

**22. SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH TEN: 30 APRIL 2020: (T 6/1/1-2019/2020): BUDGET AND TREASURY OFFICE**



**REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL**

File Reference:  
Report Number:

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Designation: Director: Budget and Financial Reporting

FOR CONSIDERATION

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

**SUBJECT: APRIL 2020 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 30 April 2020 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 30 April 2020
- 1.5. Investment register
- 1.6. Grant register
- 1.7. Bank recon
- 1.8. Bank statements
- 1.9. 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 February 2020.

### 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 - M10 April

Description	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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	287,110	313,499	318,139	27,497	267,922	265,115	2,806	1%	318,139
Service charges	1,003,885	1,192,753	964,564	80,069	818,032	803,804	14,228	2%	964,564
Investment revenue	4,961	4,041	2,356	0	2,304	1,963	341	17%	2,356
Transfers and subsidies	498,547	431,718	588,769	23,301	565,844	565,844	-	-	588,769
Other own revenue	48,384	60,714	58,022	1,114	35,269	48,352	(13,083)	-27%	58,022
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,842,887</b>	<b>2,002,724</b>	<b>1,931,849</b>	<b>131,982</b>	<b>1,689,370</b>	<b>1,685,077</b>	<b>4,292</b>	<b>0%</b>	<b>1,931,849</b>
Employee costs	557,861	591,321	573,066	40,804	456,869	477,555	(20,686)	-4%	573,066
Remuneration of Councillors	24,657	26,845	26,845	2,175	21,598	22,371	(772)	-3%	26,845
Depreciation & asset impairment	361,880	491,982	396,592	-	254,356	330,493	(76,137)	-23%	396,592
Finance charges	61,665	45,042	45,042	3,633	44,481	37,535	6,946	19%	45,042
Materials and bulk purchases	530,186	688,384	621,959	30,353	421,795	518,299	(96,504)	-19%	621,959
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	469,721	561,134	691,942	17,432	466,646	576,618	(109,972)	-19%	691,942
<b>Total Expenditure</b>	<b>2,005,971</b>	<b>2,404,708</b>	<b>2,355,445</b>	<b>94,397</b>	<b>1,665,744</b>	<b>1,962,871</b>	<b>(297,126)</b>	<b>-15%</b>	<b>2,355,445</b>
<b>Surplus/(Deficit)</b>	<b>(163,084)</b>	<b>(401,983)</b>	<b>(423,596)</b>	<b>37,585</b>	<b>23,625</b>	<b>(277,794)</b>	<b>301,419</b>	<b>-109%</b>	<b>(423,596)</b>
Transfers and subsidies - capital (monetary allocation)	127,639	173,189	122,596	3,233	51,056	102,163	(51,107)	-50%	122,596
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(35,445)</b>	<b>(228,795)</b>	<b>(301,000)</b>	<b>40,818</b>	<b>74,682</b>	<b>(175,631)</b>	<b>250,312</b>	<b>-143%</b>	<b>(301,000)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(35,445)</b>	<b>(228,795)</b>	<b>(301,000)</b>	<b>40,818</b>	<b>74,682</b>	<b>(175,631)</b>	<b>250,312</b>	<b>-143%</b>	<b>(301,000)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>158,893</b>	<b>207,119</b>	<b>165,199</b>	<b>3,233</b>	<b>71,446</b>	<b>137,666</b>	<b>(66,220)</b>	<b>-48%</b>	<b>165,199</b>
Capital transfers recognised	127,639	173,189	122,596	3,233	51,056	102,163	(51,107)	-50%	122,596
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	31,254	33,930	42,604	-	20,389	35,503	(15,114)	-43%	42,604
<b>Total sources of capital funds</b>	<b>158,893</b>	<b>207,119</b>	<b>165,199</b>	<b>3,233</b>	<b>71,446</b>	<b>137,666</b>	<b>(66,220)</b>	<b>-48%</b>	<b>165,199</b>
<b>Financial position</b>									
Total current assets	804,211	545,166	414,812	-	906,987	-	-	-	414,812
Total non current assets	7,186,662	7,233,866	7,150,310	-	7,210,201	-	-	-	7,150,310
Total current liabilities	858,485	471,356	428,557	-	846,211	-	-	-	428,557
Total non current liabilities	559,614	493,946	839,498	-	559,526	-	-	-	839,498
Community wealth/Equity	6,572,774	6,813,729	6,297,068	-	6,711,452	-	-	-	6,297,068
<b>Cash flows</b>									
Net cash from (used) operating	120,217	155,153	134,756	(169,630)	165,898	156,701	(9,197)	-6%	134,756
Net cash from (used) investing	463,693	(107,299)	(93,097)	3,143	(66,881)	(77,581)	(10,700)	14%	(93,097)
Net cash from (used) financing	(9,064)	(25,242)	(23,598)	4,814	(32,206)	(19,665)	12,541	-64%	(23,598)
<b>Cash/cash equivalents at the month/year end</b>	<b>632,311</b>	<b>32,414</b>	<b>28,060</b>	<b>-</b>	<b>76,810</b>	<b>69,454</b>	<b>(7,355)</b>	<b>-11%</b>	<b>28,060</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dye-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	121,313	36,308	34,628	31,540	35,983	28,455	176,905	#####	1,538,253
<b>Creditors Age Analysis</b>									
Total Creditors	52,795	46,870	16,643	12,050	48,889	47,854	140,903	66,214	432,218

### 2.1 Operating budget performance-revenue

2.1.1 The municipality generated a total revenue of R1.689 billion of the adjusted budget of R1.9 billion, representing 87.4 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R4.2 million. Although the aggregate performance on revenue generated shows a variance of 0.2%, it is however necessary to explain reasons which attributed to the figurative variance.

2.1.2 The municipality generated R14.2 million (2%) more revenue from service charges than the year-to-date budget of R803.8 million for the period under review. Electricity and water are all over-performing by R14.1 million and R1.3 million respectively, whereas refuse and sanitation are performing below target by R1 million and R234 thousand respectively.

2.1.3 The municipality generated R2.8 million (1%) more revenue from property rates than the year-to-date budget of R267.9 million during the period under review. The variance is attributable to government properties being billed for the full year. This variance is expected to reduce at year end.

2.1.4 The municipality generated R341 thousand (17%) more revenue from interest on investments than the year-to-date budget of R1.9 million for the period under review. This is due to additional investments made during the month as the municipality was under lockdown.

2.1.5 The municipality recorded R565.8 million for operational and R51 million for capital transfers and subsidies. It is noted that capital grant expenditure is under-performing by 50%. The under spending may results to grants being withheld, therefore it will be critical to fast track expenditure on grants in order to comply with conditions.

2.1.6 The municipality generated R13 million (-27%) less revenue from sundry revenue than a pro-rata budget of R48.3 million for the period under review. This is due to the HDF not being recognised due to the delays in the relevant projects.

## **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 April 2020, the municipality incurred the total expenditure of R1.66 billion of the adjusted budget of R2.3 billion, which represents 70.7 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R297.1 million, representing under-expenditure of 15 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 R76.1 million (-23%) in the ninth 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 R10.7 million (-7%) due to the indigent register having been reviewed.

2.2.3 The municipality spent R96 million (-19%) less on the bulk purchases than the year-to-date budget of R515.8 million. This is due to the fluctuating electricity consumption as it's the hot season.

2.2.4 The municipality spent R456 thousand (-19%) less on materials than the year-to-date budget of R2.4 million. This is mainly due to the culture of cost containment which has been inculcated.

2.2.5 The municipality spent R6.4 million (-4%) less on contracted services than the year-to-date budget of R178.4 million. This is mainly due to the delays in performance of certain projects.

2.2.6 The municipality spent R20.6 million (-4%) less on employee related costs than a pro-rata budget of R477.5 million, mainly due certain positions not yet filled and positions exited during the year. It must be noted that some savings from this item are redirected to EPWP which is funded internally to complement street cleansing unit.

## 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) - M10 April**

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		6,856	10,243	7,747	-	1,425	6,455	(5,031)	-78%	7,747
Vote 3 - BUDGET AND TREASURY		1,329	2,730	2,778	-	213	2,315	(2,103)	-91%	2,778
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,923	32,059	40,408	617	12,213	33,673	(21,460)	-64%	40,408
Vote 6 - TECHNICAL SERVICES		127,158	162,087	113,658	2,616	57,171	94,715	(37,544)	-40%	113,658
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		3,625	-	609	-	424	507	(83)	-16%	609
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	158,893	207,119	165,199	3,233	71,446	137,666	(66,220)	-48%	165,199
<b>Total Capital Expenditure</b>		158,893	207,119	165,199	3,233	71,446	137,666	(66,220)	-48%	165,199
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1,329	2,730	2,778	-	213	2,315	(2,103)	-91%	2,778
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,329	2,730	2,778	-	213	2,315	(2,103)	-91%	2,778
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		6,902	9,743	8,317	-	1,000	6,931	(5,931)	-86%	8,317
Community and social services		4,147	300	4,185	-	322	3,487	(3,165)	-91%	4,185
Sport and recreation		2,711	8,243	428	-	230	357	(127)	-36%	428
Public safety		-	1,200	2,483	-	448	2,069	(1,822)	-78%	2,483
Housing		44	-	1,220	-	-	1,017	(1,017)	-100%	1,220
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		113,238	136,608	136,033	3,233	67,311	113,361	(46,050)	-41%	136,033
Planning and development		19,879	39,559	39,187	617	12,213	32,656	(20,443)	-63%	39,187
Road transport		93,360	97,049	96,846	2,616	55,098	80,705	(25,607)	-32%	96,846
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		37,424	58,038	18,071	-	2,923	15,059	(12,137)	-81%	18,071
Energy sources		3,625	-	609	-	424	507	(83)	-16%	609
Water management		33,799	57,538	16,813	-	2,074	14,011	(11,937)	-85%	16,813
Waste water management		-	500	650	-	425	542	(117)	-22%	650
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	158,893	207,119	165,199	3,233	71,446	137,666	(66,220)	-48%	165,199
<b>Funded by:</b>										
National Government		108,854	164,946	122,446	3,233	51,056	102,038	(50,982)	-50%	122,446
Provincial Government		18,785	8,243	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	150	-	-	125	(125)	-100%	150
<b>Transfers recognised - capital</b>		127,639	173,189	122,596	3,233	51,056	102,163	(51,107)	-50%	122,596
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		31,254	33,930	42,604	-	20,389	35,503	(15,114)	-43%	42,604
<b>Total Capital Funding</b>		158,893	207,119	165,199	3,233	71,446	137,666	(66,220)	-48%	165,199

2.3.1 Capital expenditure for the tenth month of the financial year amounted to R71.4 million, which represents 43.2% of the adjusted capital budget of R165.1 million. Comparison between the year-to-budget of R137.6 million and actual expenditure for the period reflects an under expenditure of (R66.2million) which implies that the municipality spent 48% less than the year-to-date budget for the same period. This is due to the challenges in the cash-flow position of the municipality which has 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 - M10 April**

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		4,688	8,389	28,060	17,162	28,060
Call investment deposits		5,036	24,025	–	59,648	–
Consumer debtors		680,874	463,909	337,909	758,481	337,909
Other debtors		99,348	35,084	35,084	54,928	35,084
Current portion of long-term receivables		2	2	2	0	2
Inventory		14,264	13,756	13,756	16,768	13,756
<b>Total current assets</b>		<b>804,211</b>	<b>545,166</b>	<b>414,812</b>	<b>906,987</b>	<b>414,812</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		281,223	379,606	350,780	355,564	350,780
Investments in Associate		275,279	262,171	214,928	234,928	214,928
Property, plant and equipment		6,615,669	6,580,590	6,571,378	6,607,095	6,571,378
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		3,003	3,773	1,736	1,127	1,736
Other non-current assets		11,488	7,726	11,488	11,488	11,488
<b>Total non current assets</b>		<b>7,186,662</b>	<b>7,233,866</b>	<b>7,150,310</b>	<b>7,210,201</b>	<b>7,150,310</b>
<b>TOTAL ASSETS</b>		<b>7,990,873</b>	<b>7,779,031</b>	<b>7,565,122</b>	<b>8,117,188</b>	<b>7,565,122</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		25,598	25,598	25,598	12,149	25,598
Consumer deposits		23,587	22,883	25,465	16,977	25,465
Trade and other payables		780,456	383,584	367,973	808,417	367,973
Provisions		28,844	39,290	9,521	8,668	9,521
<b>Total current liabilities</b>		<b>858,485</b>	<b>471,356</b>	<b>428,557</b>	<b>846,211</b>	<b>428,557</b>
<b>Non current liabilities</b>						
Borrowing		401,232	348,739	661,906	382,327	661,906
Provisions		158,382	145,207	177,592	177,199	177,592
<b>Total non current liabilities</b>		<b>559,614</b>	<b>493,946</b>	<b>839,498</b>	<b>559,526</b>	<b>839,498</b>
<b>TOTAL LIABILITIES</b>		<b>1,418,099</b>	<b>965,302</b>	<b>1,268,054</b>	<b>1,405,737</b>	<b>1,268,054</b>
<b>NET ASSETS</b>	2	<b>6,572,774</b>	<b>6,813,729</b>	<b>6,297,068</b>	<b>6,711,452</b>	<b>6,297,068</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,544,255	6,808,289	6,281,314	6,682,207	6,281,314
Reserves		28,519	5,440	15,754	29,244	15,754
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>6,572,774</b>	<b>6,813,729</b>	<b>6,297,068</b>	<b>6,711,452</b>	<b>6,297,068</b>

2.4.1 As at end the end of the tenth month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.7 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 R1.5 billion as at the end of the tenth month. The bulk of this amount (R1.3 billion) is debt owing for more than 90 days, while R1.3 billion of the total debt is owed by households. When you drill into aged debtors less than 30 days there is an increase of R55 million from R1.483 million in February to R1.538 million in April. This is the result of the outreach programme run by finance urging consumers to pay their current account. It must be noted that the total figure of debtors is inclusive of indigent. Furthermore included in the commercial category is an amount of R54 million owed by SACC. It is recommended that the debts be written-off in line with the debtor's write-off policy, where the company has been declared insolvent.

