,187	12,946	(11,759)	-91%	57,538
Waste water management		-	500	500	-	-	167	(167)	-100%	500
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119
Funded by:										
National Government		108,854	164,948	154,948	9,186	30,364	51,649	(21,285)	-41%	164,948
Provincial Government		18,785	8,243	8,243	-	-	2,748	(2,748)	-100%	8,243
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		127,639	173,191	163,191	9,186	30,364	54,397	(24,012)	-44%	173,191
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		31,254	33,930	24,930	10	1,464	8,310	(6,846)	-82%	33,930
Total Capital Funding		158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119

2.3.1 Capital expenditure for the fourth month of the financial year amounted to R31.8 million, which represents 17% of the adjusted capital budget of R188.1 million. Comparison between the year-to-budget of R62.7 million and actual expenditure for the period reflects an under expenditure of (R30.8million) which implies that the municipality spent 49% 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. Challenges in the cash-flow position of the municipality also does have a negative impact on the performance of the capital budget.

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 - M04 October

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		4,688	8,389	9,978	8,321	8,389
Call investment deposits		5,036	24,025	9,440	9,490	24,025
Consumer debtors		680,874	463,909	673,941	685,894	463,909
Other debtors		99,348	35,084	90,663	92,511	35,084
Current portion of long-term receivables	2	2	2	1	1	2
Inventory		14,264	13,756	13,947	13,766	13,756
Total current assets		804,211	545,166	797,970	809,983	545,166
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		281,223	379,606	362,303	362,303	379,606
Investments in Associate		275,279	262,171	251,851	251,851	262,171
Property, plant and equipment		6,615,669	6,580,590	6,826,039	6,835,235	6,580,590
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		3,003	3,773	3,001	3,001	3,773
Other non-current assets		11,488	7,726	11,488	11,488	7,726
Total non current assets		7,186,662	7,233,866	7,454,682	7,463,878	7,233,866
TOTAL ASSETS		7,990,873	7,779,031	8,252,652	8,273,861	7,779,031
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		25,598	25,598	26,548	24,909	25,598
Consumer deposits		23,587	22,883	24,264	24,217	22,883
Trade and other payables		780,456	383,584	781,295	810,982	383,584
Provisions		28,844	39,290	8,668	8,668	39,290
Total current liabilities		858,485	471,356	840,775	868,775	471,356
Non current liabilities						
Borrowing		401,232	348,739	380,018	382,930	348,739
Provisions		158,382	145,207	177,199	177,199	145,207
Total non current liabilities		559,614	493,946	557,217	560,129	493,946
TOTAL LIABILITIES		1,418,099	965,302	1,397,991	1,428,904	965,302
NET ASSETS	2	6,572,774	6,813,729	6,854,660	6,844,957	6,813,729
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,544,255	6,808,289	6,825,872	6,816,149	6,808,289
Reserves		28,519	5,440	28,788	28,809	5,440
TOTAL COMMUNITY WEALTH/EQUITY	2	6,572,774	6,813,729	6,854,660	6,844,957	6,813,729

2.4.1 As at the end of the fourth month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.8 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 R1.44 billion as at the end of the fourth month. The bulk of this amount (R1.26 billion) is debt owing for more than 90 days, while R1.1 billion 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 R6.8 billion of the total assets of R7.46 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 R17.8 million as at the end of the fourth month of the financial year which was made up of R8.3 million for cash and R9.4 million from investments. It must be noted that the municipality had an obligation of R27 million relating to the HDF. The short-term obligations are sitting at R487.4 million as illustrated on SC4, while unspent conditional grants amount to R51.8 million, representing a cash short-fall of R548.4 million. Table SC4 reflects that the municipality was owing creditors to the tune of R487.4 million. Included under creditors is Eskom for R274.3 million, uThukela Water for R73 million, SARS – PAYE for R9.4 million, pension and other employee benefits for R17.3 million and other trade creditors for R112.7 million.

It must be mentioned that the liquidity position of the municipality keeps deteriorating, with the cash shortfall increasing over the past few months of the year. Looking at the cash position as mentioned above the municipality is currently not in the position to cover its short-term obligations, including unspent conditional grants.

2.4.5 The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.8 billion, while the net current asset is –R58.7 million. The net current ratio indicates that the municipality's current assets are not enough will not be adequate to cover for the current liabilities over the next twelve months. The municipality may therefore have a challenge to pay for its creditors over the next twelve months. Due to the standing of the municipality by virtue of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.

2.4.6 The **liquidity ratio** of the municipality is currently sitting at 1.6%. As per paragraph 2.4.4 above, however, if one takes into account the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 0.036%, since the municipality needs R487.4 million in order to pay all its short term obligations. Again this is a bad reflecting on the state of finances of the municipality.

As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

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 - M04 October

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		216,435	261,530	257,580	26,490	89,187	85,860	3,327	4%	257,580
Service charges		789,214	1,040,261	858,966	52,037	280,115	286,322	(6,207)	-2%	858,966
Other revenue		114,557	49,183	46,724	17,507	32,505	15,575	16,931	109%	46,724
Government - operating		395,172	431,718	533,109	2,000	167,162	177,703	(10,541)	-6%	533,109
Government - capital		93,964	173,189	163,189	-	64,000	54,396	9,604	18%	163,189
Interest		12,938	8,931	4,465	635	3,828	1,488	2,340	157%	4,465
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1,458,480)	(1,764,617)	(1,655,833)	(83,732)	(558,066)	(551,944)	6,121	-1%	(1,655,833)
Finance charges		(43,582)	(45,042)	(45,042)	(5,343)	(18,835)	(15,014)	3,821	-25%	(45,042)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		120,217	155,153	163,159	9,594	59,897	54,386	(5,510)	-10%	163,159
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	2,332	2,332	-	-	777	(777)	-100%	2,332
Decrease (Increase) in non-current debtors		-	66,420	30,000	-	-	10,000	(10,000)	-100%	30,000
Decrease (Increase) other non-current receivables		-	31,068	31,068	-	-	10,356	(10,356)	-100%	31,068
Decrease (Increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(158,893)	(207,119)	(188,119)	(5,798)	(31,848)	(62,706)	(30,858)	49%	(188,119)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(158,893)	(107,299)	(124,719)	(5,798)	(31,848)	(41,573)	(9,725)	23%	(124,719)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	356	5,382	-	-	1,794	(1,794)	-100%	5,382
Payments										
Repayment of borrowing		(9,064)	(25,598)	(25,598)	1,274	(20,237)	(8,533)	11,704	-137%	(25,598)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9,064)	(25,242)	(20,216)	1,274	(20,237)	(6,739)	13,498	-200%	(20,216)
NET INCREASE/(DECREASE) IN CASH HELD		(47,741)	22,612	18,224	5,070	7,812	6,075			18,224
Cash/cash equivalents at beginning:		57,465	9,802	9,999		9,999	9,999			9,999
Cash/cash equivalents at monthly year end:		9,724	32,414	28,223		17,811	16,074			28,223

2.5.1 The municipality opened with a cash and cash equivalent balance of R9.9 million at the beginning of the financial year and closed with a balance of R17.8 million as at the end of October 2019 which represents a cash increase of R7.8 million to date since the beginning of the financial year.

2.5.2 Cash flows from operating activities yielded a net cash inflow of R59.9million as result of receipts from services charges, property rates, and 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 R31.8 million due to capital expenditure.

2.5.4 Cash flows from financing activities recorded net cash outflows of R20.2 million. This was due to the capital repayment of loans by the municipality during the year.

3. CONCLUSION

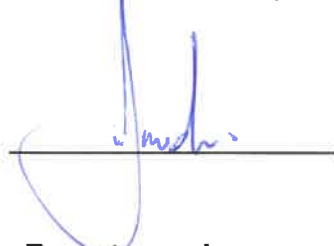
The under-expenditure on operational budget is acceptable if it is due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seems to be under-performing by 32.9%. The issues that still reflect material variances 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

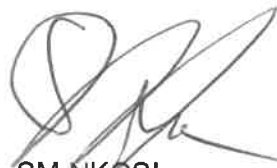
(a) That the MFMA Section 71 report for the month ended 31 October 2019 be noted;

Report prepared by:



Report seen by:

COUNICLLOR DR NNG MAHLABA
PORTFOLIO COUNICLLOR
BUDGET AND TREASURY OFFICE



SM NKOSI
STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE



KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M04 October

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	287,110	313,499	308,338	25,217	106,500	102,779	3,721	4%	308,338
Service charges	1,003,885	1,192,753	1,003,931	76,674	354,488	334,644	19,844	6%	1,003,931
Investment revenue	4,961	4,041	4,041	129	677	1,347	(670)	-50%	4,041
Transfers and subsidies	498,547	431,718	533,109	21,735	210,718	210,718	-		533,109
Other own revenue	48,384	60,714	64,988	4,785	19,740	21,663	(1,923)	-9%	64,988
Total Revenue (excluding capital transfers and contributions)	1,842,887	2,002,724	1,914,407	128,540	692,123	671,150	20,973	3%	1,914,407
Employee costs	557,861	591,321	575,321	44,269	195,385	191,774	3,611	2%	575,321
Remuneration of Councillors	24,657	26,845	26,845	2,188	8,432	8,948	(516)	-6%	26,845
Depreciation & asset impairment	361,880	491,982	491,982	31,107	123,517	163,994	(40,477)	-25%	491,982
Finance charges	61,665	45,042	45,042	3,843	18,835	15,014	3,821	25%	45,042
Materials and bulk purchases	530,186	688,384	634,393	40,059	204,144	211,464	(7,320)	-3%	634,393
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	469,721	561,134	614,341	48,562	185,951	204,780	(18,830)	-9%	614,341
Total Expenditure	2,005,971	2,404,708	2,387,924	170,029	736,264	795,975	(59,711)	-8%	2,387,924
Surplus/(Deficit)	(163,084)	(401,983)	(473,517)	(41,489)	(44,141)	(124,824)	80,683	-65%	(473,517)
Transfers and subsidies - capital (monetary allocations)	127,639	173,189	163,189	9,186	30,384	54,396	(24,012)	-44%	163,189
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	56,671	-80%	(310,328)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	56,671	-80%	(310,328)
Capital expenditure & funds sources									
Capital expenditure	158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119
Capital transfers recognised	127,639	173,189	163,189	9,186	30,384	54,396	(24,012)	-44%	173,189
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	31,254	33,930	24,930	10	1,464	8,310	(6,846)	-82%	33,930
Total sources of capital funds	158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119
Financial position									
Total current assets	804,211	545,166	797,970		809,983				545,166
Total non current assets	7,186,662	7,233,866	7,454,682		7,463,878				7,233,866
Total current liabilities	858,485	471,356	840,775		868,775				471,356
Total non current liabilities	559,614	493,946	557,217		560,129				493,946
Community wealth/Equity	6,572,774	6,813,729	6,854,660		6,844,957				6,813,729
Cash flows									
Net cash from (used) operating	120,217	155,153	163,159	9,594	59,897	54,386	(5,510)	-10%	163,159
Net cash from (used) investing	(158,893)	(107,299)	(124,719)	(5,798)	(31,848)	(41,573)	(9,725)	23%	(124,719)
Net cash from (used) financing	(9,064)	(25,242)	(20,216)	1,274	(20,237)	(6,739)	13,498	-200%	(20,216)
Cash/cash equivalents at the month/year end	9,724	32,414	28,223	-	17,811	16,074	(1,737)	-11%	28,223
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	97,752	41,733	41,309	32,149	38,601	37,262	196,565	955,577	1,440,947
Creditors Age Analysis									
Total Creditors	80,575	51,691	70,344	125,431	53,718	19,682	1,940	84,077	487,457

