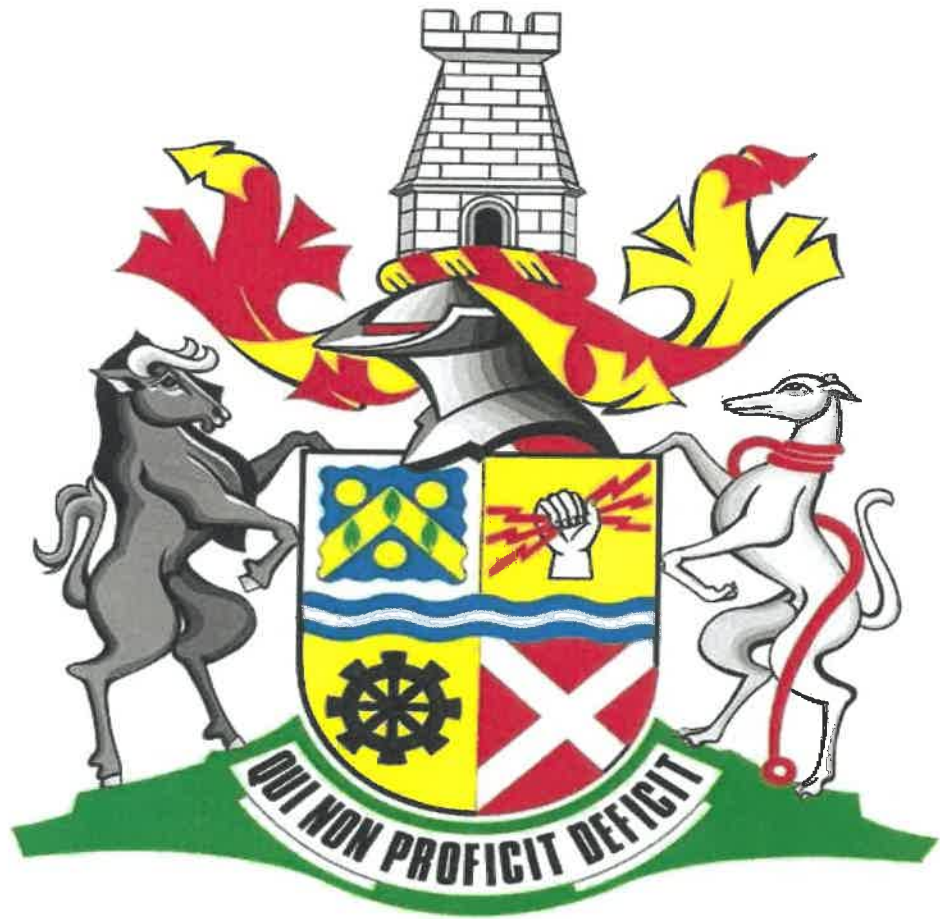


Mid-Year Budget and  
Performance  
Assessment  
2020 / 2021

# NEWCASTLE MUNICIPALITY



**EXTRACT FROM THE MINUTES OF THE VIRTUAL MEETING OF THE NEWCASTLE MUNICIPAL COUNCIL, HELD ON WEDNESDAY, 27 JANUARY 2021 AT 14:00**

---

**PRESENT**

Councillor	S	A	Yende	:	Speaker
Councillor	V	V	Bam		
Councillor	L	L	Bosman		
Councillor	M	V	Buhali	:	logged in late
Councillor	E	J	C Cronje		
Councillor	T	J	C Danisa		
Councillor	X	N	M Dladla		
Councillor	B	S	Dlamini		
Councillor	T	N	Dlamini		
Councillor	N	P	Dukashe		
Councillor	V	F	Hadebe		
Councillor	S	B	Hlatshwayo		
Councillor	P	J	Khumalo		
Councillor	C	Y	Liu		
Councillor Dr	N	N	G Mahlaba	:	Mayor
Councillor	N	K	Majozi		
Councillor	F	A	Malinga		
Councillor	R	N	Mdluli		
Councillor	A	P	Meiring		
Councillor	B	P	N Mhlongo	:	Signed in with Cllr. R.B. Ndima
Councillor	S	G	Miya		
Councillor	H	N	Mkhwanazi		
Councillor	T	P	Mkhwanazi		
Councillor	M	S	Mlangeni		
Councillor	S	W	Mngomezulu		
Councillor	N	G	Mnguni		
Councillor	A	S	Mokoena	:	joined late due to network issues
Councillor	M	V	Molefe		
Councillor	R	M	Molelekoa	:	Deputy Mayor
Councillor	X	M	Msezane		
Councillor	M	V	Mthembu		
Councillor	P	B	Mwali		
Councillor	V	P	Mzima		
Councillor	R	B	Ndima		
Councillor	S	S	Ndlangamandla		
Councillor	M	S	Ndlovu		
Councillor	P	F	Ndlovu		
Councillor	M	E	Ngcobo		
Councillor	B	C	Ngema		
Councillor	D	R	Ngema		
Councillor	J	B	Nkwanazi		
Councillor	T	M	Nzuzi		
Councillor	S	E	Shabangu		
Councillor	M		Shunmugam		
Councillor	D	A	Sibilwane		
Councillor	L	T	Sikhosane		
Councillor	J	S	Sithole		
Councillor	N	H	Sitole		
Councillor	G	M	B Thwala		
Councillor	L	G	Thwala		
Councillor Dr	J	A	Vorster		
Councillor	V	G	Zondo		
Councillor	N	S	Zulu		

(ii)

Councillor	S	Z	Zulu	
Councillor	T	M	Zulu	
Councillor	N	A	Zwane	
Nkosi	B	S	Radebe	Traditional Leader
Nkosi	B	D	Khumalo	Traditional Leader

**ABSENT WITH APOLOGY**

Councillor	S	B	Buthelezi	:	Network issues
Councillor	D	X	Dube	:	Network issues

**ABSENT WITHOUT APOLOGY**

Councillor	F	P	Gama		
Councillor	A		Khoza		
Councillor	B	V	Khumalo		
Councillor	V	D	Kubeka		
Councillor	T	M	Ndaba		
Councillor	D		Ngwenya		
Councillor	S	J	Nhlapho		
Councillor	M	F	Zikhali		
Nkosi	C	S	Kubheka	:	Traditional Leader

**VACANCY**

Ex PR Councillor : S M Thwala

**CM 6 : SECTION 72 : MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT :  
(BTO 6/1/1 - 2020/2021)**

**RESOLVED**

- (a) That the mid-year budget review for the period 31 December 2020, be noted and approved;
- (b) that, based on the variances presented between the approved budget and actuals for the first half of the year, an adjustment budget is necessary;
- (c) that, based on the need to address the non-alignment of the mSCOA data strings, an adjustment budget is necessary;
- (d) that the Accounting Officer be mandated to submit the mid-year assessment report to National and Provincial Treasuries as required by S72(1)(b) of the Municipal Finance Management Act, N° . 56 of 2003;

(iii)

- (e) that, subject to approval of recommendation of (b) above, the Accounting Officer be mandated to submit an adjustments budget in terms of section 28 of the Municipal Finance Management Act;
- (f) that departmental budgetary requirements be dealt with administratively and addressed in terms of the approved virement policy pending approval of the adjustments budget.

I, the undersigned, **VISH GOVENDER** in my capacity as **ACTING MUNICIPAL MANAGER** to the Newcastle Municipal Council, hereby certify the above as a true extract from the minutes of the virtual meeting held on 27 January 2021.

  
**V. GOVENDER**  
**ACTING MUNICIPAL MANAGER**

Newcastle

**SECTION 72 : MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT : 19 JANUARY 2021: (T 6/1/1-2020/2021): BUDGET AND TREASURY OFFICE**



## **REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL**

File Reference:  
Report Number:

Author: M S Ndlovu  
Designation: Director: Budget and Financial Reporting

FOR CONSIDERATION

1<sup>st</sup> Level: EXECUTIVE COMMITTEE  
2<sup>nd</sup> Level: COUNCIL  
3<sup>rd</sup> Level: PROVINCIAL AND NATIONAL TREASURY

**SUBJECT: MID-YEAR BUDGET REVIEW IN TERMS OF SECTION 72 OF THE MFMA**  
**DATE: 19 JANUARY 2021**

### **1. PURPOSE**

The purpose of this report is to comply with Section 72 of the Municipal Finance Management Act (MFMA) and section 33 of the Municipal Budget and Reporting Regulations as promulgated in the Government Gazette No.32141 dated 17 April 2009. This legislative framework requires that specific information be reported on and in the formats prescribed. In compliance with the same legislation, this report will be submitted to both National and KZN Provincial Treasuries for assessment. The report should be able to provide Council will adequate analysis in order to determine if the adjustments budget will be necessary and areas on which it shall focus.

### **2. ANNEXURES**

The following annexures are attached in support of the Schedule C budget review tables:

- 2.1 uThukela Water Financial Performance report
- 2.2 Financial Reports as at 31 December 2020
  - 2.2.1 Interim Financial Statements
  - 2.2.2 Loan register
  - 2.2.3 Grant register
  - 2.2.4 Investment register
  - 2.2.5 Eskom bulk electricity account
  - 2.2.6 Bank Statements

### **3. BACKGROUND**

Section 72 of the Municipal Finance Management Act, No. 56 of 2003, read together with regulation 33 of the Municipal Budget and Reporting Regulations require, inter alia, that the Accounting Officer submit a report to the Mayor, Provincial and National Treasury by 25 January of each year. The report must as far as possible assess the performance and financial status of the municipality in relation to the approved budget at the end of the first half of the financial year. The same report must further be submitted by the Mayor to Council by 31 January each year. This report is therefore submitted in compliance with the above provisions.

It is imperative to remind Council that the 2020/21 annual budget of the municipality was approved, however concerns were raised by both National and Provincial Treasuries that the budget was not funded. The council was advised by Provincial and National Treasury to adjust the budget to deal with unfunded budget as well as Covid-19 allocations. Consequently, council has already adjusted the budget in the first six months of the financial year. It must however mentioned that the municipality was also challenged to adopt the Budget Finding Plan after its budget was still unfunded. The verification from National Treasury during the first six months also reflected non-alignment with the mSCOA data strings, which alignment will need to be addressed through an adjustments budget.

The monthly financial performance report (Section 71 reports) indicated challenges of cash flow very early in the financial year. This state of affairs is therefore challenging both political and administrative wings to use this opportunity to carefully analyse the financial performance report and address any such matters through an adjustments budget. This report seeks to exhaustively analyse the actual financial performance of the municipality for first six months of the financial year against the approved budget, provide reasons for major variances, where applicable, and provide guidance on areas that will need attention during the adjustments budget.

### **4. ASSESSMENT OF FINANCIAL RESULTS**

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

#### **4.1 Operating budget performance revenue**

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

##### **4.1.1 Operating revenue**

The summary of the operating revenue is reflected in Table 1 below and has been extracted from C4 table of the Schedule C attached. During the first half of the financial year, the municipality generated a total revenue of R1 080 307 000 of the approved budget of R2 188 806 000, which represents 53.9 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R14 517 000. The variances and reasons thereof are discussed below.

**Table 1: Operating Revenue by Revenue Source**

Description	2019/20	Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>								
<b>Revenue By Source</b>								
Property rates	319,656	396,522	396,522	27,916	174,406	198,261	(23,855)	-12%
Service charges - electricity revenue	581,207	609,866	609,866	48,077	326,151	304,933	21,218	7%
Service charges - water revenue	178,594	190,579	190,579	15,367	93,079	95,289	(2,210)	-2%
Service charges - sanitation revenue	108,915	118,793	118,793	9,359	56,180	59,396	(3,216)	-5%
Service charges - refuse revenue	82,251	95,898	95,898	7,740	46,410	47,949	(1,539)	-3%
	-	-	-	-	-	-	-	-
Rental of facilities and equipment	7,817	8,495	8,495	643	3,671	4,248	(577)	-14%
Interest earned - external investments	2,690	2,497	2,497	370	1,186	1,248	(62)	-5%
Interest earned - outstanding debtors	5,754	6,325	6,325	444	2,553	3,162	(609)	-19%
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9,054	13,114	13,114	1,023	3,612	6,557	(2,945)	-45%
Licences and permits	8	38	38	2	38	19	19	100%
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	611,725	662,833	730,951	205,750	459,628	465,895	(6,267)	-1%
Other revenue	31,034	15,729	15,729	6,496	13,344	7,864	5,480	70%
Gains	-	-	-	0	47	-	47	#DIV/0!
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,938,707</b>	<b>2,120,688</b>	<b>2,188,806</b>	<b>323,188</b>	<b>1,180,307</b>	<b>1,194,823</b>	<b>(14,517)</b>	<b>-1%</b>

### Property rates

The municipality generated R23 855 000 (-12%) less revenue from property rates than the year-to-date budget of R198 261 000 during the period under review. The variance is attributable objections, which have been approved but were included in the approved budget. There is need a need to review the budget for property rates downwards during the adjustments budget in order to exclude the portion of the property rates which has been objected.

### Service charges - electricity

The municipality generated R21 218 000 (7%) more revenue from electricity than the year-to-date budget of R304 933 000 for the period under review. The variance is attributable to the seasonal consumption which is fluctuating during the year. There is a need to relook and correct the budget for this item in the adjustment budget, however the variance of 7% is within the acceptable level.

### Service charges – water

The municipality generated R2 210 000 (-2%) less revenue from water than the year-to-date budget of R95 289 000 for the period under review. The hot summer season, coupled with higher rain levels have resulted in less demand for water consumption. Demand has also been affected due to the Covid-19 restrictions on businesses. There is a need to relook and correct the budget for this item in line with realistic consumption and trends during the adjustments budget.

### **Service charges – sanitation**

The municipality generated R3 216 000 (-5%) less revenue from sanitation than a pro-rata budget of R59 396 000 for the period under review. Business sewer is levied in accordance with water consumption. The less demand for water consumption as explained above has directly resulted in reduced revenue for sanitation. Demand has also been affected due to the Covid-19 restrictions on businesses. There is need to review this item during the adjustments budget.

### **Service charges – refuse**

The municipality generated R1 539 000 (-3%) less revenue from refuse removal than the year-to-date budget of R47 949 000 during the period under review. Rental of business refuse containers has reduced due to the impact of the Covid-19 regulations. There is a need to relook at this item during the adjustments budget.

### **Rental of facilities**

The municipality generated R577 000 (-14%) less revenue from rental of facilities than the year-to-date budget of R4 248 000 during the period under review. The variance is attributable to the time lag when one tenant vacates and the other takes occupation of the property. This item will be adjusted downwards during the adjustments budget.

### **Interest earned – external investments**

The municipality generated R62 000 (-5%) less revenue from interest on investments than a year-to-date budget of R891 000 for the period under review. The municipality has been struggling to make additional investments due to its cash-flow challenges. The delays in receiving some of the grants as projected by government departments, also resulted in less funds available for investments. This item is expected to improve during the second half of the year as additional equitable share is planned to be invested.

### **Interest earned – outstanding debtors**

The municipality generated R609 000 (-19%) less revenue from interest on outstanding debtors than the year-to-date budget of R3 162 000 during the period under review. This charge is only applicable to business accounts which are in arrears. This variance is attributable to the effective incentive scheme which was implemented by the municipality over the past twelve months. This item will be adjusted accordingly during the adjustments budget based on the performance.

### **Fines**

The municipality generated R2 945 000 (-45%) less revenue from fines than the year-to-date budget of R6 557 000 during the period under review. Fines are dependent on law enforcement and compliance of motorists thereto. Based on the current performance, this might be adjusted downwards during the adjustments budget.



### Transfers recognised – operational

The municipality generated R6 267 000 less revenue from government grants than the year-to-date budget of R465 895 000. The variance is attributable the electrification grant which has been withheld by National Treasury due to the roll-over not being approved. Grants and subsidies will be adjusted downwards during the adjustments budget in order to address to all roll-overs not approved by National Treasury.

### Other revenue

The municipality generated R 5 480 000 (73%) more revenue from sundry revenue than the year-to-date budget of R7 864 000 during the period under review. This is due to the incorrect classification of revenue, which was re-classified in line with mSCOA during the year. The budget for this item will be corrected during the adjustments budget.

#### 4.1.2 Operating expenditure

The summary of the operating expenditure is reflected in Table 2 below and has been extracted from C4 table of the Schedule C attached. The municipality incurred the total expenditure of R1 030 270 000 of the approved budget of R2 388 156 000, which represents 43.1 percent. The variance between the year-to-date expenditure budget and the actual expenditure incurred for the same period amounts to R163 807 000, representing under-expenditure of 14 percent during the period under review. Variances and reasons which attributed to over/under expenditure in each item of expenditure are explain below.

**Table 2: Operating Expenditure by Expenditure Type**

Description	2019/20	Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>								
<b>Expenditure By Type</b>								
Employee related costs	540,376	594,312	596,287	45,341	270,202	298,143	(27,942)	-9%
Remuneration of councillors	25,106	28,456	28,456	2,159	12,729	14,228	(1,499)	-11%
Debt impairment	137,893	184,700	184,700	1,586	25,118	92,350	(67,231)	-73%
Depreciation & asset impairment	338,886	420,387	420,387	31,950	173,099	210,194	(37,095)	-18%
Finance charges	51,592	42,882	42,882	3,580	21,446	21,441	5	0%
Bulk purchases	524,253	660,671	660,671	74,611	292,492	330,335	(37,843)	-11%
Other materials	2,117	4,559	4,559	519	1,992	2,279	(288)	-13%
Contracted services	215,154	337,719	335,209	50,561	178,080	167,604	10,475	6%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	214,115	123,788	115,005	4,278	55,113	57,502	(2,389)	-4%
Losses	100	1	1	-	-	1	(1)	-100%
<b>Total Expenditure</b>	<b>2,049,591</b>	<b>2,397,474</b>	<b>2,388,156</b>	<b>214,586</b>	<b>1,030,270</b>	<b>1,194,078</b>	<b>(163,807)</b>	<b>-14%</b>

### Employee related costs

The municipality spent R27 942 000 (-9%) less on employee related costs than the year-to-date budget of R298 143 000 during the period under review. The variance is attributable mainly to certain positions budgeted for but not yet filled. This will be monitored and be relooked at during the adjustments budget.

### **Remuneration of councillors**

The municipality spent R1 499 000 (-11%) less on the remuneration of Councillors than the year-to-date budget of R14 228 000 during the period under review. The variance is attributed time during which positions of certain councillors were vacant during the past six months. There variance is expected reduced as soon as positions are filled.

### **Debt impairment**

The municipality incurred R67 231 000 (-73%) less on debt impairment than the year-to-date budget of R92 350 000 during the period under review. This due to the fact that the full impact of debt impairment will be effected at the end of the financial year. Based on the current collection trends and the 2020 audited financial statements, this item will still be looked at during the adjustments budget.

### **Depreciation and asset impairment**

The municipality incurred R37 843 000 (-11%) less on depreciation and asset impairment than the year-to-date budget of R210 194 000 during the period under review. The variance is attributable to the slow capital expenditure as well as the infrastructure projects still under construction. There is a need to adjust this item downwards during the adjustments budget based.

### **Finance charges**

The municipality spent R5 000 (0%) more on finance charges than the year-to-date budget of R21 441 000 during the period under review. The variance appear to be too low and neglectable. There is no need to adjust this item as it appears to be within the budget.

### **Bulk purchases**

The municipality spent R37 843 000 (-11%) less on bulk purchases than the year-to-date budget of R330 335 000 during the period under review. The variance is attributable to lower demand for consumption for electricity since most businesses in the jurisdiction are struggling economically due to Covid-19 restrictions. The effect of load shedding has also resulted in lower demand for electricity. This item will be assessed based on the expected demand during the remainder of the financial year, and where necessary, be adjusted accordingly.

### **Contracted services**

The municipality spent R10 475 000 (6%) more on contracted services than the year-to-date budget of R167 604 000. The variance is attributable mainly to the acceleration of the housing projects scheduled. There is a need to relook at this item during the adjustments budget.

### **Other general expenditure**

The municipality spent R2 389 000 (-4%) less on other general expenses than the year-to-date budget of R57 502 000 during the period under review. Stringent budget monitoring and expenditure curbing have been applied in order to deal with the current cash flow situation.

When full forecast is projecting that the certain items needs attention during adjustments budget. These include, but not limited to, departmental rates, transport costs, licences and telephone. Based on the revenue performance, adjustments will only be done through movement of funds within items in order to ensure that funding is available in items that are very key for service delivery. Otherwise, it is recommended that this item be reduced further during the adjustments budget.

### 3.1.3 Net operating results (surplus)

The summary of the net operating results for the half of the financial year is reflected in Table 3 below.

**Table 3: Summary statement of Financial Performance**

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
Total Operating Revenue (excluding capital transfers and contributions)	1,938,707	2,120,688	2,188,806	323,188	1,180,307	1,194,823	(14,517)	-1%	2,188,806
Total Operating Expenditure	2,049,591	2,397,474	2,388,156	214,586	1,030,270	1,194,078	(163,807)	-14%	2,388,156
Surplus/(Deficit)	(110,884)	(276,785)	(199,349)	108,602	150,036	745	149,291	0	(199,349)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	(0)	90,548
Surplus/(Deficit) after capital transfers & contributions	(34,308)	(186,237)	(108,801)	115,945	172,298	46,019			(108,801)

As at 31 December 2020, the municipality recorded a surplus of R172 298 000, while it had initially expected a surplus of R46 019 000. This is after year-to-date revenue of R1 180 259 000 and expenditure of R1 030 259. Cognisance must be taken that the surplus considers the revenue from transfers recognised – capital in the amount of R22 262 000. It must also be taken into account that most of the grants, including the equitable share, are received during the first half of the financial year.