2.4.3 Property Plant and Equipment (Assets) comprise of R6.6 billion of the total assets of R8.1 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 R76.8 million as at the end of the tenth month of the financial year which was made up of R17.1million for cash and R59.6 million from investments. It must be noted that the municipality had an obligation of R28.5 million relating to the HDF. The short-term obligations are sitting at R432.2 million as illustrated on SC4, while unspent conditional grants amount to R106.4 million, representing a cash short-fall of R490.3 million. Table SC4 reflects that the municipality was owing creditors to the tune of R432.2 million. Included under creditors is Eskom for R303.9 million, uThukela Water for R74.8 million, SARS – PAYE for R6.8 million, pension and other employee benefits for R14.8 million and other trade creditors for R31.7 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 R6.7 billion, while the net current asset is R60.7 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 9.1% as reflected in table SC2. 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 0.177%, since the municipality needs R432.2 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 - M10 April**

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
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		216,435	261,530	282,053	18,428	203,047	235,044	(31,996)	-14%	282,053
Service charges		789,214	1,040,261	839,533	67,184	664,724	699,611	(34,887)	-5%	839,533
Other revenue		114,557	49,183	49,107	3,780	80,875	40,923	39,952	98%	49,107
Government - operating		395,172	431,718	589,161	16,324	517,794	517,794	-		589,161
Government - capital		93,964	173,189	122,596	3,881	119,740	119,740	-		122,596
Interest		12,938	8,931	5,367	1,161	7,126	4,473	2,653	59%	5,367
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(1,458,480)	(1,764,617)	(1,708,019)	(273,061)	(1,382,928)	(1,423,349)	(40,421)	3%	(1,708,019)
Finance charges		(43,582)	(45,042)	(45,042)	(7,327)	(44,481)	(37,535)	6,946	-19%	(45,042)
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>120,217</b>	<b>155,153</b>	<b>134,756</b>	<b>(169,630)</b>	<b>165,898</b>	<b>156,701</b>	<b>(9,197)</b>	<b>-6%</b>	<b>134,756</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	2,332	5,034	-	-	4,195	(4,195)	-100%	5,034
Decrease (increase) in non-current debtors		-	66,420	36,000	-	-	30,000	(30,000)	-100%	36,000
Decrease (increase) other non-current receivables		622,587	31,068	31,068	0	4,565	25,890	(21,325)	-82%	31,068
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(158,893)	(207,119)	(165,199)	3,143	(71,446)	(137,666)	(66,220)	48%	(165,199)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>463,693</b>	<b>(107,299)</b>	<b>(83,097)</b>	<b>3,143</b>	<b>(66,881)</b>	<b>(77,581)</b>	<b>(10,700)</b>	<b>14%</b>	<b>(93,097)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	356	2,000	-	968	1,667	(699)	-42%	2,000
<b>Payments</b>										
Repayment of borrowing		(9,064)	(25,598)	(25,598)	4,814	(33,174)	(21,332)	11,842	-56%	(25,598)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(9,064)</b>	<b>(25,242)</b>	<b>(23,598)</b>	<b>4,814</b>	<b>(32,206)</b>	<b>(19,665)</b>	<b>12,541</b>	<b>-64%</b>	<b>(23,598)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>574,846</b>	<b>22,612</b>	<b>18,061</b>	<b>(161,673)</b>	<b>66,811</b>	<b>59,455</b>			<b>18,061</b>
Cash/cash equivalents at beginning:		57,465	9,802	9,999		9,999	9,999			9,999
Cash/cash equivalents at month/year end:		632,311	32,414	28,060		76,810	69,454			28,060

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 R76.8 million as at the end of April 2020 which represents a cash increase of R66.8 million to date since the beginning of the financial year.

2.5.2 Cash flows from operating activities yielded a net cash inflow of R165.8 million 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 R66.8 million due to capital expenditure.

2.5.4 Cash flows from financing activities recorded net cash outflows of R32.2 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 is it due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seem to be under-performing by 32.8%. 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 30 April 2020 be noted;

**Report prepared by:**



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**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 - M10 April**

Description	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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	287,110	313,499	318,139	27,497	267,922	265,115	2,806	1%	318,139
Service charges	1,003,885	1,192,753	964,564	80,069	818,032	803,804	14,228	2%	964,564
Investment revenue	4,961	4,041	2,356	0	2,304	1,963	341	17%	2,356
Transfers and subsidies	498,547	431,718	588,769	23,301	565,844	565,844	-		588,769
Other own revenue	48,384	60,714	58,022	1,114	35,269	48,352	(13,083)	-27%	58,022
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,842,887</b>	<b>2,002,724</b>	<b>1,931,849</b>	<b>131,982</b>	<b>1,689,370</b>	<b>1,685,077</b>	<b>4,292</b>	<b>0%</b>	<b>1,931,849</b>
Employee costs	557,861	591,321	573,066	40,804	456,869	477,555	(20,686)	-4%	573,066
Remuneration of Councillors	24,657	26,845	26,845	2,175	21,598	22,371	(772)	-3%	26,845
Depreciation & asset impairment	361,880	491,982	396,592	-	254,356	330,493	(76,137)	-23%	396,592
Finance charges	61,665	45,042	45,042	3,633	44,481	37,535	6,946	19%	45,042
Materials and bulk purchases	530,186	688,384	621,959	30,353	421,795	518,299	(96,504)	-19%	621,959
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	469,721	561,134	691,942	17,432	466,646	576,618	(109,972)	-19%	691,942
<b>Total Expenditure</b>	<b>2,005,971</b>	<b>2,404,708</b>	<b>2,355,445</b>	<b>94,397</b>	<b>1,665,744</b>	<b>1,962,871</b>	<b>(297,126)</b>	<b>-15%</b>	<b>2,355,445</b>
<b>Surplus/(Deficit)</b>	<b>(163,084)</b>	<b>(401,983)</b>	<b>(423,596)</b>	<b>37,585</b>	<b>23,625</b>	<b>(277,794)</b>	<b>301,419</b>	<b>-109%</b>	<b>(423,596)</b>
Transfers and subsidies - capital (monetary allocations)	127,639	173,189	122,596	3,233	51,056	102,163	(51,107)	-50%	122,596
Contributions & Contributed assets	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(35,445)</b>	<b>(228,795)</b>	<b>(301,000)</b>	<b>40,818</b>	<b>74,682</b>	<b>(175,631)</b>	<b>250,312</b>	<b>-143%</b>	<b>(301,000)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(35,445)</b>	<b>(228,795)</b>	<b>(301,000)</b>	<b>40,818</b>	<b>74,682</b>	<b>(175,631)</b>	<b>250,312</b>	<b>-143%</b>	<b>(301,000)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>158,893</b>	<b>207,119</b>	<b>165,199</b>	<b>3,233</b>	<b>71,446</b>	<b>137,666</b>	<b>(66,220)</b>	<b>-48%</b>	<b>165,199</b>
Capital transfers recognised	127,639	173,189	122,596	3,233	51,056	102,163	(51,107)	-50%	122,596
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	31,254	33,930	42,604	-	20,389	35,503	(15,114)	-43%	42,604
<b>Total sources of capital funds</b>	<b>158,893</b>	<b>207,119</b>	<b>165,199</b>	<b>3,233</b>	<b>71,446</b>	<b>137,666</b>	<b>(66,220)</b>	<b>-48%</b>	<b>165,199</b>
<b>Financial position</b>									
Total current assets	804,211	545,166	414,812		906,987				414,812
Total non current assets	7,186,662	7,233,866	7,150,310		7,210,201				7,150,310
Total current liabilities	858,485	471,356	428,557		846,211				428,557
Total non current liabilities	559,614	493,946	839,498		559,526				839,498
Community wealth/Equity	6,572,774	6,813,729	6,297,068		6,711,452				6,297,068
<b>Cash flows</b>									
Net cash from (used) operating	120,217	155,153	134,756	(169,630)	165,898	156,701	(9,197)	-6%	134,756
Net cash from (used) investing	463,693	(107,299)	(93,097)	3,143	(66,881)	(77,581)	(10,700)	14%	(93,097)
Net cash from (used) financing	(9,064)	(25,242)	(23,598)	4,814	(32,206)	(19,665)	12,541	-64%	(23,598)
<b>Cash/cash equivalents at the month/year end</b>	<b>632,311</b>	<b>32,414</b>	<b>28,060</b>	<b>-</b>	<b>76,810</b>	<b>69,454</b>	<b>(7,355)</b>	<b>-11%</b>	<b>28,060</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	121,313	36,308	34,628	31,540	35,983	28,455	176,905	1,073,122	1,538,253
<b>Creditors Age Analysis</b>									
Total Creditors	52,795	46,870	16,643	12,050	48,889	47,854	140,903	66,214	432,218