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		409,524	437,202	433,866	27,191	159,084	144,622	14,462	10%	433,866
Executive and council		14,638	10,474	10,474	312	21,366	3,491	17,875	512%	10,474
Finance and administration		394,886	426,728	423,392	26,879	137,718	141,131	(3,413)	-2%	423,392
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		56,195	43,430	134,822	14,566	26,574	44,941	(18,367)	-41%	134,822
Community and social services		35,506	8,418	8,418	715	2,724	2,806	(82)	-3%	8,418
Sport and recreation		1,127	8,991	8,991	78	132	2,997	(2,865)	-96%	8,991
Public safety		8,524	11,103	11,103	2,024	5,316	3,701	1,615	44%	11,103
Housing		11,011	14,917	106,309	11,751	18,372	35,436	(17,064)	-48%	106,309
Health		27	1	1	(2)	29	0	29	7147%	1
<i>Economic and environmental services</i>		145,344	198,402	198,402	17,113	67,012	76,134	(9,122)	-12%	198,402
Planning and development		26,161	78,352	78,352	6,931	8,136	26,117	(17,981)	-69%	78,352
Road transport		119,183	120,050	120,050	10,182	58,876	50,017	8,859	18%	120,050
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,359,319	1,496,704	1,310,332	78,841	469,785	459,792	9,994	2%	1,310,332
Energy sources		708,486	886,803	702,933	48,910	256,509	234,311	22,198	9%	702,933
Water management		328,148	370,423	352,509	16,024	92,350	117,503	(25,153)	-21%	352,509
Waste water management		200,996	119,010	133,054	8,919	75,082	67,366	7,716	11%	133,054
Waste management		121,688	120,468	121,836	4,987	45,845	40,612	5,233	13%	121,836
<i>Other</i>	4	144	174	174	13	52	58	(6)	-11%	174
Total Revenue - Functional	2	1,970,526	2,175,913	2,077,596	137,725	722,507	725,547	(3,040)	0%	2,077,596
Expenditure - Functional										
<i>Governance and administration</i>		430,746	422,161	391,701	32,081	124,597	130,567	(5,971)	-5%	391,701
Executive and council		80,413	103,238	95,708	7,408	24,451	31,903	(7,452)	-23%	95,708
Finance and administration		350,334	317,102	294,179	24,661	100,052	98,060	1,993	2%	294,179
Internal audit		-	1,820	1,814	12	94	605	(511)	-84%	1,814
<i>Community and public safety</i>		226,089	262,541	344,743	26,314	86,407	114,914	(28,508)	-25%	344,743
Community and social services		29,949	85,903	81,077	2,138	8,831	27,026	(18,195)	-67%	81,077
Sport and recreation		74,762	76,224	72,537	6,118	23,434	24,179	(745)	-3%	72,537
Public safety		64,540	77,067	73,141	4,848	22,761	24,380	(1,619)	-7%	73,141
Housing		48,638	17,341	111,851	12,688	29,146	37,284	(8,138)	-22%	111,851
Health		8,201	6,007	6,137	522	2,235	2,046	189	9%	6,137
<i>Economic and environmental services</i>		267,781	256,388	244,431	24,332	51,068	81,477	(30,409)	-37%	244,431
Planning and development		25,563	88,677	90,229	5,850	27,155	30,076	(2,922)	-10%	90,229
Road transport		242,218	167,701	154,192	18,478	23,909	51,397	(27,489)	-53%	154,192
Environmental protection		-	10	10	5	5	3	1	38%	10
<i>Trading services</i>		1,079,524	1,462,293	1,405,824	87,300	473,969	468,608	5,361	1%	1,405,824
Energy sources		610,157	796,534	707,328	40,079	261,512	235,776	25,736	11%	707,328
Water management		381,588	531,942	559,640	26,450	172,295	186,547	(14,252)	-8%	559,640
Waste water management		14,306	60,573	69,763	16,043	16,188	23,254	(7,067)	-30%	69,763
Waste management		73,473	73,244	69,093	4,729	23,974	23,031	944	4%	69,093
<i>Other</i>		1,831	1,325	1,225	-	224	408	(184)	-45%	1,225
Total Expenditure - Functional	3	2,005,971	2,404,708	2,387,924	170,029	736,264	795,975	(59,711)	-8%	2,387,924
Surplus/ (Deficit) for the year		(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	56,671	-80%	(310,328)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - CORPORATE SERVICES	1	76,913	75,376	75,376	339	48,385	25,125	23,260	92.6%	75,376
Vote 2 - COMMUNITY SERVICES		167,803	140,760	142,128	7,803	54,047	47,376	6,671	14.1%	142,128
Vote 3 - BUDGET AND TREASURY		331,560	360,076	356,740	26,752	110,599	118,913	(8,315)	-7.0%	356,740
Vote 4 - MUNICIPAL MANAGER		1,050	1,750	1,750	100	100	583	(483)	-82.9%	1,750
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		37,316	59,946	151,338	18,695	26,560	50,446	(23,886)	-47.3%	151,338
Vote 6 - TECHNICAL SERVICES		647,397	573,873	570,002	35,125	226,307	223,015	3,292	1.5%	570,002
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		708,486	964,132	780,262	48,910	256,509	260,087	(3,579)	-1.4%	780,262
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	1,970,526	2,175,913	2,077,596	137,725	722,507	725,547	(3,040)	-0.4%	2,077,596
Expenditure by Vote										
Vote 1 - CORPORATE SERVICES	1	133,300	158,067	153,503	5,539	23,607	51,168	(27,560)	-53.9%	153,503
Vote 2 - COMMUNITY SERVICES		306,831	318,672	303,201	22,668	96,529	101,067	(4,538)	-4.5%	303,201
Vote 3 - BUDGET AND TREASURY		163,707	168,129	151,999	13,418	58,422	50,666	7,755	15.3%	151,999
Vote 4 - MUNICIPAL MANAGER		77,983	95,890	86,158	8,819	27,294	28,719	(1,425)	-5.0%	86,158
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		76,031	51,450	144,633	14,499	37,718	48,211	(10,493)	-21.8%	144,633
Vote 6 - TECHNICAL SERVICES		637,961	815,966	841,102	65,007	231,182	280,367	(49,185)	-17.5%	841,102
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		610,157	796,534	707,328	40,079	261,512	235,776	25,736	10.9%	707,328
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	2,005,971	2,404,708	2,387,924	170,029	736,264	795,975	(59,711)	-7.5%	2,387,924
Surplus/ (Deficit) for the year	2	(35,445)	(228,795)	(310,328)	(32,304)	(13,757)	(70,428)	56,671	-80.5%	(310,328)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	2018/19	Budget Year 2019/20							
		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		287,110	313,499	308,338	25,217	106,500	102,779	3,721	4%	308,338
Service charges - electricity revenue		630,194	811,903	623,784	48,910	227,019	207,928	19,091	9%	623,784
Service charges - water revenue		176,507	186,097	158,182	13,862	58,599	52,727	5,871	11%	158,182
Service charges - sanitation revenue		108,894	110,794	124,838	8,919	38,251	41,613	(3,362)	-8%	124,838
Service charges - refuse revenue		88,291	83,960	97,127	4,982	30,619	32,376	(1,757)	-5%	97,127
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		8,141	8,661	8,661	679	2,592	2,887	(295)	-10%	8,661
Interest earned - external investments		4,961	4,041	4,041	129	677	1,347	(670)	-50%	4,041
Interest earned - outstanding debtors		8,015	9,780	9,780	507	3,152	3,260	(108)	-3%	9,780
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8,589	8,117	8,117	1,873	5,044	2,706	2,338	86%	8,117
Licences and permits		12	14	14	1	3	5	(2)	-38%	14
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		498,547	431,718	533,109	21,735	210,718	210,718	-	-	533,109
Other revenue		23,627	31,810	36,084	1,724	5,226	12,028	(6,801)	-57%	36,084
Gains on disposal of PPE		-	2,332	2,332	-	3,722	777	2,945	379%	2,332
Total Revenue (excluding capital transfers and contributions)		1,842,887	2,002,724	1,914,407	128,540	692,123	671,150	20,973	3%	1,914,407
Expenditure By Type										
Employee related costs		557,861	591,321	575,321	44,269	195,385	191,774	3,611	2%	575,321
Remuneration of councillors		24,657	26,845	26,845	2,188	8,432	8,948	(516)	-6%	26,845
Debt impairment		89,608	174,245	174,245	4,812	54,816	58,082	(3,266)	-6%	174,245
Depreciation & asset impairment		361,880	491,982	491,982	31,107	123,517	163,994	(40,477)	-25%	491,982
Finance charges		61,665	45,042	45,042	3,843	18,835	15,014	3,821	25%	45,042
Bulk purchases		524,211	684,074	631,074	39,909	203,645	210,358	(6,714)	-3%	631,074
Other materials		5,975	4,310	3,319	150	500	1,106	(607)	-55%	3,319
Contracted services		74,012	54,249	143,756	16,511	56,316	47,919	8,398	18%	143,756
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		306,101	332,640	296,341	27,239	74,819	98,780	(23,962)	-24%	296,341
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		2,005,971	2,404,708	2,387,924	170,029	736,264	795,975	(59,711)	-8%	2,387,924
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(163,084)	(401,983)	(473,517)	(41,489)	(44,141)	(124,824)	80,683	(0)	(473,517)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		127,639	173,189	163,189	9,186	30,384	54,396	(24,012)	(0)	163,189
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)			(310,328)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)			(310,328)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)			(310,328)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)			(310,328)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		6,858	10,243	9,943	-	-	3,314	(3,314)	-100%	10,243
Vote 3 - BUDGET AND TREASURY		1,329	2,730	2,730	10	90	910	(820)	-90%	2,730
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		19,923	32,059	32,059	3,033	3,033	10,686	(7,653)	-72%	32,059
Vote 6 - TECHNICAL SERVICES		127,158	162,087	143,387	6,152	28,725	47,796	(19,070)	-40%	162,087
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		3,625	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119
Total Capital Expenditure		158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119
Capital Expenditure - Functional Classification										
Governance and administration		1,329	2,730	2,730	10	90	910	(820)	-90%	2,730
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,329	2,730	2,730	10	90	910	(820)	-90%	2,730
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,902	9,743	9,443	-	-	3,148	(3,148)	-100%	9,743
Community and social services		4,147	300	-	-	-	-	-	-	300
Sport and recreation		2,711	8,243	8,243	-	-	2,748	(2,748)	-100%	8,243
Public safety		-	1,200	1,200	-	-	400	(400)	-100%	1,200
Housing		44	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		113,238	136,608	136,608	7,998	30,571	45,536	(14,965)	-33%	136,608
Planning and development		19,879	39,559	39,559	3,033	3,033	13,186	(10,153)	-77%	39,559
Road transport		93,360	97,049	97,049	4,965	27,538	32,350	(4,812)	-15%	97,049
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		37,424	58,038	39,338	1,187	1,187	13,113	(11,925)	-91%	58,038
Energy sources		3,625	-	-	-	-	-	-	-	-
Water management		33,799	57,538	38,838	1,187	1,187	12,946	(11,759)	-91%	57,538
Waste water management		-	500	500	-	-	167	(167)	-100%	500
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119
Funded by:										
National Government		108,854	164,946	154,946	9,186	30,384	51,649	(21,265)	-41%	164,946
Provincial Government		18,785	8,243	8,243	-	-	2,748	(2,748)	-100%	8,243
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		127,639	173,189	163,189	9,186	30,384	54,396	(24,012)	-44%	173,189
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	5	-	-	-	-	-	-	-	-	-
Internally generated funds	6	31,254	33,930	24,930	10	1,464	8,310	(6,846)	-82%	33,930
Total Capital Funding		158,893	207,119	188,119	9,196	31,848	62,706	(30,858)	-49%	207,119