## 4.2 Capital budget performance

The capital budget of the municipality seem to be performing very slowly. The capital expenditure for the first half of the financial year amounted to R33 757 000, which represents 24.2% of the budget of R139 479 000. Comparison between the pro rata budget of R69 740 000 and actual expenditure for the period reflects an under expenditure of R35 983 000, which implies that the municipality spent 52% less than the budget during the same period. The under expenditure is mainly attributed to delays in the implementation of some key projects, lockdown regulations as well as the cash-flow situation. Departments are encouraged to spend more on grants to avoid the reverting of conditional grants to the National Revenue Fund.

### 4.2.1 Capital expenditure by municipal vote

Table 4 below reflects the high-level summary of capital expenditure by municipal vote or department. Table clearly indicates that there is relatively low expenditure in Technical Services. This department is carrying about 80 percent of the capital budget of the entire

municipality. The municipality is advised to fast-track expenditure in this department in order to improve the overall capital expenditure performance.

**Table 4: Capital Expenditure by Municipal Vote**

Vote Description	2019/20	Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>								
<b>Municipal Vote</b>								
CORPORATE SERVICES	-	-	-	-	-	-	-	
COMMUNITY SERVICES	1,964	1,865	6,299	829	1,996	3,150	(1,153)	-37%
BUDGET AND TREASURY	360	1,000	3,404	22	629	1,702	(1,074)	-63%
MUNICIPAL MANAGER	-	-	-	-	-	-	-	
DEVELOPMENT PLANNING AND HUMAN	19,038	18,000	21,722	29	4,029	10,861	(6,832)	-63%
TECHNICAL SERVICES	83,819	104,683	108,054	9,658	27,104	54,027	(26,924)	-50%
ELECTRICAL AND MECHANICAL SERVICE	424	-	-	-	-	-	-	
<b>Total Capital Expenditure</b>	<b>105,605</b>	<b>125,548</b>	<b>139,479</b>	<b>10,537</b>	<b>33,757</b>	<b>69,740</b>	<b>(35,983)</b>	<b>-52%</b>

#### 4.2.2 Capital expenditure by funding source

Table 5 below reflects the high-level summary of capital expenditure by funding sources.

**Table 5: Capital Expenditure by Funding Source**

Vote Description	2019/20	Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>								
<b>Funded by:</b>								
National Government	76,576	90,183	90,183	7,246	22,010	45,091	(23,082)	-51%
Provincial Government	-	365	365	97	252	183	70	38%
District Municipality	-	-	-	-	-	-	-	
<b>Borrowing</b>	-	-	-	-	-	-	-	
<b>Internally generated funds</b>	<b>29,029</b>	<b>35,000</b>	<b>48,931</b>	<b>3,194</b>	<b>11,495</b>	<b>24,466</b>	<b>(12,970)</b>	<b>-53%</b>
<b>Total Capital Funding</b>	<b>105,605</b>	<b>125,548</b>	<b>139,479</b>	<b>10,537</b>	<b>33,757</b>	<b>69,740</b>	<b>(35,983)</b>	<b>-52%</b>

#### Internally funded projects

Approximately R48 931 000 of the capital projects are funded from internal reserves. As at the end of the first half of the financial year, the municipality had spent R11 495 000 (23.4%) of the internally funded projects. During the same period, the municipality spent R12 970 000 less on such funded projects than a pro-rata budget of R24 466 000, which represents under-performance of 53%. Council is also reminded of R10 656 221 that was rolled over from 2019/20 to 2020/21 of which there has been slow spending. Furthermore, council is advised to relook on such projects in the adjustments budget taking into consideration the financial situation of the municipality.

## **Grant funded projects**

Approximately R90 548 000 of the capital projects are funded from grants, with R90 183 000 and R365 000 from national and provincial governments respectively. Most of the funding for these grants have already been received by the municipality. As at the end of the first half of the financial year, the municipality had spent R22 262 000 (24.5%) of the grant funded projects. During the same period, the municipality spent R23 012 000 less on such funded projects than a pro-rata budget of R45 274 000, which represents under-performance of 51%. This was due project and procurement plans as prepared by departments, slow SCM processes as well as the cash flow challenges faced by the municipality. It is imperative that expenditure on these projects is fast-tracked in order to avoid funds being reverted to the National Revenue Fund at the end of the year.

### **4.3 Financial position**

As at end the sixth month of the financial year, the municipality seemed to be showing a favourable equity position, with a net effect of R6.4 billion. While this picture looks good, it is however important to point out major contributors to such a favourable equity position being assets consumer debtors and the property plant and equipment, investment in associate as well as the liabilities such as long term loans, consumer deposits, trade and payables (inclusive of unspent conditional grants) and other provisions. The analysis of these financial position items will be discussed in comparison with the available cash and cash equivalent at the end of the review period. Table 6 below reflects the summary of financial position of the municipality as at 31 December 2020 as per C6 table:

**Table 6: Statement of Financial Position**

Description	2019/20	Budget Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	–	44,043	3,873	17,912	3,873
Call investment deposits	35,545	28,510	–	98,511	–
Consumer debtors	617,310	377,278	691,330	694,384	691,330
Other debtors	241,621	36,838	–	77,687	–
Current portion of long-term receivables	0	1	1	–	1
Inventory	13,883	13,296	13,514	15,218	13,514
<b>Total current assets</b>	<b>908,359</b>	<b>499,966</b>	<b>708,718</b>	<b>903,713</b>	<b>708,718</b>
<b>Non current assets</b>					
Long-term receivables	–	348	–	–	–
Investments	–	–	–	–	–
Investment property	355,564	355,564	355,564	257,160	355,564
Investments in Associate	234,928	204,693	234,928	217,333	234,928
Property, plant and equipment	6,573,347	6,638,512	6,638,512	6,449,288	6,638,512
Biological	–	–	–	–	–
Intangible	517	1,823	690	1,546	690
Other non-current assets	11,488	11,488	11,670	11,670	11,670
<b>Total non current assets</b>	<b>7,175,844</b>	<b>7,212,428</b>	<b>7,241,364</b>	<b>6,936,998</b>	<b>7,241,364</b>
<b>TOTAL ASSETS</b>	<b>8,084,203</b>	<b>7,712,393</b>	<b>7,950,082</b>	<b>7,840,711</b>	<b>7,950,082</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	12,149	28,757	28,757	15,349	28,757
Consumer deposits	24,493	24,738	24,914	27,011	24,914
Trade and other payables	932,941	367,022	475,665	806,089	475,665
Provisions	8,668	8,668	9,752	9,752	9,752
<b>Total current liabilities</b>	<b>978,251</b>	<b>429,185</b>	<b>539,088</b>	<b>858,201</b>	<b>539,088</b>
<b>Non current liabilities</b>					
Borrowing	389,630	375,896	584,012	339,056	584,012
Provisions	177,199	207,485	207,485	202,464	207,485
<b>Total non current liabilities</b>	<b>566,829</b>	<b>583,382</b>	<b>791,498</b>	<b>541,520</b>	<b>791,498</b>
<b>TOTAL LIABILITIES</b>	<b>1,545,080</b>	<b>1,012,567</b>	<b>1,330,585</b>	<b>1,399,721</b>	<b>1,330,585</b>
<b>NET ASSETS</b>	<b>6,539,123</b>	<b>6,699,827</b>	<b>6,619,496</b>	<b>6,440,990</b>	<b>6,619,496</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	6,510,091	6,671,317	6,590,056	6,411,176	6,590,056
Reserves	29,032	28,510	29,441	29,813	29,441
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>6,539,123</b>	<b>6,699,827</b>	<b>6,619,496</b>	<b>6,440,990</b>	<b>6,619,496</b>

#### 4.3.1 Assets

Variations were noted between the budgeted values of assets and the actuals recorded at the end of the review period. As at the end of December 2020, the municipality recorded total assets of R7.8 billion, made up of R903 million and R6.9 billion for current assets and non-current assets respectively. Current assets are those assets that are likely to be converted into cash within twelve months, which non-current assets are likely to be received as cash

other a long-term. The following asset items were noted to require attention during the adjustments budget.

### **Cash and investments**

As at the end of December 2020, the municipality recorded cash and investments of R116.4 million at the end of the first half of the year. The projected cash and investments for year amounts to R98.5 million and investments of R17.8 million respectively. This is due to additional grants that the municipality has received and invested during first half of the financial year. These investments are expected to be utilised during the last half of the financial year. Based on the current payment factor and expenditure levels, the budget for cash and cash equivalents will still be looked at during the adjustments budget.

### **Consumer debtors**

As at the end of December 2020, the municipality recorded consumer debtors of R694.3 million, representing about 8% of the total assets. Table SC3 of Schedule C reflects that gross consumer debtors amounted to R1.7 billion at the end of December. Looking at the annual budgeted consumer debtors of R377.2 million, consumer debtors appear to be understated. This is due to the fact that the impact of the Covid-19 as well as the impact of debt impairment which be fully effected at the end of the financial year. This is also an indication of the rate at which consumer debtors are escalating. It will be important that council fast-track implementation of its credit control and debt collection strategies in order to collect the outstanding debtors. The municipality will need to estimate the projected annual debtors and the provision for debt impairment in order to accurately budget for the consumer debtors projected at the end of the financial year.

### **Inventory**

As at the end of December 2020, the municipality recorded inventory to the value of R15.2 million. This is R1.7 million more the amount of R13.5 million projected at the end of the financial year. This is due to the stock that the municipality has purchased during the first six months of the financial, which stock will be utilised during the remainder of the financial year for service delivery. However, the budget for inventory will be reviewed in line with the expected demand and requirements during the adjustments budget.

### **Investment Property**

As at the end of December 2020, the municipality recorded investment properties to the value of R257.1 million, representing 3.2% of the total assets. This is R98.4 million less than the amount of R355.5 projected at the end of the financial year. The variance is attributable to the fair value valuation conducted by the municipality in June 2020. Correction will be made in the adjustments budget in line with the recent valuation.

### **Investment in Associate**

As at the end of December 2020, the municipality recorded Investment in uThukela Water to the value of R217.3 million, representing 2.7% of the total assets. This is R17.6 million less than the amount of R234.9 million projected at the end of the financial year. The budget for

this item was based on the Entity's 2018/19 financial statements. Corrections will be made in the adjustments budget based on the Entity's 2019/20 annual financial statements.

### **Property Plant and Equipment (PPE)**

As at 30 December 2020, the municipality recorded 6.4 billion for Property Plant and Equipment, which represents 82% of the total assets. These assets comprise of roads and storm water, water and infrastructure, electricity infrastructure, community assets, and other plants and equipment which the municipality has acquired mainly for service delivery and for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities.

This is R189.2 million less than the amount of R6.4 billion projected at the end of the financial year. This is mainly due to low capital expenditure, as well as understated depreciations due to low capital performance. PPE need to be relooked in line with the projected CAPEX and depreciation during the adjustments budget.

### **Intangible Assets**

As at the end of December 2020, the municipality recorded intangible assets to the value of R1.5million. This is R856 thousand more than the amount of R690 thousand projected for at end of the financial year. The budget for the current year seem to have been understated during the budget preparation process. The projection for the intangible assets will need to be adjusted corrected line with the updated asset register during the adjustments budget.

## **4.3.2 Liabilities**

Variances were noted between the budgeted values of liabilities and the actuals recorded at the end of the review period. As at the end of December 2020, the municipality recorded total liabilities of R1.3 billion, made up of R858.2 million and R541.5 million for current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months. The following liability items were noted to require attention during the adjustments budget.

### **Borrowings**

As at the end of December 2020, the municipality recorded total borrowings of R354.4 million, while the municipality had budgeted that borrowings will be standing at R612.7million projected at the end financial year. The current performance seem to be in line with the annual projection of R28.7 million. Based on the updated amortisation schedules, the projection seem to be in line with the budget.

### **Consumer deposits**

As at the end of December 2020, the municipality recorded consumer deposits of R27 million. This figure is R2 million more that the budget of R24.9 million projected at the end of the



financial year. This is due to a resolution taken by council to increase deposits for new and defaulting consumers. The budget for consumer deposits will need to be adjusted during the adjustments budget.

### **Trade and other payables**

As at the end of December 2020, the municipality recorded trade and other payables amounting to R806 million. This amount includes, but limited to, trade creditors of R460.8 million, unspent conditional grants of R83.7 million and vat levied of R8.4 million. Important to note is the fact that cash and cash equivalents of R116.4 million as discussed in assets above was not adequate to honour these obligations. Taking into account trade creditors of R460.8 million, Housing Development Fund (HDF) of R28.8 million and unspent conditional grants of R83.7 million, this means that municipality is operating at a cash deficit of R456.1 million. The municipality will be guided by the expected accruals and previous trends to make an adjustment for this item during the adjustment budget.

### **Unspent conditional grants**

As at the end of December 2020, the municipality had unspent conditional grants amounting to R83.7 million. It will be important that expenditure on conditional grants is fast-tracked in line with their conditions of grants so that the municipality does not lose such grants to National Treasury at the end of the financial year. As indicated above, the balance of cash and cash equivalent of R116.4 million indicates that conditional grants are cash-backed at this stage but become not fully cash-backed, when taking into account the HDF and trade creditors.

### **Provisions**

As at the end of December 2020, the municipality recorded total provisions amounting to R212.2 million. This is R5 million less than the R217.2 million projected for at the end of the financial year. The provision was based on the 2018/19 actuarial valuation and adjustments during the adjustments budget will be based on the 2019/20 valuation report.

#### **4.3.3 Net current assets**

The municipality recorded an unfavourable net current position at the end of December 2020, with current assets (R903.7 million) not below current liabilities (R858.2 million) by R45.5 million. This represents a current ratio of 0.05, which is however below the National Treasury recommended norm of 1.5. This picture however indicates that, when converted into cash, the current assets of the municipality will not be adequate to cover its short-term obligations. It is also noted that consumer debtors represents about 76.8% of the current assets. This therefore implies that the municipality will need to focus on the collection of its consumer debtors in order to ensure that adequate cash is collected in order to pay its current liabilities over the next six months.

#### 4.4 Cash flow analysis

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

**Table 7: Cash Flow Statement**

Description	2019/20	Budget Year 2020/21							
	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	247,108	318,058	277,259	27,916	199,049	138,630	60,419	44%	277,259
Service charges	1,096,265	832,349	839,506	150,505	384,072	419,753	(35,681)	-9%	839,506
Other revenue	84,390	27,620	27,771	6,496	14,497	13,885	612	4%	27,771
Transfers and Subsidies - Operational	535,551	662,833	730,951	184,855	433,493	439,760	(6,267)	-1%	730,951
Transfers and Subsidies - Capital	119,740	90,548	90,548	-	86,365	86,365	-		90,548
Interest	8,444	2,497	2,497	1,019	3,740	1,248	2,491	200%	2,497
Dividends	-	-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees	(1,887,448)	(1,740,736)	(1,809,786)	(246,820)	(939,086)	(904,893)	34,193	-4%	(1,809,786)
Finance charges	(51,592)	(42,882)	(42,882)	(3,580)	(21,446)	(21,441)	5	0%	(42,882)
Transfers and Grants	-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>152,459</b>	<b>150,288</b>	<b>115,865</b>	<b>120,390</b>	<b>160,684</b>	<b>173,308</b>	<b>12,624</b>	<b>7%</b>	<b>115,865</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	18,000	18,000	-	-	9,000	(9,000)	-100%	18,000
Decrease (increase) in non-current receivables	4,563	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-		-
<b>Payments</b>									
Capital assets	(105,605)	(125,548)	(139,479)	(10,515)	(33,757)	(69,740)	(35,983)	52%	(139,479)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(101,042)</b>	<b>(107,548)</b>	<b>(121,479)</b>	<b>(10,515)</b>	<b>(33,757)</b>	<b>(60,740)</b>	<b>(26,983)</b>	<b>44%</b>	<b>(121,479)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	2,000	2,000	-	-	1,000	(1,000)	-100%	2,000
<b>Payments</b>									
Repayment of borrowing	(25,871)	(28,757)	(28,757)	(29,394)	(46,772)	(14,378)	32,393	-225%	(28,757)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(25,871)</b>	<b>(26,757)</b>	<b>(26,757)</b>	<b>(29,394)</b>	<b>(46,772)</b>	<b>(13,378)</b>	<b>33,393</b>	<b>-250%</b>	<b>(26,757)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>25,547</b>	<b>15,983</b>	<b>(32,372)</b>	<b>80,481</b>	<b>80,156</b>	<b>99,190</b>			<b>(32,372)</b>
Cash/cash equivalents at beginning:	9,999	28,060	36,244		36,268	36,244			36,268
Cash/cash equivalents at month/year end:	35,546	44,043	3,873		116,424	135,434			3,897

The municipality opened with a cash and cash equivalent balance of R36.2 million at the beginning of the financial year. As at the end of sixth month of the financial year, the municipality had recorded cash balance of R116.4 million, representing a cash increase of R80.1 million.

#### **4.4.1 Cash flows from operating activities**

Operating activities are those receipts and payments that are received and paid by the municipality in the normal operations of the municipality. These include receipts from property rates, service charges, grants, all sundry revenue and payments of employees, service charges and finance charges. As at the end of the sixth month, the municipality recorded receipts and payments of R1.12 billion and payments of R960.5 million from operating activities respectively. Cash flows from operating activities yielded a net cash inflow of R160.6 million. This is R12.6 million less than the year-to-date budget of R173.3.

#### **4.4.2 Cash flows from investing activities**

Investing activities are those receipts and payments that are received and paid by the municipality as a result of disposal or acquisition of its assets, collection or payments on non-current debtors and withdrawal or advancing of investments. As at the end of the sixth month, the municipality recorded payments of R33.7 million from investing activities for the acquisition of assets in terms of the approved capital budget. No receipts were recorded for this purpose. This is R26.9 million lower than the year-to-date budget of R60.7, mainly due to low capital expenditure. There is a need look into the cash flow budget for investing activities in line with CAPEX during the adjustments budget.

#### **4.4.3 Cash flows from financing activities**

Financing activities are those receipts and payments that are received and paid by the municipality to acquire external loans and the repayment of such external loans. As at the end of the sixth month, the municipality recorded payments of R46.7 million from financing activities for the repayment. No receipts of external loans were recorded for this purpose. This is R33.3 million more than the year-to-date budget of R13.3 million. The budget for the cash flows from financing activities will be corrected during the adjustments budget.

### **5. CONCLUSION**

Operating revenue seem to be performing slightly below the budget, with the exception of electricity service charges. Overall, operating expenditure and capital expenditure are under-performing, mainly due to cash-flow challenges faced by the municipality. There is a need to consider adjusting most of the operating expenditure items downwards during the adjustments budget, particularly the depreciation, debt impairment, general expenditure and bulk purchases. While capital expenditure is severely underspending, the municipality is advised to implement measures to fask-track expenditure, as the bulk of the capital budget is funded from grants.

The solvency position of the municipality looks favourable, the municipality however recorded an unfavourable liquidity position. Its cash reserves and current assets are inadequate to cover for its short term obligations. This indicates a dire state of affairs which must me attended to urgently. Furthermore, the municipality will need to ensure that its balance sheet and cash flow budgets are reviewed during the adjustments budget, in order to ensure that it reflects the realistic projected picture at the end of the financial year.