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>409,524</b>	<b>437,202</b>	<b>429,297</b>	<b>29,088</b>	<b>380,616</b>	<b>357,747</b>	22,869	6%	<b>429,297</b>
Executive and council		14,638	10,474	7,805	253	7,438	6,504	933	14%	7,805
Finance and administration		394,886	426,728	421,492	28,834	373,178	351,243	21,935	6%	421,492
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>56,195</b>	<b>43,430</b>	<b>141,959</b>	<b>11,551</b>	<b>102,470</b>	<b>118,299</b>	(15,829)	-13%	<b>141,959</b>
Community and social services		35,506	8,418	8,835	1,179	10,151	7,363	2,788	38%	8,835
Sport and recreation		1,127	8,991	707	3	410	590	(179)	-30%	707
Public safety		8,524	11,103	13,501	4	9,837	11,251	(1,414)	-13%	13,501
Housing		11,011	14,917	118,857	10,364	82,034	99,048	(17,013)	-17%	118,857
Health		27	1	58	-	37	48	(11)	-24%	58
<i><b>Economic and environmental services</b></i>		<b>145,344</b>	<b>198,402</b>	<b>51,678</b>	<b>9,516</b>	<b>120,577</b>	<b>118,268</b>	2,309	2%	<b>51,678</b>
Planning and development		26,161	78,352	8,694	626	12,764	7,245	5,519	76%	8,694
Road transport		119,183	120,050	42,984	8,890	107,813	111,023	(3,210)	-3%	42,984
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>1,359,319</b>	<b>1,496,704</b>	<b>1,431,352</b>	<b>85,047</b>	<b>1,136,630</b>	<b>1,192,794</b>	(56,164)	-5%	<b>1,431,352</b>
Energy sources		708,486	886,803	821,604	45,840	579,317	684,670	(105,353)	-15%	821,604
Water management		328,148	370,423	296,893	20,391	258,472	247,411	11,061	4%	296,893
Waste water management		200,996	119,010	192,705	10,152	193,818	160,588	33,231	21%	192,705
Waste management		121,688	120,468	120,150	8,664	105,022	100,125	4,897	5%	120,150
<i><b>Other</b></i>	4	<b>144</b>	<b>174</b>	<b>159</b>	<b>14</b>	<b>133</b>	<b>132</b>	<b>1</b>	<b>1%</b>	<b>159</b>
<b>Total Revenue - Functional</b>	2	<b>1,970,526</b>	<b>2,175,913</b>	<b>2,054,445</b>	<b>135,215</b>	<b>1,740,426</b>	<b>1,787,240</b>	<b>(46,814)</b>	<b>-3%</b>	<b>2,054,445</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>430,746</b>	<b>422,161</b>	<b>413,485</b>	<b>16,751</b>	<b>324,619</b>	<b>344,571</b>	(19,952)	-6%	<b>413,485</b>
Executive and council		80,413	103,238	81,790	3,394	58,074	68,158	(10,084)	-15%	81,790
Finance and administration		350,334	317,102	329,881	13,357	266,322	274,901	(8,579)	-3%	329,881
Internal audit		-	1,820	1,814	-	223	1,512	(1,289)	-85%	1,814
<i><b>Community and public safety</b></i>		<b>226,089</b>	<b>262,541</b>	<b>323,327</b>	<b>16,876</b>	<b>228,508</b>	<b>269,439</b>	(40,931)	-15%	<b>323,327</b>
Community and social services		29,949	85,903	35,106	2,879	22,597	29,255	(6,658)	-23%	35,106
Sport and recreation		74,762	76,224	74,319	6,047	57,851	61,933	(4,081)	-7%	74,319
Public safety		64,540	77,067	76,699	3,830	50,388	63,916	(13,527)	-21%	76,699
Housing		48,638	17,341	131,201	3,959	92,322	109,334	(17,013)	-16%	131,201
Health		8,201	6,007	6,002	161	5,350	5,002	348	7%	6,002
<i><b>Economic and environmental services</b></i>		<b>267,781</b>	<b>256,388</b>	<b>322,509</b>	<b>5,934</b>	<b>210,834</b>	<b>268,758</b>	(57,924)	-22%	<b>322,509</b>
Planning and development		25,563	88,677	96,348	5,602	72,192	80,290	(8,098)	-10%	96,348
Road transport		242,218	167,701	226,151	332	138,635	186,459	(49,824)	-26%	226,151
Environmental protection		-	10	10	-	7	8	(1)	-18%	10
<i><b>Trading services</b></i>		<b>1,079,524</b>	<b>1,462,293</b>	<b>1,294,401</b>	<b>54,836</b>	<b>900,090</b>	<b>1,078,668</b>	(178,578)	-17%	<b>1,294,401</b>
Energy sources		610,157	796,534	669,365	35,093	453,914	557,804	(103,890)	-19%	669,365
Water management		381,588	531,942	491,067	8,710	352,308	409,223	(56,915)	-14%	491,067
Waste water management		14,306	60,573	62,108	3,081	40,153	51,757	(11,604)	-22%	62,108
Waste management		73,473	73,244	71,861	7,952	53,715	59,884	(6,169)	-10%	71,861
<i><b>Other</b></i>		<b>1,831</b>	<b>1,325</b>	<b>1,722</b>	<b>-</b>	<b>1,694</b>	<b>1,435</b>	<b>259</b>	<b>18%</b>	<b>1,722</b>
<b>Total Expenditure - Functional</b>	3	<b>2,005,971</b>	<b>2,404,708</b>	<b>2,355,445</b>	<b>94,397</b>	<b>1,665,744</b>	<b>1,962,871</b>	<b>(297,126)</b>	<b>-15%</b>	<b>2,355,445</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(35,445)</b>	<b>(228,795)</b>	<b>(301,000)</b>	<b>40,818</b>	<b>74,682</b>	<b>(175,631)</b>	<b>250,312</b>	<b>-143%</b>	<b>(301,000)</b>

**KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April**

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - CORPORATE SERVICES		76,913	75,376	72,655	279	72,824	60,546	12,278	20.3%	72,655
Vote 2 - COMMUNITY SERVICES		167,803	140,760	135,009	9,850	124,910	112,508	12,403	11.0%	135,009
Vote 3 - BUDGET AND TREASURY		331,560	360,076	354,892	28,808	308,239	295,743	12,496	4.2%	354,892
Vote 4 - MUNICIPAL MANAGER		1,050	1,750	1,750	-	100	1,458	(1,358)	-93.1%	1,750
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		37,316	59,946	127,710	11,003	94,932	106,425	(11,493)	-10.8%	127,710
Vote 6 - TECHNICAL SERVICES		647,397	573,873	682,090	39,433	560,103	643,611	(83,508)	-13.0%	682,090
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		708,486	964,132	680,338	45,840	579,317	566,948	12,369	2.2%	680,338
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1,970,526</b>	<b>2,175,913</b>	<b>2,054,444</b>	<b>135,215</b>	<b>1,740,426</b>	<b>1,787,240</b>	<b>(46,814)</b>	<b>-2.6%</b>	<b>2,054,444</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - CORPORATE SERVICES		133,300	158,067	137,654	4,322	97,045	114,711	(17,667)	-15.4%	137,654
Vote 2 - COMMUNITY SERVICES		306,831	318,672	309,130	24,996	229,635	257,608	(27,973)	-10.9%	309,130
Vote 3 - BUDGET AND TREASURY		163,707	168,129	148,229	5,419	125,423	123,524	1,899	1.5%	148,229
Vote 4 - MUNICIPAL MANAGER		77,983	95,890	82,614	2,882	62,510	68,845	(6,335)	-9.2%	82,614
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		76,031	51,450	162,965	5,806	114,503	135,804	(21,301)	-15.7%	162,965
Vote 6 - TECHNICAL SERVICES		637,961	815,966	845,489	15,879	582,715	704,574	(121,859)	-17.3%	845,489
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		610,157	796,534	669,365	35,093	453,914	557,804	(103,890)	-18.6%	669,365
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>2,005,971</b>	<b>2,404,708</b>	<b>2,355,445</b>	<b>94,397</b>	<b>1,665,744</b>	<b>1,962,871</b>	<b>(297,126)</b>	<b>-15.1%</b>	<b>2,355,445</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(35,445)</b>	<b>(228,795)</b>	<b>(301,001)</b>	<b>40,818</b>	<b>74,682</b>	<b>(175,631)</b>	<b>250,313</b>	<b>-142.5%</b>	<b>(301,001)</b>

**KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April**

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		287,110	313,499	318,139	27,497	267,922	265,115	2,806	1%	318,139
Service charges - electricity revenue		630,194	811,903	589,558	45,840	505,400	491,298	14,101	3%	589,558
Service charges - water revenue		176,507	186,097	179,642	15,413	151,097	149,702	1,396	1%	179,642
Service charges - sanitation revenue		108,894	110,794	111,918	10,152	93,031	93,265	(234)	0%	111,918
Service charges - refuse revenue		88,291	83,960	83,446	8,664	68,503	69,538	(1,035)	-1%	83,446
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		8,141	8,661	8,091	598	6,626	6,742	(116)	-2%	8,091
Interest earned - external investments		4,961	4,041	2,356	0	2,304	1,963	341	17%	2,356
Interest earned - outstanding debtors		8,015	9,780	6,024	457	4,822	5,020	(197)	-4%	6,024
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8,589	8,117	12,490	4	9,053	10,408	(1,356)	-13%	12,490
Licences and permits		12	14	14	-	7	12	(5)	-45%	14
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		498,547	431,718	588,769	23,301	565,844	565,844	-	-	588,769
Other revenue		23,627	31,810	31,404	54	14,761	26,170	(11,409)	-44%	31,404
Gains on disposal of PPE		-	2,332	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,842,887</b>	<b>2,002,724</b>	<b>1,931,849</b>	<b>131,982</b>	<b>1,689,370</b>	<b>1,685,077</b>	<b>4,292</b>	<b>0%</b>	<b>1,931,849</b>
<b>Expenditure By Type</b>										
Employee related costs		557,861	591,321	573,066	40,804	456,869	477,555	(20,686)	-4%	573,066
Remuneration of councillors		24,657	26,845	26,845	2,175	21,598	22,371	(772)	-3%	26,845
Debt impairment		89,608	174,245	174,245	-	134,492	145,204	(10,712)	-7%	174,245
Depreciation & asset impairment		361,880	491,982	396,592	-	254,356	330,493	(76,137)	-23%	396,592
Finance charges		61,665	45,042	45,042	3,633	44,481	37,535	6,946	19%	45,042
Bulk purchases		524,211	684,074	619,030	30,353	419,809	515,858	(96,049)	-19%	619,030
Other materials		5,975	4,310	2,929	-	1,985	2,441	(456)	-19%	2,929
Contracted services		74,012	54,249	214,189	8,426	172,076	178,491	(6,415)	-4%	214,189
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		306,101	332,640	303,508	9,006	159,978	252,923	(92,945)	-37%	303,508
Loss on disposal of PPE		-	-	-	-	100	-	100	#DIV/0!	-
<b>Total Expenditure</b>		<b>2,005,971</b>	<b>2,404,708</b>	<b>2,355,445</b>	<b>94,397</b>	<b>1,665,744</b>	<b>1,962,871</b>	<b>(297,126)</b>	<b>-15%</b>	<b>2,355,445</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(163,084)	(401,983)	(423,596)	37,585	23,625	(277,794)	301,419	(0)	(423,596)
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	122,596	3,233	51,056	102,163	(51,107)	(0)	122,596
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(35,445)</b>	<b>(228,795)</b>	<b>(301,000)</b>	<b>40,818</b>	<b>74,682</b>	<b>(175,631)</b>			<b>(301,000)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(35,445)</b>	<b>(228,795)</b>	<b>(301,000)</b>	<b>40,818</b>	<b>74,682</b>	<b>(175,631)</b>			<b>(301,000)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(35,445)</b>	<b>(228,795)</b>	<b>(301,000)</b>	<b>40,818</b>	<b>74,682</b>	<b>(175,631)</b>			<b>(301,000)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(35,445)</b>	<b>(228,795)</b>	<b>(301,000)</b>	<b>40,818</b>	<b>74,682</b>	<b>(175,631)</b>			<b>(301,000)</b>

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN 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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		6,858	10,243	7,747	-	1,425	6,455	(5,031)	-78%	7,747
Vote 3 - BUDGET AND TREASURY		1,329	2,730	2,778	-	213	2,315	(2,103)	-91%	2,778
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		19,923	32,059	40,408	617	12,213	33,673	(21,460)	-64%	40,408
Vote 6 - TECHNICAL SERVICES		127,158	162,087	113,658	2,616	57,171	94,715	(37,544)	-40%	113,658
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		3,625	-	609	-	424	507	(83)	-16%	609
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	158,893	207,119	165,199	3,233	71,446	137,666	(66,220)	-48%	165,199
<b>Total Capital Expenditure</b>		158,893	207,119	165,199	3,233	71,446	137,666	(66,220)	-48%	165,199
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1,329	2,730	2,778	-	213	2,315	(2,103)	-91%	2,778
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,329	2,730	2,778	-	213	2,315	(2,103)	-91%	2,778
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		6,902	9,743	8,317	-	1,000	6,931	(5,931)	-86%	8,317
Community and social services		4,147	300	4,185	-	322	3,487	(3,165)	-91%	4,185
Sport and recreation		2,711	8,243	428	-	230	357	(127)	-36%	428
Public safety		-	1,200	2,483	-	448	2,069	(1,622)	-78%	2,483
Housing		44	-	1,220	-	-	1,017	(1,017)	-100%	1,220
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		113,238	136,608	136,033	3,233	67,311	113,361	(46,050)	-41%	136,033
Planning and development		19,879	39,559	39,187	617	12,213	32,656	(20,443)	-63%	39,187
Road transport		93,360	97,049	96,846	2,616	55,098	80,705	(25,607)	-32%	96,846
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		37,424	58,036	18,071	-	2,923	15,059	(12,137)	-81%	18,071
Energy sources		3,625	-	609	-	424	507	(83)	-16%	609
Water management		33,799	57,536	16,813	-	2,074	14,011	(11,937)	-85%	16,813
Waste water management		-	500	650	-	425	542	(117)	-22%	650
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	158,893	207,119	165,199	3,233	71,446	137,666	(66,220)	-48%	165,199
<b>Funded by:</b>										
National Government		108,854	164,946	122,446	3,233	51,056	102,038	(50,982)	-50%	122,446
Provincial Government		16,765	8,243	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	150	-	-	125	(125)	-100%	150
<b>Transfers recognised - capital</b>		127,639	173,189	122,596	3,233	51,056	102,163	(51,107)	-50%	122,596
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		31,254	33,930	42,604	-	20,389	35,503	(15,114)	-43%	42,604
<b>Total Capital Funding</b>		158,893	207,119	165,199	3,233	71,446	137,666	(66,220)	-48%	165,199