References

- 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).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
- 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 - M04 October

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		4,688	8,389	9,978	8,321	8,389
Call investment deposits		5,036	24,025	9,440	9,490	24,025
Consumer debtors		680,874	463,909	673,941	685,894	463,909
Other debtors		99,348	35,084	90,663	92,511	35,084
Current portion of long-term receivables		2	2	1	1	2
Inventory		14,264	13,756	13,947	13,766	13,756
Total current assets		804,211	545,166	797,970	809,983	545,166
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		281,223	379,606	362,303	362,303	379,606
Investments in Associate		275,279	262,171	251,851	251,851	262,171
Property, plant and equipment		6,615,669	6,580,590	6,826,039	6,835,235	6,580,590
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		3,003	3,773	3,001	3,001	3,773
Other non-current assets		11,488	7,726	11,488	11,488	7,726
Total non current assets		7,186,662	7,233,866	7,454,682	7,463,878	7,233,866
TOTAL ASSETS		7,990,873	7,779,031	8,252,652	8,273,861	7,779,031
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		25,598	25,598	26,548	24,909	25,598
Consumer deposits		23,587	22,883	24,264	24,217	22,883
Trade and other payables		780,456	383,584	781,295	810,982	383,584
Provisions		28,844	39,290	8,668	8,668	39,290
Total current liabilities		858,485	471,356	840,775	866,775	471,356
Non current liabilities						
Borrowing		401,232	348,739	380,018	382,930	348,739
Provisions		158,382	145,207	177,199	177,199	145,207
Total non current liabilities		559,614	493,946	557,217	560,129	493,946
TOTAL LIABILITIES		1,418,099	965,302	1,397,991	1,428,904	965,302
NET ASSETS	2	6,572,774	6,813,729	6,854,660	6,844,957	6,813,729
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,544,255	6,808,289	6,825,872	6,816,149	6,808,289
Reserves		28,519	5,440	28,788	28,809	5,440
TOTAL COMMUNITY WEALTH/EQUITY	2	6,572,774	6,813,729	6,854,660	6,844,957	6,813,729

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		216,435	261,530	257,580	26,490	89,187	85,860	3,327	4%	257,580
Service charges		789,214	1,040,261	858,966	52,037	280,115	286,322	(6,207)	-2%	858,966
Other revenue		114,557	49,183	46,724	17,507	32,505	15,575	16,931	109%	46,724
Government - operating		395,172	431,718	533,109	2,000	167,162	177,703	(10,541)	-6%	533,109
Government - capital		93,964	173,189	163,189	-	64,000	54,396	9,604	18%	163,189
Interest		12,938	8,931	4,465	635	3,828	1,488	2,340	157%	4,465
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1,458,480)	(1,764,617)	(1,655,833)	(83,732)	(558,066)	(551,944)	6,121	-1%	(1,655,833)
Finance charges		(43,582)	(45,042)	(45,042)	(5,343)	(18,835)	(15,014)	3,821	-25%	(45,042)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		120,217	155,153	163,159	9,594	59,897	54,386	(5,510)	-10%	163,159
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	2,332	2,332	-	-	777	(777)	-100%	2,332
Decrease (Increase) in non-current debtors		-	66,420	30,000	-	-	10,000	(10,000)	-100%	30,000
Decrease (increase) other non-current receivables		-	31,068	31,068	-	-	10,356	(10,356)	-100%	31,068
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(158,893)	(207,119)	(188,119)	(5,798)	(31,848)	(62,706)	(30,858)	49%	(188,119)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(158,893)	(107,299)	(124,719)	(5,798)	(31,848)	(41,573)	(9,725)	23%	(124,719)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	356	5,382	-	-	1,794	(1,794)	-100%	5,382
Payments										
Repayment of borrowing		(9,064)	(25,598)	(25,598)	1,274	(20,237)	(8,533)	11,704	-137%	(25,598)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9,064)	(25,242)	(20,216)	1,274	(20,237)	(6,739)	13,498	-200%	(20,216)
NET INCREASE/ (DECREASE) IN CASH HELD		(47,741)	22,612	18,224	5,070	7,812	6,075			18,224
Cash/cash equivalents at beginning:		57,465	9,802	9,999		9,999	9,999			9,999
Cash/cash equivalents at month/year end:		9,724	32,414	28,223		17,811	16,074			28,223

References

1. Material variances to be explained in Table SC1

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service charges - water revenue	11%		
	Interest earned - external investments	-50%	Due to an increase on our debtors book.	
	Fines, penalties and forfeits	86%		
	Licences and permits	-38%	Dependent on the consumers reaction	
	Other Revenue	-57%	Other revenue is dependent on levels of consumption and therefore fluctuates every month.	
2	Expenditure By Type			
	Depreciation & asset impairment	-25%		
	Finance charges	25%		
	Contracted Services	18%	Invoice from service providers haven't yet received	
	Other Material	-55%	Cross cut measures are implemented to reduce the expenditure for material	
	Other expenditure	-24%	Cross cut measures are implemented to reduce the expenditure for other expenditure	
3	Capital Expenditure			
	Grant funded projects	-44%	Delays in the SCM process, particularly on appointment consultants, incapacity of contractors	Fast track SCM processes and management of contractors
	Internally funded projects	-82%	Most of projects rolled over from 2016/17, with no need for new SCM processes	None
	Repairs and maintenance	58%	Under-budgeting due to cash-flow challenges	None
4	Financial Position			
	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	Cash Flow			
	Net Cash from Operating Activities	-10%	Equitable Share and other grants bulk of it received early in the financial year	
	Net Cash Used from Investing Activities	23%	Slow capital expenditure	
	Net Cash Used from Financial Activities	-200%	Based on amortisation schedules	None
6	Measureable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.6%	22.3%	22.5%	2.6%	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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		18.4%	11.1%	17.3%	17.8%	11.1%
Gearing	Long Term Borrowing/ Funds & Reserves		1406.9%	6410.8%	1320.1%	1329.2%	6410.8%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	93.7%	115.7%	94.9%	93.2%	115.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.1%	6.9%	2.3%	2.1%	6.9%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		42.3%	24.9%	39.9%	112.5%	26.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	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		30.3%	29.5%	30.1%	28.2%	30.1%
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		23.0%	26.8%	28.1%	2.7%	3.8%
<u>IDP regulation financial viability indicators</u>							
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 - M04 October

Description	NT Code	Budget Year 2019/20										Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.O Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days					
R thousands																
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	1200	20,027	9,536	8,099	8,012	7,311	7,521	42,879	260,724	364,109	326,447	1,010				
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39,577	1,987	2,164	739	2,635	7,032	33,676	12,174	99,984	56,257	207				
Receivables from Non-exchange Transactions - Property Rates	1400	36,821	10,810	15,174	6,789	7,209	6,287	37,101	152,072	272,263	209,468	670				
Receivables from Exchange Transactions - Waste Water Management	1500	14,863	7,214	6,068	5,859	5,506	5,607	32,044	202,264	279,413	251,279	854				
Receivables from Exchange Transactions - Waste Management	1600	10,016	5,265	4,316	4,019	3,869	3,848	22,922	92,662	146,837	127,240	378				
Receivables from Exchange Transactions - Property Rental Debtors	1700	549	133	131	147	133	123	633	2,743	4,591	3,779	23				
Interest on Arrear Debtor Accounts	1810	701	737	486	583	857	434	2,522	37,897	44,216	42,292	27				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-				
Other	1900	(24,802)	6,052	4,892	6,001	11,083	6,409	24,788	195,121	229,534	243,402	432				
Total By Income Source	2000	97,752	41,733	41,309	32,149	38,601	37,262	196,565	955,577	1,440,947	1,260,154	3,601				
2018/19 - totals only																
Debtors Age Analysis By Customer Group																
Organs of State	2200	18,075	1,638	6,436	2,738	5,431	330	7,350	12,984	54,962	28,633	-				
Commercial	2300	30,964	6,005	6,860	2,554	5,973	10,853	47,606	59,932	170,746	126,917	-				
Households	2400	49,238	33,984	27,962	26,730	27,077	26,036	141,500	882,018	1,214,544	1,103,360	3,601				
Other	2500	(524)	106	50	126	121	43	110	643	675	1,043	-				
Total By Customer Group	2600	97,752	41,733	41,309	32,149	38,601	37,262	196,565	955,577	1,440,947	1,260,154	3,601				

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

R thousands	Description	NT Code	Budget Year 2019/20										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					
	Creditors Age Analysis By Customer Type														
	Bulk Electricity	0100	31,310	35,746	57,357	29,120	25,000	14,876	-	-	-	80,935	274,343		
	Bulk Water	0200	8,599	11,670	10,368	22,411	20,013	-	-	-	-	-	73,061		
	PAYE deductions	0300	9,478	-	-	-	-	-	-	-	-	-	9,478		
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-		
	Pensions / Retirement deductions	0500	17,354	-	-	-	-	-	-	-	-	-	17,354		
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-		
	Trade Creditors	0700	13,402	4,275	2,619	73,901	8,705	4,806	1,940	-	3,142	112,790			
	Auditor General	0800	431	-	-	-	-	-	-	-	-	-	431		
	Other	0900	-	-	-	-	-	-	-	-	-	-	-		
	Total By Customer Type	1000	80,575	51,691	70,344	125,431	53,718	19,682	1,940	-	84,077	487,457			

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

R thousands	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
			Yrs	Months							
	<u>Municipality</u>										
	Nedbank		12 months		Call Account	Call account	10	4	368	10	378
	Standard Bank		12 months		Call Account	Call account	434	1	4,101	4,434	8,536
	ABSA		12 months		Call Account	Call account	11	5	567	10	576
	Municipality sub-total						456		5,036	4,454	9,490
	<u>Entities</u>										
	Entities sub-total						-		-	-	-
	TOTAL INVESTMENTS AND INTEREST	2					456		5,036	4,454	9,490

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		378,539	427,996	427,996	2,000	168,962	168,962	-		427,996
Local Government Equitable Share		341,408	373,648	373,648		155,687	155,687	-		373,648
Water Services Operating Subsidy										
EPWP Incentive		3,199	3,098	3,098		775	775	-		3,098
Integrated National Electrification Programme			14,000	14,000	2,000	9,000	9,000	-		14,000
Finance Management		1,700	1,700	1,700		1,700	1,700	-		1,700
Municipal Systems Improvement			1,750	1,750				-		1,750
Water Services Infrastructure Grant (WSIG)			10,800	10,800		800	800	-		10,800
Municipal Infrastructure Grant (MIG)		17,232	23,000	23,000				-		23,000
Energy Efficiency and Demand Management		15,000				1,000	1,000	-		
Other transfers and grants [insert description]										
Provincial Government:		9,991	99,379	106,194	-	-	-	-		99,379
Provincialisation of Libraries		6,234								
Level 2 accreditation		3,539	7,620	7,620						7,620
Museums Services		218	386	386						386
Community Library Services Grant										
Sport and Recreation										
Housing			84,577	91,392						84,577
COGTA Support Scheme			250	250						250
Provincialisation of Libraries			6,546	6,546						6,546
Health subsidy										
District Municipality:										
[insert description]										
Other grant providers:		6,343								
COGTA Grant										
Tirelo Boshia Grant		1,150								
EED Housing Grant		5,193								
Total Operating Transfers and Grants	5	394,873	527,375	534,190	2,000	168,962	168,962	-		527,375
Capital Transfers and Grants										
National Government:		79,000	149,039	139,039	-	62,200	62,200	-		149,039
Neighbourhood Development Partnership			30,259	30,259		8,000	8,000	-		30,259
Municipal Infrastructure Grant (MIG)		39,000	89,580	89,580		35,000	35,000	-		89,580
Integrated National Electrification Programme										
Emergency efficiency & demand side management										
Municipal water infrastructure										
Water Services Infrastructure Grant (WSIG)		40,000	29,200	19,200		19,200	19,200	-		29,200
Other capital transfers [insert description]										
Provincial Government:		14,964	9,471	9,471	-	-	-	-		9,471
Level 2 accreditation										
Recapitalisation of Community Libraries										
Sport and Recreation		2,667	8,243	8,243						8,243
Community Library Service		12,297	1,228	1,228						1,228
Museum										
Corridor Development										
District Municipality:										
[insert description]										
Other grant providers:										
European Union										
Total Capital Transfers and Grants	5	93,964	158,510	148,510	-	62,200	62,200	-		158,510
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	488,836	685,885	682,700	2,000	231,162	231,162	-		685,885