## 6. RECOMMENDATIONS

### It is recommended:

- (a) that the mid-year budget review for the period ended 31 December 2020 be noted and approved;
- (b) that, based on the variances presented between the approved budget and actuals for the first half of the year, an adjustment budget is necessary;
- (c) That, based on the need to address the non-alignment of the mSCOA data strings, an adjustments budget is necessary;
- (d) that the Accounting Officer be mandated to submit the mid-year assessment report to National and Provincial Treasuries as required by S72(1)(b) of the Municipal Finance Management Act No.56 of 2003;
- (e) that, subject to approval of recommendation of (b) above, that the Accounting Officer be mandated to submit an adjustments budget in terms of section 28 of the MFMA;
- (f) that departmental budgetary requirements be dealt with administratively and addressed in terms of the approved virement policy pending approval of the adjustments budget;



**Strategic Executive Director:  
Budget and Treasury Office**

Mr S.M Nkosi

E-mail: sisho.nkosi@newcastle.gov.za

**Acting Municipal Manager**

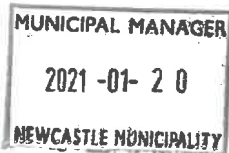
Mr. M.J Mayisela

E-mail: mm@newcastle.gov.za

**Finance Portfolio Councillor**

Councillor Dr NNG Mahlaba

E-mail: Ntuthuko.mahlaba@newcastle.gov.za



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

Description	2019/20	Budget Year 2020/21							
	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	319,656	396,522	396,522	27,916	174,406	198,261	(23,855)	-12%	396,522
Service charges	950,968	1,015,136	1,015,136	80,543	521,821	507,568	14,253	3%	1,015,136
Investment revenue	2,690	2,497	2,497	370	1,186	1,248	(62)	-5%	2,497
Transfers and subsidies	611,725	662,833	730,951	205,750	459,628	465,895	(6,267)	-1%	730,951
Other own revenue	53,667	43,701	43,701	8,609	23,265	21,850	1,415	6%	43,701
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,938,707</b>	<b>2,120,688</b>	<b>2,188,806</b>	<b>323,188</b>	<b>1,180,307</b>	<b>1,194,823</b>	<b>(14,517)</b>	<b>-1%</b>	<b>2,188,806</b>
Employee costs	540,376	594,312	596,287	45,341	270,202	298,143	(27,942)	-9%	596,287
Remuneration of Councillors	25,106	28,456	28,456	2,159	12,729	14,228	(1,499)	-11%	28,456
Depreciation & asset impairment	338,886	420,387	420,387	31,950	173,099	210,194	(37,095)	-18%	420,387
Finance charges	51,592	42,882	42,882	3,580	21,446	21,441	5	0%	42,882
Materials and bulk purchases	526,370	665,230	665,230	75,130	294,484	332,615	(38,131)	-11%	665,230
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	567,261	646,208	634,914	56,426	258,312	317,457	(59,146)	-19%	634,914
<b>Total Expenditure</b>	<b>2,049,591</b>	<b>2,397,474</b>	<b>2,388,156</b>	<b>214,586</b>	<b>1,030,270</b>	<b>1,194,078</b>	<b>(163,807)</b>	<b>-14%</b>	<b>2,388,156</b>
<b>Surplus/(Deficit)</b>	<b>(110,884)</b>	<b>(276,785)</b>	<b>(199,349)</b>	<b>108,602</b>	<b>150,036</b>	<b>745</b>	<b>149,291</b>	<b>20028%</b>	<b>(199,349)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	90,548
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>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>	<b>126,279</b>	<b>274%</b>	<b>(108,801)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>	<b>126,279</b>	<b>274%</b>	<b>(108,801)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>105,605</b>	<b>125,548</b>	<b>139,479</b>	<b>10,537</b>	<b>33,757</b>	<b>69,740</b>	<b>(35,983)</b>	<b>-52%</b>	<b>139,479</b>
Capital transfers recognised	76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	90,548
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	29,029	35,000	48,931	3,194	11,495	24,466	(12,970)	-53%	48,931
<b>Total sources of capital funds</b>	<b>105,605</b>	<b>125,548</b>	<b>139,479</b>	<b>10,537</b>	<b>33,757</b>	<b>69,740</b>	<b>(35,983)</b>	<b>-52%</b>	<b>139,479</b>
<b>Financial position</b>									
Total current assets	908,359	499,966	708,718		903,713				708,718
Total non current assets	7,175,844	7,212,428	7,241,364		6,936,998				7,241,364
Total current liabilities	978,251	429,185	539,088		858,201				539,088
Total non current liabilities	566,829	583,382	791,498		541,520				791,498
Community wealth/Equity	6,539,123	6,699,827	6,619,496		6,440,990				6,619,496
<b>Cash flows</b>									
Net cash from (used) operating	152,459	150,288	115,865	120,390	160,684	173,308	12,624	7%	115,865
Net cash from (used) investing	(101,042)	(107,548)	(121,479)	(10,515)	(33,757)	(60,740)	(26,983)	44%	(121,479)
Net cash from (used) financing	(25,871)	(26,757)	(26,757)	(29,394)	(46,772)	(13,378)	33,393	-250%	(26,757)
<b>Cash/cash equivalents at the month/year end</b>	<b>35,546</b>	<b>44,043</b>	<b>3,873</b>	<b>-</b>	<b>116,424</b>	<b>135,434</b>	<b>19,010</b>	<b>14%</b>	<b>3,897</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 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	26,802	43,234	36,004	36,063	35,872	28,643	180,276	1,362,287	1,749,180
<b>Creditors Age Analysis</b>									
Total Creditors	65,659	45,838	13,952	13,579	19,537	14,382	80,603	207,305	460,855

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>435,104</b>	<b>515,968</b>	<b>584,867</b>	<b>80,949</b>	<b>280,165</b>	<b>292,434</b>	(12,269)	-4%	<b>584,867</b>
Executive and council		8,859	8,310	77,209	2,212	7,269	38,605	(31,336)	-81%	77,209
Finance and administration		426,246	507,658	507,658	78,737	272,896	253,829	19,067	8%	507,658
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>106,328</b>	<b>202,896</b>	<b>202,115</b>	<b>9,422</b>	<b>54,686</b>	<b>101,058</b>	(46,371)	-46%	<b>202,115</b>
Community and social services		12,704	9,917	9,917	1,065	5,828	4,959	869	18%	9,917
Sport and recreation		410	697	697	5	22	348	(326)	-94%	697
Public safety		10,596	14,176	14,176	1,087	2,978	7,088	(4,111)	-58%	14,176
Housing		82,579	178,045	177,264	7,262	45,812	88,632	(42,820)	-48%	177,264
Health		39	61	61	3	47	30	17	55%	61
<i><b>Economic and environmental services</b></i>		<b>180,902</b>	<b>73,475</b>	<b>73,475</b>	<b>13,035</b>	<b>50,052</b>	<b>36,738</b>	13,314	36%	<b>73,475</b>
Planning and development		18,647	42,324	42,324	13,035	38,644	21,162	17,482	83%	42,324
Road transport		162,256	31,151	31,151	-	11,408	15,575	(4,168)	-27%	31,151
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>1,292,795</b>	<b>1,418,730</b>	<b>1,418,730</b>	<b>227,111</b>	<b>817,566</b>	<b>809,785</b>	7,781	1%	<b>1,418,730</b>
Energy sources		655,124	698,157	698,157	84,032	396,462	387,884	8,578	2%	698,157
Water management		309,037	347,971	347,971	56,266	193,101	212,791	(19,690)	-9%	347,971
Waste water management		209,851	237,307	237,307	60,556	145,348	141,464	3,884	3%	237,307
Waste management		118,782	135,295	135,295	26,257	82,656	67,647	15,008	22%	135,295
<i><b>Other</b></i>	<b>4</b>	<b>154</b>	<b>167</b>	<b>167</b>	<b>14</b>	<b>99</b>	<b>83</b>	<b>16</b>	<b>19%</b>	<b>167</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>2,015,283</b>	<b>2,211,236</b>	<b>2,279,354</b>	<b>330,531</b>	<b>1,202,568</b>	<b>1,240,097</b>	<b>(37,529)</b>	<b>-3%</b>	<b>2,279,354</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>392,249</b>	<b>472,252</b>	<b>472,338</b>	<b>29,780</b>	<b>198,207</b>	<b>236,169</b>	(37,962)	-16%	<b>472,338</b>
Executive and council		65,659	70,540	70,540	6,138	43,413	35,270	8,143	23%	70,540
Finance and administration		325,857	393,755	393,842	23,546	154,566	196,921	(42,355)	-22%	393,842
Internal audit		733	7,956	7,956	96	228	3,978	(3,751)	-94%	7,956
<i><b>Community and public safety</b></i>		<b>266,880</b>	<b>300,685</b>	<b>300,212</b>	<b>43,783</b>	<b>162,004</b>	<b>150,106</b>	11,898	8%	<b>300,212</b>
Community and social services		27,069	38,388	38,388	2,593	14,907	19,194	(4,286)	-22%	38,388
Sport and recreation		67,072	73,485	73,485	6,289	35,082	36,742	(1,661)	-5%	73,485
Public safety		68,334	63,029	63,029	4,854	25,990	31,514	(5,525)	-18%	63,029
Housing		98,365	117,341	116,868	29,425	81,932	58,434	23,498	40%	116,868
Health		6,040	8,442	8,442	622	4,093	4,221	(128)	-3%	8,442
<i><b>Economic and environmental services</b></i>		<b>304,847</b>	<b>342,130</b>	<b>343,665</b>	<b>43,690</b>	<b>202,917</b>	<b>171,832</b>	31,084	18%	<b>343,665</b>
Planning and development		86,389	102,357	102,357	13,853	66,542	51,178	15,364	30%	102,357
Road transport		218,450	239,763	241,298	29,837	136,366	120,649	15,717	13%	241,298
Environmental protection		8	10	10	-	9	5	4	79%	10
<i><b>Trading services</b></i>		<b>1,083,921</b>	<b>1,280,641</b>	<b>1,270,175</b>	<b>97,333</b>	<b>467,109</b>	<b>635,087</b>	(167,978)	-26%	<b>1,270,175</b>
Energy sources		552,417	680,599	671,919	71,295	282,636	335,959	(53,324)	-16%	671,919
Water management		408,372	495,718	495,718	20,469	146,025	247,859	(101,834)	-41%	495,718
Waste water management		56,658	53,129	51,342	3,673	24,168	25,671	(1,503)	-6%	51,342
Waste management		66,474	51,196	51,196	1,895	14,280	25,598	(11,317)	-44%	51,196
<i><b>Other</b></i>		<b>1,694</b>	<b>1,766</b>	<b>1,766</b>	<b>-</b>	<b>33</b>	<b>883</b>	<b>(850)</b>	<b>-96%</b>	<b>1,766</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>2,049,591</b>	<b>2,397,474</b>	<b>2,388,156</b>	<b>214,586</b>	<b>1,030,270</b>	<b>1,194,078</b>	<b>(163,807)</b>	<b>-14%</b>	<b>2,388,156</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>	<b>126,279</b>	<b>274%</b>	<b>(108,801)</b>

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

Vote Description	Ref	2019/20	Budget Year 2020/21							
		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>										
Vote 1 - CORPORATE SERVICES	1	73,749	78,201	147,100	35,042	70,213	73,550	(3,337)	-4.5%	147,100
Vote 2 - COMMUNITY SERVICES		142,531	160,511	160,511	28,417	91,530	80,255	11,275	14.0%	160,511
Vote 3 - BUDGET AND TREASURY		361,355	436,267	436,267	45,910	209,975	218,133	(8,159)	-3.7%	436,267
Vote 4 - MUNICIPAL MANAGER		-	1,500	1,500	-	-	750	(750)	-100.0%	1,500
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		101,380	187,341	186,560	7,367	47,050	93,280	(46,230)	-49.6%	186,560
Vote 6 - TECHNICAL SERVICES		681,144	649,259	649,259	129,762	387,339	386,245	1,094	0.3%	649,259
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		655,124	698,157	698,157	84,032	396,462	387,884	8,578	2.2%	698,157
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>	<b>2</b>	<b>2,015,283</b>	<b>2,211,236</b>	<b>2,279,354</b>	<b>330,531</b>	<b>1,202,568</b>	<b>1,240,097</b>	<b>(37,529)</b>	<b>-3.0%</b>	<b>2,279,354</b>
<b>Expenditure by Vote</b>										
Vote 1 - CORPORATE SERVICES	1	121,205	152,785	152,785	5,917	48,381	76,392	(28,012)	-36.7%	152,785
Vote 2 - COMMUNITY SERVICES		287,455	271,386	271,386	20,295	117,976	135,693	(17,717)	-13.1%	271,386
Vote 3 - BUDGET AND TREASURY		139,996	176,376	176,463	11,997	84,948	88,231	(3,283)	-3.7%	176,463
Vote 4 - MUNICIPAL MANAGER		78,740	82,435	82,435	7,333	37,398	41,218	(3,819)	-9.3%	82,435
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		125,741	150,587	150,114	33,037	95,933	75,057	20,876	27.8%	150,114
Vote 6 - TECHNICAL SERVICES		744,037	859,324	859,072	64,196	359,046	429,536	(70,490)	-16.4%	859,072
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		552,417	704,582	695,902	71,811	286,589	347,951	(61,361)	-17.6%	695,902
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>	<b>2</b>	<b>2,049,591</b>	<b>2,397,474</b>	<b>2,388,156</b>	<b>214,586</b>	<b>1,030,270</b>	<b>1,194,078</b>	<b>(163,807)</b>	<b>-13.7%</b>	<b>2,388,156</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>	<b>126,279</b>	<b>274.4%</b>	<b>(108,801)</b>

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

Description	Ref	2019/20	Budget Year 2020/21							
		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		319,656	396,522	396,522	27,916	174,406	198,261	(23,855)	-12%	396,522
Service charges - electricity revenue		581,207	609,866	609,866	48,077	326,151	304,933	21,218	7%	609,866
Service charges - water revenue		178,594	190,579	190,579	15,367	93,079	95,289	(2,210)	-2%	190,579
Service charges - sanitation revenue		108,915	118,793	118,793	9,359	56,180	59,396	(3,216)	-5%	118,793
Service charges - refuse revenue		82,251	95,898	95,898	7,740	46,410	47,949	(1,539)	-3%	95,898
Rental of facilities and equipment		7,817	8,495	8,495	643	3,671	4,248	(577)	-14%	8,495
Interest earned - external investments		2,690	2,497	2,497	370	1,186	1,248	(62)	-5%	2,497
Interest earned - outstanding debtors		5,754	6,325	6,325	444	2,553	3,162	(609)	-19%	6,325
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,054	13,114	13,114	1,023	3,612	6,557	(2,945)	-45%	13,114
Licences and permits		8	38	38	2	38	19	19	100%	38
Agency services		-	-	-	-	-	-	-	-	0.00%
Transfers and subsidies		611,725	662,833	730,951	205,750	459,628	465,895	(6,267)	-1%	730,951
Other revenue		31,034	15,729	15,729	6,496	13,344	7,864	5,480	70%	15,729
Gains		-	-	-	0	47	-	47	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,938,707</b>	<b>2,120,688</b>	<b>2,188,806</b>	<b>323,188</b>	<b>1,180,307</b>	<b>1,194,823</b>	<b>(14,517)</b>	<b>-1%</b>	<b>2,188,806</b>
<b>Expenditure By Type</b>										
Employee related costs		540,376	594,312	596,287	45,341	270,202	298,143	(27,942)	-9%	596,287
Remuneration of councillors		25,106	28,456	28,456	2,159	12,729	14,228	(1,499)	-11%	28,456
Debt impairment		137,893	184,700	184,700	1,586	25,118	92,350	(67,231)	-73%	184,700
Depreciation & asset impairment		338,886	420,387	420,387	31,950	173,099	210,194	(37,095)	-18%	420,387
Finance charges		51,592	42,882	42,882	3,580	21,446	21,441	5	0%	42,882
Bulk purchases		524,253	660,671	660,671	74,611	292,492	330,335	(37,843)	-11%	660,671
Other materials		2,117	4,559	4,559	519	1,992	2,279	(288)	-13%	4,559
Contracted services		215,154	337,719	335,209	50,561	178,080	167,604	10,475	6%	335,209
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		214,115	123,788	115,005	4,278	55,113	57,502	(2,389)	-4%	115,005
Losses		100	1	1	-	-	1	(1)	-100%	1
<b>Total Expenditure</b>		<b>2,049,591</b>	<b>2,397,474</b>	<b>2,388,156</b>	<b>214,586</b>	<b>1,030,270</b>	<b>1,194,078</b>	<b>(163,807)</b>	<b>-14%</b>	<b>2,388,156</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(110,884)	(276,785)	(199,349)	108,602	150,036	745	149,291	0	(199,349)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	(0)	90,548
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>			<b>(108,801)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>			<b>(108,801)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>			<b>(108,801)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>			<b>(108,801)</b>



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

Vote Description	Ref	2019/20		Budget Year 2020/21						
		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 SETTLEMENT		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		1,964	1,865	6,299	829	1,996	3,150	(1,153)	-37%	6,299
Vote 3 - BUDGET AND TREASURY		360	1,000	3,404	22	629	1,702	(1,074)	-63%	3,404
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		19,038	18,000	21,722	29	4,029	10,861	(6,832)	-63%	21,722
Vote 6 - TECHNICAL SERVICES		83,819	104,683	108,054	9,658	27,104	54,027	(26,924)	-50%	108,054
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		424	-	-	-	-	-	-	-	-
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	105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479
<b>Total Capital Expenditure</b>		105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		360	1,000	3,404	22	629	1,702	(1,074)	-63%	3,404
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		360	1,000	3,404	22	629	1,702	(1,074)	-63%	3,404
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1,719	1,865	6,871	829	2,408	3,435	(1,027)	-30%	6,871
Community and social services		861	365	3,982	107	589	1,991	(1,402)	-70%	3,982
Sport and recreation		230	1,500	198	-	196	99	97	98%	198
Public safety		448	-	1,969	722	1,211	985	227	23%	1,969
Housing		180	-	722	-	412	361	51	14%	722
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		97,564	65,683	68,554	6,888	16,543	34,277	(17,734)	-52%	68,554
Planning and development		18,858	18,000	21,000	29	3,617	10,500	(6,883)	-66%	21,000
Road transport		76,706	45,583	47,554	6,869	12,926	23,777	(10,851)	-46%	47,554
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		5,982	59,000	60,650	2,788	14,177	30,325	(16,148)	-53%	60,650
Energy sources		424	-	-	-	-	-	-	-	-
Water management		5,113	43,000	43,000	3,130	9,444	21,500	(12,056)	-56%	43,000
Waste water management		425	16,000	17,500	(342)	4,733	8,750	(4,017)	-46%	17,500
Waste management		-	-	150	-	-	75	(75)	-100%	150
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479
<b>Funded by:</b>										
National Government		76,576	90,183	90,183	7,246	22,010	45,091	(23,082)	-51%	90,183
Provincial Government		-	365	365	97	252	183	70	38%	365
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	90,548
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>	6	29,029	35,000	48,931	3,194	11,495	24,466	(12,970)	-53%	48,931
<b>Total Capital Funding</b>		105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479

**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

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

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		–	44,043	3,873	17,912	3,873
Call investment deposits		35,545	28,510	–	98,511	–
Consumer debtors		617,310	377,278	691,330	694,384	691,330
Other debtors		241,621	36,838	–	77,687	–
Current portion of long-term receivables		0	1	1	–	1
Inventory		13,883	13,296	13,514	15,218	13,514
<b>Total current assets</b>		<b>908,359</b>	<b>499,966</b>	<b>708,718</b>	<b>903,713</b>	<b>708,718</b>
<b>Non current assets</b>						
Long-term receivables		–	348	–	–	–
Investments		–	–	–	–	–
Investment property		355,564	355,564	355,564	257,160	355,564
Investments in Associate		234,928	204,693	234,928	217,333	234,928
Property, plant and equipment		6,573,347	6,638,512	6,638,512	6,449,288	6,638,512
Biological		–	–	–	–	–
Intangible		517	1,823	690	1,546	690
Other non-current assets		11,488	11,488	11,670	11,670	11,670
<b>Total non current assets</b>		<b>7,175,844</b>	<b>7,212,428</b>	<b>7,241,364</b>	<b>6,936,998</b>	<b>7,241,364</b>
<b>TOTAL ASSETS</b>		<b>8,084,203</b>	<b>7,712,393</b>	<b>7,950,082</b>	<b>7,840,711</b>	<b>7,950,082</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		12,149	28,757	28,757	15,349	28,757
Consumer deposits		24,493	24,738	24,914	27,011	24,914
Trade and other payables		932,941	367,022	475,665	806,089	475,665
Provisions		8,668	8,668	9,752	9,752	9,752
<b>Total current liabilities</b>		<b>978,251</b>	<b>429,185</b>	<b>539,088</b>	<b>858,201</b>	<b>539,088</b>
<b>Non current liabilities</b>						
Borrowing		389,630	375,896	584,012	339,056	584,012
Provisions		177,199	207,485	207,485	202,464	207,485
<b>Total non current liabilities</b>		<b>566,829</b>	<b>583,382</b>	<b>791,498</b>	<b>541,520</b>	<b>791,498</b>
<b>TOTAL LIABILITIES</b>		<b>1,545,080</b>	<b>1,012,567</b>	<b>1,330,585</b>	<b>1,399,721</b>	<b>1,330,585</b>
<b>NET ASSETS</b>	2	<b>6,539,123</b>	<b>6,699,827</b>	<b>6,619,496</b>	<b>6,440,990</b>	<b>6,619,496</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,510,091	6,671,317	6,590,056	6,411,176	6,590,056
Reserves		29,032	28,510	29,441	29,813	29,441
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>6,539,123</b>	<b>6,699,827</b>	<b>6,619,496</b>	<b>6,440,990</b>	<b>6,619,496</b>

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		247,108	318,058	277,259	27,916	199,049	138,630	60,419	44%	277,259
Service charges		1,096,265	832,349	839,506	150,505	384,072	419,753	(35,681)	-9%	839,506
Other revenue		84,390	27,620	27,771	6,496	14,497	13,885	612	4%	27,771
Transfers and Subsidies - Operational		535,551	662,833	730,951	184,855	433,493	439,760	(6,267)	-1%	730,951
Transfers and Subsidies - Capital		119,740	90,548	90,548	-	86,365	86,365	-		90,548
Interest		8,444	2,497	2,497	1,019	3,740	1,248	2,491	200%	2,497
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(1,887,448)	(1,740,736)	(1,809,786)	(246,820)	(939,086)	(904,893)	34,193	-4%	(1,809,786)
Finance charges		(51,592)	(42,882)	(42,882)	(3,580)	(21,446)	(21,441)	5	0%	(42,882)
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>152,459</b>	<b>150,288</b>	<b>115,865</b>	<b>120,390</b>	<b>160,684</b>	<b>173,308</b>	<b>12,624</b>	<b>7%</b>	<b>115,865</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	18,000	18,000	-	-	9,000	(9,000)	-100%	18,000
Decrease (increase) in non-current receivables		4,563	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(105,605)	(125,548)	(139,479)	(10,515)	(33,757)	(69,740)	(35,983)	52%	(139,479)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(101,042)</b>	<b>(107,548)</b>	<b>(121,479)</b>	<b>(10,515)</b>	<b>(33,757)</b>	<b>(60,740)</b>	<b>(26,983)</b>	<b>44%</b>	<b>(121,479)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	2,000	2,000	-	-	1,000	(1,000)	-100%	2,000
<b>Payments</b>										
Repayment of borrowing		(25,871)	(28,757)	(28,757)	(29,394)	(46,772)	(14,378)	32,393	-225%	(28,757)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(25,871)</b>	<b>(26,757)</b>	<b>(26,757)</b>	<b>(29,394)</b>	<b>(46,772)</b>	<b>(13,378)</b>	<b>33,393</b>	<b>-250%</b>	<b>(26,757)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>25,547</b>	<b>15,983</b>	<b>(32,372)</b>	<b>80,481</b>	<b>80,156</b>	<b>99,190</b>			<b>(32,372)</b>
Cash/cash equivalents at beginning:		9,999	28,060	36,244		36,268	36,244			36,268
Cash/cash equivalents at month/year end:		35,546	44,043	3,873		116,424	135,434			3,897

**KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Mid-Year Assessment**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>R thousands</b> <b>Revenue By Source</b> Property rates Rental of facilities and equipment Interest earned - external investments Interest earned - outstanding debtors Fines, penalties and forfeits Licences and permits	-12% -14% -25% -15% -45% 100%	The variance is due to there being vacant facilities, furthermore due to the lockdown restrictions certain municipal facilities aren't being utilized to generate revenue. Due to slow spending investments are accumulating more interest than anticipated Due to an increase on our debtors book. Dependent on the consumers reaction Dependent on the consumers reaction	This item will be monitored during the course of the year whether an adjustment would be required.  This item will be monitored during the course of the year whether an adjustment would be required. This item will be monitored during the course of the year whether an adjustment would be required. This item will be monitored during the course of the year whether an adjustment would be required.
2	<b>Expenditure By Type</b> Remuneration of councillors Debt impairment	-11% -73%	Death and dismissal of two councillors respectively has resulted to this variance. Only debt impairment for indigents is calculated monthly all other debtors is Biannually	
3	Depreciation & asset impairment Other materials <b>Capital Expenditure</b> Grant funded projects Internally funded projects Repairs and maintenance	-18% -13% -51% -53% 81%	This is due to the very low capital expenditure and projects still under work in progress (not yet capitalised) Cross cut measures are implemented to reduce the expenditure for material  Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	This item will be monitored during the course of the year whether an adjustment would be required. This item will be monitored during the course of the year whether an adjustment would be required.  Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
4	<b>Financial Position</b>			
5	<b>Cash Flow</b> Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	7% 44% -250%	Equitable Share and other grants bulk of it received early in the financial year Slow capital expenditure Based on armolisation schedules	None None None
6	<b>Measurable performance</b>			
7	<b>Municipal Entities</b>			

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

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.3%	19.3%	19.4%	2.1%	3.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.4%	11.5%	16.4%	18.0%	16.4%
Gearing	Long Term Borrowing/ Funds & Reserves		1342.1%	1318.5%	1983.7%	1137.3%	1983.7%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	92.9%	116.5%	131.5%	105.3%	131.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		3.6%	16.9%	0.7%	13.6%	0.7%
<b>Revenue Management</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		44.3%	19.5%	31.6%	65.4%	31.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		27.9%	28.0%	27.2%	22.9%	27.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.1%	21.8%	21.2%	1.8%	3.3%
<b>IDP regulation financial viability indicators</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 - Mid-Year Assessment**

Description	NT Code	Budget Year 2020/21										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 Days-1 Yr	Over 1Yr	Total					
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	1200	24,605	10,799	9,033	9,945	7,534	7,252	48,792	366,579	484,538	440,101	418			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	45,676	1,906	1,919	1,206	885	637	10,032	58,819	121,079	71,578	5			
Receivables from Non-exchange Transactions - Property Rates	1400	34,402	9,921	9,129	9,256	13,768	7,913	42,043	216,768	343,159	289,747	186			
Receivables from Exchange Transactions - Waste Water Management	1500	15,126	6,294	6,025	6,701	5,887	5,466	33,039	285,666	364,203	336,758	306			
Receivables from Exchange Transactions - Waste Management	1600	11,738	4,760	4,522	4,604	4,287	4,138	24,422	149,211	207,662	186,662	125			
Receivables from Exchange Transactions - Property Rental Debtors	1700	544	165	142	156	156	140	769	4,442	6,514	5,663	1			
Interest on Arrear Debtor Accounts	1810	917	482	412	549	377	352	2,415	44,173	49,678	47,867	17			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-			
Other	1900	(106,207)	8,908	4,821	3,648	2,978	2,745	18,765	236,630	172,287	264,766	192			
<b>Total By Income Source</b>	<b>2000</b>	<b>26,802</b>	<b>43,234</b>	<b>36,004</b>	<b>36,063</b>	<b>35,872</b>	<b>28,643</b>	<b>180,276</b>	<b>1,362,287</b>	<b>1,749,180</b>	<b>1,643,141</b>	<b>1,250</b>			
<b>2019/20 - totals only</b>															
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	(25,339)	6,649	2,099	759	5,763	450	2,816	18,562	11,759	28,360	-			
Commercial	2300	(20,059)	4,830	4,510	3,158	3,220	2,719	20,883	129,198	148,458	159,177	-			
Households	2400	72,331	31,719	29,363	32,088	26,864	25,461	156,462	1,212,180	1,586,468	1,463,055	1,250			
Other	2500	(131)	36	32	58	24	14	116	2,347	2,485	2,559	0			
<b>Total By Customer Group</b>	<b>2600</b>	<b>26,802</b>	<b>43,234</b>	<b>36,004</b>	<b>36,063</b>	<b>35,872</b>	<b>28,643</b>	<b>180,276</b>	<b>1,362,287</b>	<b>1,749,180</b>	<b>1,643,141</b>	<b>1,250</b>			

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

R thousands	Description	NT Code	Budget Year 2020/21										Over 1 Year	Total		
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year							
	<b>Creditors Age Analysis By Customer Type</b>															
	Bulk Electricity	0100	30,881	24,291	-	-	-	-	-	-	-	30,000	198,526	283,697		
	Bulk Water	0200	9,138	20,756	11,671	11,351	12,350	12,868	43,654	(297)				121,492		
	PAYE deductions	0300	15,809	-	-	-	-	-	-	-	-	-	-	15,809		
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-		
	Pensions / Retirement deductions	0500	7,146	-	-	-	-	-	-	-	-	-	-	7,146		
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-		
	Trade Creditors	0700	2,685	791	2,281	2,228	7,187	1,514	6,949	9,076			32,711			
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-		
	Other	0900	-	-	-	-	-	-	-	-	-	-	-	-		
	<b>Total By Customer Type</b>	<b>1000</b>	<b>65,659</b>	<b>45,838</b>	<b>13,952</b>	<b>13,579</b>	<b>19,537</b>	<b>14,382</b>	<b>80,603</b>	<b>207,305</b>			<b>460,855</b>			

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
<b>R thousands</b>															
<u>Municipality</u>															
Nedbank		12 months		Call Account						Call account	1,332	471	(201,000)	280,000	60,803
Standard Bank		12 months		Call Account						Call account	36,546	557	(51,000)	51,000	37,104
ABSA		12 months		Call Account						Call account	595	10	-	-	605
<b>Municipality sub-total</b>											<b>38,473</b>	<b>1,038</b>	<b>(252,000)</b>	<b>311,000</b>	<b>98,511</b>
<u>Entities</u>															
<b>Entities sub-total</b>															
<b>TOTAL INVESTMENTS AND INTEREST</b>	2										<b>38,473</b>	<b>1,038</b>	<b>(252,000)</b>	<b>311,000</b>	<b>98,511</b>



KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	2019/20	Budget Year 2020/21							
		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>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		463,996	477,793	546,692	184,855	380,657	386,924	(6,267)	-1.6%	546,692
Local Government Equitable Share		373,648	403,064	471,963	183,552	364,930	371,197	(6,267)	-1.7%	471,963
Energy Efficiency and Demand Management		6,000	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		14,000	12,000	12,000	-	3,000	3,000	-	-	12,000
Finance Management		1,700	1,700	1,700	-	1,700	1,700	-	-	1,700
Municipal Systems Improvement		1,750	1,500	1,500	-	-	-	-	-	1,500
Water Services Infrastructure Grant (WSIG)		20,800	19,000	19,000	-	9,000	9,000	-	-	19,000
Municipal Infrastructure Grant (MIG)	3	23,000	37,634	37,634	-	-	-	-	-	37,634
Massification		20,000	-	-	-	-	-	-	-	-
EPWP Incentive		3,098	2,895	2,895	1,303	2,027	2,027	-	-	2,895
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		105,944	187,562	187,562	-	52,836	52,836	-	-	187,562
Health subsidy		-	-	-	-	-	-	-	-	-
Level 2 accreditation		7,620	-	-	-	-	-	-	-	-
Museums Services		386	42	42	-	42	42	-	-	42
Community Library Services Grant		-	2,312	2,312	-	2,312	2,312	-	-	2,312
Sport and Recreation		-	-	-	-	-	-	-	-	-
Spatial Development Framework Support		-	1,500	1,500	-	-	-	-	-	1,500
Housing		91,392	170,140	170,140	-	43,753	43,753	-	-	170,140
Title Deeds		-	3,000	3,000	-	-	-	-	-	3,000
COGTA Support Scheme		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries	4	6,546	6,729	6,729	-	6,729	6,729	-	-	6,729
Neighbourhood Development Partnership		-	-	-	-	-	-	-	-	-
Accredited municipalities		-	3,839	3,839	-	-	-	-	-	3,839
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Tirelo Bosha Grant		-	-	-	-	-	-	-	-	-
EED Housing Grant		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	569,940	665,355	734,254	184,855	433,493	439,760	(6,267)	-1.4%	734,254
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		139,039	90,183	90,183	-	86,000	86,000	-	-	90,183
Neighbourhood Development Partnership		30,259	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		89,580	74,183	74,183	-	70,000	70,000	-	-	74,183
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Emergency efficiency & demand side management		-	-	-	-	-	-	-	-	-
Municipal water infrastructure		-	-	-	-	-	-	-	-	16,000
Water Services Infrastructure Grant (WSIG)		19,200	16,000	16,000	-	16,000	16,000	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1,228	365	365	-	365	365	-	-	365
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Museum		-	365	365	-	365	365	-	-	365
Community Library Service		1,228	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	140,267	90,548	90,548	-	86,365	86,365	-	-	90,548
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	710,207	755,903	824,802	184,855	519,858	526,125	(6,267)	-1.2%	824,802

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

Description	Ref	Budget Year 2020/21								
		2019/20	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<u>Operating expenditure of Transfers and Grants</u>										
<b>National Government:</b>		463,996	477,793	546,692	132,973	331,437	402,334	(71,178)	-17.7%	546,692
Local Government Equitable Share		373,648	403,064	471,963	123,125	296,236	371,197	(72,961)	-19.7%	471,963
Integrated National Electrification Programme		14,000	12,000	12,000	2,449	2,449	5,000	(2,551)	-51.0%	12,000
Finance Management		1,700	1,700	1,700	45	261	708	(447)	-63.1%	1,700
Municipal Systems Improvement		1,750	1,500	1,500			625	(625)	-100.0%	1,500
Water Services Infrastructure Grant (WSIG)		20,800	19,000	19,000	531	2,330	7,917	(5,587)	-70.6%	19,000
Municipal Infrastructure Grant (MIG)		23,000	37,634	37,634	6,394	26,674	15,661	10,993	70.1%	37,634
Massification		20,000	-	-						-
EPWP Incentive		3,098	2,895	2,895	429	1,486	1,206			2,895
Energy Efficiency and Demand Management		6,000	-	-						-
<b>Provincial Government:</b>		105,944	184,562	187,562	882	48,287	78,151	(2,481)	-3.2%	187,562
Health subsidy		-	-	-						-
Housing		91,392	170,140	170,140	-	43,753	70,892			170,140
Spatial Development Framework Support		-	1,500	1,500			625	(625)	-100.0%	1,500
Title Deeds		-	-	3,000	19	313	1,250			3,000
Provincialisation of Libraries		6,546	6,729	6,729	607	2,548	2,804	(256)	-9.1%	6,729
Level 2 Accreditation		7,620	-	-						-
Museum Services		386	42	42			18			42
Community Services		-	2,312	2,312	256	1,674	963			2,312
Accredited municipalities		-	3,839	3,839			1,600	(1,600)	-100.0%	3,839
<b>District Municipality:</b>		-	62,699	-	-	-	10,450	(10,450)	-100.0%	-
			62,699				10,450	(10,450)	-100.0%	
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>Tirelo Boshha Grant</i>										
<b>Total operating expenditure of Transfers and Grants:</b>		569,940	725,054	734,254	133,856	379,724	490,935	(84,108)	-17.1%	734,254
<u>Capital expenditure of Transfers and Grants</u>										
<b>National Government:</b>		139,039	90,183	90,183	8,331	28,841	37,576	(8,735)	-23.2%	90,183
Neighbourhood Development Partnership		30,259	-	-						-
Water Services Infrastructure Grant (WSIG)		19,200	-	-						-
Municipal Infrastructure Grant(MIG)		89,580	74,183	74,183	7,324	23,492	30,910	(7,417)	-24.0%	74,183
Municipal water infrastructure		-	16,000	16,000	1,007	5,349	6,667	(1,318)	-19.8%	16,000
Energy efficiency & demand side management		-	-	-						-
Other capital transfers [insert description]		-	-	-						-
<b>Provincial Government:</b>		1,228	365	365	116	364	152	212	139.4%	365
Level 2 accreditation		-	-	-						-
Museums Services		-	365	365	116	364	152			365
Provincialisation of Libraries		-	-	-						-
Housing		-	-	-						-
GOGTA Support Scheme		-	-	-						-
Sport and Recreation		-	-	-						-
Community Library Service		1,228	-	-						-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		140,267	90,548	90,548	8,446	29,205	37,728	(8,523)	-22.6%	90,548
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		710,207	815,602	824,802	142,302	408,929	528,663	(92,631)	-17.5%	824,802



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>		565,482	622,772	624,743	47,500	282,931	312,371	(29,440)	-9%	622,772
<b>% Increase</b>	4		10.1%	10.3%						10.1%
<b>TOTAL MANAGERS AND STAFF</b>		540,376	594,316	596,287	45,341	270,202	298,143	(27,942)	-9%	594,316

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

R thousands	Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework					
			July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23			
			Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget		
<b>Cash Receipts By Source</b>																				
	Property rates		43,795	32,766	34,041	34,041	26,489	27,916									277,259	349,864	349,864	
	Service charges - electricity revenue		34,802	29,889	26,773	31,467	31,814	31,562										589,705	646,752	672,622
	Service charges - water revenue		13,347	16,755	16,650	16,650	13,422	15,367										115,945	112,074	117,678
	Service charges - sanitation revenue		10,877	10,764	10,752	10,752	7,942	9,359										66,988	68,967	73,105
	Service charges - refuse		8,988	8,981	8,984	8,984	6,467	7,740										66,868	64,139	64,139
	Rental of facilities and equipment		611	608	566	647	591	643										8,495	9,005	9,545
	Interest earned - external investments		178	1,564	233	0	111	370										2,497	2,647	2,806
	Interest earned - outstanding debtors		435	(972)	1,742	445	460	444										-	6,704	7,106
	Dividends received																			
	Fines, penalties and forfeits		59	92	17	86	1,483	1,023										3,410	9,737	10,321
	Licences and permits		3	8	15	8	5	2										4	16	17
	Agency services																			
	Transfers and Subsidies - Operational		181,378	724	26,013	12,562	27,961	184,855										730,951	620,150	675,031
	Other revenue		963	1,664	1,465	1,137	6,496											15,862	20,738	21,982
	<b>Cash Receipts by Source</b>		<b>295,415</b>	<b>102,843</b>	<b>127,231</b>	<b>117,759</b>	<b>116,745</b>	<b>285,777</b>										<b>1,877,984</b>	<b>1,910,792</b>	<b>2,004,216</b>
	<b>Other Cash Flows by Source</b>																			
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		40,000		40,000	365	6,000											90,548	112,015	105,827
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																			
	Proceeds on Disposal of Fixed and Intangible Assets																			
	Short term loans																			
	Borrowing long term/financing																			
	Increase (decrease) in consumer deposits																			
	Decrease (increase) in non-current receivables																			
	Increase (decrease) in non-current investments																			
	<b>Total Cash Receipts by Source</b>		<b>335,415</b>	<b>102,843</b>	<b>167,231</b>	<b>117,124</b>	<b>122,745</b>	<b>285,777</b>										<b>1,968,532</b>	<b>2,044,807</b>	<b>2,132,043</b>
	<b>Cash Payments by Type</b>																			
	Employee related costs		45,767	40,649	46,088	45,050	47,327	45,341										665,887	622,352	665,917
	Remuneration of councillors		2,115	2,095	2,112	2,165	2,082	2,159										28,456	30,163	31,973
	Interest paid		3,594	3,594	3,556	3,579	3,543	3,580										42,882	38,754	35,346
	Bulk purchases - Electricity		55,868	69,706	63,124	41,703	42,574	40,525										534,445	566,512	623,163
	Bulk purchases - Water & Sewer		11,190	12,360	-													126,226	133,799	140,489
	Other materials		217	248	2,450		411	519										4,559	3,195	3,387
	Contracted services		2,197	11,272	44,492	40,225	29,333	44,294										335,209	355,133	335,031
	Grants and subsidies paid - other municipalities																			
	Grants and subsidies paid - other																			
	General expenses		10,019	6,097	13,626	7,954	6,026	4,277										115,005	123,080	129,234
	<b>Cash Payments by Type</b>		<b>130,966</b>	<b>146,012</b>	<b>175,429</b>	<b>140,675</b>	<b>131,296</b>	<b>140,697</b>										<b>1,852,667</b>	<b>1,872,989</b>	<b>1,964,540</b>
	<b>Other Cash Flows/Payments by Type</b>																			
	Capital assets																			
	Repayment of borrowing																			
	Other Cash Flows/Payments		29,251	(26,855)	(27,010)	3,694	3,542	(29,394)										139,479	123,015	124,827
	<b>Total Cash Payments by Type</b>		<b>232,102</b>	<b>208,629</b>	<b>191,858</b>	<b>146,278</b>	<b>149,369</b>	<b>121,818</b>										<b>2,020,903</b>	<b>2,027,888</b>	<b>2,121,472</b>
	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>103,312</b>	<b>(103,986)</b>	<b>(24,627)</b>	<b>(29,155)</b>	<b>(26,624)</b>	<b>163,959</b>										<b>(32,372)</b>	<b>16,919</b>	<b>10,571</b>
	Cash/cash equivalents at the month/year beginning:		35,545	138,858	32,871	8,244	(20,911)	(47,535)										35,545	3,174	20,093
	Cash/cash equivalents at the month/year end:		138,858	32,871	8,244	(20,911)	(47,535)	116,424										3,174	20,093	30,663

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

Description	Ref	2019/20	Budget Year 2020/21							
		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		319,656	396,522	396,522	27,916	174,406	198,261	(23,855)	-12%	396,522
Service charges - electricity revenue		581,207	609,866	609,866	48,077	326,151	304,933	21,218	7%	609,866
Service charges - water revenue		178,594	190,579	190,579	15,367	93,079	95,289	(2,210)	-2%	190,579
Service charges - sanitation revenue		108,915	118,793	118,793	9,359	56,180	59,396	(3,216)	-5%	118,793
Service charges - refuse revenue		82,251	95,898	95,898	7,740	46,410	47,949	(1,539)	-3%	95,898
Rental of facilities and equipment		7,817	8,495	8,495	643	3,671	4,248	(577)	-14%	8,495
Interest earned - external investments		2,690	2,497	2,497	370	1,186	1,248	(62)	-5%	2,497
Interest earned - outstanding debtors		5,754	6,325	6,325	444	2,553	3,162	(609)	-19%	6,325
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,054	13,114	13,114	1,023	3,612	6,557	(2,945)	-45%	13,114
Licences and permits		8	38	38	2	38	19	19	100%	38
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		611,725	662,833	730,951	205,750	459,628	465,895	(6,267)	-1%	730,951
Other revenue		31,034	15,729	15,729	6,496	13,344	7,864	5,480	70%	15,729
Gains		-	-	-	0	47	-	47	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,938,707</b>	<b>2,120,688</b>	<b>2,188,806</b>	<b>323,188</b>	<b>1,180,307</b>	<b>1,194,823</b>	<b>(14,517)</b>	<b>-1%</b>	<b>2,188,806</b>
<b>Expenditure By Type</b>										
Employee related costs		540,376	594,312	596,287	45,341	270,202	298,143	(27,942)	-9%	596,287
Remuneration of councillors		25,106	28,456	28,456	2,159	12,729	14,228	(1,499)	-11%	28,456
Debt impairment		137,893	184,700	184,700	1,586	25,118	92,350	(67,231)	-73%	184,700
Depreciation & asset impairment		338,886	420,387	420,387	31,950	173,099	210,194	(37,095)	-18%	420,387
Finance charges		51,592	42,882	42,882	3,580	21,446	21,441	5	0%	42,882
Bulk purchases		524,253	660,671	660,671	74,611	292,492	330,335	(37,843)	-11%	660,671
Other materials		2,117	4,559	4,559	519	1,992	2,279	(288)	-13%	4,559
Contracted services		215,154	337,719	335,209	50,561	178,080	167,604	10,475	6%	335,209
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		214,115	123,788	115,005	4,278	55,113	57,502	(2,389)	-4%	115,005
Losses		100	1	1	-	-	1	(1)	-100%	1
<b>Total Expenditure</b>		<b>2,049,591</b>	<b>2,397,474</b>	<b>2,388,156</b>	<b>214,586</b>	<b>1,030,270</b>	<b>1,194,078</b>	<b>(163,807)</b>	<b>-14%</b>	<b>2,388,156</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(110,884)	(276,785)	(199,349)	108,602	150,036	745	149,291	20028%	(199,349)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	90,548
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>	<b>126,279</b>	<b>274%</b>	<b>(108,801)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>	<b>126,279</b>	<b>274%</b>	<b>(108,801)</b>