**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 - M10 April**

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		4,688	8,389	28,060	17,162	28,060
Call investment deposits		5,036	24,025	—	59,648	—
Consumer debtors		680,874	463,909	337,909	758,481	337,909
Other debtors		99,348	35,084	35,084	54,928	35,084
Current portion of long-term receivables	2	2	2	2	0	2
Inventory		14,264	13,756	13,756	16,768	13,756
<b>Total current assets</b>		<b>804,211</b>	<b>545,166</b>	<b>414,812</b>	<b>906,987</b>	<b>414,812</b>
<b>Non current assets</b>						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		281,223	379,606	350,780	355,564	350,780
Investments in Associate		275,279	262,171	214,928	234,928	214,928
Property, plant and equipment		6,615,669	6,580,590	6,571,378	6,607,095	6,571,378
Agricultural		—	—	—	—	—
Biological		—	—	—	—	—
Intangible		3,003	3,773	1,736	1,127	1,736
Other non-current assets		11,488	7,726	11,488	11,488	11,488
<b>Total non current assets</b>		<b>7,186,662</b>	<b>7,233,866</b>	<b>7,150,310</b>	<b>7,210,201</b>	<b>7,150,310</b>
<b>TOTAL ASSETS</b>		<b>7,990,873</b>	<b>7,779,031</b>	<b>7,565,122</b>	<b>8,117,188</b>	<b>7,565,122</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		—	—	—	—	—
Borrowing		25,598	25,598	25,598	12,149	25,598
Consumer deposits		23,587	22,883	25,465	16,977	25,465
Trade and other payables		780,456	383,584	367,973	808,417	367,973
Provisions		28,844	39,290	9,521	8,668	9,521
<b>Total current liabilities</b>		<b>858,485</b>	<b>471,356</b>	<b>428,557</b>	<b>846,211</b>	<b>428,557</b>
<b>Non current liabilities</b>						
Borrowing		401,232	348,739	661,906	382,327	661,906
Provisions		158,382	145,207	177,592	177,199	177,592
<b>Total non current liabilities</b>		<b>559,614</b>	<b>493,946</b>	<b>839,498</b>	<b>559,526</b>	<b>839,498</b>
<b>TOTAL LIABILITIES</b>		<b>1,418,099</b>	<b>965,302</b>	<b>1,268,054</b>	<b>1,405,737</b>	<b>1,268,054</b>
<b>NET ASSETS</b>	2	<b>6,572,774</b>	<b>6,813,729</b>	<b>6,297,068</b>	<b>6,711,452</b>	<b>6,297,068</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,544,255	6,808,289	6,281,314	6,682,207	6,281,314
Reserves		28,519	5,440	15,754	29,244	15,754
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>6,572,774</b>	<b>6,813,729</b>	<b>6,297,068</b>	<b>6,711,452</b>	<b>6,297,068</b>



**KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M10 April**

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		216,435	261,530	282,053	18,428	203,047	235,044	(31,996)	-14%	282,053
Service charges		789,214	1,040,261	839,533	67,184	664,724	699,611	(34,887)	-5%	839,533
Other revenue		114,557	49,183	49,107	3,780	80,875	40,923	39,952	98%	49,107
Government - operating		395,172	431,718	589,161	16,324	517,794	517,794	-		589,161
Government - capital		93,964	173,189	122,596	3,881	119,740	119,740	-		122,596
Interest		12,938	8,931	5,367	1,161	7,126	4,473	2,653	59%	5,367
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(1,458,480)	(1,764,617)	(1,708,019)	(273,061)	(1,382,928)	(1,423,349)	(40,421)	3%	(1,708,019)
Finance charges		(43,582)	(45,042)	(45,042)	(7,327)	(44,481)	(37,535)	6,946	-19%	(45,042)
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>120,217</b>	<b>155,153</b>	<b>134,756</b>	<b>(169,630)</b>	<b>165,898</b>	<b>156,701</b>	<b>(9,197)</b>	<b>-6%</b>	<b>134,756</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	2,332	5,034	-	-	4,195	(4,195)	-100%	5,034
Decrease (Increase) in non-current debtors		-	66,420	36,000	-	-	30,000	(30,000)	-100%	36,000
Decrease (increase) other non-current receivables		622,587	31,068	31,068	0	4,565	25,890	(21,325)	-82%	31,068
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(158,893)	(207,119)	(165,199)	3,143	(71,446)	(137,666)	(66,220)	48%	(165,199)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>463,693</b>	<b>(107,299)</b>	<b>(93,097)</b>	<b>3,143</b>	<b>(66,881)</b>	<b>(77,581)</b>	<b>(10,700)</b>	<b>14%</b>	<b>(93,097)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	356	2,000	-	968	1,667	(699)	-42%	2,000
<b>Payments</b>										
Repayment of borrowing		(9,064)	(25,598)	(25,598)	4,814	(33,174)	(21,332)	11,842	-56%	(25,598)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(9,064)</b>	<b>(25,242)</b>	<b>(23,598)</b>	<b>4,814</b>	<b>(32,206)</b>	<b>(19,665)</b>	<b>12,541</b>	<b>-64%</b>	<b>(23,598)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		57,465	9,802	9,999		9,999	9,999			9,999
Cash/cash equivalents at month/year end:		632,311	32,414	28,060	(161,673)	76,810	69,454			28,060

**References**

1. Material variances to be explained in Table SC1

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>R thousands</b> Revenue By Source Licences and permits Fines, penalties and forfeits Interest earned - external investments Other Revenue	-45% Fines, penalties and forfeits 17% -44%	Dependent on the consumers reaction Other revenue is dependent on levels of consumption and therefore fluctuates every month.	There is a need to adjust this item downwards during the adjustments budget. This item will be adjusted downward during the adjustments budget.
2	<b>Expenditure By Type</b> Depreciation & asset impairment Bulk purchases Finance charges Other expenditure Capital Expenditure	-23% -19% 19% -37%	The variance is attributable to the slow capital expenditure as well as over-budgeting for depreciation of assets have already reached its useful life Cross cut measures are implemented to reduce the expenditure for other expenditure	This item will be adjusted downwards during the adjustments budget. Adjustment will be necessary for department to use savings to votes which are more critical
3	Grant funded projects Internally funded projects Repairs and maintenance	-50% -43% 34%	Delays in the SCM process, particularly on appointment consultants, incapacity of contractors Most of projects rolled over from 2018/19, with no need for new SCM processes Under-budgeting due to cash-flow challenges	Fast track SCM processes and management of contractors None None
4	<b>Financial Position</b> Property Plant and Equipment Investment property Investment in Associate Consumer Debtors Trade and other payables		Slow capital expenditure and depreciation Revaluation, which was finalised after financial budget was approved Decrease in Net Asset Value of the Entity, which was confirmed after annual budget was approved Change in bad debt provision due to cleaning up of debtors and indigent books Error during annual budgeting	
5	<b>Cash Flow</b> Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	-6% 14% -64%	Equitable Share and other grants bulk of it received early in the financial year Slow capital expenditure Based on amortisation schedules	None
6	<b>Measurable performance</b>			
7	<b>Municipal Entities</b>			

**KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April**

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
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.6%	22.3%	18.7%	2.7%	3.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		18.4%	11.1%	16.8%	17.9%	16.8%
Gearing	Long Term Borrowing/ Funds & Reserves		1406.9%	6410.8%	4201.4%	1307.3%	4201.4%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	93.7%	115.7%	96.8%	107.2%	96.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.1%	6.9%	6.5%	9.1%	6.5%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		42.3%	24.9%	19.3%	48.1%	19.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	4.2%	3.3%	3.3%		
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	44.2%	50.0%	50.0%		
Employee costs	Employee costs/Total Revenue - capital revenue		30.3%	29.5%	29.7%	27.0%	29.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		23.0%	26.8%	22.9%	2.6%	3.7%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description		Budget Year 2019/20										Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total							
NT Code																	
<b>R thousands</b>																	
<b>Debtors Age Analysis By Income Source</b>																	
1200	Trade and Other Receivables from Exchange Transactions - Water	24,249	9,510	9,257	7,943	7,900	6,957	42,604	289,386	397,806	354,790	384					
1300	Receivables from Exchange Transactions - Electricity	42,468	1,589	811	725	683	634	13,023	39,756	99,692	54,823	43					
1400	Receivables from Non-exchange Transactions - Property Rates	39,491	10,446	10,174	8,047	7,422	7,092	39,469	164,463	286,603	226,493	146					
1500	Receivables from Exchange Transactions - Waste Water Management	14,905	5,881	5,866	5,786	5,004	5,916	32,421	225,347	301,925	275,274	217					
1600	Receivables from Exchange Transactions - Waste Management	11,956	4,488	4,331	4,244	4,261	4,292	22,840	108,425	164,837	144,062	161					
1700	Receivables from Exchange Transactions - Property Rental Debtors	666	329	169	132	129	126	690	2,978	5,219	4,055	1					
1810	Interest on Arrear Debtor Accounts	1,010	488	513	482	489	458	2,592	36,221	42,664	40,663	19					
1820	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-					
1900	Other	(13,433)	3,577	3,508	4,170	9,294	2,991	22,866	206,546	239,508	246,856	194					
2000	<b>Total By Income Source</b>	<b>121,313</b>	<b>36,308</b>	<b>34,628</b>	<b>31,540</b>	<b>35,983</b>	<b>28,455</b>	<b>176,905</b>	<b>1,073,122</b>	<b>1,538,253</b>	<b>1,346,005</b>	<b>1,166</b>					
<b>2018/19 - totals only</b>																	
<b>Debtors Age Analysis By Customer Group</b>																	
2200	Organs of State	6,943	678	483	540	654	398	5,503	15,106	30,306	22,201	-					
2300	Commercial	42,009	5,702	3,187	3,738	3,771	2,087	24,370	97,737	182,601	131,703	-					
2400	Households	72,407	29,878	30,935	27,244	31,460	25,961	146,774	959,989	1,324,348	1,191,128	1,166					
2500	Other	(47)	49	23	18	98	9	258	590	999	973	-					
2600	<b>Total By Customer Group</b>	<b>121,313</b>	<b>36,308</b>	<b>34,628</b>	<b>31,540</b>	<b>35,983</b>	<b>28,455</b>	<b>176,905</b>	<b>1,073,122</b>	<b>1,538,253</b>	<b>1,346,005</b>	<b>1,166</b>					

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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			
<b>Creditors Age Analysis By Customer Type</b>													
	Bulk Electricity	0100	17,504	30,000	-	-	-	36,199	35,959	121,140	63,180	303,982	
	Bulk Water	0200	10,919	10,231	11,174	10,498	10,735	10,347	10,937	-	-	74,842	
	PAYE deductions	0300	6,866	-	-	-	-	-	-	-	-	6,866	
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
	Pensions / Retirement deductions	0500	14,805	-	-	-	-	-	-	-	-	14,805	
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
	Trade Creditors	0700	2,701	6,638	5,469	1,552	1,954	1,547	8,826	3,034	31,722		
	Auditor General	0800	-	1	-	-	-	-	-	-	-	1	
	Other	0900	-	-	-	-	-	-	-	-	-	-	
	<b>Total By Customer Type</b>	<b>1000</b>	<b>52,795</b>	<b>46,870</b>	<b>16,643</b>	<b>12,050</b>	<b>48,889</b>	<b>47,854</b>	<b>140,903</b>	<b>66,214</b>	<b>432,218</b>		

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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							
<b>R thousands</b>									
<b>Municipality</b>									
Nedbank		12 months	Call Account	Call account	372	0	368	22,372	22,740
Standard Bank		12 months	Call Account	Call account	1,215	0	4,101	32,215	36,317
ABSA		12 months	Call Account	Call account	28	2	567	24	590
								-	
<b>Municipality sub-total</b>					1,615		5,036	54,611	59,648
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				1,615		5,036	54,611	59,648



KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		378,539	427,996	463,996	13,667	439,953	448,246	(8,293)	-1.9%	463,996
Local Government Equitable Share		341,408	373,648	373,648		365,355	373,648	(8,293)	-2.2%	373,648
Water Services Operating Subsidy										
EPWP Incentive		3,199	3,098	3,098		3,098	3,098			3,098
Integrated National Electrification Programme			14,000	14,000		10,000	10,000			14,000
Finance Management		1,700	1,700	1,700		1,700	1,700			1,700
Municipal Systems Improvement	3		1,750	1,750						1,750
Water Services Infrastructure Grant (WSIG)			10,800	20,800		10,800	10,800			20,800
Municipal Infrastructure Grant (MIG)		17,232	23,000	23,000	13,667	23,000	23,000			23,000
Energy Efficiency and Demand Management		15,000		6,000		6,000	6,000			6,000
Massification				20,000		20,000	20,000			20,000
Provincial Government:		3,757	99,379	105,944	2,657	73,349	68,309	5,039	7.4%	105,944
Level 2 accreditation		3,539	7,620	7,620						7,620
Museums Services		218	386	386		386	386			386
Community Library Services Grant										
Sport and Recreation										
Housing			84,577	91,392	2,657	66,417	61,377	5,039		91,392
COGTA Support Scheme			250							
Provincialisation of Libraries			6,546	6,546		6,546	6,546			6,546
Health subsidy										
District Municipality:										
<i>[insert description]</i>										
Other grant providers:		6,343								
COGTA Grant										
Tirelo Bosha Grant		1,150								
EED Housing Grant		5,193								
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>388,639</b>	<b>527,375</b>	<b>569,940</b>	<b>16,324</b>	<b>513,302</b>	<b>516,555</b>	<b>(3,254)</b>	<b>-0.6%</b>	<b>569,940</b>
<b>Capital Transfers and Grants</b>										
National Government:		79,000	149,039	139,039	3,881	116,780	116,780			139,039
Neighbourhood Development Partnership			30,259	30,259		8,000	8,000			30,259
Municipal Infrastructure Grant (MIG)		39,000	89,580	89,580	3,881	89,580	89,580			89,580
Integrated National Electrification Programme										
Energy efficiency & demand side management										
Municipal water infrastructure										
Water Services Infrastructure Grant (WSIG)		40,000	29,200	19,200		19,200	19,200			19,200
Other capital transfers <i>[insert description]</i>										
Provincial Government:		14,964	9,471	1,228		2,160	1,228	932	75.9%	1,228
Level 2 accreditation										
Recapitalisation of Community Libraries										
Sport and Recreation		2,667	8,243							
Community Library Service		12,297	1,228	1,228		2,160	1,228	932		1,228
Museum										
Corridor Development										
District Municipality:										
<i>[insert description]</i>										
Other grant providers:										
European Union										
<b>Total Capital Transfers and Grants</b>	<b>5</b>	<b>93,964</b>	<b>158,510</b>	<b>140,267</b>	<b>3,881</b>	<b>118,940</b>	<b>118,008</b>	<b>932</b>	<b>0.8%</b>	<b>140,267</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>5</b>	<b>482,602</b>	<b>685,885</b>	<b>710,207</b>	<b>20,205</b>	<b>632,242</b>	<b>634,563</b>	<b>(2,322)</b>	<b>-0.4%</b>	<b>710,207</b>

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		378,539	427,996	463,996	13,667	439,953	448,246	(8,293)	-1.9%	463,996
Local Government Equitable Share		341,408	373,648	373,648		365,355	373,648	(8,293)	-2.2%	373,648
Water Services Operating Subsidy										
EPWP Incentive		3,199	3,098	3,098		3,098	3,098			3,098
Integrated National Electrification Programme			14,000	14,000		10,000	10,000			14,000
Finance Management		1,700	1,700	1,700		1,700	1,700			1,700
Municipal Systems Improvement	3		1,750	1,750						1,750
Water Services Infrastructure Grant (WSIG)			10,800	20,800		10,800	10,800			20,800
Municipal Infrastructure Grant (MIG)		17,232	23,000	23,000	13,667	23,000	23,000			23,000
Energy Efficiency and Demand Management		15,000		6,000		6,000	6,000			6,000
Massification				20,000		20,000	20,000			20,000
Provincial Government:		3,767	99,379	105,944	2,657	73,349	68,309	5,039	7.4%	105,944
Level 2 accreditation		3,539	7,620	7,620						7,620
Museums Services		218	386	386		386	386			386
Community Library Services Grant										
Sport and Recreation										
Housing			84,577	91,392	2,657	66,417	61,377	5,039		91,392
COGTA Support Scheme			250							
Provincialisation of Libraries			6,546	6,546		6,546	6,546			6,546
Health subsidy										
District Municipality:										
<i>[insert description]</i>										
Other grant providers:		6,343								
COGTA Grant										
Tirelo Basha Grant		1,150								
EED Housing Grant		5,193								
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>388,639</b>	<b>527,375</b>	<b>569,940</b>	<b>16,324</b>	<b>513,302</b>	<b>516,555</b>	<b>(3,254)</b>	<b>-0.6%</b>	<b>569,940</b>
<b>Capital Transfers and Grants</b>										
National Government:		79,000	149,039	139,039	3,881	116,780	116,780			139,039
Neighbourhood Development Partnership			30,259	30,259		8,000	8,000			30,259
Municipal Infrastructure Grant (MIG)		39,000	89,580	89,580	3,881	89,580	89,580			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			19,200
Other capital transfers <i>[insert description]</i>										
Provincial Government:		14,964	9,471	1,228		2,160	1,228	932	75.9%	1,228
Level 2 accreditation										
Recapitalisation of Community Libraries										
Sport and Recreation		2,667	8,243							
Community Library Service		12,297	1,228	1,228		2,160	1,228	932		1,228
Museum										
Corridor Development										
District Municipality:										
<i>[insert description]</i>										
Other grant providers:										
European Union										
<b>Total Capital Transfers and Grants</b>	<b>5</b>	<b>93,964</b>	<b>158,510</b>	<b>140,267</b>	<b>3,881</b>	<b>118,940</b>	<b>118,008</b>	<b>932</b>	<b>0.8%</b>	<b>140,267</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>5</b>	<b>482,602</b>	<b>685,885</b>	<b>710,207</b>	<b>20,205</b>	<b>632,242</b>	<b>634,563</b>	<b>(2,322)</b>	<b>-0.4%</b>	<b>710,207</b>

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		376,793	427,996	463,996	3,405	410,390	441,409	(31,019)	-7.0%	463,996
Local Government Equitable Share		341,408	373,648	373,648	-	365,355	373,648	(8,293)	-2.2%	373,648
Water Services Operating Subsidy		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,127	3,098	3,098	-	3,091	2,324	767	33.0%	3,098
Integrated National Electrification Programme		-	14,000	14,000	-	-	10,500	(10,500)	-100.0%	14,000
Finance Management		1,700	1,700	1,700	43	1,304	1,275	29	2.3%	1,700
Water Services Infrastructure Grant (WSIG)		-	10,800	20,800	-	8,476	15,600	(7,124)	-45.7%	20,800
Energy Efficiency and Demand side Management Grant		15,000	-	6,000	-	-	4,500	(4,500)	-100.0%	6,000
Municipal Systems Improvement		-	1,750	1,750	-	-	1,313	(1,313)	-100.0%	1,750
Massification		-	-	20,000	3,362	18,256	15,000	3,256	21.7%	20,000
Municipal Infrastructure Grant (MIG)		15,557	23,000	23,000	-	13,907	17,250	(3,343)	-19.4%	23,000
<b>Provincial Government:</b>		13,316	99,379	105,944	3,866	77,486	79,458	(1,972)	-2.5%	105,944
Level 2 accreditation		7,073	7,620	7,620	329	4,782	5,715	(933)	-16.3%	7,620
Recapitalisation of Community Libraries		6,234	-	-	-	-	-	-	-	-
Museums Services		-	386	386	-	14	290	(276)	-95.3%	386
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Sport and Recreation		9	-	-	-	-	-	-	-	-
Housing		-	84,577	91,392	2,657	66,417	68,544	(2,127)	-3.1%	91,392
COGTA Support Scheme		-	250	-	-	-	-	-	-	-
Provincialisation of Libraries		-	6,546	6,546	879	6,273	4,910	1,364	27.8%	6,546
Health subsidy		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		1,050	-	-	-	-	-	-	-	-
<b>COGTA Grant</b>		-	-	-	-	-	-	-	-	-
<i>Tirelo Bosha Grant</i>		1,050	-	-	-	-	-	-	-	-
<i>EED Housing Grant</i>		27,393	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		391,158	527,375	569,940	7,271	487,876	520,867	(32,991)	-6.3%	569,940
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		88,878	149,039	139,039	4,457	55,138	104,279	(49,141)	-47.1%	139,039
Neighbourhood Development Partnership		-	30,259	30,259	-	6,021	22,694	(16,674)	-73.5%	30,259
Municipal Infrastructure Grant (MIG)		53,648	89,580	89,580	4,457	47,315	67,185	(19,870)	-29.6%	89,580
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Emergy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		35,230	29,200	19,200	-	1,802	14,400	(12,598)	-87.5%	19,200
MWIG		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		12,138	9,471	1,228	221	2,008	921	1,087	118.1%	1,228
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-	-	-
Sport and Recreation		636	8,243	-	-	-	-	-	-	-
<b>Community Library</b>		11,502	1,228	1,228	221	2,008	921	1,087	118.1%	1,228
Museum		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>European Union</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		101,016	158,510	140,267	4,678	57,146	105,200	(48,054)	-45.7%	140,267
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		492,174	685,885	710,207	11,948	545,023	626,067	(81,044)	-12.9%	710,207

**KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April**

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		2,772	-	2,772	-	
Local Government Equitable Share					-	
Water Services Operating Subsidy					-	
EPWP Incentive					-	
Integrated National Electrification Programme					-	
Finance Management					-	
Museums Services					-	
		-	-	-		
Massification		2,772	-	2,772	-	
<b>Provincial Government:</b>		3,524	-	2,492	1,032	29.3%
Provincialisation of Libraries		2,181	-	1,166	1,014	46.5%
Museums Services		-	-	-	-	
Community Library Services Grant		1,344	-	1,326	18	1.3%
Sport and Recreation					-	
Health subsidy					-	
<b>District Municipality:</b>		-	-	-	-	
<i>[insert description]</i>					-	
<b>Other grant providers:</b>		-	-	-	-	
Grant skill development		-	-	-	-	
COGTA Grant					-	
<b>Total operating expenditure of Approved Roll-overs</b>		6,296	-	5,264	1,032	16.4%
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Neighbourhood Development Partnership		-	-	-	-	
Water Services Infrastructure Grant (WSIG)		-	-	-	-	
Massification		-	-	-	-	
					-	
Other capital transfers <i>[insert description]</i>					-	
<b>Provincial Government:</b>		-	-	-	-	
					-	
Corridor Development					-	
<b>District Municipality:</b>		-	-	-	-	
					-	
<b>Other grant providers:</b>		-	-	-	-	
					-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		6,296	-	5,264	1,032	16.4%



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										
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% Increase</b>	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		582,519	618,166	599,911	42,979	478,467	499,926	(21,458)	-4%	599,911
<b>% Increase</b>	4		6.1%	3.0%						3.0%
<b>TOTAL MANAGERS AND STAFF</b>		557,861	591,321	573,066	40,604	456,869	477,555	(20,686)	-4%	573,066



KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

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	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget				
<b>Cash Receipts By Source</b>																	
Property rates		17,776	22,304	22,617	26,490	26,490	23,354	25,409	21,548	22,229			53,313	277,623	288,728		
Service charges - electricity revenue		49,316	52,844	69,379	61,864	49,334	56,836	47,043	54,659	48,960			300,043	817,730	834,085		
Service charges - water revenue		8,996	8,648	9,921	10,374	15,683	9,490	15,778	11,054	8,615			29,823	132,034	138,636		
Service charges - sanitation revenue		5,702	5,650	5,626	5,917	8,984	5,651	8,907	6,555	5,644			3,849	84,206	67,416		
Service charges - refuse		5,099	5,511	5,492	5,661	2,690	3,804	6,559	5,809	5,359			14,272	62,824	65,965		
Service charges - other		-	-	-	-	-	-	-	-	-			-	-	-		
Rental of facilities and equipment		677	651	580	679	685	696	604	807	635			2,645	9,094	9,549		
Interest earned - external investments		84	207	257	129	218	141	513	209	251			2,032	4,243	4,455		
Interest earned - outstanding debtors		929	1,338	378	507	326	513	427	17,957	467			(17,952)	10,269	10,782		
Dividends received		-	-	-	-	-	-	-	-	-			-	-	-		
Fines, penalties and forfeits		717	776	529	1,873	1,866	1,287	876	1,042	861			(5,444)	4,602	4,833		
Licences and permits		1	0	0	1	1	1	1	0	1			8	15	16		
Agency services		-	-	-	-	-	-	-	-	-			-	-	-		
Transfer receipts - operating		-	165,162	-	2,000	19,594	8,327	188,385	928	16,324			50,998	453,304	477,846		
Other revenue		5,057	1,325	1,621	17,507	315	7,000	701	2,999	11,342			(11,743)	37,498	38,954		
<b>Cash Receipts by Source</b>		<b>94,313</b>	<b>264,415</b>	<b>115,401</b>	<b>133,002</b>	<b>126,185</b>	<b>117,100</b>	<b>275,204</b>	<b>123,570</b>	<b>120,589</b>			<b>421,844</b>	<b>1,873,442</b>	<b>1,941,264</b>		
<b>Other Cash Flows by Source</b>																	
Transfer receipts - capital		-	64,000	-	-	-	2,160	70,032	-	3,881			33,115	173,189	5,431		
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-			-	-	-		
Proceeds on disposal of PPE		-	-	-	-	-	-	-	4,562	-			(2,230)	2,472	2,620		
Short term loans		-	-	-	-	-	-	-	-	-			-	-	-		
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-			-	-	-		
Increase in consumer deposits		-	-	-	-	-	-	-	-	-			-	-	-		
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-			356	1,236	1,302		
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-			66,420	70,406	71,110		
Change in non-current investments		-	-	-	-	-	-	-	-	-			31,068	1,040	-		
<b>Total Cash Receipts by Source</b>		<b>94,313</b>	<b>328,415</b>	<b>115,401</b>	<b>133,002</b>	<b>126,185</b>	<b>119,260</b>	<b>345,236</b>	<b>128,132</b>	<b>124,470</b>			<b>550,573</b>	<b>2,064,988</b>	<b>2,016,296</b>		
<b>Cash Payments by Type</b>																	
Employee related costs		50,648	53,544	46,851	44,269	53,857	38,407	42,978	42,041	42,224			175,500	639,687	687,259		
Remuneration of councillors		1,992	2,021	2,179	2,188	2,185	1,991	2,178	2,198	2,183			7,729	28,463	30,161		
Interest paid		-	9,691	3,802	3,843	5,405	3,836	3,627	5,346	3,684			5,808	45,042	50,038		
Bulk purchases - Electricity		-	64,958	-	41,500	40,631	-	-	-	-			449,905	596,993	683,497		
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-			87,081	92,306	98,768		
Other materials		42	167	141	150	89	153	813	813	32,221			2,755	4,470	4,783		
Contracted services		1,508	15,548	6,723	16,511	13,811	29,317	15,724	64,693	32,221			(93,217)	102,838	49,394		
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-			-	-	-		
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-			-	-	-		
General expenses		1,549	35,193	49,346	14,947	1,015	15,864	97,732	42,677	7,002			(2,095)	263,229	354,969		
<b>Cash Payments by Type</b>		<b>55,739</b>	<b>181,122</b>	<b>109,042</b>	<b>123,408</b>	<b>116,932</b>	<b>90,568</b>	<b>163,052</b>	<b>156,956</b>	<b>87,314</b>			<b>633,466</b>	<b>1,717,659</b>	<b>1,968,868</b>		
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		3,493	14,718	7,840	5,798	6,110	11,129	15,605	9,896	(6,376)			138,906	207,119	6,931		
Repayment of borrowing		-	10,821	10,689	(1,273)	(3,371)	(5,183)	28,945	(3,608)	-			(11,422)	25,598	28,757		
Other Cash Flows/Payments		-	141,923	-	-	-	-	116,256	-	-			(166,179)	92,000	83,000		
<b>Total Cash Payments by Type</b>		<b>59,231</b>	<b>348,583</b>	<b>127,572</b>	<b>127,933</b>	<b>119,731</b>	<b>96,514</b>	<b>323,858</b>	<b>163,243</b>	<b>80,938</b>			<b>594,771</b>	<b>2,042,376</b>	<b>2,000,752</b>		
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>35,081</b>	<b>(20,168)</b>	<b>(12,171)</b>	<b>5,070</b>	<b>6,454</b>	<b>22,746</b>	<b>21,378</b>	<b>(35,112)</b>	<b>43,532</b>			<b>(44,198)</b>	<b>22,612</b>	<b>3,127</b>		
Cash/cash equivalents at the month/year beginning:		9,999	45,081	24,913	12,742	17,811	24,265	47,011	68,389	33,277			76,810	9,999	32,611		
Cash/cash equivalents at the month/year end:		45,081	24,913	12,742	17,811	24,265	47,011	68,389	33,277	76,810			76,810	32,611	35,738		

**KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April**

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
<b>R thousands</b>	1									
<b>Revenue By Source</b>										
Property rates		287,110	313,499	318,139	27,497	267,922	265,115	2,806	1%	318,139
Service charges - electricity revenue		630,194	811,903	589,558	45,840	505,400	491,298	14,101	3%	589,558
Service charges - water revenue		176,507	186,097	179,642	15,413	151,097	149,702	1,396	1%	179,642
Service charges - sanitation revenue		108,894	110,794	111,918	10,152	93,031	93,265	(234)	0%	111,918
Service charges - refuse revenue		88,291	83,960	83,446	8,664	68,503	69,538	(1,035)	-1%	83,446
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		8,141	8,661	8,091	598	6,626	6,742	(116)	-2%	8,091
Interest earned - external investments		4,961	4,041	2,356	0	2,304	1,963	341	17%	2,356
Interest earned - outstanding debtors		8,015	9,780	6,024	457	4,822	5,020	(197)	-4%	6,024
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8,589	8,117	12,490	4	9,053	10,408	(1,356)	-13%	12,490
Licences and permits		12	14	14	-	7	12	(5)	-45%	14
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		498,547	431,718	588,769	23,301	565,844	565,844	-	-	588,769
Other revenue		23,627	31,810	31,404	54	14,761	26,170	(11,409)	-44%	31,404
Gains on disposal of PPE		-	2,332	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,842,887</b>	<b>2,002,724</b>	<b>1,931,849</b>	<b>131,982</b>	<b>1,689,370</b>	<b>1,685,077</b>	<b>4,292</b>	<b>0%</b>	<b>1,931,849</b>
<b>Expenditure By Type</b>										
Employee related costs		557,861	591,321	573,066	40,804	456,869	477,555	(20,686)	-4%	573,066
Remuneration of councillors		24,657	26,845	26,845	2,175	21,598	22,371	(772)	-3%	26,845
Debt impairment		89,608	174,245	174,245	-	134,492	145,204	(10,712)	-7%	174,245
Depreciation & asset impairment		361,880	491,982	396,592	-	254,356	330,493	(76,137)	-23%	396,592
Finance charges		61,665	45,042	45,042	3,633	44,481	37,535	6,946	19%	45,042
Bulk purchases		524,211	684,074	619,030	30,353	419,809	515,858	(96,049)	-19%	619,030
Other materials		5,975	4,310	2,929	-	1,985	2,441	(456)	-19%	2,929
Contracted services		74,012	54,249	214,189	8,426	172,076	178,491	(6,415)	-4%	214,189
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		306,101	332,640	303,508	9,006	159,978	252,923	(92,945)	-37%	303,508
Loss on disposal of PPE		-	-	-	-	100	100	100	#DIV/0!	-
<b>Total Expenditure</b>		<b>2,005,971</b>	<b>2,404,708</b>	<b>2,355,445</b>	<b>94,397</b>	<b>1,665,744</b>	<b>1,962,871</b>	<b>(297,126)</b>	<b>-15%</b>	<b>2,355,445</b>
<b>Surplus/(Deficit)</b>		<b>(163,084)</b>	<b>(401,983)</b>	<b>(423,596)</b>	<b>37,585</b>	<b>23,625</b>	<b>(277,794)</b>	<b>301,419</b>	<b>-109%</b>	<b>(423,596)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		127,639	173,189	122,596	3,233	51,056	102,163	(51,107)	-50%	122,596
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(35,445)</b>	<b>(228,795)</b>	<b>(301,000)</b>	<b>40,818</b>	<b>74,682</b>	<b>(175,631)</b>	<b>250,312</b>	<b>-143%</b>	<b>(301,000)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(35,445)</b>	<b>(228,795)</b>	<b>(301,000)</b>	<b>40,818</b>	<b>74,682</b>	<b>(175,631)</b>	<b>250,312</b>	<b>-143%</b>	<b>(301,000)</b>

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

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
<b>R thousands</b>										
<b>Revenue By Municipal Entity</b>										
Service charges - water revenue		95,286	114,940	119,081	9,507	92,683	95,783	(3,100)	-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								-		
<b>Total Operating Revenue</b>	<b>1</b>	<b>95,286</b>	<b>114,940</b>	<b>119,081</b>	<b>9,507</b>	<b>92,683</b>	<b>95,783</b>	<b>(3,100)</b>	<b>-3%</b>	<b>119,081</b>
<b>Expenditure By Municipal Entity</b>										
Employee Related Cost		12,269	12,907		1,030	11,533	10,756	777	7%	12,907
Debt Impairment		-	-		-	-	-	-		-
Collection Costs		-	-		-	-	-	-		-
Depreciation		681	896		61	608	746	(139)	-19%	896
Finance Charges		-	-		-	-	-	-		-
Bulk Purchases		24,261	24,557		732	20,464	20,464	(0)	0%	24,557
Other Material		5,550	5,465		505	4,388	4,555			5,465
Contracted services		3,628	9,849		340	2,148	8,208			9,849
Repairs & Maintenance		-	-		-	-	-			-
Other Expenditure		30,760	28,552		2,447	29,493	23,794	5,699	24%	28,552
<b>Total Operating Expenditure</b>	<b>2</b>	<b>77,149</b>	<b>82,227</b>	<b>-</b>	<b>5,114</b>	<b>68,633</b>	<b>68,522</b>	<b>111</b>	<b>0%</b>	<b>82,227</b>
<b>Surplus/ (Deficit) for the yr/period</b>		<b>18,137</b>	<b>32,713</b>	<b>119,081</b>	<b>4,392</b>	<b>24,050</b>	<b>27,261</b>	<b>(2,989)</b>	<b>-11%</b>	<b>36,854</b>
<b>Capital Expenditure By Municipal Entity</b>										
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!								-		
<b>Total Capital Expenditure</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>

**KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April**

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	9,161	31,813	62,706	30,893	49.3%	15%
November	15,784	17,260	15,677	9,742	41,555	78,383	36,828	47.0%	20%
December	18,715	17,260	15,677	7,532	49,087	94,059	44,972	47.8%	24%
January	13,575	17,260	15,677	3,516	52,604	109,736	57,132	52.1%	25%
February	5,177	17,260	15,677	9,896	62,499	125,412	62,913	50.2%	30%
March	14,177	17,260	10,759	5,713	68,213	136,172	67,959	49.9%	33%
April	7,248	17,260	10,759	3,233	71,446	146,931	75,485	51.4%	0
May	14,835	17,260	10,759	-	-	157,690	-	-	-
June	40,833	17,260	7,509	-	-	165,199	-	-	-
<b>Total Capital expenditure</b>	<b>158,893</b>	<b>207,119</b>	<b>165,199</b>	<b>71,446</b>					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

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										
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		60,975	137,886	73,697	3,233	37,932	61,414	23,483	38.2%	73,697
Roads Infrastructure		37,699	115,966	71,403	3,233	37,148	59,503	22,354	37.6%	71,403
Roads		37,699	115,966	71,403	3,233	37,148	59,503	22,354	37.6%	71,403
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	-	-	783	-	(783)	#DIV/0!	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		13,707	5,420	-	-	783	-	(783)	#DIV/0!	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	16,000	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5,943	500	2,294	-	-	1,912	1,912	100.0%	2,294
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		5,943	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	500	2,294	-	-	1,912	1,912	100.0%	2,294
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		23,948	11,442	13,317	-	322	11,097	10,775	97.1%	13,317
Community Facilities		23,948	11,442	13,317	-	322	11,097	10,775	97.1%	13,317
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fires/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		52	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		17,040	11,442	13,317	-	322	11,097	10,775	97.1%	13,317



Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	6,855	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	150	-	-	125	125	100.0%	150
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	100	-	-	83	83	100.0%	100
Works of Art	-	-	50	-	-	42	42	100.0%	50
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	4,500	409	-	-	341	341	100.0%	409
Revenue Generating	-	4,500	409	-	-	341	341	100.0%	409
Improved Property	-	4,500	409	-	-	341	341	100.0%	409
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	500	600	-	-	500	500	100.0%	600
Operational Buildings	-	500	600	-	-	500	500	100.0%	600
Municipal Offices	-	500	600	-	-	500	500	100.0%	600
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	1,759	-	-	1,466	1,466	100.0%	1,759
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	1,759	-	-	1,466	1,466	100.0%	1,759
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	1,759	-	-	1,466	1,466	100.0%	1,759
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	1,256	2,280	2,777	-	213	2,314	2,102	90.8%	2,777
Furniture and Office Equipment	1,256	2,280	2,777	-	213	2,314	2,102	90.8%	2,777
<b>Machinery and Equipment</b>	132	5,450	4,164	-	1,502	3,470	1,968	56.7%	4,164
Machinery and Equipment	132	5,450	4,164	-	1,502	3,470	1,968	56.7%	4,164
<b>Transport Assets</b>	-	700	250	-	-	208	208	100.0%	250
Transport Assets	-	700	250	-	-	208	208	100.0%	250
<b>Land</b>	-	2,000	1,500	-	1,302	1,250	(52)	-4.2%	1,500
Land	-	2,000	1,500	-	1,302	1,250	(52)	-4.2%	1,500
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	86,310	164,758	98,624	3,233	41,270	82,187	49.8%	98,624





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	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	-	-	966	-	-	805	805	100.0%	966	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	966	-	-	805	805	100.0%	966	
Staff Housing	-	-	966	-	-	805	805	100.0%	966	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>46,912</b>	<b>21,400</b>	<b>17,309</b>	<b>-</b>	<b>10,423</b>	<b>14,424</b>	<b>4,001</b>	<b>27.7%</b>	<b>17,309</b>





Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>85,873</b>	<b>118,817</b>	<b>84,469</b>	<b>5,383</b>	<b>47,319</b>	<b>70,391</b>	<b>23,072</b>	<b>32.8%</b>	<b>84,469</b>







Zoo's Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	361,880	491,982	396,592	-	254,356	330,493	76,137	23.0%	396,592



Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	3,335	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	
Indoor Facilities	561	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	8,243	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	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	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	25,671	20,961	49,266	-	19,752	41,055	21,303	51.9%	49,266

**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

- - 0 - - 0 - 0



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	2020-05-04
TAX INVOICE NO	557804452545
ACCOUNT MONTH	APRIL 2020
CURRENT DUE DATE	2020-06-03
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

**CONSUMPTION DETAILS (2020-04-01 - 2020-04-30)**

ENERGY CONSUMPTION OFF PEAK kWh	9,170,591.88
ENERGY CONSUMPTION STD kWh	7,440,299.88
ENERGY CONSUMPTION PEAK kWh	2,988,910.88
ENERGY CONSUMPTION ALL kWh	19,599,802.64
DEMAND CONSUMPTION - OFF PEAK	43,295.11
DEMAND CONSUMPTION - STD	39,393.59
DEMAND CONSUMPTION - PEAK	40,229.67
DEMAND READING - KW/KVA	43,295.11
REACTIVE ENERGY - OFF PEAK	1,124,101.84
REACTIVE ENERGY - STD	1,016,768.48
REACTIVE ENERGY - PEAK	376,414.72
LOAD FACTOR	63.00

PREMISE ID NUMBER

5578885383

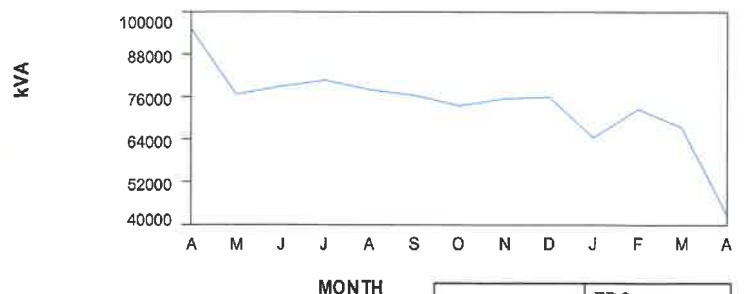
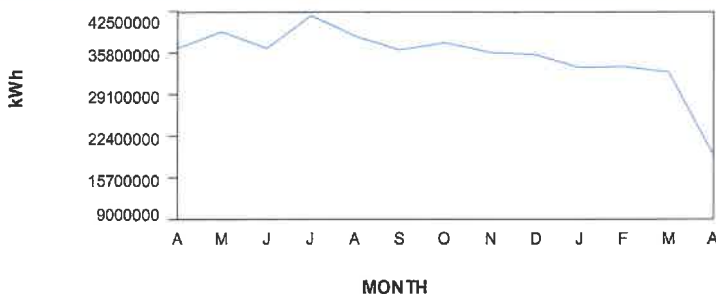
TARIFF NAME: Megaflex

INST 06881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY

Administration Charge @ R137.83 per day for 30 days	R	4,134.90
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 19,599,803 kWh @ R0.0038 /kWh	R	74,479.25
Low Season Standard Energy Charge 7,440,300 kWh @ R0.70 /kWh	R	5,208,210.00
Low Season Peak Energy Charge 2,988,911 kWh @ R1.0171 /kWh	R	3,040,021.38
Low Season Off Peak Energy Charge 9,170,592 kWh @ R0.4441 /kWh	R	4,072,659.91
Electrification and Rural Subsidy 19,599,803 kWh @ R0.0858 /kWh	R	1,681,663.10
SERVICE CHARGE	R	129,476.70

**TOTAL CHARGES**

R **17,504,395.24**



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

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NEWCASTLE MUNICIPALITY  
 PRIVATE BAG X6621  
 NEWCASTLE  
 2940

<b>YOUR ACCOUNT NO</b>	<b>5578885631</b>
<b>BILLING DATE</b>	2020-05-04
<b>TAX INVOICE NO</b>	557804452545
<b>ACCOUNT MONTH</b>	APRIL 2020
<b>CURRENT DUE DATE</b>	2020-06-03
<b>VAT REG NO</b>	4000791824
<b>NOTIFIED MAX DEMAND</b>	125,000.00
<b>UTILISED CAPACITY</b>	125,000.00

**ADJUSTMENTS**

ADJUSTMENT	Interest on overdue account	R	<b>1,467,238.98</b>
ADJUSTMENT	Interest on overdue account	R	2.38
ADJUSTMENT	Interest on overdue account	R	26.63
ADJUSTMENT	Interest on overdue account	R	15.34
ADJUSTMENT	Interest on overdue account	R	140,300.61
ADJUSTMENT	Interest on overdue account	R	711,393.07
ADJUSTMENT	Interest on overdue account	R	615,500.95

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<b>PAGE RUN NO</b>	EP 3
<b>BILL GROUP</b>	
<b>BILL PAGE</b>	3 OF 3



**NEWCASTLE MUNICIPALITY**  
(Registration number KZ252)

**INTERIM FINANCIAL STATEMENTS  
FOR THE 10 MONTHS ENDED 30 APRIL 2020**



# Newcastle Municipality

Interim Financial Statements for the 10 Months ended 30 April 2020

## Statement of Financial Position as at 30 April 2020

	Note(s)	30 April 2020	June 2019
<b>Assets</b>			
<b>Current Assets</b>			
Inventories	9	16 767 521	14 040 157
Other financial assets	7	431	1 646
Receivables from exchange transactions	10	32 428 584	81 288 653
Receivables from non-exchange transactions	11	22 499 156	14 335 398
Consumer debtors from exchange transactions	12	628 635 212	487 534 819
Consumer debtors from non-exchange	12	129 846 176	103 098 282
Cash and cash equivalents	13	76 809 745	9 999 201
		<b>906 986 825</b>	<b>710 298 156</b>
<b>Non-Current Assets</b>			
Investment property	2	355 563 618	355 813 618
Property, plant and equipment	3	6 607 094 758	6 787 874 567
Intangible assets	4	1 126 814	3 001 185
Heritage assets	5	11 488 232	11 488 232
Investments in associates	6	234 927 851	234 927 851
		<b>7 210 201 273</b>	<b>7 393 105 453</b>
<b>Total Assets</b>		<b>8 117 188 098</b>	<b>8 103 403 609</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Other financial liabilities	16	11 747 226	25 598 172
Finance lease obligation	14	401 398	852 924
Payables from exchange transactions	19	697 536 364	735 890 350
VAT payable	20	4 388 784	9 783 001
Consumer deposits	21	16 977 063	23 497 275
Unspent conditional grants and receipts	15	106 492 307	33 439 273
Defined benefit plan	17	8 667 735	8 667 735
		<b>846 210 877</b>	<b>837 728 730</b>
<b>Non-Current Liabilities</b>			
Other financial liabilities	16	381 482 459	400 805 603
Finance lease obligation	14	844 044	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
		<b>559 525 644</b>	<b>578 397 261</b>
<b>Total Liabilities</b>		<b>1 405 736 521</b>	<b>1 416 125 991</b>
<b>Net Assets</b>		<b>6 711 451 577</b>	<b>6 687 277 618</b>
<b>Reserves</b>			
Housing Development fund		28 726 111	28 021 720
Self insurance reserve		518 324	497 014
Accumulated surplus		6 682 207 142	6 658 758 884
<b>Total Net Assets</b>		<b>6 711 451 577</b>	<b>6 687 277 618</b>

# Newcastle Municipality

Interim Financial Statements for the 10 Months ended 30 April 2020

## Statement of Financial Performance

	Note(s)	10 Months ended 30 April 2020	Year ended June 2019
<b>Revenue</b>			
Service charges	23	817 899 168	996 977 844
Rental of facilities and equipment	24	6 626 247	11 803 212
Sundry revenue	26	8 670 691	2 915 580
Other income	26	589 065	766 901
Fee income	26	5 640 173	9 151 834
Interest received	27	7 126 221	12 907 083
Property Rates	28	267 921 729	287 110 172
Government grants & subsidies	29	565 843 530	509 802 892
Fines	25	9 052 720	8 650 101
<b>Total revenue</b>		<b>1 689 369 544</b>	<b>1 840 085 619</b>
<b>Expenditure</b>			
Employee costs	30	456 868 723	567 840 894
Remuneration of councillors	31	21 598 381	24 481 651
Depreciation and amortisation	32	254 355 887	369 427 699
Finance costs	34	44 480 884	79 777 180
Debt Impairment	35	134 491 815	179 747 429
Collection costs		928 158	778 122
Bulk purchases	36	419 809 209	521 388 272
Contracted services	37	172 075 926	116 099 751
General Expenses	38	161 035 570	269 242 169
<b>Total expenditure</b>		<b>1 665 644 553</b>	<b>2 128 783 167</b>
<b>Operating surplus (deficit)</b>		<b>23 724 991</b>	<b>(288 697 548)</b>
Share of deficit in investment in associates		-	(35 071 678)
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		(99 739)	3 382 489
		<b>(99 739)</b>	<b>(21 758 729)</b>
<b>Surplus (deficit) for the 10 Months</b>		<b>23 625 252</b>	<b>(310 456 277)</b>

# Newcastle Municipality

Interim Financial Statements for the 10 Months ended 30 April 2020

## Statement of Changes in Net Assets

	Housing Development Fund	Self Insurance Reserve	Total reserves	Accumulated surplus	Total net assets
<b>Balance at 01 July 2018</b>	<b>26 076 953</b>	<b>472 159</b>	<b>26 549 112</b>	<b>6 971 119 275</b>	<b>6 997 668 387</b>
Changes in net assets					
Deficit for the year	-	-	-	(310 456 277)	(310 456 277)
Transfer from Self Insurance Reserves	1 944 767	-	1 944 767	(1 944 767)	-
Prior year error	-	24 855	24 855	(24 855)	-
Prior Year Adjustment - Heritage Asset	-	-	-	65 508	65 508
<b>Total changes</b>	<b>1 944 767</b>	<b>24 855</b>	<b>1 969 622</b>	<b>(312 360 391)</b>	<b>(310 390 769)</b>
<b>Balance at 01 July 2019</b>	<b>28 021 720</b>	<b>497 014</b>	<b>28 518 734</b>	<b>6 658 581 890</b>	<b>6 687 100 624</b>
Deficit for the year	-	-	-	23 625 252	23 625 252
Transfer of income surplus to trust capital	704 391	-	704 391	-	704 391
Transfer of capital surplus to trust capital	-	21 310	21 310	-	21 310
<b>Total changes</b>	<b>704 391</b>	<b>21 310</b>	<b>725 701</b>	<b>23 625 252</b>	<b>24 350 953</b>
<b>Balance at 30 April 2020</b>	<b>28 726 111</b>	<b>518 324</b>	<b>29 244 435</b>	<b>6 682 207 142</b>	<b>6 711 451 577</b>