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	Ref	Budget Year 2019/20								
		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:		376,793	427,996	437,996	61	157,196	177,136	(19,940)	-11.3%	427,996
Local Government Equitable Share		341,408	373,648	373,648	-	155,687	155,687	-		373,648
Water Services Operating Subsidy		-	-	-	-	-	-	-		-
EPWP Incentive		3,127	3,098	3,098	8	1,275	1,033	242	23.4%	3,098
Integrated National Electrification Programme		-	-	-	-	-	-	-		-
Finance Management		1,700	1,700	1,700	53	234	567	(332)	-58.6%	1,700
Water Services Infrastructure Grant (WSIG)		-	10,800	20,800	-	-	6,933	(6,933)	-100.0%	10,800
Energy Efficiency and Demand side Management Grant		15,000	14,000	14,000	-	-	4,667	(4,667)	-100.0%	14,000
Municipal Systems Improvement		-	1,750	1,750	-	-	583	(583)	-100.0%	1,750
Municipal Infrastructure Grant (MIG)		15,557	23,000	23,000	-	-	7,667	(7,667)	-100.0%	23,000
Provincial Government:		13,316	99,379	106,194	11,892	19,455	35,398	(15,943)	-45.0%	106,194
Level 2 accreditation		7,073	7,620	7,620	289	1,609	2,540	(931)	-36.7%	7,620
Recapitalisation of Community Libraries		6,234	-	-	-	579	-	579	#DIV/0!	-
Museums Services		-	386	386	14	14	129	(115)	-89.3%	386
Community Library Services Grant		-	-	-	-	-	-	-		-
Sport and Recreation		9	-	-	-	-	-	-		-
Housing		-	84,577	91,392	11,141	15,479	30,464	(14,985)	-49.2%	91,392
COGTA Support Scheme		-	250	250	-	-	83	(83)	-100.0%	250
Provincialisation of Libraries		-	6,546	6,546	448	1,775	2,182	(407)	-18.7%	6,546
Health subsidy		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		1,050	-	-	-	-	-	-		-
COGTA Grant		-	-	-	-	-	-	-		-
Tirelo Boshia Grant		1,050	-	-	-	-	-	-		-
EED Housing Grant		27,393	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		391,158	527,375	544,190	11,953	176,651	212,534	(35,883)	-16.9%	534,190
Capital expenditure of Transfers and Grants										
National Government:		88,878	149,039	139,039	13,775	34,533	46,346	(11,813)	-25.5%	139,039
Neighbourhood Development Partnership		-	30,259	30,259	7,583	3,488	10,086	(6,598)	-65.4%	30,259
Municipal Infrastructure Grant (MIG)		53,648	89,580	89,580	5,210	30,063	29,860	203	0.7%	89,580
Integrated National Electrification Programme		-	-	-	-	-	-	-		-
Emergency efficiency & demand side management		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant (WSIG)		35,230	29,200	19,200	982	982	6,400	(5,418)	-84.7%	19,200
MWIG		-	-	-	-	-	-	-		-
Provincial Government:		12,138	9,471	9,471	-	-	3,157	(3,157)	-100.0%	9,471
Level 2 accreditation		-	-	-	-	-	-	-		-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-		-
Sport and Recreation		636	8,243	8,243	-	-	2,748	-		8,243
Community Library		11,502	1,228	1,228	-	-	409	-		1,228
Museum		-	-	-	-	-	-	-		-
Sport and Recreation		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
European Union		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		101,016	158,510	148,510	13,775	34,533	49,503	(14,970)	-30.2%	148,510
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		492,174	685,885	692,700	25,728	211,185	262,038	(50,853)	-19.4%	682,700

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Water Services Operating Subsidy					-	
EPWP Incentive					-	
Integrated National Electrification Programme					-	
Finance Management					-	
Museums Services					-	
Massification		-	-	-	-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Provincialisation of Libraries		-	-	-	-	
Museums Services		-	-	-	-	
Community Library Services Grant		-	-	-	-	
Sport and Recreation					-	
Health subsidy					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
Grant skill development		-	-	-	-	
COGTA Grant					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Neighbourhood Development Partnership		-	-	-	-	
Water Services Infrastructure Grant (WSIG)					-	
Massification		-	-	-	-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
Corridor Development					-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		582,519	618,166	618,166	46,457	203,817	206,055	(2,239)	-1%	618,166
% increase	4		6.1%	6.1%						6.1%
TOTAL MANAGERS AND STAFF		557,861	591,321	591,321	44,269	195,385	197,107	(1,722)	-1%	591,321

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousands	1																
Cash Receipts By Source																	
Property rates		17,776	22,304	22,617	26,490	-	-	-	-	-	-	-	-	172,343	261,530	277,623	288,728
Service charges - electricity revenue		49,316	52,844	69,379	61,864	-	-	-	-	-	-	-	-	556,774	790,177	817,730	834,085
Service charges - water revenue		8,956	8,648	8,921	10,374	-	-	-	-	-	-	-	-	90,444	127,342	132,034	138,636
Service charges - sanitation revenue		5,702	5,650	5,626	5,917	-	-	-	-	-	-	-	-	39,591	62,486	64,206	67,416
Service charges - refuse		5,089	5,511	5,492	5,661	-	-	-	-	-	-	-	-	38,494	60,256	62,424	65,965
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		677	651	580	679	-	-	-	-	-	-	-	-	6,074	8,661	9,094	9,549
Interest earned - external investments		84	207	257	129	-	-	-	-	-	-	-	-	3,364	4,041	4,243	4,455
Interest earned - outstanding debtors		929	1,338	378	507	-	-	-	-	-	-	-	-	1,738	4,890	10,269	10,782
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		717	776	529	1,873	-	-	-	-	-	-	-	-	489	4,383	4,602	4,833
Licences and permits		1	0	0	1	-	-	-	-	-	-	-	-	11	14	15	16
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		-	165,162	-	2,000	-	-	-	-	-	-	-	-	264,556	431,718	453,304	477,846
Other revenue		5,067	1,325	1,621	17,507	-	-	-	-	-	-	-	-	10,615	36,124	37,498	38,954
Cash Receipts by Source		94,313	264,415	115,401	133,002	-	-	-	-	-	-	-	-	1,184,492	1,791,623	1,873,442	1,941,264
Other Cash Flows by Source																	
Transfer receipts - capital		-	64,000	-	-	-	-	-	-	-	-	-	-	109,189	173,189	5,431	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	2,332	2,332	2,472	2,620
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	356	1,236	1,302
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	66,420	66,420	70,406	71,110
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	31,068	31,068	1,040	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		94,313	328,415	115,401	133,002	-	-	-	-	-	-	-	-	1,393,857	2,064,988	1,954,026	2,016,296
Cash Payments by Type																	
Employee related costs		50,648	53,544	46,851	44,269	-	-	-	-	-	-	-	-	396,008	591,321	639,687	697,259
Remuneration of councillors		1,992	2,021	2,179	2,188	-	-	-	-	-	-	-	-	18,465	26,845	28,453	30,161
Interest paid		-	9,691	3,802	3,843	-	-	-	-	-	-	-	-	27,706	45,042	47,474	50,038
Bulk purchases - Electricity		-	64,958	-	41,500	-	-	-	-	-	-	-	-	490,535	596,993	638,782	683,497
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	87,081	87,081	92,306	98,768
Other materials		42	167	141	150	-	-	-	-	-	-	-	-	3,810	4,310	4,470	4,783
Contracted services		1,508	15,548	6,723	16,511	-	-	-	-	-	-	-	-	62,550	102,838	46,163	49,394
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		1,549	35,193	49,346	14,947	-	-	-	-	-	-	-	-	162,193	263,229	334,876	354,969
Cash Payments by Type		55,739	181,122	109,042	123,408	-	-	-	-	-	-	-	-	1,248,348	1,717,659	1,832,211	1,968,868
Other Cash Flows/Payments by Type																	
Capital assets		3,493	14,718	7,840	5,798	-	-	-	-	-	-	-	-	175,270	207,119	6,931	-
Repayment of borrowing		-	10,821	10,689	(1,273)	-	-	-	-	-	-	-	-	5,361	25,598	26,757	31,884
Other Cash Flows/Payments		-	141,923	-	-	-	-	-	-	-	-	-	-	(49,923)	92,000	83,000	-
Total Cash Payments by Type		59,231	348,583	127,572	127,933	-	-	-	-	-	-	-	-	1,379,057	2,042,376	1,950,900	2,000,752
NET INCREASE/(DECREASE) IN CASH HELD		35,081	(20,168)	(12,171)	5,070	-	-	-	-	-	-	-	-	14,800	22,612	3,127	15,544
Cash/cash equivalents at the month/year beginning:		9,999	45,081	24,913	12,742	17,811	17,811	17,811	17,811	17,811	17,811	17,811	17,811	17,811	17,811	17,811	17,811
Cash/cash equivalents at the month/year end:		45,081	24,913	12,742	17,811	17,811	17,811	17,811	17,811	17,811	17,811	17,811	17,811	32,611	35,738	32,611	51,282

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M04 October

Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		287,110	313,499	308,338	25,217	106,500	102,779	3,721	4%	308,338
Service charges - electricity revenue		630,194	811,903	623,784	48,910	227,019	207,928	19,091	9%	623,784
Service charges - water revenue		176,507	186,097	158,182	13,862	58,589	52,727	5,871	11%	158,182
Service charges - sanitation revenue		108,894	110,794	124,838	8,919	38,251	41,613	(3,362)	-8%	124,838
Service charges - refuse revenue		88,291	83,960	97,127	4,982	30,619	32,376	(1,757)	-5%	97,127
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		8,141	8,661	8,661	679	2,592	2,887	(295)	-10%	8,661
Interest earned - external investments		4,961	4,041	4,041	129	677	1,347	(670)	-50%	4,041
Interest earned - outstanding debtors		8,015	9,780	9,780	507	3,152	3,260	(108)	-3%	9,780
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8,589	8,117	8,117	1,873	5,044	2,706	2,338	86%	8,117
Licences and permits		12	14	14	1	3	5	(2)	-38%	14
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		498,547	431,718	533,109	21,735	210,718	210,718	-	-	533,109
Other revenue		23,627	31,810	36,084	1,724	5,226	12,028	(6,801)	-57%	36,084
Gains on disposal of PPE		-	2,332	2,332	-	3,722	777	2,945	379%	2,332
Total Revenue (excluding capital transfers and contributions)		1,842,887	2,002,724	1,914,407	128,540	692,123	671,150	20,973	3%	1,914,407
Expenditure By Type										
Employee related costs		557,861	591,321	575,321	44,269	195,385	191,774	3,611	2%	575,321
Remuneration of councillors		24,657	26,845	26,845	2,188	8,432	8,948	(516)	-6%	26,845
Debt impairment		89,608	174,245	174,245	4,812	54,816	58,082	(3,266)	-6%	174,245
Depreciation & asset impairment		361,880	491,982	491,982	31,107	123,517	163,994	(40,477)	-25%	491,982
Finance charges		61,665	45,042	45,042	3,843	18,835	15,014	3,821	25%	45,042
Bulk purchases		524,211	684,074	631,074	39,909	203,645	210,358	(6,714)	-3%	631,074
Other materials		5,975	4,310	3,319	150	500	1,106	(607)	-55%	3,319
Contracted services		74,012	54,249	143,756	16,511	56,316	47,919	8,398	18%	143,756
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		306,101	332,640	296,341	27,239	74,819	98,780	(23,962)	-24%	296,341
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		2,005,971	2,404,708	2,387,924	170,029	736,264	795,975	(59,711)	-8%	2,387,924
Surplus/(Deficit)		(163,084)	(401,983)	(473,517)	(41,489)	(44,141)	(124,824)	80,683	-65%	(473,517)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		127,639	173,189	163,189	9,186	30,384	54,396	(24,012)	-44%	163,189
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)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	56,671	-80%	(310,328)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(35,445)	(228,795)	(310,328)	(32,303)	(13,757)	(70,428)	56,671	-80%	(310,328)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M04 October