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

Month	2019/20	Budget Year 2020/21							
	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	3,493	10,462	10,462	0	0	10,462	10,462	100.0%	0%
August	12,343	10,462	10,462	948	948	20,925	19,977	95.5%	1%
September	6,817	10,462	11,855	5,971	6,919	32,780	25,861	78.9%	6%
October	9,161	10,462	11,855	2,042	8,960	44,636	35,675	79.9%	7%
November	9,742	10,462	11,855	14,281	23,242	56,491	33,249	58.9%	19%
December	7,532	10,462	11,855	10,515	33,757	68,346	34,590	50.6%	27%
January	3,516	10,462	11,855			80,202	-		
February	9,896	10,462	11,855			92,057	-		
March	5,713	10,462	11,855			103,913	-		
April	3,101	10,462	11,855			115,768	-		
May	7,252	10,462	11,855			127,624	-		
June	27,039	10,462	11,855			139,479	-		
<b>Total Capital expenditure</b>	<b>105,605</b>	<b>125,548</b>	<b>139,479</b>	<b>33,757</b>					





Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	861	-	5,430	107	538	2,715	2,177	80.2%	5,430	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	198	-	196	99	(97)	-97.6%	198	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	350	500	-	-	250	250	100.0%	500	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	300	500	-	-	250	250	100.0%	500	
Works of Art	-	50	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	55	3,254	-	-	-	-	-	-	-	
Revenue Generating	-	3,254	-	-	-	-	-	-	-	
Improved Property	-	3,254	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	55	-	-	-	-	-	-	-	-	
Improved Property	55	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depsots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
<b>Furniture and Office Equipment</b>	471	1,200	1,820	740	1,034	910	(124)	-13.6%	1,820	
Furniture and Office Equipment	471	1,200	1,820	740	1,034	910	(124)	-13.6%	1,820	
<b>Machinery and Equipment</b>	1,716	2,515	2,252	18	248	1,126	878	78.0%	2,252	
Machinery and Equipment	1,716	2,515	2,252	18	248	1,126	878	78.0%	2,252	
<b>Transport Assets</b>	-	-	3,250	-	490	1,625	1,135	69.9%	3,250	
Transport Assets	-	-	3,250	-	490	1,625	1,135	69.9%	3,250	
<b>Land</b>	1,302	-	-	-	500	-	(500)	#DIV/0!	-	
Land	1,302	-	-	-	500	-	(500)	#DIV/0!	-	
<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	58,569	42,071	76,183	5,462	17,606	36,091	20,486	53.8%	76,183



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>	69	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	69	-	-	-	-	-	-	-	-	-
Staff Housing	69	-	-	-	-	-	-	-	-	-
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>	-	-	252	-	219	126	(93)	-73.9%	252	-
Transport Assets	-	-	252	-	219	126	(93)	-73.9%	252	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	14,092	32,746	10,123	1,851	4,752	5,061	309	6.1%	10,123





<b>Zoo's Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	73,296	96,637	96,637	1,560	9,017	48,318	39,301	81.3%	96,637







<b>Zoo's Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>1</b>	<b>338,886</b>	<b>420,367</b>	<b>420,367</b>	<b>31,950</b>	<b>173,099</b>	<b>210,194</b>	<b>37,095</b>	<b>17.6%</b>	<b>420,367</b>



Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Pris	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	44	-	44	22	(22)	-97.9%	-	44
Indoor Facilities	-	-	44	-	44	22	(22)	-97.9%	-	44
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>	-	-	3,679	1	284	1,839	1,556	84.6%	-	3,679
Operational Buildings	-	-	3,679	1	284	1,839	1,556	84.6%	-	3,679
Municipal Offices	-	-	3,679	1	284	1,839	1,556	84.6%	-	3,679
Pey/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	150	-	-	75	75	100.0%	-	150
Machinery and Equipment	-	-	150	-	-	75	75	100.0%	-	150
<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>	<b>1</b>	<b>32,943</b>	<b>50,731</b>	<b>53,174</b>	<b>3,224</b>	<b>11,399</b>	<b>26,587</b>	<b>15,188</b>	<b>57.1%</b>	<b>53,174</b>

References

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

Description	2019/20	Budget Year 2020/21							
	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	319,656	396,522	396,522	27,916	174,406	198,261	(23,855)	-12%	396,522
Service charges	950,968	1,015,136	1,015,136	80,543	521,821	507,568	14,253	3%	1,015,136
Investment revenue	2,690	2,497	2,497	370	1,186	1,248	(62)	-5%	2,497
Transfers and subsidies	611,725	662,833	730,951	205,750	459,628	465,895	(6,267)	-1%	730,951
Other own revenue	53,667	43,701	43,701	8,609	23,265	21,850	1,415	6%	43,701
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,938,707</b>	<b>2,120,688</b>	<b>2,188,806</b>	<b>323,188</b>	<b>1,180,307</b>	<b>1,194,823</b>	<b>(14,517)</b>	<b>-1%</b>	<b>2,188,806</b>
Employee costs	540,376	594,312	596,287	45,341	270,202	298,143	(27,942)	-9%	596,287
Remuneration of Councillors	25,106	28,456	28,456	2,159	12,729	14,228	(1,499)	-11%	28,456
Depreciation & asset impairment	338,886	420,387	420,387	31,950	173,099	210,194	(37,095)	-18%	420,387
Finance charges	51,592	42,882	42,882	3,580	21,446	21,441	5	0%	42,882
Materials and bulk purchases	526,370	665,230	665,230	75,130	294,484	332,615	(38,131)	-11%	665,230
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	567,261	646,208	634,914	56,426	258,312	317,457	(59,146)	-19%	634,914
<b>Total Expenditure</b>	<b>2,049,591</b>	<b>2,397,474</b>	<b>2,388,156</b>	<b>214,586</b>	<b>1,030,270</b>	<b>1,194,078</b>	<b>(163,807)</b>	<b>-14%</b>	<b>2,388,156</b>
<b>Surplus/(Deficit)</b>	<b>(110,884)</b>	<b>(276,785)</b>	<b>(199,349)</b>	<b>108,602</b>	<b>150,036</b>	<b>745</b>	<b>149,291</b>	<b>20028%</b>	<b>(199,349)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	90,548
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>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>	<b>126,279</b>	<b>274%</b>	<b>(108,801)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>	<b>126,279</b>	<b>274%</b>	<b>(108,801)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>105,605</b>	<b>125,548</b>	<b>139,479</b>	<b>10,537</b>	<b>33,757</b>	<b>69,740</b>	<b>(35,983)</b>	<b>-52%</b>	<b>139,479</b>
Capital transfers recognised	76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	90,548
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	29,029	35,000	48,931	3,194	11,495	24,466	(12,970)	-53%	48,931
<b>Total sources of capital funds</b>	<b>105,605</b>	<b>125,548</b>	<b>139,479</b>	<b>10,537</b>	<b>33,757</b>	<b>69,740</b>	<b>(35,983)</b>	<b>-52%</b>	<b>139,479</b>
<b>Financial position</b>									
Total current assets	908,359	499,966	708,718		903,713				708,718
Total non current assets	7,175,844	7,212,428	7,241,364		6,936,998				7,241,364
Total current liabilities	978,251	429,185	539,088		858,201				539,088
Total non current liabilities	566,829	583,382	791,498		541,520				791,498
Community wealth/Equity	6,539,123	6,699,827	6,619,496		6,440,990				6,619,496
<b>Cash flows</b>									
Net cash from (used) operating	152,459	150,288	115,865	120,390	160,684	173,308	12,624	7%	115,865
Net cash from (used) investing	(101,042)	(107,548)	(121,479)	(10,515)	(33,757)	(60,740)	(26,983)	44%	(121,479)
Net cash from (used) financing	(25,871)	(26,757)	(26,757)	(29,394)	(46,772)	(13,378)	33,393	-250%	(26,757)
<b>Cash/cash equivalents at the month/year end</b>	<b>35,546</b>	<b>44,043</b>	<b>3,873</b>	<b>-</b>	<b>116,424</b>	<b>135,434</b>	<b>19,010</b>	<b>14%</b>	<b>3,897</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	26,802	43,234	36,004	36,063	35,872	28,643	180,276	1,362,287	1,749,180
<b>Creditors Age Analysis</b>									
Total Creditors	65,659	45,838	13,952	13,579	19,537	14,382	80,603	207,305	460,855

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

Description	Ref	2019/20	Budget Year 2020/21							
		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>										
<b>Governance and administration</b>		435,104	515,968	584,867	80,949	280,165	292,434	(12,269)	-4%	584,867
Executive and council		8,859	8,310	77,209	2,212	7,269	38,605	(31,336)	-81%	77,209
Finance and administration		426,246	507,658	507,658	78,737	272,896	253,829	19,067	8%	507,658
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		106,328	202,896	202,115	9,422	54,686	101,058	(46,371)	-46%	202,115
Community and social services		12,704	9,917	9,917	1,065	5,828	4,959	869	18%	9,917
Sport and recreation		410	697	697	5	22	348	(326)	-94%	697
Public safety		10,596	14,176	14,176	1,087	2,978	7,088	(4,111)	-58%	14,176
Housing		82,579	178,045	177,264	7,262	45,812	88,632	(42,820)	-48%	177,264
Health		39	61	61	3	47	30	17	55%	61
<b>Economic and environmental services</b>		180,902	73,475	73,475	13,035	50,052	36,738	13,314	36%	73,475
Planning and development		18,647	42,324	42,324	13,035	38,644	21,162	17,482	83%	42,324
Road transport		162,256	31,151	31,151	-	11,408	15,575	(4,168)	-27%	31,151
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		1,292,795	1,418,730	1,418,730	227,111	817,566	809,785	7,781	1%	1,418,730
Energy sources		655,124	698,157	698,157	84,032	396,462	387,884	8,578	2%	698,157
Water management		309,037	347,971	347,971	56,266	193,101	212,791	(19,690)	-9%	347,971
Waste water management		209,851	237,307	237,307	60,556	145,348	141,464	3,884	3%	237,307
Waste management		118,782	135,295	135,295	26,257	82,656	67,647	15,008	22%	135,295
<b>Other</b>	4	154	167	167	14	99	83	16	19%	167
<b>Total Revenue - Functional</b>	2	2,015,283	2,211,236	2,279,354	330,531	1,202,568	1,240,097	(37,529)	-3%	2,279,354
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		392,249	472,252	472,338	29,780	198,207	236,169	(37,962)	-16%	472,338
Executive and council		65,659	70,540	70,540	6,138	43,413	35,270	8,143	23%	70,540
Finance and administration		325,857	393,755	393,842	23,546	154,566	196,921	(42,355)	-22%	393,842
Internal audit		733	7,956	7,956	96	228	3,978	(3,751)	-94%	7,956
<b>Community and public safety</b>		266,880	300,685	300,212	43,783	162,004	150,106	11,898	8%	300,212
Community and social services		27,069	38,388	38,388	2,593	14,907	19,194	(4,286)	-22%	38,388
Sport and recreation		67,072	73,485	73,485	6,289	35,082	36,742	(1,661)	-5%	73,485
Public safety		68,334	63,029	63,029	4,854	25,990	31,514	(5,525)	-18%	63,029
Housing		98,365	117,341	116,868	29,425	81,932	58,434	23,498	40%	116,868
Health		6,040	8,442	8,442	622	4,093	4,221	(128)	-3%	8,442
<b>Economic and environmental services</b>		304,847	342,130	343,665	43,690	202,917	171,832	31,084	18%	343,665
Planning and development		86,389	102,357	102,357	13,853	66,542	51,178	15,364	30%	102,357
Road transport		218,450	239,763	241,298	29,837	136,366	120,649	15,717	13%	241,298
Environmental protection		8	10	10	-	9	5	4	79%	10
<b>Trading services</b>		1,083,921	1,280,641	1,270,175	97,333	467,109	635,087	(167,978)	-26%	1,270,175
Energy sources		552,417	680,599	671,919	71,295	282,636	335,959	(53,324)	-16%	671,919
Water management		408,372	495,718	495,718	20,469	146,025	247,859	(101,834)	-41%	495,718
Waste water management		56,658	53,129	51,342	3,673	24,168	25,671	(1,503)	-6%	51,342
Waste management		66,474	51,196	51,196	1,895	14,280	25,598	(11,317)	-44%	51,196
<b>Other</b>		1,694	1,766	1,766	-	33	883	(850)	-96%	1,766
<b>Total Expenditure - Functional</b>	3	2,049,591	2,397,474	2,388,156	214,586	1,030,270	1,194,078	(163,807)	-14%	2,388,156
<b>Surplus/ (Deficit) for the year</b>		(34,308)	(186,237)	(108,801)	115,945	172,298	46,019	126,279	274%	(108,801)

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

Vote Description	Ref	2019/20	Budget Year 2020/21							
		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		73,749	78,201	147,100	35,042	70,213	73,550	(3,337)	-4.5%	147,100
Vote 2 - COMMUNITY SERVICES		142,531	160,511	160,511	28,417	91,530	80,255	11,275	14.0%	160,511
Vote 3 - BUDGET AND TREASURY		361,355	436,267	436,267	45,910	209,975	218,133	(8,159)	-3.7%	436,267
Vote 4 - MUNICIPAL MANAGER		-	1,500	1,500	-	-	750	(750)	-100.0%	1,500
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		101,380	187,341	186,560	7,367	47,050	93,280	(46,230)	-49.6%	186,560
Vote 6 - TECHNICAL SERVICES		681,144	649,259	649,259	129,762	387,339	386,245	1,094	0.3%	649,259
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		655,124	698,157	698,157	84,032	396,462	387,884	8,578	2.2%	698,157
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>	<b>2</b>	<b>2,015,283</b>	<b>2,211,236</b>	<b>2,279,354</b>	<b>330,531</b>	<b>1,202,568</b>	<b>1,240,097</b>	<b>(37,529)</b>	<b>-3.0%</b>	<b>2,279,354</b>
<b>Expenditure by Vote</b>										
	1									
Vote 1 - CORPORATE SERVICES		121,205	152,785	152,785	5,917	48,381	76,392	(28,012)	-36.7%	152,785
Vote 2 - COMMUNITY SERVICES		287,455	271,386	271,386	20,295	117,976	135,693	(17,717)	-13.1%	271,386
Vote 3 - BUDGET AND TREASURY		139,996	176,376	176,463	11,997	84,948	88,231	(3,283)	-3.7%	176,463
Vote 4 - MUNICIPAL MANAGER		78,740	82,435	82,435	7,333	37,398	41,218	(3,819)	-9.3%	82,435
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		125,741	150,587	150,114	33,037	95,933	75,057	20,876	27.8%	150,114
Vote 6 - TECHNICAL SERVICES		744,037	859,324	859,072	64,196	359,046	429,536	(70,490)	-16.4%	859,072
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		552,417	704,582	695,902	71,811	286,589	347,951	(61,361)	-17.6%	695,902
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>	<b>2</b>	<b>2,049,591</b>	<b>2,397,474</b>	<b>2,388,156</b>	<b>214,586</b>	<b>1,030,270</b>	<b>1,194,078</b>	<b>(163,807)</b>	<b>-13.7%</b>	<b>2,388,156</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>	<b>126,279</b>	<b>274.4%</b>	<b>(108,801)</b>

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

Description	Ref	2019/20	Budget Year 2020/21							
		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		319,656	396,522	396,522	27,916	174,406	198,261	(23,855)	-12%	396,522
Service charges - electricity revenue		581,207	609,866	609,866	48,077	326,151	304,933	21,218	7%	609,866
Service charges - water revenue		178,594	190,579	190,579	15,367	93,079	95,289	(2,210)	-2%	190,579
Service charges - sanitation revenue		108,915	118,793	118,793	9,359	56,180	59,396	(3,216)	-5%	118,793
Service charges - refuse revenue		82,251	95,898	95,898	7,740	46,410	47,949	(1,539)	-3%	95,898
Rental of facilities and equipment		7,817	8,495	8,495	643	3,671	4,248	(577)	-14%	8,495
Interest earned - external investments		2,690	2,497	2,497	370	1,186	1,248	(62)	-5%	2,497
Interest earned - outstanding debtors		5,754	6,325	6,325	444	2,553	3,162	(609)	-19%	6,325
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,054	13,114	13,114	1,023	3,612	6,557	(2,945)	-45%	13,114
Licences and permits	8	-	38	38	2	38	19	19	100%	38
Agency services		-	-	-	-	-	-	-	-	0.00%
Transfers and subsidies		611,725	662,833	730,951	205,750	459,628	465,895	(6,267)	-1%	730,951
Other revenue		31,034	15,729	15,729	6,496	13,344	7,864	5,480	70%	15,729
Gains		-	-	-	0	47	-	47	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,938,707</b>	<b>2,120,688</b>	<b>2,188,806</b>	<b>323,188</b>	<b>1,180,307</b>	<b>1,194,823</b>	<b>(14,517)</b>	<b>-1%</b>	<b>2,188,806</b>
<b>Expenditure By Type</b>										
Employee related costs		540,376	594,312	596,287	45,341	270,202	298,143	(27,942)	-9%	596,287
Remuneration of councillors		25,106	28,456	28,456	2,159	12,729	14,228	(1,499)	-11%	28,456
Debt impairment		137,893	184,700	184,700	1,586	25,118	92,350	(67,231)	-73%	184,700
Depreciation & asset impairment		338,886	420,387	420,387	31,950	173,099	210,194	(37,095)	-18%	420,387
Finance charges		51,592	42,882	42,882	3,580	21,446	21,441	5	0%	42,882
Bulk purchases		524,253	660,671	660,671	74,611	292,492	330,335	(37,843)	-11%	660,671
Other materials		2,117	4,559	4,559	519	1,992	2,279	(288)	-13%	4,559
Contracted services		215,154	337,719	335,209	50,561	132,588	167,604	(35,017)	-21%	335,209
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		214,115	123,788	115,005	4,278	100,605	57,502	43,103	75%	115,005
Losses		100	1	1	-	-	1	(1)	-100%	1
<b>Total Expenditure</b>		<b>2,049,591</b>	<b>2,397,474</b>	<b>2,388,156</b>	<b>214,586</b>	<b>1,030,270</b>	<b>1,194,078</b>	<b>(163,807)</b>	<b>-14%</b>	<b>2,388,156</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(110,884)	(276,785)	(199,349)	108,602	150,036	745	149,291	0	(199,349)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	(0)	90,548
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>			<b>(108,801)</b>
<b>Taxation</b>										
<b>Surplus/(Deficit) after taxation</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>			<b>(108,801)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>			<b>(108,801)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>			<b>(108,801)</b>



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

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		1,964	1,865	6,299	829	1,996	3,150	(1,153)	-37%	6,299
Vote 3 - BUDGET AND TREASURY		360	1,000	3,404	22	629	1,702	(1,074)	-63%	3,404
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		19,038	18,000	21,722	29	4,029	10,861	(6,832)	-63%	21,722
Vote 6 - TECHNICAL SERVICES		83,819	104,683	108,054	9,658	27,104	54,027	(26,924)	-50%	108,054
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		424	-	-	-	-	-	-	-	-
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	105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479
<b>Total Capital Expenditure</b>		105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		360	1,000	3,404	22	629	1,702	(1,074)	-63%	3,404
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		360	1,000	3,404	22	629	1,702	(1,074)	-63%	3,404
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1,719	1,865	6,871	829	2,408	3,433	(1,027)	-30%	6,871
Community and social services		861	365	3,982	107	589	1,991	(1,402)	-70%	3,982
Sport and recreation		230	1,500	198	-	196	99	97	98%	198
Public safety		448	-	1,969	722	1,211	985	227	23%	1,969
Housing		180	-	722	-	412	351	51	14%	722
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		97,564	63,683	68,554	6,898	16,543	34,277	(17,734)	-52%	68,554
Planning and development		18,858	18,000	21,000	29	3,617	10,500	(6,883)	-66%	21,000
Road transport		78,706	45,683	47,554	6,869	12,926	23,777	(10,851)	-46%	47,554
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		5,962	58,000	60,850	2,788	14,177	30,325	(16,148)	-53%	60,850
Energy sources		424	-	-	-	-	-	-	-	-
Water management		5,113	43,000	43,000	3,130	9,444	21,500	(12,056)	-56%	43,000
Waste water management		425	16,000	17,500	(342)	4,733	8,750	(4,017)	-46%	17,500
Waste management		-	-	150	-	-	75	(75)	-100%	150
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479
<b>Funded by:</b>										
National Government		76,576	90,183	90,183	7,246	22,010	45,091	(23,082)	-51%	90,183
Provincial Government		-	365	365	97	252	183	70	38%	365
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	90,548
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		29,029	35,000	48,931	3,194	11,495	24,466	(12,970)	-53%	48,931
<b>Total Capital Funding</b>		105,605	125,548	139,479	10,537	33,757	69,740	(35,983)	-52%	139,479

**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
- 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 - Mid-Year Assessment**

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		–	44,043	3,873	17,912	3,873
Call investment deposits		35,545	28,510	–	98,511	–
Consumer debtors		617,310	377,278	691,330	694,384	691,330
Other debtors		241,621	36,838	–	77,687	–
Current portion of long-term receivables		0	1	1	–	1
Inventory		13,883	13,296	13,514	15,218	13,514
<b>Total current assets</b>		<b>908,359</b>	<b>499,966</b>	<b>708,718</b>	<b>903,713</b>	<b>708,718</b>
<b>Non current assets</b>						
Long-term receivables		–	348	–	–	–
Investments		–	–	–	–	–
Investment property		355,564	355,564	355,564	257,160	355,564
Investments in Associate		234,928	204,693	234,928	217,333	234,928
Property, plant and equipment		6,573,347	6,638,512	6,638,512	6,449,288	6,638,512
Biological		–	–	–	–	–
Intangible		517	1,823	690	1,546	690
Other non-current assets		11,488	11,488	11,670	11,670	11,670
<b>Total non current assets</b>		<b>7,175,844</b>	<b>7,212,428</b>	<b>7,241,364</b>	<b>6,936,998</b>	<b>7,241,364</b>
<b>TOTAL ASSETS</b>		<b>8,084,203</b>	<b>7,712,393</b>	<b>7,950,082</b>	<b>7,840,711</b>	<b>7,950,082</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		12,149	28,757	28,757	15,349	28,757
Consumer deposits		24,493	24,738	24,914	27,011	24,914
Trade and other payables		932,941	367,022	475,665	806,089	475,665
Provisions		8,668	8,668	9,752	9,752	9,752
<b>Total current liabilities</b>		<b>978,251</b>	<b>429,185</b>	<b>539,088</b>	<b>858,201</b>	<b>539,088</b>
<b>Non current liabilities</b>						
Borrowing		389,630	375,896	584,012	339,056	584,012
Provisions		177,199	207,485	207,485	202,464	207,485
<b>Total non current liabilities</b>		<b>566,829</b>	<b>583,382</b>	<b>791,498</b>	<b>541,520</b>	<b>791,498</b>
<b>TOTAL LIABILITIES</b>		<b>1,545,080</b>	<b>1,012,567</b>	<b>1,330,585</b>	<b>1,399,721</b>	<b>1,330,585</b>
<b>NET ASSETS</b>	2	<b>6,539,123</b>	<b>6,699,827</b>	<b>6,619,496</b>	<b>6,440,990</b>	<b>6,619,496</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,510,091	6,671,317	6,590,056	6,411,176	6,590,056
Reserves		29,032	28,510	29,441	29,813	29,441
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>6,539,123</b>	<b>6,699,827</b>	<b>6,619,496</b>	<b>6,440,990</b>	<b>6,619,496</b>