# Newcastle Municipality

Interim Financial Statements for the 10 Months ended 30 April 2020

## Cash Flow Statement

	Note(s)	10 Months ended 30 April 2020	Year ended June 2019
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Sale of goods and services		948 646 292	1 095 714 453
Grants		637 534 604	529 560 695
Interest income		7 126 221	12 907 083
		<u>1 593 307 117</u>	<u>1 638 182 231</u>
<b>Payments</b>			
Employee costs and Councillors remuneration		(478 467 104)	(592 322 545)
Suppliers		(904 461 113)	(876 408 367)
Finance costs		(44 480 884)	(79 777 180)
		<u>(1 427 409 101)</u>	<u>(1 548 508 092)</u>
<b>Net cash flows from operating activities</b>	41	<u><b>165 898 016</b></u>	<u><b>89 674 139</b></u>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	3	(71 445 827)	(146 656 618)
Proceeds from sale of property, plant and equipment	3	-	4 426 740
Proceeds from sale of Investment property	2	4 563 304	5 374 381
Purchase of other intangible assets	4	-	(120 650)
Purchases of Heritage Assets	5	-	(31 200)
Proceeds from sale of financial assets		1 215	-
		<u>(66 881 308)</u>	<u>(137 007 347)</u>
<b>Net cash flows from investing activities</b>		<u><b>(66 881 308)</b></u>	<u><b>(137 007 347)</b></u>
<b>Cash flows from financing activities</b>			
Net movements in long term loans		(33 174 090)	(5 650 833)
Movement in Consumer Deposits		967 926	4 530 750
Movement on finance lease		-	987 621
		<u>(32 206 164)</u>	<u>(132 462)</u>
<b>Net cash flows from financing activities</b>		<u><b>(32 206 164)</b></u>	<u><b>(132 462)</b></u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u><b>66 810 544</b></u>	<u><b>(47 465 670)</b></u>
Cash and cash equivalents at the beginning of the year		9 999 201	57 464 871
<b>Cash and cash equivalents at the end of the year</b>	13	<u><b>76 809 745</b></u>	<u><b>9 999 201</b></u>

Newcastle Municipality Grant Register for April 2020										
Number	Vote number	Description	Opening balance	Renewal**	Expenditure for APRIL	Adjustments	VAT FOR THE MONTH	Total Vat Amount	Total Expenditure after Vat	Closing balance
1	03095000708	Environmental Management Framework	(97,871.45)					13,045.48	109,000.00	97,871.45
2	03095000709	U - Tingo Gobie Project	(8,778.11)							109,000.00
3	03095000709	Electrification Grant	(8,778.11)							(8,778.11)
4	03095000709	Electrification Grant			19,106.50	6,000,000.00				(2,000,000.00)
5	03095000709	Final Design Publication Grant	(8,073,071.55)					1,113.04	1,906,392.32	(9,977,463.89)
6	03095000709	Final Design Publication Grant			42,900.38			147.85	3,061,190.71	(8,181.29)
7	03095000709	Final Design Publication Grant						14,523.69	1,304,456.34	(956,543.06)
8	03095000709	Final Design Publication Grant	993,546.80							(993,546.80)
9	03095000709	Final Design Publication Grant	(1,342,153.92)							(1,342,153.92)
10	03095000709	Final Design Publication Grant	14,523.69							(1,489,276.10)
11	03095000709	Final Design Publication Grant	(48,823.02)							(1,489,276.10)
12	03095000709	Final Design Publication Grant			3,922,742.10		504,104.00	7,988,415.38	30,800.00	(1,489,276.10)
13	03095000709	Final Design Publication Grant	38,920.00							(1,489,276.10)
14	03095000709	Final Design Publication Grant	(131,074.64)							(1,489,276.10)
15	030950010650	Proceduralisation	(2,180,751.60)		879,443.16			49,105.64	6,273,372.36	(1,489,276.10)
16	030950010650	Proceduralisation								(1,489,276.10)
17	030950010650	Proceduralisation	(188,871.34)							(1,489,276.10)
18	030950010650	Proceduralisation	(370,453.83)							(1,489,276.10)
19	030950010650	Proceduralisation	(4,703,012.70)		370,929.50			1,057.82	4,782,381.49	(1,489,276.10)
20	030950024001	Newcastle Allipart	(1,812,281.35)							(1,812,281.35)
21	030950024001	Newcastle Allipart			617,694.00		92,664.10	877,856.05	6,750,236.61	(1,269,763.39)
22	030950024001	Newcastle Allipart	(3,271,306.23)		694,548.00		104,162.85	1,444,643.48	11,077,272.93	(1,269,763.39)
23	030950024001	Newcastle Allipart	(2,772,658.29)		2,623,300.50		438,469.97	2,281,712.38	19,255,869.27	(1,269,763.39)
24	030950024001	Newcastle Allipart	(4,269,812.79)		2,657,655.65				98,416,603.89	(1,269,763.39)
25	030950045801	TOTAL	(33,439,272.42)	(6,900,000.00)	2,730,000.00	8,262,000.00	408,580.00	408,580.00	3,139,000.00	(2,890,000.00)
				(261,886,893.86)	15,077,361.60	8,262,000.00	1,478,114.02	17,397,280.39	187,540,668.45	(108,492,388.06)

PREPARED BY:

C HARIPARSAD

ACCOUNTANT

DATE:

REVIEWED BY:

B.N KHUMALO

MANAGER

DATE:

REVIEWED BY:

M.S NDLOVU

DIRECTOR: BUDGET & FINANCIAL REFORMS

DATE:

AUTHORIZED BY:

S.M NKOSI

STRATEGIC EXECUTIVE DIRECTOR: BUDGET & TREASURY OFFICE

DATE:

Annexure A

SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR APRIL 2020

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 63,434.92		R 1,082,241.83
Housing Development Fund	Standard Bank 068450354/016	R 811,947.99	R 54,000,000.00		R 27,000,000.00		R 709,306.28		R 26,521,253.27
Provincialisation	Standard Bank 068450354/035	R 41,066.22	R 0.00		R 0.00		R 2,133.76		R 43,199.98
IMIG	Standard Bank 068450354/036	R 446,925.98	R 77,000,000.00		R 77,000,000.00		R 147,394.68		R 594,320.66
NDPG	Standard Bank 068450354/037	R 387,723.63	R 8,000,000.00		R 8,000,000.00		R 31,845.49		R 419,569.12
Electrification Grant	Standard Bank 068450354/038	R 57,157.79	R 0.00		R 0.00		R 2,781.42		R 59,939.21
FGM	Standard Bank 068450354/039	R 76,423.25	R 0.00		R 0.00		R 1,846.33		R 76,269.58
Titel deed low cost housing	Standard Bank 068450354/040	R 1,251,397.91	R 4,000,000.00		R 0.00		R 266,696.39		R 5,516,094.30
Capacity Building	Absa: 9288456248	R 65,728.53			R 0.00	R 3,089.36		R 745.00	R 64,983.53
VAT Refund	Absa 9300506428	R 500,843.34	R 0.00		R 0.00		R 24,472.38		R 525,315.72
Council Funds	Nedbank 037648555441 46	R 106.84	R 0.00		R 0.00		R 5.95		R 112.79
Council Funds	Nedbank 037648555441 47	R 106.84	R 0.00		R 0.00		R 5.95		R 112.79
Council Funds	Nedbank 037648555441 48	R 106.84	R 0.00		R 0.00		R 5.95		R 112.79
Council Funds	Nedbank 037648555441 49	R 106.84	R 0.00		R 0.00		R 5.95		R 112.79
Post Office Guarantee	Nedbank 037648555441 51	R 367,924.31					R 24,902.66		R 392,826.97
Council Funds	Nedbank 037648555441 52	R 0.00	R 112,000,000.00		R 90,000,000.00		R 347,039.50		R 22,347,039.50
Total as '2020/02/29		R 5,036,373.22	R 255,000,000.00		R 0.00	R 3,089.36	R 1,611,876.61	R 745.00	R 59,647,504.83

(not additio  
capital)

C MOORE

CHIEF CLARK: FINANCIAL ACCOUNTING

2020/02/05

N KHUMALO

ACTING MANAGER: FINANCIAL REPORTING

MS NDLOVU

DIRECTOR: BUDGET & FINANCIAL REFORMS

S M NKOSI

SED: BUDGET & TREASURY OFFICE

BALANCE PER GENERAL LEDGER '2020/02/29 (030997010001)

Interest capitalised

2020/03/04

JV31174

Standard Bank

0684503540/015

36,728,378.38

5,174.96

136,380.09

Standard Bank

0684503540/016

Interest capitalised	2020/03/04	JV31172	Standard Bank	0684503540/035	207.51
Interest capitalised	2020/03/04	JV31171	Standard Bank	0684503540/036	75,607.23
Interest capitalised	2020/03/04	JV31170	Standard Bank	0684503540/037	2,006.25
Interest capitalised	2020/03/04	JV31175	Standard Bank	0684503540/038	288.82
Interest capitalised	2020/02/12	JV31169	Standard Bank	0684503540/039	176.23
Interest capitalised	2020/03/04	JV31168	Standard Bank	0684503540/040	26,385.87
Interest capitalised	2020/03/04	JV31227	Nedbank	37648555411 46	0.58
Interest capitalised	2020/03/04	JV31228	Nedbank	37648555411 47	0.58
Interest capitalised	2020/03/04	JV31229	Nedbank	37648555411 48	0.58
Interest capitalised	2020/02/12	JV31230	Nedbank	37648555411 49	0.58
Interest capitalised	2020/02/12	JV31179	Nedbank	37648555411 51	2,367.80
Bank charges	2020/02/12	JV31166	ABSA	9288456248	(32.00)
Interest capitalised	2020/02/12	JV31009	ABSA	9300506428	2,327.70
					<b>36,979,271.16</b>

<b>BALANCE PER GENERAL LEDGER '2020/02/29 (020101000064)</b>					<b>(2,291.88)</b>
Interest received	2020/03/04	JV31167	ABSA	9288456248	(293.28)
					<b>(2,585.16)</b>

<b>BALANCE PER GENERAL LEDGER '2020/02/29 (020101000075)</b>					<b>(692,622.16)</b>
Interest Capitalised	2020/02/12	JV31010	Standard Bank	068450351/015	(5,174.96)
Interest Capitalised	2020/02/12	JV31174	Standard Bank	068450351/016	(136,380.09)
Interest Capitalised	2020/02/12	JV31173	Standard Bank	068450351/035	(207.51)
Interest Capitalised	2020/02/12	JV31172	Standard Bank	068450351/036	(75,607.23)
Interest Capitalised	2020/02/12	JV31171	Standard Bank	068450351/037	(2,006.25)
Interest Capitalised	2020/02/12	JV31175	Standard Bank	068450351/038	(288.82)
Interest Capitalised	2020/02/12	JV31169	Standard Bank	068450351/039	(176.23)
Interest Capitalised	2020/02/12	JV31168	Standard Bank	068450351/040	(26,385.87)
Interest Capitalised	2020/02/12	JV31011	ABSA	9300506428	(2,536.14)
Interest Capitalised	2020/02/12	JV31002	Nedbank	37648555411 46	(0.62)
Interest Capitalised	2020/02/12	JV31001	Nedbank	37648555411 47	(0.62)
Interest Capitalised	2020/02/12	JV30999	Nedbank	37648555411 48	(0.62)
Interest Capitalised	2020/02/12	JV31000	Nedbank	37648555411 49	(0.62)
Interest Capitalised	2020/02/12	JV30998	Nedbank	37648555411 51	(2,531.09)
					<b>(943,918.83)</b>