Description	Ref	Budget Year 2019/20								
		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 Municipal Entity										
Service charges - water revenue		95,286	114,940	119,081	8,599	37,103	38,313	(1,211)	-3%	119,081
Service charges - sanitation revenue								-		
Service charges - other								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Agency services								-		
Transfers recognised - operational								-		
Other revenue								-		
Gains on disposal of PPE								-		
Total Operating Revenue	1	95,286	114,940	119,081	8,599	37,103	38,313	(1,211)	-3%	119,081
Expenditure By Municipal Entity										
Employee Related Cost		12,269	12,907		1,027	4,581	4,302	279	6%	12,907
Debt Impairment		-	-		-	-	-	-		-
Collection Costs		-	-		-	-	-	-		-
Depreciation		681	896		122	243	299	(55)	-19%	896
Finance Charges		-	-		-	-	-	-		-
Bulk Purchases		24,261	24,557		2,046	8,013	8,186	(172)	-2%	24,557
Other Material		5,550	5,465		639	1,182	1,822			5,465
Contracted services		3,628	9,849		182	699	3,283			9,849
Repairs & Maintenance		-	-		-	-	-	-		-
Other Expenditure		30,760	28,552		2,499	13,279	9,517	3,762	40%	28,552
Total Operating Expenditure	2	77,149	82,227	-	6,515	27,998	27,409	589	2%	82,227
Surplus/ (Deficit) for the yr/period		18,137	32,713	119,081	2,085	9,105	10,904	(622)	-6%	36,854
Capital Expenditure By Municipal Entity										
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - other								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Other revenue								-		
Gains on disposal of PPE								-		
#REF!								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	3,436	17,260	15,677	3,493	3,493	15,677	12,184	77.7%	2%
August	10,348	17,260	15,677	12,343	15,835	31,353	15,518	49.5%	8%
September	2,174	17,260	15,677	6,817	22,652	47,030	24,378	51.8%	11%
October	12,590	17,260	15,677	9,196	31,848	62,706	30,858	49.2%	15%
November	15,784	17,260	15,677	-	-	78,383	-	-	-
December	18,715	17,260	15,677	-	-	94,059	-	-	-
January	13,575	17,260	15,677	-	-	109,736	-	-	-
February	5,177	17,260	15,677	-	-	125,412	-	-	-
March	14,177	17,260	15,677	-	-	141,089	-	-	-
April	7,248	17,260	15,677	-	-	156,766	-	-	-
May	14,835	17,260	15,677	-	-	172,442	-	-	-
June	40,833	17,260	15,677	-	-	188,119	-	-	-
Total Capital expenditure	158,893	207,119	188,119	31,848					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		60,975	137,886	120,186	4,183	15,618	40,062	24,444	61.0%	137,886
Roads Infrastructure		37,699	115,966	108,266	4,183	15,618	36,089	20,471	56.7%	115,966
Roads		37,699	115,966	108,266	4,183	15,618	36,089	20,471	56.7%	115,966
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,625	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		3,625	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		13,707	21,420	11,420	-	-	3,807	3,807	100.0%	21,420
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		13,707	5,420	5,420	-	-	1,807	1,807	100.0%	5,420
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	16,000	6,000	-	-	2,000	2,000	100.0%	16,000
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5,943	500	500	-	-	167	167	100.0%	500
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		5,943	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	500	500	-	-	167	167	100.0%	500
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		23,948	11,442	11,442	-	-	3,814	3,814	100.0%	11,442
Community Facilities		23,948	11,442	11,442	-	-	3,814	3,814	100.0%	11,442
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		52	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		17,040	11,442	11,442	-	-	3,814	3,814	100.0%	11,442

<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-	
<i>Police</i>	-	-	-	-	-	-	-	-	-	
<i>Parks</i>	-	-	-	-	-	-	-	-	-	
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-	
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-	
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-	
<i>Markets</i>	-	-	-	-	-	-	-	-	-	
<i>Stalls</i>	6,855	-	-	-	-	-	-	-	-	
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-	
<i>Airports</i>	-	-	-	-	-	-	-	-	-	
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	
<i>Sport and Recreation Facilities</i>	-	-	-	-	-	-	-	-	-	
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-	
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
<i>Monuments</i>	-	-	-	-	-	-	-	-	-	
<i>Historic Buildings</i>	-	-	-	-	-	-	-	-	-	
<i>Works of Art</i>	-	-	-	-	-	-	-	-	-	
<i>Conservation Areas</i>	-	-	-	-	-	-	-	-	-	
<i>Other Heritage</i>	-	-	-	-	-	-	-	-	-	
Investment properties	-	4,500	4,500	-	-	1,500	1,500	100.0%	4,500	
<i>Revenue Generating</i>	-	4,500	4,500	-	-	1,500	1,500	100.0%	4,500	
<i>Improved Property</i>	-	4,500	4,500	-	-	1,500	1,500	100.0%	4,500	
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	
<i>Non-revenue Generating</i>	-	-	-	-	-	-	-	-	-	
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	
Other assets	-	500	500	-	-	167	167	100.0%	500	
<i>Operational Buildings</i>	-	500	500	-	-	167	167	100.0%	500	
<i>Municipal Offices</i>	-	500	500	-	-	167	167	100.0%	500	
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	
<i>Yards</i>	-	-	-	-	-	-	-	-	-	
<i>Stores</i>	-	-	-	-	-	-	-	-	-	
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	
<i>Depots</i>	-	-	-	-	-	-	-	-	-	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	
<i>Housing</i>	-	-	-	-	-	-	-	-	-	
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-	
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-	
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<i>Biological or Cultivated Assets</i>	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-	
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-	
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-	
<i>Lead Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
<i>Computer Equipment</i>	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	1,256	2,280	1,980	10	90	660	570	86.4%	2,280	
<i>Furniture and Office Equipment</i>	1,256	2,280	1,980	10	90	660	570	86.4%	2,280	
Machinery and Equipment	132	5,450	5,450	-	-	1,817	1,817	100.0%	5,450	
<i>Machinery and Equipment</i>	132	5,450	5,450	-	-	1,817	1,817	100.0%	5,450	
Transport Assets	-	700	700	-	-	233	233	100.0%	700	
<i>Transport Assets</i>	-	700	700	-	-	233	233	100.0%	700	
Land	-	2,000	2,000	-	-	667	667	100.0%	2,000	
<i>Land</i>	-	2,000	2,000	-	-	667	667	100.0%	2,000	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<i>Zoo's, Marine and Non-biological Animals</i>	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	86,310	164,758	146,758	4,193	15,708	48,919	33,212	67.9%	164,758

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	46,912	21,400	20,400	782	5,349	6,800	1,451	21.3%	21,400

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	351,880	491,982	491,982	31,126	123,517	163,994	40,477	24.7%	491,982

Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	3,335	-	-	-	-	-	-	-	-	-
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	561	8,243	8,243	-	-	2,748	2,748	100.0%	8,243	-
Indoor Facilities	561	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	8,243	8,243	-	-	2,748	2,748	100.0%	8,243	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	27	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	27	-	-	-	-	-	-	-	-	-
Staff Housing	27	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	25,671	20,961	20,961	4,221	10,791	6,987	(3,804)	-54.4%	20,961

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 ex

check balance

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 Octp 2019

NEWCASTLE MUNICIPALITY									
Description	2018/19	Current Year 2019/20							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Service charges - water revenue	95,286	114,940		8,599	37,103	38,313	(1,211)	-3.2%	114,940
Service charges - other									
Rental of facilities and equipment									
Interest earned - external investments									
Interest earned - outstanding debtors									
Agency services									
Transfers recognised - operational									
Other revenue									
Gains on disposal of PPE									
Total Revenue (excluding capital transfers and contributions)	95,286	114,940	-	8,599	37,103	38,313	(1,211)	-3.2%	114,940
Expenditure By Type									
Employee related costs	12,269	12,907		1,027	4,581	4,302	279	6.5%	12,907
Remuneration of Directors	-	-		-	-	-	-		-
Debt impairment	-	-		-	-	-	-		-
Depreciation & asset impairment	681	896		122	243	299	(55)	-18.6%	896
Finance charges	-	-		-	-	-	-		-
Bulk purchases	24,261	24,557		2,046	8,013	8,186	(172)	-2.1%	24,557
Materials and Supplies	5,550	5,465		639	1,182	1,822	(640)	-35.1%	5,465
Contracted services	3,628	9,849		182	699	3,283	(2,584)	-78.7%	9,849
Transfers and grants	-	-		-	-	-	-		-
Other expenditure	30,760	28,552		2,499	13,279	9,517	3,762	39.5%	28,552
Loss on disposal of PPE	-	-		-	-	-	-		-
Total Expenditure	77,149	82,227	-	6,515	27,998	27,409	589	2.1%	82,227
Recharge									
Head Office Recharge	30,337	46,840		2,623	10,799	15,613	(4,814)	-30.8%	46,840
Surplus/(Deficit)	(12,200)	(14,126)	-	(539)	(1,695)	(4,709)			(14,126)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
Surplus/(Deficit) for the year	(12,200)	(14,126)	-	(539)	(1,695)	(4,709)			(14,126)

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

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

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.30
BILLING DATE	2019-11-05
TAX INVOICE NO	557712825966
ACCOUNT MONTH	OCTOBER 2019
CURRENT DUE DATE	2019-12-05
VAT REG NO	4000791824

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

TAX INVOICE

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

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	4,272.73
TRANSMISSION NETWORK CAPACITY		R	1,358,750.00
URBAN LOW VOLTAGE SUBSIDY		R	1,935,000.00
ANCILLARY SERVICE (ALL)		R	143,128.30
ENERGY CHARGE (STD)	16,081,862.00	R	11,257,303.40
ENERGY CHARGE (PEAK)	6,388,831.00	R	6,498,080.01
ENERGY CHARGE (OFF)	15,194,648.00	R	6,747,943.18
ELECTRIFICATION AND RURAL SUBS (ALL)		R	3,231,686.26
SERVICE CHARGE		R	133,792.59
REBILLED ADJUSTMENTS	(Summary - See attachment for details)	R	0.00