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2019/20	Budget Year 2020/21							
		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		247,108	318,058	277,259	27,916	199,049	138,630	60,419	44%	277,259
Service charges		1,096,265	832,349	839,506	150,505	384,072	419,753	(35,681)	-9%	839,506
Other revenue		84,390	27,620	27,771	6,496	14,497	13,885	612	4%	27,771
Transfers and Subsidies - Operational		535,551	662,833	730,951	184,855	433,493	439,760	(6,267)	-1%	730,951
Transfers and Subsidies - Capital		119,740	90,548	90,548	-	86,365	86,365	-	-	90,548
Interest		8,444	2,497	2,497	1,019	3,740	1,248	2,491	200%	2,497
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(1,887,448)	(1,740,736)	(1,809,786)	(246,820)	(939,086)	(904,893)	34,193	-4%	(1,809,786)
Finance charges		(51,592)	(42,882)	(42,882)	(3,580)	(21,446)	(21,441)	5	0%	(42,882)
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>152,459</b>	<b>150,288</b>	<b>115,865</b>	<b>120,390</b>	<b>160,684</b>	<b>173,308</b>	<b>12,624</b>	<b>7%</b>	<b>115,865</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	18,000	18,000	-	-	9,000	(9,000)	-100%	18,000
Decrease (increase) in non-current receivables		4,563	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(105,605)	(125,548)	(139,479)	(10,515)	(33,757)	(69,740)	(35,983)	52%	(139,479)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(101,042)</b>	<b>(107,548)</b>	<b>(121,479)</b>	<b>(10,515)</b>	<b>(33,757)</b>	<b>(60,740)</b>	<b>(26,983)</b>	<b>44%</b>	<b>(121,479)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	2,000	2,000	-	-	1,000	(1,000)	-100%	2,000
<b>Payments</b>										
Repayment of borrowing		(25,871)	(28,757)	(28,757)	(29,394)	(46,772)	(14,378)	32,393	-225%	(28,757)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(25,871)</b>	<b>(26,757)</b>	<b>(26,757)</b>	<b>(29,394)</b>	<b>(46,772)</b>	<b>(13,378)</b>	<b>33,393</b>	<b>-250%</b>	<b>(26,757)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>25,547</b>	<b>15,983</b>	<b>(32,372)</b>	<b>80,481</b>	<b>80,156</b>	<b>99,190</b>			<b>(32,372)</b>
Cash/cash equivalents at beginning:		9,999	28,060	36,244		36,268	36,244			36,268
Cash/cash equivalents at month/year end:		35,546	44,043	3,873		116,424	135,434			3,897

**KZN252 Newcastle - Supporting Table SC1 Material variance explanations - Mid-Year Assessment**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>R thousands</b> <b>Revenue By Source</b> Property rates Rental of facilities and equipment Interest earned - external investments Interest earned - outstanding debtors Fines, penalties and forfeits Licences and permits	-12% -14% -29% -19% -45% 100%	The variance is due to there being vacant facilities, furthermore due to the lockdown restrictions certain municipal facilities aren't being utilized to generate revenue. Due to slow spending investments are accumulating more interest than anticipated Due to an increase on our debtors book. Dependent on the consumers reaction Dependent on the consumers reaction	This item will be monitored during the course of the year whether an adjustment would be required.  This item will be monitored during the course of the year whether an adjustment would be required. This item will be monitored during the course of the year whether an adjustment would be required. This item will be monitored during the course of the year whether an adjustment would be required.
2	<b>Expenditure By Type</b> Remuneration of councillors Debt impairment	-11% -73%	Death and dismissal of two councillors respectively has resulted to this variance. Only debt impairment for indigents is calculated monthly all other debtors is Biannually	
3	Depreciation & asset impairment Contracted Services Other materials <b>Capital Expenditure</b> Grant funded projects Internally funded projects Repairs and maintenance	-19% -21% -13% -51% -53% 81%	This is due to the very low capital expenditure and projects still under work in progress (not yet capitalised) This is due to delays in the appointment of consultants & the cost containment Cross cut measures are implemented to reduce the expenditure for material  Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	This item will be monitored during the course of the year whether an adjustment would be required. This item will be monitored during the course of the year whether an adjustment would be required. This item will be monitored during the course of the year whether an adjustment would be required.  Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
4	<b>Financial Position</b>			
5	<b>Cash Flow</b> Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	7% 44% -250%	Equitable Share and other grants bulk of it received early in the financial year Slow capital expenditure Based on amortisation schedules	None None None
6	<b>Measurable performance</b>			
7	<b>Municipal Entities</b>			

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

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.3%	19.3%	19.4%	2.1%	3.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.4%	11.5%	16.4%	18.0%	16.4%
Gearing	Long Term Borrowing/ Funds & Reserves		1342.1%	1318.5%	1983.7%	1137.3%	1983.7%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	92.9%	116.5%	131.5%	105.3%	131.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		3.6%	16.9%	0.7%	13.6%	0.7%
<b>Revenue Management</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		44.3%	19.5%	31.6%	65.4%	31.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		27.9%	28.0%	27.2%	22.9%	27.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.1%	21.8%	21.2%	1.8%	3.3%
<b>IDP regulation financial viability indicators</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 - Mid-Year Assessment**

Description	NT Code	Budget Year 2020/21										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.O Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 DYS	181 DYS-1 Yr	Over 1Yr	Total				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	24,605	10,799	9,033	9,945	7,534	7,252	48,792	366,579	484,538	440,101	418		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	45,676	1,906	1,919	1,206	885	637	10,032	58,819	121,079	71,578	5		
Receivables from Non-exchange Transactions - Property Rates	1400	34,402	9,921	9,129	9,256	13,768	7,913	42,043	216,768	343,189	289,747	186		
Receivables from Exchange Transactions - Waste Water Management	1500	15,126	6,294	6,025	6,701	5,887	5,466	33,039	285,666	364,203	336,758	306		
Receivables from Exchange Transactions - Waste Management	1600	11,738	4,760	4,522	4,604	4,287	4,138	24,422	149,211	207,682	186,662	125		
Receivables from Exchange Transactions - Property Rental Debtors	1700	544	165	142	156	156	140	769	4,442	6,514	5,663	1		
Interest on Arrear Debtor Accounts	1810	917	482	412	549	377	352	2,415	44,173	49,678	47,867	17		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	(106,207)	8,908	4,821	3,648	2,978	2,745	18,765	236,630	172,287	264,766	192		
<b>Total By Income Source</b>	<b>2000</b>	<b>26,802</b>	<b>43,234</b>	<b>36,004</b>	<b>36,063</b>	<b>35,872</b>	<b>28,643</b>	<b>180,276</b>	<b>1,362,287</b>	<b>1,749,180</b>	<b>1,643,141</b>	<b>1,250</b>		
<b>2019/20 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	(25,339)	6,649	2,099	759	5,763	460	2,816	18,562	11,759	28,350	-		
Commercial	2300	(20,059)	4,830	4,510	3,158	3,220	2,719	20,883	129,198	148,458	159,177	-		
Households	2400	72,331	31,719	29,363	32,088	26,864	25,461	156,462	1,212,180	1,586,468	1,453,055	1,250		
Other	2500	(131)	36	32	58	24	14	116	2,347	2,485	2,559	0		
<b>Total By Customer Group</b>	<b>2600</b>	<b>26,802</b>	<b>43,234</b>	<b>36,004</b>	<b>36,063</b>	<b>35,872</b>	<b>28,643</b>	<b>180,276</b>	<b>1,362,287</b>	<b>1,749,180</b>	<b>1,643,141</b>	<b>1,250</b>		

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

R thousands	Description	NT Code	Budget Year 2020/21										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	30,881	24,291	-	-	-	-	-	-	-	30,000	198,526	283,697	
	Bulk Water	0200	9,138	20,756	11,671	11,351	12,350	12,868	43,654	(297)	-	-	-	121,492	
	PAYE deductions	0300	15,809	-	-	-	-	-	-	-	-	-	-	15,809	
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-	
	Pensions / Retirement deductions	0500	7,146	-	-	-	-	-	-	-	-	-	-	7,146	
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-	
	Trade Creditors	0700	2,685	791	2,281	2,228	7,187	1,514	6,949	9,076	-	-	32,711		
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-	
	Other	0900	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total By Customer Type</b>	<b>1000</b>	<b>65,659</b>	<b>45,838</b>	<b>13,952</b>	<b>13,579</b>	<b>19,537</b>	<b>14,382</b>	<b>80,603</b>	<b>207,305</b>	<b>460,855</b>				

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
R thousands															
<u>Municipality</u>															
Nedbank		12 months		Call Account						Call account	1,332	471	(201,000)	260,000	60,803
Standard Bank		12 months		Call Account						Call account	36,546	557	(51,000)	51,000	37,104
ABSA		12 months		Call Account						Call account	595	10	-	-	605
<b>Municipality sub-total</b>											<b>38,473</b>	<b>1,038</b>	<b>(252,000)</b>	<b>311,000</b>	<b>98,511</b>
<u>Entities</u>															
Entities sub-total											-				
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>										<b>38,473</b>	<b>1,038</b>	<b>(252,000)</b>	<b>311,000</b>	<b>98,511</b>



KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	Budget Year 2020/21								
		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>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		463,996	477,793	546,692	184,855	390,657	386,924	(6,267)	-1.6%	546,692
Local Government Equitable Share		373,648	403,064	471,963	183,552	364,930	371,197	(6,267)	-1.7%	471,963
Energy Efficiency and Demand Management		6,000	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		14,000	12,000	12,000	-	3,000	3,000	-	-	12,000
Finance Management		1,700	1,700	1,700	-	1,700	1,700	-	-	1,700
Municipal Systems Improvement		1,750	1,500	1,500	-	-	-	-	-	1,500
Water Services Infrastructure Grant (WSIG)		20,800	19,000	19,000	-	9,000	9,000	-	-	19,000
Municipal Infrastructure Grant (MIG)	3	23,000	37,634	37,634	-	-	-	-	-	37,634
Massification		20,000	-	-	-	-	-	-	-	-
EPWP Incentive		3,098	2,895	2,895	1,303	2,027	2,027	-	-	2,895
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		105,944	187,562	187,562	-	52,836	52,836	-	-	187,562
Health subsidy		-	-	-	-	-	-	-	-	-
Level 2 accreditation		7,620	-	-	-	-	-	-	-	-
Museums Services		386	42	42	-	42	42	-	-	42
Community Library Services Grant		-	2,312	2,312	-	2,312	2,312	-	-	2,312
Sport and Recreation		-	-	-	-	-	-	-	-	-
Spatial Development Framework Support		-	1,500	1,500	-	-	-	-	-	1,500
Housing		91,392	170,140	170,140	-	43,753	43,753	-	-	170,140
Title Deeds		-	3,000	3,000	-	-	-	-	-	3,000
COGTA Support Scheme		-	-	-	-	-	-	-	-	-
Provincialisation of Libraries	4	6,546	6,729	6,729	-	6,729	6,729	-	-	6,729
Neighbourhood Development Partnership		-	-	-	-	-	-	-	-	-
Accredited municipalities		-	3,839	3,839	-	-	-	-	-	3,839
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Tirelo Boshha Grant		-	-	-	-	-	-	-	-	-
EED Housing Grant		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	569,940	665,355	734,254	184,855	433,493	439,760	(6,267)	-1.4%	734,254
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		139,039	90,183	90,183	-	86,000	86,000	-	-	90,183
Neighbourhood Development Partnership		30,259	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		89,580	74,183	74,183	-	70,000	70,000	-	-	74,183
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Emergency efficiency & demand side management		-	-	-	-	-	-	-	-	-
Municipal water infrastructure		-	-	-	-	-	-	-	-	16,000
Water Services Infrastructure Grant (WSIG)		19,200	16,000	16,000	-	16,000	16,000	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1,228	365	365	-	365	365	-	-	365
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Museum		-	365	365	-	365	365	-	-	365
Community Library Service		1,228	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	140,267	90,548	90,548	-	86,365	86,365	-	-	90,548
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	710,207	755,903	824,802	184,855	519,858	526,125	(6,267)	-1.2%	824,802

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

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		463,996	477,793	546,692	132,973	331,437	402,334	(71,178)	-17.7%	546,692
Local Government Equitable Share		373,648	403,064	471,963	123,125	298,236	371,197	(72,961)	-19.7%	471,963
Integrated National Electrification Programme		14,000	12,000	12,000	2,449	2,449	5,000	(2,551)	-51.0%	12,000
Finance Management		1,700	1,700	1,700	45	261	708	(447)	-63.1%	1,700
Municipal Systems Improvement		1,750	1,500	1,500			625	(625)	-100.0%	1,500
Water Services Infrastructure Grant (WSIG)		20,800	19,000	19,000	531	2,330	7,917	(5,587)	-70.6%	19,000
Municipal Infrastructure Grant (MIG)		23,000	37,634	37,634	6,394	26,674	15,681	10,993	70.1%	37,634
Massification		20,000	-	-						-
EPWP Incentive		3,098	2,895	2,895	429	1,486	1,206			2,895
Energy Efficiency and Demand Management		6,000	-	-						-
<b>Provincial Government:</b>		105,944	184,562	187,562	882	48,287	78,151	(2,481)	-3.2%	187,562
Health subsidy		-	-	-						-
Housing		91,392	170,140	170,140	-	43,753	70,892			170,140
Spatial Development Framework Support		-	1,500	1,500			625	(625)	-100.0%	1,500
Title Deeds		-	-	3,000	19	313	1,250			3,000
Provincialisation of Libraries		6,546	6,729	6,729	607	2,548	2,804	(256)	-9.1%	6,729
Level 2 Accreditation		7,620	-	-						-
Museum Services		386	42	42			18			42
Community Services		-	2,312	2,312	256	1,674	963			2,312
Accredited municipalities		-	3,839	3,839			1,600	(1,600)	-100.0%	3,839
<b>District Municipality:</b>		-	62,699	-	-	-	10,450	(10,450)	-100.0%	-
			62,699				10,450	(10,450)	-100.0%	
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>Tirelo Boshha Grant</i>										
<b>Total operating expenditure of Transfers and Grants:</b>		569,940	725,054	734,254	133,856	379,724	490,935	(84,108)	-17.1%	734,254
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		139,039	90,183	90,183	8,331	28,841	37,576	(8,735)	-23.2%	90,183
Neighbourhood Development Partnership		30,259	-	-						-
Water Services Infrastructure Grant (WSIG)		19,200	-	-						-
Municipal Infrastructure Grant(MIG)		89,580	74,183	74,183	7,324	23,492	30,910	(7,417)	-24.0%	74,183
Municipal water infrastructure		-	16,000	16,000	1,007	5,349	6,667	(1,318)	-19.8%	16,000
Emergy efficiency & demand side management		-	-	-						-
Other capital transfers [insert description]		-	-	-						-
<b>Provincial Government:</b>		1,228	365	365	116	364	152	212	139.4%	365
Level 2 accreditation		-	-	-						-
Museums Services		-	365	365	116	364	152			365
Provincialisation of Libraries		-	-	-						-
Housing		-	-	-						-
GOGTA Support Scheme		-	-	-						-
Sport and Recreation		-	-	-						-
Community Library Service		1,228	-	-						-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		140,267	90,548	90,548	8,446	29,205	37,728	(8,523)	-22.6%	90,548
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		710,207	815,602	824,802	142,302	408,929	528,663	(92,631)	-17.5%	824,802



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>		565,462	622,772	624,743	47,500	282,931	312,371	(29,440)	-9%	622,772
<b>% Increase</b>	4		10.1%	10.5%						10.1%
<b>TOTAL MANAGERS AND STAFF</b>		540,376	594,316	596,287	45,341	270,202	298,143	(27,942)	-9%	594,316

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

R thousands	Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework				
			July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23		
			Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget		
<b>Cash Receipts By Source</b>																			
	Property rates		43,795	32,766	34,041	34,041	26,489	27,916							78,210	277,259	349,864	349,864	
	Service charges - electricity revenue		34,802	29,889	26,773	31,457	31,814	31,552							403,398	589,705	646,752	672,622	
	Service charges - water revenue		13,347	16,755	16,650	16,650	13,422	15,367							23,753	115,945	112,074	117,678	
	Service charges - sanitation revenue		10,877	10,764	10,752	10,752	7,942	9,359							6,542	66,988	68,967	73,105	
	Service charges - refuse		8,968	8,981	8,964	8,964	6,467	7,740							16,785	66,868	64,139	64,139	
	Rental of facilities and equipment		611	608	566	647	591	643							4,829	8,495	9,005	9,545	
	Interest earned - external investments		178	1,564	233	0	111	370							41	2,497	2,647	2,806	
	Interest earned - outstanding debtors		435	(972)	1,742	445	460	444							(2,553)	-	6,704	7,106	
	Dividends received		-	-	-	-	-	-							-	-	-	-	
	Fines, penalties and forfeits		59	92	17	86	1,483	1,023							650	3,410	9,737	10,321	
	Licences and permits		3	8	15	8	5	2							(37)	4	16	17	
	Agency services		-	-	-	-	-	-							-	-	-	-	
	Transfers and Subsidies - Operational		181,378	724	26,013	12,562	27,961	184,855							297,458	730,951	620,150	675,031	
	Other revenue		963	1,664	1,465	1,137	6,496	6,496							4,138	15,862	20,738	21,982	
	<b>Cash Receipts by Source</b>		<b>295,415</b>	<b>102,843</b>	<b>127,231</b>	<b>116,759</b>	<b>116,745</b>	<b>285,777</b>							<b>833,215</b>	<b>1,877,984</b>	<b>1,910,792</b>	<b>2,004,216</b>	
	<b>Other Cash Flows by Source</b>		<b>40,000</b>		<b>40,000</b>	<b>365</b>	<b>6,000</b>								<b>4,183</b>	<b>90,548</b>	<b>112,015</b>	<b>105,827</b>	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																		
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																		
	Proceeds on Disposal of Fixed and Intangible Assets																		
	Short term loans																		
	Borrowing long term/refinancing																		
	Increase (decrease) in consumer deposits																		
	Decrease (increase) in non-current receivables																		
	Decrease (increase) in non-current investments																		
	<b>Total Cash Receipts by Source</b>		<b>335,415</b>	<b>102,843</b>	<b>167,231</b>	<b>117,124</b>	<b>122,745</b>	<b>285,777</b>							<b>857,398</b>	<b>1,988,532</b>	<b>2,044,807</b>	<b>2,132,043</b>	
	<b>Cash Payments by Type</b>																		
	Employee related costs		45,767	40,649	46,068	45,050	47,327	45,341											
	Remuneration of councillors		2,115	2,095	2,112	2,165	2,082	2,159											
	Interest paid		3,594	3,594	3,556	3,579	3,580	3,580											
	Bulk purchases - Electricity		55,868	69,706	63,124	41,703	40,525	40,525											
	Bulk purchases - Water & Sewer		11,190	12,350	-														
	Other materials		217	248	2450	411	519	44,294											
	Contracted services		2,197	11,272	44,492	40,225	29,333	44,294											
	Grants and subsidies paid - other municipalities																		
	Grants and subsidies paid - other																		
	General expenses		10,019	6,097	13,626	7,954	6,026	4,277											
	<b>Cash Payments by Type</b>		<b>130,966</b>	<b>146,012</b>	<b>175,429</b>	<b>140,675</b>	<b>131,296</b>	<b>140,897</b>							<b>987,591</b>	<b>1,852,667</b>	<b>1,872,989</b>	<b>1,964,540</b>	
	<b>Other Cash Flows/Payments by Type</b>																		
	Capital assets																		
	Repayment of borrowing																		
	Other Cash Flows/Payments		29,251	(26,865)	(27,010)	3,694	3,542	(29,394)											
	<b>Total Cash Payments by Type</b>		<b>232,102</b>	<b>208,829</b>	<b>191,858</b>	<b>146,278</b>	<b>149,369</b>	<b>121,818</b>							<b>970,648</b>	<b>2,020,903</b>	<b>2,027,888</b>	<b>2,121,472</b>	
	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>103,312</b>	<b>(105,986)</b>	<b>(24,627)</b>	<b>(29,155)</b>	<b>(26,624)</b>	<b>163,959</b>							<b>(113,251)</b>	<b>(32,372)</b>	<b>16,919</b>	<b>10,571</b>	
	Cash/cash equivalents at the monthly/year beginning:		<b>35,545</b>	<b>138,858</b>	<b>32,871</b>	<b>8,244</b>	<b>(20,911)</b>	<b>(47,535)</b>							<b>116,424</b>	<b>116,424</b>	<b>116,424</b>	<b>3,174</b>	
	Cash/cash equivalents at the monthly/year end:		<b>138,858</b>	<b>32,871</b>	<b>8,244</b>	<b>(20,911)</b>	<b>(47,535)</b>	<b>116,424</b>							<b>116,424</b>	<b>116,424</b>	<b>20,093</b>	<b>30,663</b>	

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

Description	Ref	2019/20	Budget Year 2020/21							
		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		319,656	396,522	396,522	27,916	174,406	198,261	(23,855)	-12%	396,522
Service charges - electricity revenue		581,207	609,866	609,866	48,077	326,151	304,933	21,218	7%	609,866
Service charges - water revenue		178,594	190,579	190,579	15,367	93,079	95,289	(2,210)	-2%	190,579
Service charges - sanitation revenue		108,915	118,793	118,793	9,359	56,180	59,396	(3,216)	-5%	118,793
Service charges - refuse revenue		82,251	95,898	95,898	7,740	46,410	47,949	(1,539)	-3%	95,898
Rental of facilities and equipment		7,817	8,495	8,495	643	3,671	4,248	(577)	-14%	8,495
Interest earned - external investments		2,690	2,497	2,497	370	1,186	1,248	(62)	-5%	2,497
Interest earned - outstanding debtors		5,754	6,325	6,325	444	2,553	3,162	(609)	-19%	6,325
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,054	13,114	13,114	1,023	3,612	6,557	(2,945)	-45%	13,114
Licences and permits		8	38	38	2	38	19	19	100%	38
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		611,725	662,833	730,951	205,750	459,628	465,895	(6,267)	-1%	730,951
Other revenue		31,034	15,729	15,729	6,496	13,344	7,864	5,480	70%	15,729
Gains		-	-	-	0	47	-	47	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,938,707</b>	<b>2,120,688</b>	<b>2,188,806</b>	<b>323,188</b>	<b>1,180,307</b>	<b>1,194,823</b>	<b>(14,517)</b>	<b>-1%</b>	<b>2,188,806</b>
<b>Expenditure By Type</b>										
Employee related costs		540,376	594,312	596,287	45,341	270,202	298,143	(27,942)	-9%	596,287
Remuneration of councillors		25,106	28,456	28,456	2,159	12,729	14,228	(1,499)	-11%	28,456
Debt impairment		137,893	184,700	184,700	1,586	25,118	92,350	(67,231)	-73%	184,700
Depreciation & asset impairment		338,886	420,387	420,387	31,950	173,099	210,194	(37,095)	-18%	420,387
Finance charges		51,592	42,882	42,882	3,580	21,446	21,441	5	0%	42,882
Bulk purchases		524,253	660,671	660,671	74,611	292,492	330,335	(37,843)	-11%	660,671
Other materials		2,117	4,559	4,559	519	1,992	2,279	(288)	-13%	4,559
Contracted services		215,154	337,719	335,209	50,561	132,588	167,604	(35,017)	-21%	335,209
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		214,115	123,788	115,005	4,278	100,605	57,502	43,103	75%	115,005
Losses		100	1	1	-	-	1	(1)	-100%	1
<b>Total Expenditure</b>		<b>2,049,591</b>	<b>2,397,474</b>	<b>2,388,156</b>	<b>214,586</b>	<b>1,030,270</b>	<b>1,194,078</b>	<b>(163,807)</b>	<b>-14%</b>	<b>2,388,156</b>
<b>Surplus/(Deficit)</b>		<b>(110,884)</b>	<b>(276,785)</b>	<b>(199,349)</b>	<b>108,602</b>	<b>150,036</b>	<b>745</b>	<b>149,291</b>	<b>20028%</b>	<b>(199,349)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		76,576	90,548	90,548	7,343	22,262	45,274	(23,012)	-51%	90,548
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>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>	<b>126,279</b>	<b>274%</b>	<b>(108,801)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(108,801)</b>	<b>115,945</b>	<b>172,298</b>	<b>46,019</b>	<b>126,279</b>	<b>274%</b>	<b>(108,801)</b>



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

Month	2019/20	Budget Year 2020/21							
	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	3,493	10,462	10,462	0	0	10,462	10,462	100.0%	0%
August	12,343	10,462	10,462	948	948	20,925	19,977	95.5%	1%
September	6,817	10,462	11,855	5,971	6,919	32,780	25,861	78.9%	6%
October	9,161	10,462	11,855	2,042	8,960	44,636	35,675	79.9%	7%
November	9,742	10,462	11,855	14,281	23,242	56,491	33,249	58.9%	19%
December	7,532	10,462	11,855	10,515	33,757	68,346	34,590	50.6%	27%
January	3,516	10,462	11,855			80,202	-		
February	9,896	10,462	11,855			92,057	-		
March	5,713	10,462	11,855			103,913	-		
April	3,101	10,462	11,855			115,768	-		
May	7,252	10,462	11,855			127,624	-		
June	27,039	10,462	11,855			139,479	-		
<b>Total Capital expenditure</b>	<b>105,605</b>	<b>125,548</b>	<b>139,479</b>	<b>33,757</b>					





Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	861	-	5,430	107	538	2,715	2,177	80.2%	5,430	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Purts	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	198	-	196	99	(97)	-97.6%	198	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	350	500	-	-	250	250	100.0%	500	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	300	500	-	-	250	250	100.0%	500	
Works of Art	-	50	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	55	3,254	-	-	-	-	-	-	-	
Revenue Generating	-	3,254	-	-	-	-	-	-	-	
Improved Property	-	3,254	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	55	-	-	-	-	-	-	-	-	
Improved Property	55	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
<b>Furniture and Office Equipment</b>	471	1,200	1,820	740	1,034	910	(124)	-13.6%	1,820	
Furniture and Office Equipment	471	1,200	1,820	740	1,034	910	(124)	-13.6%	1,820	
<b>Machinery and Equipment</b>	1,716	2,515	2,252	18	248	1,126	878	78.0%	2,252	
Machinery and Equipment	1,716	2,515	2,252	18	248	1,126	878	78.0%	2,252	
<b>Transport Assets</b>	-	-	3,250	-	490	1,625	1,135	69.9%	3,250	
Transport Assets	-	-	3,250	-	490	1,625	1,135	69.9%	3,250	
<b>Land</b>	1,302	-	-	-	500	-	(500)	#DIV/0!	-	
Land	1,302	-	-	-	500	-	(500)	#DIV/0!	-	
<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	58,569	42,071	76,183	5,462	17,606	38,091	20,486	53.8%	76,183



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>	69	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Equity Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	69	-	-	-	-	-	-	-	-	-
Staff Housing	69	-	-	-	-	-	-	-	-	-
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>	-	-	252	-	219	126	(93)	-73.9%	252	-
Transport Assets	-	-	252	-	219	126	(93)	-73.9%	252	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	14,092	32,746	10,123	1,851	4,752	5,061	309	6.1%	10,123



Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	106	106	-	-	53	53	100.0%	-	106
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	800	801	801	-	33	400	367	91.7%	-	801
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	30	48	48	5	25	24	(1)	-2.9%	-	48
Sport and Recreation Facilities	166	298	298	-	62	149	87	58.6%	-	298
Indoor Facilities	-	183	183	-	34	91	58	63.1%	-	183
Outdoor Facilities	163	115	115	-	28	57	29	51.3%	-	115
Capital Spares	2	-	-	-	-	-	-	-	-	-
<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>	177	233	233	42	59	117	58	49.6%	-	233
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	177	233	233	42	59	117	58	49.6%	-	233
Staff Housing	177	233	233	42	59	117	58	49.6%	-	233
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	3,899	3,739	3,739	309	1,861	1,870	209	11.2%	-	3,739
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	3,899	3,739	3,739	309	1,861	1,870	209	11.2%	-	3,739
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	3,899	3,739	3,739	309	1,861	1,870	209	11.2%	-	3,739
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>	5,728	10,001	10,001	530	2,295	5,001	2,706	54.1%	-	10,001
Machinery and Equipment	5,728	10,001	10,001	530	2,295	5,001	2,706	54.1%	-	10,001
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	73,296	96,637	96,637	1,560	9,017	48,318	39,301	81.3%	96,637



Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	137	-	15	91	-	(81)	#DIV/0!	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	133	-	15	89	-	(89)	#DIV/0!	-	-	
Cemeteries/Crematoria	3,278	-	364	2,186	-	(2,186)	#DIV/0!	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	1,400	-	156	934	-	(934)	#DIV/0!	-	-	
Public Open Space	546	-	61	364	-	(364)	#DIV/0!	-	-	
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>	10,232	-	1,137	6,821	-	(6,821)	#DIV/0!	-	-	
Operational Buildings	10,232	-	1,137	6,821	-	(6,821)	#DIV/0!	-	-	
Municipal Offices	10,232	-	1,137	6,821	-	(6,821)	#DIV/0!	-	-	
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>	1,773	-	197	1,182	-	(1,182)	#DIV/0!	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	1,773	-	197	1,182	-	(1,182)	#DIV/0!	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	1,773	-	197	1,182	-	(1,182)	#DIV/0!	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	963	-	107	642	-	(642)	#DIV/0!	-	-	
Computer Equipment	963	-	107	642	-	(642)	#DIV/0!	-	-	
<b>Furniture and Office Equipment</b>	2,008	-	223	1,339	-	(1,339)	#DIV/0!	-	-	
Furniture and Office Equipment	2,008	-	223	1,339	-	(1,339)	#DIV/0!	-	-	
<b>Machinery and Equipment</b>	2,720	-	302	1,813	-	(1,813)	#DIV/0!	-	-	
Machinery and Equipment	2,720	-	302	1,813	-	(1,813)	#DIV/0!	-	-	
<b>Transport Assets</b>	4,657	-	517	3,104	-	(3,104)	#DIV/0!	-	-	
Transport Assets	4,657	-	517	3,104	-	(3,104)	#DIV/0!	-	-	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Total Depreciation</b>	1	338,866	420,387	420,387	31,950	173,099	210,194	37,095	17.6%	420,387





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	-	-	44	-	44	22	(22)	-87.9%	44	
Indoor Facilities	-	-	44	-	44	22	(22)	-97.9%	44	
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>	-	-	3,679	1	284	1,839	1,556	84.6%	3,679	
Operational Buildings	-	-	3,679	1	284	1,839	1,556	84.6%	3,679	
Municipal Offices	-	-	3,679	1	284	1,839	1,556	84.6%	3,679	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	
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>	-	-	150	-	-	75	75	100.0%	150	
Machinery and Equipment	-	-	150	-	-	75	75	100.0%	150	
<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	32,943	50,731	53,174	3,224	11,399	26,587	15,188	57.1%	53,174

Newcastle Municipality Grant Register for December 2021

Number	Vote number	Description	Opening Balance at the beginning of the year - (Roll Over)	Opening balance for the month	Total Receipts to Date	Receipts received for the month	Expenditure for DEC	Adjustments	Total Expenditure before Vat	VAT FOR THE MONTH	Total Vat Amount	Total Expenditure after Vat	Closing balance
1	0305200109	Environmental Management Framework	(602,871.43)	(592,871.43)									(592,871.43)
2	0305200409	IT - Trade Booth Project	(1,317,976.11)	(833,976.11)									(833,976.11)
3	0305200709	Cleanest Town	(6,267,093.95)	(6,267,093.95)	(9,000,000.00)		2,120,790.43	9,287,000.00	2,120,790.43	319,467.07	319,467.07	2,440,247.50	(6,506,846.45)
4	0305200811	Community Grant - Operating Balance											
5	0305200811	Titla Dredge Restoration Grant - Operating Balance	(7,233,371.11)	(1,743,888.63)				5,198,326.30	287,682.26		25,597.82	312,880.10	(1,724,184.71)
6	0305200811	Community Grant - Operating Balance	(6,738.27)	358,465.62	(2,027,000.00)	(1,493,000.00)	439,354.24		1,485,467.53			1,485,467.53	(547,889.74)
7	0305200911	Community Grant - Operating Balance			(1,700,000.00)		44,510.23		261,051.01			261,051.01	(1,438,948.89)
8	0305200911	Community Grant - Operating Balance	(605,455.60)	(605,455.60)									(605,455.60)
9	0305201101	Community Grant - Operating Balance	(1,343,705.82)	(2,231,688.78)	(3,311,000.00)				1,673,504.65			1,673,504.65	(638,184.13)
10	0305202101	Ingogo Fresh Produce	(1,183,336)	(1,183,336)					255,887.71			255,887.71	(927,448.29)
11	0305202101	Sports Maintenance Facilities Grant	(10,220.00)	(10,220.00)									(10,220.00)
12	0305202101	Community Grant - Operating Balance			(70,000,000.00)		9,833,016.96		44,700,471.35	1,484,464.48	6,465,761.48	50,166,232.81	(19,833,767.19)
13	0305202609	Outswell Arts Centre	(34,920.00)	(34,920.00)									(34,920.00)
14	0305202609	Community Grant - Operating Balance	(131,074.84)	(131,074.84)	(6,720,000.00)				2,610,932.73	19,388.02	31,607.05	2,642,620.75	(133,717.09)
15	0305202609	Community Grant - Operating Balance	(2,463,315.56)	(7,248,600.02)									(9,491,915.58)
16	0305202711	Community Grant - Operating Balance	(378,321.54)	(459,771.54)	(187,000.00)				87,150.00			87,150.00	(576,621.54)
17	0305202711	Community Grant - Operating Balance	(381,453.23)	(481,848.78)	(300,000.00)				56,305.10			56,305.10	(825,543.68)
18	0305202811	Community Grant - Operating Balance	0.00	0.00									0.00
19	0305202811	Community Grant - Operating Balance	(1,815,281.36)	(1,815,281.36)									(1,815,281.36)
20	0305202811	Community Grant - Operating Balance											
21	0305202811	Community Grant - Operating Balance	(17,198,147.85)	(38,455,802.20)	(26,000,000.00)				6,679,920.33	200,545.18	1,001,538.05	7,679,458.38	(45,125,350.42)
22	0305202811	Community Grant - Operating Balance											
23	0305202811	Community Grant - Operating Balance	(4,288,612.76)	(4,288,612.76)					43,753,027.17			43,753,027.17	(8,571,630.93)
24	0305202811	Community Grant - Operating Balance	(1,360,417.69)	(1,360,417.69)									(1,360,417.69)
25	0305203301	Community Grant - Operating Balance											
26	0305203301	Community Grant - Operating Balance											
27	0305203301	Community Grant - Operating Balance	(45,749,329.73)	(102,863,259.39)	(164,128,027.17)	(1,303,000.00)	77,142,935.40	6,259,600.00	101,146,110.94	2,033,864.76	6,149,181.43	110,692,672.37	(173,470,587.42)
		<b>TOTAL</b>											

PREPARED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

ACCOUNTANT

DATE: .....

B.N KHUMALO

MANAGER

DATE: .....

M.S NDLOVU  
DIRECTOR:  
BUDGET &  
FINANCIAL  
REFORMS

DATE: .....

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

DATE: .....

## Annexure A

## SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR December 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 1,089,089.93					R 18,703.65		R 1,107,793.58
Housing Development Fund	Standard Bank 068450354/016	R 28,701,727.14	R 51,000,000.00		R 51,000,000.00		R 424,954.70		R 29,126,681.84
Provincialisation	Standard Bank 068450354/035	R 43,254.44	R 0.00		R 0.00		R 124.34		R 43,378.78
MIG	Standard Bank 068450354/036	R 598,081.34	R 0.00		R 0.00		R 10,271.24		R 608,352.58
NDFP	Standard Bank 068450354/037	R 422,224.02	R 0.00		R 0.00		R 7,251.12		R 429,475.14
Electrification Grant	Standard Bank 068450354/038	R 60,264.43	R 0.00		R 0.00		R 325.67		R 60,590.10
FGM	Standard Bank 068450354/039	R 78,433.71	R 0.00		R 0.00		R 423.65		R 78,857.56
Total deed low cost housing	Standard Bank 068450354/040	R 5,553,011.13	R 0.00		R 0.00		R 95,365.46		R 5,648,376.59
Capacity Building	Absa: 9288456248	R 64,919.53			R 0.00	R 920.43		R 192.00	R 64,727.53
VAT Refund	Absa 9300506428	R 529,582.25	R 0.00		R 0.00		R 10,178.14		R 539,760.39
Council Funds	Nedbank 037648555441 46	R 113.40	R 0.00		R 0.00		R 1.84		R 115.24
Council Funds	Nedbank 037648555441 47	R 113.40	R 0.00		R 0.00		R 1.84		R 115.24
Council Funds	Nedbank 037648555441 48	R 113.40	R 0.00		R 0.00		R 1.84		R 115.24
Council Funds	Nedbank 037648555441 49	R 113.40	R 0.00		R 0.00		R 1.84		R 115.24
Council Funds	Nedbank 037648555441 52	R 965,440.32	R 260,000,000.00		R 201,000,000.00		R 461,245.82		R 60,425,686.14
Council Funds	Nedbank 037648555441 53	R 46.87	R 0.00		R 0.00		R 0.00		R 46.87
Post Office Guarantee	Nedbank 037648555441 54	R 366,308.77	R 0.00		R 0.00		R 9,618.56		R 375,927.33
Total as 2020/12/31		R 38,472,837.48	R 311,000,000.00	R 0.00	R 252,000,000.00	R 920.43	R 1,038,469.91	R 192.00	R 98,511,115.39

(not aligned to capital)

Z MADUNA

ACCOUNTANT: FINANCIAL REPORTING

N KHUMALO

MANAGER: CASH &amp; DEBT MANAGEMENT

MS NDLOVU

DIRECTOR: BUDGET &amp; FINANCIAL REFORMS

S M NKOSI

SED: BUDGET &amp; TREASURY OFFICE

BALANCE PER GENERAL LEDGER 2020/1/30 (030997010001) &amp; (030997070301)

Interest capitalised

2020/03/04

Standard Bank

0684503540/015

JV31174

54,127,260.28

5,174.96

Interest capitalised	JV31173	Standard Bank	0684503540/016	136,380.09
Interest capitalised	JV31172	Standard Bank	0684503540/035	207.51
Interest capitalised	JV31171	Standard Bank	0684503540/036	75,607.23
Interest capitalised	JV31170	Standard Bank	0684503540/037	2,006.25
Interest capitalised	JV31175	Standard Bank	0684503540/038	288.82
Interest capitalised	JV31169	Standard Bank	0684503540/039	176.23
Interest capitalised	JV31168	Standard Bank	0684503540/040	26,385.87
Interest capitalised	JV31227	Nedbank	37648555411.46	0.58
Interest capitalised	JV31228	Nedbank	37648555411.47	0.58
Interest capitalised	JV31229	Nedbank	37648555411.48	0.58
Interest capitalised	JV31230	Nedbank	37648555411.49	0.58
Interest capitalised	JV31179	Nedbank	37648555411.51	2,367.80
Bank charges	JV31166	ABSA	9288456248	(32.00)
Interest capitalised	JV31009	ABSA	9300506428	2,327.70
				<b>54,378,153.06</b>

**BALANCE PER GENERAL LEDGER '2020/02/29 (020101000064)**

Interest received	JV31167	ABSA	9288456248	(2,291.88)
				(293.28)
				<b>(2,585.16)</b>

**BALANCE PER GENERAL LEDGER '2020/02/29 (020101000075)**

Interest Capitalised	JV31010	Standard Bank	068450351/015	(692,622.16)
Interest Capitalised	JV31174	Standard Bank	068450351/016	(5,174.96)
Interest Capitalised	JV31173	Standard Bank	068450351/035	(136,380.09)
Interest Capitalised	JV31172	Standard Bank	068450351/036	(207.51)
Interest Capitalised	JV31171	Standard Bank	068450351/037	(75,607.23)
Interest Capitalised	JV31175	Standard Bank	068450351/038	(2,006.25)
Interest Capitalised	JV31169	Standard Bank	068450351/039	(288.82)
Interest Capitalised	JV31168	Standard Bank	068450351/040	(176.23)
Interest Capitalised	JV31011	ABSA	9300506428	(26,385.87)
Interest Capitalised	JV31002	Nedbank	37648555411.46	(2,536.14)
Interest Capitalised	JV31001	Nedbank	37648555411.47	(0.62)
Interest Capitalised	JV30999	Nedbank	37648555411.48	(0.62)
Interest Capitalised	JV31000	Nedbank	37648555411.49	(0.62)
Interest Capitalised	JV30998	Nedbank	37648555411.51	(0.62)
				<b>(943,918.83)</b>

**SUMMARY OF LOAN REGISTER FOR DECEMBER 2020**

Account number	Interest Rate	LOAN AMOUNT	Opening balance as at 01.12.2020	Total Capital Payments	Interest Capitalised to Date	Interest Capitalised for the month	Total Interest Payments	Balance
Loan Account: 61000536	9.37%	24,285,550.00	5,914,561.36	2,593,052.07	268,816.41	45,289.72	592,810.20	4,367,500.16
Loan Account: 61000654	9.10%	25,993,166.00	8,709,401.20	1,217,933.73	421,213.41	66,258.74	446,708.12	8,775,659.94
Loan Account: 61000826	11.29%	12,750,000.00	4,562,723.90	432,625.14	266,988.08	42,907.52	277,781.35	4,605,631.42
Loan Account: 61000827	11.25%	1,975,000.00	1,434,008.31	44,432.10	81,032.53	13,439.95	81,845.21	1,447,448.26
Loan Account: 61000919	10.09%	800,000.00	65,169.24	0.00	0.00	0.00	0.00	65,169.24
Loan Account: 61000920	10.69%	7,000,000.00	5,153,354.16	473,588.29	265,640.07	44,754.58	458,783.29	4,731,917.65
Loan Account: 61000921	10.83%	1,850,000.00	1,275,422.09	43,461.19	66,568.91	11,215.41	133,575.91	1,198,118.95
Loan Account: 61007325	5.00%	11,980,174.80	6,888,840.27	874,854.25	169,140.54	28,496.50	347,236.65	6,308,291.32
Loan Account: 61007195	10.40%	122,185,000.00	102,015,831.30	6,083,416.71	5,122,041.41	862,952.63	10,343,817.25	94,660,166.95
Loan Account: 3042598105	11.44%	284,839,959.00	246,696,311.16	13,898,093.47	14,776,399.02	2,462,733.17	29,782,042.97	227,318,976.11
<b>Totals</b>			<b>382,715,622.99</b>	<b>25,671,466.95</b>	<b>21,437,840.38</b>	<b>3,578,048.22</b>	<b>42,464,600.95</b>	<b>353,476,880.00</b>