TOTAL CHARGES FOR BILLING PERIOD R **31,309,956.47**

ACCOUNT SUMMARY FOR OCTOBER 2019

BALANCE BROUGHT FORWARD	(Due Date 2019-11-01)	R	192,403,917.45
PAYMENT(S) RECEIVED	Direct Deposit - 2019-10-11	R	-30,000,000.00
TOTAL CHARGES FOR BILLING PERIOD		R	31,309,956.47
ADJUSTMENTS	(Summary - See attachment for details)	R	115,129,489.91
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	4,649,013.20

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ACCOUNT NO / REFERENCE NO

5578885631

NAME

NEWCASTLE MUNICIPALITY

FAX NUMBER

0343129697

0934 5578885631

11341 5578885631



^ 9207 0557 8885 6313

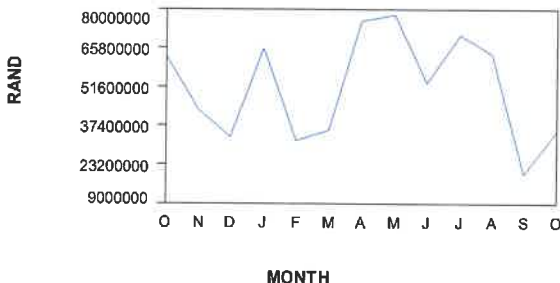


TOTAL AMOUNT DUE

278,992,377.00

ARREARS					CURRENT	TOTAL DUE R
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS			
50,367,335.7	57,357,142.83	42,499,800.64	0.00	128,768,097.84		278,992,377.03

Account OVERDUE - Subject to Disconnection



Message
Eskom can assist you to optimise your electrical load to free up energy you could use to expand your business. Eskom can introduce you to agencies that offer funding for your expansion. Contact your energy advisor on advisoryservice@eskom.co.za

PAYMENT ARRANGEMENT

INSTALMENT

0.00

ARREARS (Due Immediately)

150,224,279.19

DUE DATE (For Current Amount)

2019-12-05

AMOUNT PAID

PAGE RUN NO	EP 1
BILL GROUP	
BILL PAGE	1 OF 3

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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

YOUR ACCOUNT NO	5578885631
BILLING DATE	2019-11-05
TAX INVOICE NO	557712825966
ACCOUNT MONTH	OCTOBER 2019
CURRENT DUE DATE	2019-12-05
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

CONSUMPTION DETAILS (2019-10-01 - 2019-10-31)

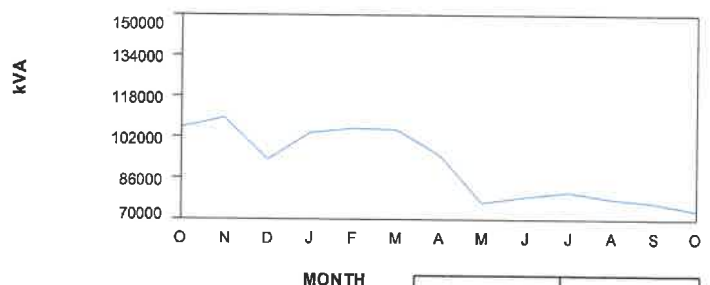
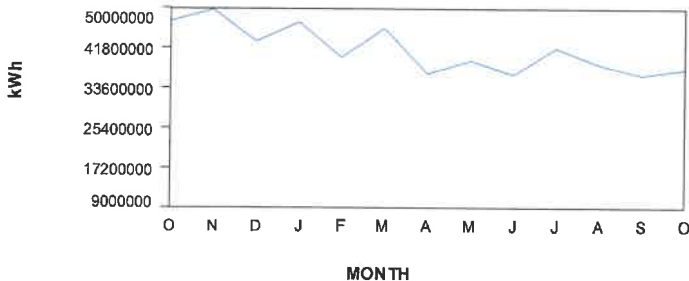
ENERGY CONSUMPTION OFF PEAK kWh	15,194,647.96
ENERGY CONSUMPTION STD kWh	16,081,861.73
ENERGY CONSUMPTION PEAK kWh	6,388,831.27
ENERGY CONSUMPTION ALL kWh	37,665,340.96
DEMAND CONSUMPTION - OFF PEAK	73,827.71
DEMAND CONSUMPTION - STD	73,714.89
DEMAND CONSUMPTION - PEAK	69,722.86
DEMAND READING - KW/KVA	73,827.71
REACTIVE ENERGY - OFF PEAK	5,084,420.85
REACTIVE ENERGY - STD	5,297,626.39
REACTIVE ENERGY - PEAK	2,053,182.49
LOAD FACTOR	72.00

PREMISE ID NUMBER 5578885383 **TARIFF NAME:** Megaflex

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

Administration Charge @ R137.83 per day for 31 days	R	4,272.73
TX Network Capacity Charge 125,000 kVa @ R10.87 : = R10.87/kVA	R	1,358,750.00
Urban Low Voltage Subsidy 125,000 kVa @ R15.48 : = R15.48/kVA	R	1,935,000.00
Ancillary Service Charge 37,665,341 kWh @ R0.0038 /kWh	R	143,128.30
Low Season Standard Energy Charge 16,081,862 kWh @ R0.70 /kWh	R	11,257,303.40
Low Season Peak Energy Charge 6,388,831 kWh @ R1.0171 /kWh	R	6,498,080.01
Low Season Off Peak Energy Charge 15,194,648 kWh @ R0.4441 /kWh	R	6,747,943.18
Electrification and Rural Subsidy 37,665,341 kWh @ R0.0858 /kWh	R	3,231,686.26
SERVICE CHARGE	R	133,792.59

TOTAL CHARGES R **31,309,956.47**



PAGE RUN NO	EP 2
BILL GROUP	
BILL PAGE	2 OF 3

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
BILLING DATE	2019-11-05
TAX INVOICE NO	557712825966
ACCOUNT MONTH	OCTOBER 2019
CURRENT DUE DATE	2019-12-05
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

ADJUSTMENTS

	R	115,129,489.91
ADJUSTMENT	R	24,555,194.81
ADJUSTMENT	R	-7,000,000.00
ADJUSTMENT	R	58,331.31
ADJUSTMENT	R	94,609,113.42
ADJUSTMENT	R	3,223,385.48
ADJUSTMENT	R	-316,535.11
ADJUSTMENT	R	119,164,308.23
ADJUSTMENT	R	-94,609,113.42
ADJUSTMENT	R	-24,555,194.81
ADJUSTMENT	R	-41,500,000.00
ADJUSTMENT	R	7,000,000.00
ADJUSTMENT	R	34,500,000.00

REBILLED ADJUSTMENTS

	R	0.00
TAX INVOICE NO. 557565028596 DATED 2019-11-05		
CANCELLATIONS	R	-7,000,000.00
PAYMENT ARRANGEMENT	R	-7,000,000.00
TAX INVOICE NO. 557609076214 DATED 2019-11-05		
CORRECTIONS	R	41,500,000.00
PAYMENT ARRANGEMENT	R	41,500,000.00
CANCELLATIONS	R	-7,000,000.00
PAYMENT ARRANGEMENT	R	-7,000,000.00
TAX INVOICE NO. 557855185895 DATED 2019-11-05		
CANCELLATIONS	R	-7,000,000.00
PAYMENT ARRANGEMENT	R	-7,000,000.00
TAX INVOICE NO. 557962353644 DATED 2019-11-05		
CANCELLATIONS	R	-20,500,000.00
PAYMENT ARRANGEMENT	R	-20,500,000.00

COPY ONLY

Tax Invoice

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940
Email: debtors@uthukelawater.co.za



**uthukela
water**

Tax Registration	7	4270212725
Telephone		034 328 5000
Invoice No	7	INV00002362
Date		01/10/2019

Bill to:

N003	VAT No: 4000791824
Newcastle Municipality - WSA	
Private Bag X 6621	7
Newcastle	1

<u>Item Description</u>	<u>Quantity</u>	<u>Price (Ex)</u>	<u>Tax</u>
October Bulk	2,471,094.00	3.48	1,289,911.07

Deposit Banking Details
uThukela Water (Pty) Ltd
Acc No: 061938939 Standard Bank Newcastle
Branch Code: 057724
Terms strictly 30 days from date of invoice

Total (Excl)	8,599,407.12
Tax	1,289,911.07
Total	9,889,318.19

7

F. MOOLA
ACT. CHIEF FINANCIAL OFFICER
for and on behalf of uThukela Water (Pty) Ltd

Directors: P.S. Naidoo (Chairperson); B. Ndlovu; A. Evetts; M.Msiwa
uThukela Water (Pty) Ltd Reg No. 2003/0299/16/07 Shareholders: Amajuba, Newcastle and Umzinyathi Municipalities

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	11/11/2019
Amount Due	73,061,070.71

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

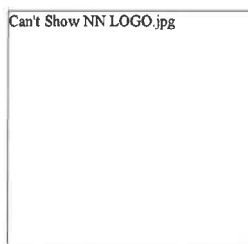
<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
		Brought forward from previous page				42,422,491.89
29/03/2019	Newcastle Munic	Newcastle Municipality - WSA			7,947,858.15	34,474,633.74
02/05/2019	INV00002311	Invoice		9,711,555.48		44,186,189.22
13/05/2019	Newcastle Munic	Newcastle Municipality - WSA			7,947,858.15	36,238,331.07
03/06/2019	INV00002322	Invoice		9,106,915.09		45,345,246.16
01/07/2019	INV00002339	Invoice		12,384,333.07		57,729,579.23
09/07/2019	Newcastle Munic	Newcastle Municipality - WSA			15,895,716.30	41,833,862.93
19/07/2019	Newcastle Munic	Newcastle Municipality - WSA			7,947,858.15	33,886,004.78
01/08/2019	INV00002349	Invoice		10,026,522.76		43,912,527.54
02/09/2019	INV00002350	Invoice		10,367,809.31		54,280,336.85
01/10/2019	INV00002362	Invoice		9,889,318.19		64,169,655.04
17/10/2019	Newcastle Munic	Newcastle Municipality - WSA			9,106,915.09	55,062,739.95
01/11/2019	INV00002376	Invoice		10,347,491.16		65,410,231.11

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
20,045,596.22	9,106,915.09	12,384,333.07	10,026,522.76	10,367,809.31	782,403.10	10,347,491.16	73,061,070.71

Deposit Banking Details

uThukela Water (Pty) Ltd
Account Number: 61938939
Bank Name: Standard Bank
Branch Code: 057724

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
20,045,596.22	9,106,915.09	12,384,333.07	10,026,522.76	10,367,809.31	782,403.10	10,347,491.16	73,061,070.71



NEWCASTLE MUNICIPALITY
(Registration number KZ252)

**ANNUAL FINANCIAL STATEMENTS
FOR THE 4 MONTHS ENDED 31 OCTOBER 2019**

Newcastle Municipality

Annual Financial Statements for the 4 Months ended 31 October 2019

Statement of Financial Position as at 31 October 2019

	Note(s)	31 October 2019	June 2019
Assets			
Current Assets			
Inventories	9	13 765 646	14 040 157
Other financial assets	7	988	1 646
Receivables from exchange transactions	10	72 100 304	77 470 889
Receivables from non-exchange transactions	11	18 945 595	14 335 398
VAT receivable		1 465 329	-
Consumer debtors from exchange transactions	12	574 850 969	511 495 962
Consumer debtors from non-exchange transactions	12	111 043 268	98 635 320
Cash and cash equivalents	13	17 811 389	9 999 201
		809 983 488	725 978 573
Non-Current Assets			
Investment property	2	362 302 618	362 302 618
Property, plant and equipment	3	6 835 235 293	6 803 387 253
Intangible assets	4	3 001 185	3 001 185
Heritage assets	5	11 488 232	11 488 232
Investments in associates	6	251 850 681	251 850 681
		7 463 878 009	7 432 029 969
Total Assets		8 273 861 497	8 158 008 542
Liabilities			
Current Liabilities			
Other financial liabilities	16	24 065 439	25 598 172
Finance lease obligation	14	843 995	852 924
Payables from exchange transactions	19	759 098 061	733 275 470
VAT payable	20	-	6 066 553
Consumer deposits	21	24 216 750	23 497 275
Unspent conditional grants and receipts	15	51 883 470	33 439 273
Defined Benefit Plan	17	8 667 735	8 667 735
		868 775 450	831 397 402
Non-Current Liabilities			
Other financial liabilities	16	382 777 639	401 232 052
Finance lease obligation	14	151 936	392 517
Defined Benefit Plan	17	148 355 252	148 355 252
Provision for Rehabilitation of landfill site	18	28 843 889	28 843 889
		560 128 716	578 823 710
Total Liabilities		1 428 904 166	1 410 221 112
Net Assets		6 844 957 331	6 747 787 430
Reserves			
Housing Development fund		28 308 040	28 021 720
Self insurance reserve		500 757	497 014
Accumulated surplus		6 816 148 534	6 719 268 696
Total Net Assets		6 844 957 331	6 747 787 430

Newcastle Municipality

Annual Financial Statements for the 4 Months ended 31 October 2019

Statement of Financial Performance

	Note(s)	4 Months ended 31 October 2019	Year ended June 2019
Revenue			
Service charges	23	354 474 472	996 977 844
Rental of facilities and equipment	24	2 592 409	11 803 212
Sundry revenue	26	568 479	2 915 580
Other income	26	231 709	766 901
Fee income	26	4 443 105	9 151 834
Interest received	27	3 828 490	12 907 083
Property Rates	28	106 500 354	287 110 172
Government grants & subsidies	29	210 717 801	509 802 892
Fines		5 044 078	8 650 101
Total revenue		688 400 897	1 840 085 619
Expenditure			
Employee costs	30	195 384 835	567 916 483
Remuneration of councillors	31	8 431 981	24 481 651
Depreciation and amortisation	32	-	369 427 699
Finance costs	34	18 835 410	77 513 160
Debt Impairment	35	54 815 933	160 350 562
Collection costs		491 839	778 122
Bulk purchases	36	203 644 520	521 388 272
Contracted services	37	56 316 247	116 099 751
General Expenses	38	57 018 771	275 111 332
Total expenditure		594 939 536	2 113 067 032
Operating surplus (deficit)		93 461 361	(272 981 413)
Share of deficit in investment in associates		-	(23 428 425)
Actuarial gains/losses	8	-	10 765 537
Fair value adjustments to investment property	39	-	15 370 000
Impairment loss	33	-	(16 205 077)
Profit/(Loss) on Sale of Assets		3 722 261	3 382 489
		3 722 261	(10 115 476)
Surplus (deficit) for the 4 Months		97 183 622	(283 096 889)

Newcastle Municipality

Annual Financial Statements for the 4 Months ended 31 October 2019

Statement of Changes in Net Assets

	Housing Development Fund	Self Insurance Reserve	Total reserves	Accumulated surplus	Total net assets
Balance at 01 July 2018	26 076 953	472 159	26 549 112	7 004 269 699	7 030 818 811
Changes in net assets					
Deficit for the year	-	-	-	(283 096 889)	(283 096 889)
Transfer to Housing Development Fund	1 944 767	-	1 944 767	(1 944 767)	-
Transfer from Self Insurance Reserves	-	24 855	24 855	(24 855)	-
Transfer to Accumulated surplus	-	-	-	65 508	65 508
Total changes	1 944 767	24 855	1 969 622	(285 001 003)	(283 031 381)
Balance at 01 July 2019	28 021 720	497 014	28 518 734	6 719 268 696	6 747 787 430
Deficit for the year	-	-	-	97 183 622	97 183 622
Transfer to Housing Development Fund	286 320	-	286 320	(286 320)	-
Transfer to Self Insurance Reserves	-	3 743	3 743	(3 743)	-
Adjustments to prior year	-	-	-	(13 721)	(13 721)
Total changes	286 320	3 743	290 063	96 879 838	97 169 901
Balance at 31 October 2019	28 308 040	500 757	28 808 797	6 816 148 534	6 844 957 331

Newcastle Municipality

Annual Financial Statements for the 4 Months ended 31 October 2019

Cash Flow Statement

	Note(s)	4 Months ended 31 October 2019	Year ended June 2019
Cash flows from operating activities			
Receipts			
Sale of goods and services		401 807 384	1 099 430 902
Grants		231 162 000	480 344 844
Interest income		3 828 490	12 907 083
		<u>636 797 874</u>	<u>1 592 682 829</u>
Payments			
Employee costs and Councillors remuneration		(203 816 816)	(592 398 134)
Suppliers		(354 248 765)	(835 445 820)
Finance costs		(18 835 410)	(60 150 056)
		<u>(576 900 991)</u>	<u>(1 487 994 010)</u>
Net cash flows from operating activities	41	<u>59 896 883</u>	<u>104 688 819</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(31 848 039)	(162 098 157)
Proceeds from sale of property, plant and equipment	3	-	4 426 740
Proceeds from sale of Investment property	2	-	5 374 382
Purchase of other intangible assets	4	-	(120 650)
Purchases of Heritage Assets	5	-	(31 200)
		<u>(31 848 039)</u>	<u>(152 448 885)</u>
Net cash flows from investing activities		<u>(31 848 039)</u>	<u>(152 448 885)</u>
Cash flows from financing activities			
Net movements in long term loans		(19 987 146)	(5 224 384)
Movement in Consumer Deposits		-	4 531 160
Movement on finance lease		(249 510)	987 621
		<u>(20 236 656)</u>	<u>294 397</u>
Net cash flows from financing activities		<u>(20 236 656)</u>	<u>294 397</u>
Net increase/(decrease) in cash and cash equivalents		7 812 188	(47 465 669)
Cash and cash equivalents at the beginning of the year		9 999 201	57 464 870
Cash and cash equivalents at the end of the year	13	<u>17 811 389</u>	<u>9 999 201</u>

Notes to the Annual Financial Statements

	31 October 2019	June 2019
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1. New standards and interpretations

1.1 Standards and interpretations issued, but not yet effective

The municipality has not applied the following standards and interpretations, which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2020 or later periods:

Standard/ Interpretation:

Effective date:

Years beginning on or after

Expected impact:

Annexure A

SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR OCTOBER 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 1,028,806.91					R 22,139.36		R 1,050,946.27
Housing Development Fund	Standard Bank 068450354/016	R 811,947.99	R 27,000,000.00		R 27,000,000.00		R 233,540.86		R 1,045,488.85
Provincialisation	Standard Bank 068450354/035	R 41,066.22	R 0.00		R 0.00		R 893.72		R 41,959.94
MIG	Standard Bank 068450354/036	R 446,925.98	R 47,000,000.00		R 47,000,000.00		R 48,595.71		R 495,521.69
NDPG	Standard Bank 068450354/037	R 387,723.63	R 8,000,000.00		R 8,000,000.00		R 19,712.88		R 407,436.31
Electrification Grant	Standard Bank 068450354/038	R 57,157.79	R 0.00		R 0.00		R 1,243.93		R 58,401.72
FGM	Standard Bank 068450354/039	R 76,423.25	R 0.00		R 0.00		R 804.45		R 77,227.70
Titel deed low cost housing	Standard Bank 068450354/040	R 1,251,387.91	R 4,000,000.00		R 0.00	R 1,326.36	R 107,127.75	R 525.00	R 5,358,525.66
Capacity Building	Absa: 9288456248	R 65,728.53							R 65,203.53
VAT Refund	Absa 9300506428	R 500,843.34	R 0.00		R 0.00		R 10,098.50		R 510,941.84
Council Funds	Nedbank 037648555441 46	R 106.84	R 0.00		R 0.00		R 2.48		R 109.32
Council Funds	Nedbank 037648555441 47	R 106.84	R 0.00		R 0.00		R 2.48		R 109.32
Council Funds	Nedbank 037648555441 48	R 106.84	R 0.00		R 0.00		R 2.48		R 109.32
Council Funds	Nedbank 037648555441 49	R 106.84	R 0.00		R 0.00		R 2.48		R 109.32
Council Funds	Nedbank 037648555441 51	R 367,924.31							R 377,967.02
Total as 2019/10/31		R 5,036,373.22	R 86,000,000.00	R 0.00	R 82,000,000.00	R 1,326.36	R 454,209.59	R 525.00	R 9,490,057.81

(not earned to capital)
R 9,490,057.81

C MOORE
 CHIEF CLARK: FINANCIAL ACCOUNTING

N KHUMALO
 ACTING MANAGER: FINANCIAL REPORTING

MS NDLOVU
 DIRECTOR: BUDGET & FINANCIAL REFORMS

S M NKOSI
 SED: BUDGET & TREASURY OFFICE

BALANCE PER GENERAL LEDGER 2019/09/30 (030997010001)

Interest capitalised	2019/10/09	JV30435	Standard Bank	0684503540/015	9,380,546.10
Interest capitalised	2019/10/09	JV30436	Standard Bank	0684503540/016	5,427.33
Interest capitalised	2019/10/09	JV30437	Standard Bank	0684503540/035	5,399.14
Interest capitalised	2019/10/09	JV30439	Standard Bank	0684503540/036	216.69
					12,943.15

Interest capitalised	2019/10/09	JV30440	Standard Bank	0684503540/037	2,104.09
Interest capitalised	2019/10/09	JV30441	Standard Bank	0684503540/038	301.60
Interest capitalised	2019/10/09	JV30442	Standard Bank	0684503540/039	195.76
Interest capitalised	2019/10/09	JV30438	Standard Bank	0684503540/040	27,672.65
Interest capitalised	2019/10/09	JV30447	Nedbank	37648555411.46	0.60
Interest capitalised	2019/10/09	JV30446	Nedbank	37648555411.47	0.60
Interest capitalised	2019/10/09	JV30445	Nedbank	37648555411.48	0.60
Interest capitalised	2019/10/09	JV30444	Nedbank	37648555411.49	0.60
Interest capitalised	2019/10/09	JV30448	Nedbank	37648555411.51	2,449.44
Bank charges	2019/10/09	JV30452	ABSA	9288456248	(155.00)
Interest capitalised	2019/10/09	JV30443	ABSA	9300506428	2,453.47
New investment	2019/10/09	JV30330	Standard Bank	0684503540/036	20,000,000.00
Withdrawal from investment	2019/10/09	JV30399	Standard Bank	0684503540/036	(20,000,000.00)
					9,439,556.82

BALANCE PER GENERAL LEDGER '2019/09/30 (020101000064)

Interest received	2019/10/09	JV30451	ABSA	9288456248	673.09
					323.31
					986.40

BALANCE PER GENERAL LEDGER '2019/09/30 (020101000075)

Interest Capitalised	2019/08/20	JV30435	Standard Bank	068450351/015	344,387.88
Interest Capitalised	2019/08/20	JV30436	Standard Bank	068450351/016	5,427.33
Interest Capitalised	2019/08/20	JV30437	Standard Bank	068450351/035	5,399.14
Interest Capitalised	2019/08/20	JV30439	Standard Bank	068450351/036	216.69
Interest Capitalised	2019/08/20	JV30440	Standard Bank	068450351/037	12,943.15
Interest Capitalised	2019/08/20	JV30441	Standard Bank	068450351/038	2,104.09
Interest Capitalised	2019/08/20	JV30442	Standard Bank	068450351/039	301.60
Interest Capitalised	2019/08/20	JV30438	Standard Bank	068450351/040	195.76
Interest Capitalised	2019/08/20	JV30443	ABSA	9300506428	27,672.65
Interest Capitalised	2019/08/20	JV30447	Nedbank	37648555411.46	2,453.47
Interest Capitalised	2019/08/20	JV30446	Nedbank	37648555411.47	0.60
Interest Capitalised	2019/08/20	JV30445	Nedbank	37648555411.48	0.60
Interest Capitalised	2019/08/20	JV30444	Nedbank	37648555411.49	0.60
Interest Capitalised	2019/08/20	JV30448	Nedbank	37648555411.51	2,449.44
					403,553.60

Newcastle Municipality Grant Register for October 2019

Number	Vols number	Description	Opening balance	Receipts	Expenditure for OCT 2019	Total Expenditure before Vat	VAT FOR THE MONTH	Total Vat Amount	Total Expenditure after Vat	Closing balance
1	030952008100	Environmental Management Framework	(502,871.43)		88,896.52	88,896.52	13,043.48	13,043.48	100,000.00	(502,871.43)
2	030952008400	T. - Thabo Eobela Project								100,000.00
3	030952007000	Cleantech Town	(823,875.11)							(823,875.11)
4	030952008301	Electrification Grant		(10,000,000.00)						(10,000,000.00)
5	030952015001	Thilo Deeds Restoration Grant			11,141,055.11	15,478,894.64			15,478,894.64	7,400,763.14
6	030952002001	Expanded PWV Incentive		(775,000.00)	8,318.83	1,274,815.51			1,274,815.51	(10,000,000.00)
7	030952005001	Financial Management Grant (FMG)		(17,000,000.00)	52,327.90	283,245.93	250.44	1,105.44	284,351.37	(10,000,000.00)
8	030952006301	Grant SMD Development								(1,465,646.93)
9	030952013901	Community Library Services Grant	(809,540.80)							(809,540.80)
10	030952010901	lingo Fresh Produce	(1,343,705.32)		204,380.21	783,489.45			783,489.45	(860,226.47)
11	030952025901	Sports Maintenance Facilities Grant	(40,820.00)							(40,820.00)
12	030952001001	MIG			3,060.00	12,140.00			12,140.00	(11,353.39)
13	030952006200	Oliver Arts Centre	(38,800.00)							(38,800.00)
14	030952006301	Corridor Development	(131,874.64)		4,534,097.48	20,214,876.44	873,070.82	3,848,213.18	30,062,991.60	(4,837,108.40)
15	030952010800	Provincialisation	(2,180,751.60)							(2,180,751.60)
16	030952010900	Carmelita Art Gallery	(188,871.34)		243,263.04	991,355.69			991,355.69	(131,074.64)
17	030952018700	Fort Amiel Museum			13,760.00	13,760.00			13,760.00	(185,121.34)
18	030952018900	Capacity Building Housing	(4,706,012.70)							(4,706,012.70)
19	030952019001	Newcastle Airport	(1,815,281.36)		288,873.38	1,603,592.59	208.04	208.04	1,603,790.63	(370,453.83)
20	030952024001	Neighbouring Development Partnership Grant		(8,000,000.00)						(8,000,000.00)
21	030963024000	Municipal Water Infra Grant	(3,276,300.20)		3,033,272.83	3,033,272.93	454,860.94	454,860.94	3,488,283.87	(4,511,736.13)
22	030963024501	Masafikation	(2,772,638.29)		853,922.32	853,922.32	128,068.35	128,068.35	982,010.67	(22,294,280.99)
23	030952023000	All Housing Grants	(4,266,812.79)							(4,266,812.79)
24	030952002100	Sport and Recreation	(1,880,417.66)							(1,880,417.66)
25	030963024011	Shared Economic Infrastructure Facility Grant								
		TOTAL	(33,439,272.92)	(15,475,000.00)	20,484,226.52	50,885,152.01	1,271,860.17	4,445,846.41	55,030,991.42	(53,893,471.20)

PREPARED BY:

REVIEW BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

T.N MBATHA

C HARIPARSAD

B.M KHUMALO

M.S NDLOVU

S.M NKOSI
STRATEGIC
EXECUTIVE
DIRECTOR: BUDGET &
TREASURY OFFICE

FINANCIAL
MANAGEMENT
INTERN

ACCOUNTANT

MANAGER

DIRECTOR:
BUDGET &
FINANCIAL
REFORMS

SUMMARY OF LOAN REGISTER FOR OCTOBER 2019

Account number	Interest Rate	LOAN AMOUNT	Opening balance as at 01.10.2019	Total Capital Payments	Interest Capitalised to Date	Interest Capitalised for the month	Total Interest Payments	Balance
Loan Account: 61000536	9.37%	24,285,550.00	8,360,110.24	1,164,875.61	261,946.89	64,962.83	428,635.74	8,425,073.07
Loan Account: 61000654	9.10%	25,993,166.00	12,626,387.14	1,113,966.23	361,516.66	84,674.27	556,693.93	11,040,401.25
Loan Account: 61000826	11.29%	12,750,000.00	6,023,093.17	380,244.76	213,103.91	50,981.98	326,006.05	5,367,824.34
Loan Account: 61000827	11.25%	1,975,000.00	1,618,966.55	38,521.81	57,697.57	14,266.36	87,334.50	1,507,376.60
Loan Account: 61000919	10.09%	800,000.00	65,169.24	71,727.25	0.00	0.00	3,588.90	65,169.24
Loan Account: 61000920	10.69%	7,000,000.00	5,445,891.14	178,957.54	194,030.10	48,119.47	288,215.42	5,493,028.14
Loan Account: 61000921	10.83%	1,850,000.00	1,294,961.01	20,517.71	46,725.64	11,587.96	68,000.84	1,306,548.97
Loan Account: 61007325	5.00%	11,980,174.80	7,694,820.02	415,439.39	129,482.72	32,111.72	195,606.06	7,726,931.74
Loan Account: 61007195	10.40%	122,185,000.00	106,172,435.90	2,800,486.27	3,683,867.47	913,599.14	5,418,130.71	107,086,035.04
Loan Account: 3042588105	11.44%	284,839,959.00	255,735,264.35	6,379,058.64	10,462,500.12	2,615,625.03	15,461,009.58	258,350,889.38

Totals

405,037,098.76 15,410,871.08 3,835,928.76 22,833,221.73 406,369,277.77

BALANCE PER GENERAL LEDGER

406,843,077.87

DIFF - STATEMENT VS GEN LED

(473,800.10)

TOTAL

(473,800.01)

VARIANCE - LOAN 61000825 - REDEEMED ON 30.10.2018 - AS PER DBSA STATEMENT

(223,890.16)

LOAN 61007238:AMOUNT SET OFF AGAINST CAPITAL AMOUNT- SEE NOV STATEMENT

(105,407.72)

LOAN 61007238:AMOUNT SET OFF AGAINST CAPITAL PORTION - SEE NOV STATEMENT UNDER ACCRUED: LOAN 61007325

(145,502.13)

OVERPAYMENT MADE TO DBSA - TYPING ERROR

-

VARIANCE - ROUNDING OFF

(0.09)

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

T.N MBATHA

C HARIPARSAD

BN KHUMALO

MS NDLOVU

SM NKOSI

FINANCIAL MANAGEMENT INTERN

ACCOUNTANT: GEN
ACCOUNT & ADMIN
SERVICES

MANAGER

DIRECTOR: BUDGET &
FINANCIAL REFORMS

STRATEGIC EXECUTIVE
DIRECTOR: BUDGET &
TREASURY OFFICE

NEWCASTLE MUNICIPALITY
FINANCIAL REPORTING
OCTOBER 2019

Monthly Bank Reconciliation as at 2019/10/31

Cashbook balance as at 2019/10/31	-21,514,750.30
<u>ADD</u>	
Cheque and EFT payments not cashed by 2019/10/31	3,046,225.90
Bank deposits not receipted by 2019/10/31	5,510,966.06
Bank deposits receipted after 2019/10/31	3,758,536.06
Correction of journals not done by 2019/10/31	18,083,357.14
Cashiers over banked as at 2019/10/31	24,353.54
	<u>30,423,438.70</u>
<u>LESS</u>	
Cashier receipts banked after 2019/10/31	-287,581.21
Bank charges done after 2019/10/31	-79,508.44
Dishonoured cheques not journalised by 2019/10/31	-2,103.88
Easy pay bank charges outstanding	-228,183.60
Receipts to be cancelled	-4,695.00
Subtotal	<u>-602,072.13</u>
Total	<u>8,306,616.27</u>
Bank statement balance as at 2019/10/31 cheque account NEDBANK	4,123,797.31
Bank statement balance as at 2019/10/31 collection account NEDBANK	4,182,818.96
	<u>8,306,616.27</u>
	-0.00

Prepared by: C MOORE
Chief Accounting Clerk

Reviewed by: N KHUMALO
Acting Manager: Financial reporting

M S NDLOVU
Director:
Budget and Financial Reforms

S M NKOSI
Strategic Executive Director:
Budget & Treasury Office



Statement Enquiry

Date: 06/11/2019 Time: 12:06:50 PM

Account description: *NEWCASTLE LOCAL MUNICIPALITY

Account number: 1162667338

Statement: 973

Date	Transactions	Debit	Credit	Balance	VAT # ENC *
31/10/2019	BROUGHT FORWARD			4,127,095.51	
31/10/2019	MERCH D - 02960730	-824.55		4,126,270.96	
31/10/2019	MERCH D - 02960698	-824.55		4,125,446.41	
31/10/2019	MERCH D - 02960722	-824.55		4,124,621.86	
31/10/2019	MERCH D - 02997799	-460.00		4,124,161.86	
31/10/2019	MERCH D - 02960672	-364.55		4,123,797.31	
31/10/2019	CM SWP FROM-1162660066		4,182,818.96	8,306,616.27	
31/10/2019	TRANSFER TO 1180366085	-254.05		8,306,362.22	
31/10/2019	CARRIED FORWARD			8,306,362.22	

Notice

Whilst every effort has been made to ensure that the information on this statement is accurate, Nedbank Limited takes no responsibility for any loss or damage suffered by any person as a result of their reliance upon the information contained in this statement and the contents should be verified against the final statement to be provided by Nedbank to the client.

- 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: 06/11/2019 Time: 12:05:50 PM

Account description: *NEWCASTLE LOCAL MUNICIPALITY

Account number: 1162660066

Statement: 7060

Date	Transactions	Debit	Credit	Balance	VAT # ENC *
31/10/2019	BROUGHT FORWARD			4,183,200.84	
31/10/2019	150010020373		522.00	4,183,722.84	
31/10/2019	0000000006509224 30	-903.88		4,182,818.96	
31/10/2019	CM SWP TO-1162667338	-4,182,818.96		0.00	
31/10/2019	CARRIED FORWARD			0.00	

Notice

Whilst every effort has been made to ensure that the information on this statement is accurate, Nedbank Limited takes no responsibility for any loss or damage suffered by any person as a result of their reliance upon the information contained in this statement and the contents should be verified against the final statement to be provided by Nedbank to the client.

- 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

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **MJ Mayisela**, the Acting Municipal Manager of **Newcastle Municipality**, hereby certify that the monthly budget statement for the month of October 2019/2020 financial year; have been prepared in accordance with the Municipal Finance Management Act, No56 of 2003; and Regulation 27 of the Municipal Budget and Reporting Regulations.

Print Name : MUZI JUSTICE MAYISELA

Municipal Manager : NEWCASTLE MUNICIPALITY

Signature :

Date : 14/11/2019