BALANCE PER GENERAL LEDGER

353,877,292.14

DIFF - STATEMENT VS GEN LED

400,412.14

TOTAL

(400,412.06)

VARIANCE - LOAN 61000825 - REDEEMED ON 30.10.2018 - AS PER DBSA STATEMENT								(223,890.16)
LOAN 61007238: AMOUNT SET OFF AGAINST CAPITAL AMOUNT- SEE NOV STATEMENT								(105,407.72)
LOAN 61007238: AMOUNT SET OFF AGAINST CAPITAL PORTION - SEE NOV STATEMENT								(145,502.13)
OVERPAYMENT MADE TO DBSA - TYPING ERROR, PAID R 11 054 198.97 INSTEAD OF R 11 053 198.97 IN JULY 2019 FOR JUNE 2019 INTEREST AND PENALTIES PAID IN JULY 2020								1,000.00
INTEREST AND PENALTIES PAID IN SEPT 2020								25,309.98
INTEREST AND PENALTIES PAID IN DEC 2020								8,602.71
								39,475.26

VARIANCE - ROUNDING OFF

0.08

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

BN KHUMALO

MS NDLOVU

SM NKOSI

ACCOUNTANT: GEN ACCOUNT & ADMIN SERVICES

DIRECTOR: BUDGET & FINANCIAL REFORMS

STRATEGIC EXECUTIVE DIRECTOR: BUDGET & TREASURY OFFICE

DATE:

DATE:

DATE:

DATE:

**- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 Dec 2020**

NEWCASTLE MUNICIPALITY									
Description	2019/20	Current Year 2020/21							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>								%	
<b>Revenue By Source</b>									
Service charges - water revenue	111,420	126,581		9,138	60,523	63,290	(2,767)	-4.4%	126,581
Service charges - other									
Rental of facilities and equipment									
Interest earned - external investments									
Interest earned - outstanding debtors									
Agency services									
Transfers recognised - operational									
Other revenue									
Gains on disposal of PPE									
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>111,420</b>	<b>126,581</b>	<b>-</b>	<b>9,138</b>	<b>60,523</b>	<b>63,290</b>	<b>(2,767)</b>	<b>-4.4%</b>	<b>126,581</b>
<b>Expenditure By Type</b>									
Employee related costs	13,792	14,462		1,116	7,733	7,231	502	6.9%	14,462
Remuneration of Directors	-	-		-	-	-	-		-
Debt impairment	-	-		-	-	-	-		-
Depreciation & asset impairment	59,455	780		65	390	390	0	0.0%	780
Finance charges	-	-		-	-	-	-		-
Bulk purchases	27,730	26,276		-	10,948	13,138	(2,190)	-16.7%	26,276
Materials and Supplies	5,342	5,848		289	3,123	2,924	199	6.8%	5,848
Contracted services	2,322	10,494		278	1,684	5,247	(3,563)	-67.9%	10,494
Transfers and grants	-	-		-	-	-	-		-
Other expenditure	31,266	31,364		2,402	17,558	15,682	1,876	12.0%	31,364
Loss on disposal of PPE	-	-		-	-	-	-		-
<b>Total Expenditure</b>	<b>139,907</b>	<b>89,224</b>	<b>-</b>	<b>4,149</b>	<b>41,437</b>	<b>44,612</b>	<b>(3,175)</b>	<b>-7.1%</b>	<b>89,224</b>
<b>Recharge</b>									
Head Office Recharge	48,145	26,235		2,628	16,271	13,117	3,154	24.0%	46,840
<b>Surplus/(Deficit)</b>	<b>(76,632)</b>	<b>11,122</b>	<b>-</b>	<b>2,361</b>	<b>2,815</b>	<b>5,561</b>			<b>(9,483)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
<b>Surplus/(Deficit) for the year</b>	<b>(76,632)</b>	<b>11,122</b>	<b>-</b>	<b>2,361</b>	<b>2,815</b>	<b>5,561</b>			<b>(9,483)</b>





**NEWCASTLE MUNICIPALITY**  
(Registration number KZ252)

**INTERIM FINANCIAL STATEMENTS  
FOR THE 6 MONTHS ENDED 31 DECEMBER 2020**

# Newcastle Municipality

Interim Financial Statements for the 6 months ended 31 December 2020

## Statement of Financial Position as at 31 December 2020

	Note(s)	31 December 2020	30 June 2020 Restated*
<b>Assets</b>			
<b>Current Assets</b>			
Inventories	10	15 217 906	13 514 303
Other financial assets	8	-	277
Receivables from exchange transactions	11	59 308 956	76 970 991
Receivables from non-exchange transactions	12	18 378 448	15 480 338
Consumer debtors from exchange transactions	13	533 993 657	457 527 377
Consumer debtors from non-exchange transactions	13	160 390 467	117 395 734
Cash and cash equivalents	14	116 423 513	36 268 498
		<b>903 712 947</b>	<b>717 157 518</b>
<b>Non-Current Assets</b>			
Investment property	3	257 160 127	256 890 618
Property, plant and equipment	4	6 449 288 324	6 587 528 535
Intangible assets	5	1 545 996	2 224 606
Heritage assets	6	11 670 232	11 670 232
Investments in associates	7	217 333 222	217 333 222
		<b>6 936 997 901</b>	<b>7 075 647 213</b>
<b>Total Assets</b>		<b>7 840 710 848</b>	<b>7 792 804 731</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Other financial liabilities	17	14 968 643	11 747 226
Finance lease obligation	15	380 764	392 517
Payables from exchange transactions	20	713 885 976	827 413 480
VAT payable	21	8 485 460	7 961 686
Consumer deposits	22	27 011 284	24 939 318
Unspent conditional grants and receipts	16	83 717 084	45 749 330
Defined benefit plan	18	9 752 000	9 752 000
		<b>858 201 211</b>	<b>927 955 557</b>
<b>Non-Current Liabilities</b>			
Other financial liabilities	17	338 908 649	388 901 682
Finance lease obligation	15	147 576	135 823
Defined benefit plan	18	150 357 002	150 357 002
Provision for rehabilitation of landfill site	19	52 106 817	52 106 817
		<b>541 520 044</b>	<b>591 501 324</b>
<b>Total Liabilities</b>		<b>1 399 721 255</b>	<b>1 519 456 881</b>
<b>Net Assets</b>		<b>6 440 989 593</b>	<b>6 273 347 850</b>
Reserves			
Housing Development fund		29 266 214	28 807 982
Self insurance reserve		546 987	532 983
Accumulated surplus		6 411 176 392	6 244 006 883
<b>Total Net Assets</b>		<b>6 440 989 593</b>	<b>6 273 347 848</b>

\* See Note 47

# Newcastle Municipality

Interim Financial Statements for the 6 months ended 31 December 2020

## Statement of Financial Performance

	Note(s)	6 Months ended 31 December 2020	Year ended 30 June 2020 Restated*
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Service charges	24	521 576 989	948 732 668
Rental of facilities and equipment	25	3 670 925	7 794 524
Other Revenue	27	13 625 554	10 113 462
Interest received	28	3 739 646	8 517 417
<b>Total revenue from exchange transactions</b>		<b>542 613 114</b>	<b>975 158 071</b>
<b>Revenue from non-exchange transactions</b>			
<b>Taxation revenue</b>			
Property rates	29	174 405 719	319 656 446
<b>Transfer revenue</b>			
Government grants & subsidies	30	481 890 272	560 539 037
Public contributions and donations	31	-	15 589 293
Fines, Penalties and Forfeits	26	3 612 095	10 506 938
<b>Total revenue from non-exchange transactions</b>		<b>659 908 086</b>	<b>906 291 714</b>
<b>Total revenue</b>	23	<b>1 202 521 200</b>	<b>1 881 449 785</b>
<b>Expenditure</b>			
Employee costs	32	270 201 923	550 175 286
Remuneration of councillors	33	12 728 898	25 935 889
Depreciation and amortisation	34	173 098 660	345 298 647
Finance costs	36	21 445 600	70 302 231
Debt Impairment	37	25 118 424	315 021 521
Bulk purchases	38	292 492 326	515 427 307
Contracted services	39	178 079 851	216 749 057
General Expenses	40	57 104 809	162 849 080
<b>Total expenditure</b>		<b>1 030 270 491</b>	<b>2 201 759 018</b>
<b>Operating surplus (deficit)</b>		<b>172 250 709</b>	<b>(320 309 233)</b>
Share of deficit in investment in associates		-	(27 972 811)
Actuarial gains/losses	9	-	9 608 477
Impairment loss	35	-	(22 841 959)
Profit/(Loss) on Sale of Assets		47 261	5 552 913
		<b>47 261</b>	<b>(35 653 380)</b>
<b>Surplus (deficit) for the 6 months</b>		<b>172 297 970</b>	<b>(355 962 613)</b>

\* See Note 47

# Newcastle Municipality

Interim Financial Statements for the 6 months ended 31 December 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 2019</b>	<b>28 021 720</b>	<b>497 014</b>	<b>28 518 734</b>	<b>6 602 055 680</b>	<b>6 630 574 414</b>
Changes in net assets					
Deficit for the year	-	-	-	(355 962 615)	(355 962 615)
Transfer of income surplus to trust capital	786 262	-	786 262	(786 262)	-
Transfer of capital surplus to trust capital	-	35 969	35 969	(35 969)	-
Other 1	-	-	-	(1 263 951)	(1 263 951)
<b>Total changes</b>	<b>786 262</b>	<b>35 969</b>	<b>822 231</b>	<b>(358 048 797)</b>	<b>(357 226 566)</b>
<b>Restated* Balance at 01 July 2020</b>	<b>28 807 982</b>	<b>532 983</b>	<b>29 340 965</b>	<b>6 244 006 884</b>	<b>6 273 347 849</b>
Deficit for the year	-	-	-	172 297 967	172 297 967
Transfer to Housing Development Fund	458 232	-	458 232	(458 232)	-
Transfer to Self Insurance Reserves	-	14 004	14 004	(14 004)	-
Other 1	-	-	-	(4 656 223)	(4 656 223)
Other 2	-	-	-	-	-
<b>Total changes</b>	<b>458 232</b>	<b>14 004</b>	<b>472 236</b>	<b>167 169 508</b>	<b>167 641 744</b>
<b>Balance at 31 December 2020</b>	<b>29 266 214</b>	<b>546 987</b>	<b>29 813 201</b>	<b>6 411 176 392</b>	<b>6 440 989 593</b>

\* See Note 47

# Newcastle Municipality

Interim Financial Statements for the 6 months ended 31 December 2020

## Cash Flow Statement

	Note(s)	6 Months ended 31 December 2020	Year ended 30 June 2020 Restated*
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Sale of goods and services		597 617 526	1 130 641 544
Grants		519 858 027	560 539 037
Interest income		3 739 646	8 517 417
		<u>1 121 215 199</u>	<u>1 699 697 998</u>
<b>Payments</b>			
Employee costs and Councillors remuneration		(284 425 799)	(579 845 029)
Suppliers		(654 660 287)	(900 434 358)
Finance costs		(21 445 600)	(70 302 231)
		<u>(960 531 686)</u>	<u>(1 550 581 618)</u>
<b>Undefined difference compared to the cash generated from operations note</b>		-	(1)
<b>Net cash flows from operating activities</b>	43	<u>160 683 513</u>	<u>149 116 379</u>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	4	(33 756 883)	(117 053 532)
Proceeds from sale of Investment property	3	-	6 721 994
Purchase of other intangible assets	5	-	(172 929)
Purchases of Heritage Assets	6	-	(182 000)
		<u>(33 756 883)</u>	<u>(110 686 467)</u>
<b>Cash flows from financing activities</b>			
Net movements in long term loans		(46 771 616)	(11 903 921)
Movement on finance lease		-	(256 694)
		<u>(46 771 616)</u>	<u>(12 160 615)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u>80 155 014</u>	<u>26 269 297</u>
Cash and cash equivalents at the beginning of the year		<u>36 268 498</u>	<u>9 999 201</u>
<b>Cash and cash equivalents at the end of the year</b>	14	<u>116 423 512</u>	<u>36 268 498</u>

\* See Note 47



EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630



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

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

TEL: 08600 37566  
SMS: 35328

NEWCASTLE MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.36
BILLING DATE	2021-01-04
TAX INVOICE NO	557046577819
ACCOUNT MONTH	DECEMBER 2020
CURRENT DUE DATE	2021-02-03
VAT REG NO	4000791824

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

EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630

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

## TAX INVOICE

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

### ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	4,567.54
TRANSMISSION NETWORK CAPACITY		R	1,452,500.00
URBAN LOW VOLTAGE SUBSIDY		R	2,068,750.00
ANCILLARY SERVICE (ALL)		R	144,074.53
ENERGY CHARGE (STD)	13,669,766.00	R	10,229,085.90
ENERGY CHARGE (PEAK)	5,590,127.00	R	6,078,145.09
ENERGY CHARGE (OFF)	15,880,236.00	R	7,538,348.03
ELECTRIFICATION AND RURAL SUBS (ALL)		R	3,222,349.92
SERVICE CHARGE		R	143,024.39

**TOTAL CHARGES FOR BILLING PERIOD** R **30,880,845.40**

### ACCOUNT SUMMARY FOR DECEMBER 2020

BALANCE BROUGHT FORWARD	(Due Date 2021-01-02)	R	293,389,393.26
PAYMENT(S) RECEIVED	Cash - 2020-12-15	R	-40,525,444.17
TOTAL CHARGES FOR BILLING PERIOD		R	30,880,845.40
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-47,599.19
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	4,624,986.93

### ACCOUNT NO / REFERENCE NO

5578885631
NAME
NEWCASTLE MUNICIPALITY
FAX NUMBER
0343129697

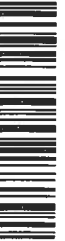
	0934 5578885631
--	-----------------

COPY ONLY

11341 5578885631



9207 0557 8885 6313

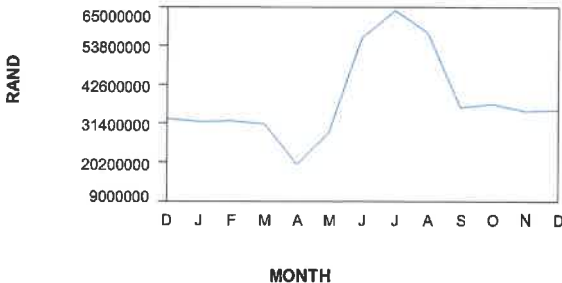


ARREARS					TOTAL DUE R	288,322,182.23
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT		
180,114,114.	37,387,475.24	35,314,760.49	0.00	35,505,832.33		

Account OVERDUE - Subject to Disconnection

### TOTAL AMOUNT DUE

**288,322,182.20**



**Message**  
Eskom can optimise your electrical load to free up energy you could use to expand your business. Eskom can suggest funding agencies for your expansion. E mail advisoryservice@eskom.co.za. To fast track a reply, write "URGENT ENQUIRY" in the subject!

### PAYMENT ARRANGEMENT

INSTALMENT	0.00
ARREARS (Due Immediately)	252,816,349.90
DUE DATE (For Current Amount)	2021-02-03
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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

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

NEWCASTLE MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

<b>YOUR ACCOUNT NO</b>	<b>5578885631</b>
<b>BILLING DATE</b>	2021-01-04
<b>TAX INVOICE NO</b>	557046577819
<b>ACCOUNT MONTH</b>	DECEMBER 2020
<b>CURRENT DUE DATE</b>	2021-02-03
<b>VAT REG NO</b>	4000791824
<b>NOTIFIED MAX DEMAND</b>	125,000.00
<b>UTILISED CAPACITY</b>	125,000.00

**CONSUMPTION DETAILS (2020-12-01 - 2020-12-31)**

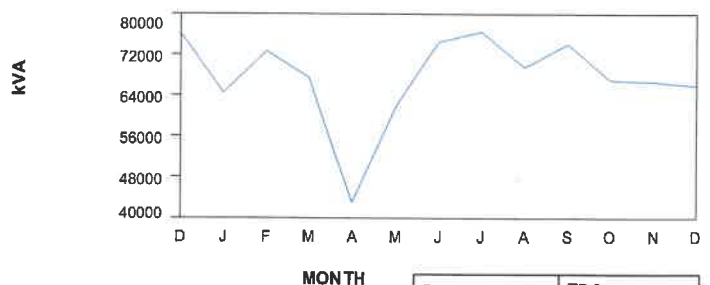
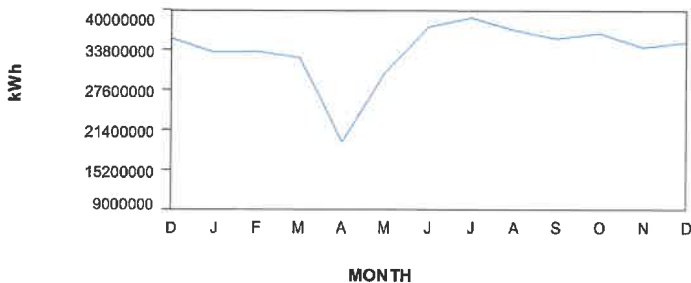
ENERGY CONSUMPTION OFF PEAK kWh	15,880,235.94
ENERGY CONSUMPTION STD kWh	13,669,766.30
ENERGY CONSUMPTION PEAK kWh	5,590,127.42
ENERGY CONSUMPTION ALL kWh	35,140,129.66
DEMAND CONSUMPTION - OFF PEAK	59,554.28
DEMAND CONSUMPTION - STD	66,132.83
DEMAND CONSUMPTION - PEAK	65,268.27
DEMAND READING - KW/KVA	66,132.83
REACTIVE ENERGY - OFF PEAK	5,731,974.64
REACTIVE ENERGY - STD	4,901,228.06
REACTIVE ENERGY - PEAK	1,922,948.30
LOAD FACTOR	76.00

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

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

Administration Charge @ R147.34 per day for 31 days	R	4,567.54
TX Network Capacity Charge 125,000 kVa @ R11.62 : = R11.62/kVA	R	1,452,500.00
Urban Low Voltage Subsidy 125,000 kVa @ R16.55 : = R16.55/kVA	R	2,068,750.00
Ancillary Service Charge 35,140,130 kWh @ R0.0041 /kWh	R	144,074.53
Low Season Standard Energy Charge 13,669,766 kWh @ R0.7483 /kWh	R	10,229,085.90
Low Season Peak Energy Charge 5,590,127 kWh @ R1.0873 /kWh	R	6,078,145.09
Low Season Off Peak Energy Charge 15,880,236 kWh @ R0.4747 /kWh	R	7,538,348.03
Electrification and Rural Subsidy 35,140,130 kWh @ R0.0917 /kWh	R	3,222,349.92
<b>SERVICE CHARGE</b>	R	143,024.39

**TOTAL CHARGES** R **30,880,845.40**



<b>PAGE RUN NO</b>	EP 2
<b>BILL GROUP</b>	
<b>BILL PAGE</b>	2 OF 2

# Statement

**uThukela Water (Pty) Ltd**  
79 Harding Street  
Newcastle  
2940



**uthukela  
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	01/12/2020
Amount Due	121,491,539.00

**N003**  
**Newcastle Municipality - WSA**  
Private Bag X 6621  
Newcastle  
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
01/07/2019		Balance Brought Forward		61,896,146.04		61,896,146.04
01/07/2019	INV00002339	Invoice		12,384,333.07		74,280,479.11
09/07/2019	Newcastle Munic	Newcastle Municipality - WSA			15,895,716.30	58,384,762.81
19/07/2019	Newcastle Munic	Newcastle Municipality - WSA			7,947,858.15	50,436,904.66
01/08/2019	INV00002349	Invoice		10,026,522.76		60,463,427.42
02/09/2019	INV00002350	Invoice		10,367,809.31		70,831,236.73
11/09/2019	Newcastle Munic	Newcastle Municipality - WSA			8,900,060.28	61,931,176.45
01/10/2019	INV00002362	Invoice		9,889,318.19		71,820,494.64
17/10/2019	Newcastle Munic	Newcastle Municipality - WSA			9,106,915.09	62,713,579.55
01/11/2019	INV00002376	Invoice		10,347,491.16		73,061,070.71
22/11/2019	Newcastle Munic	Newcastle Municipality - WSA			9,711,555.48	63,349,515.23
02/12/2019	INV00002391	Invoice		10,735,457.05		74,084,972.28
13/12/2019	Newcastle Munic	Newcastle Municipality - WSA			10,329,237.27	63,755,735.01
02/01/2020	INV00002407	Invoice		10,497,514.13		74,253,249.14
17/01/2020	Newcastle Munic	Newcastle Municipality - WSA			12,384,333.07	61,868,916.07

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
53,889,575.29	12,868,118.94	12,350,147.53	11,351,118.84	11,670,929.58	8,852,701.21	10,508,947.61	121,491,539.00

## Deposit Banking Details

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

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
53,889,575.29	12,868,118.94	12,350,147.53	11,351,118.84	11,670,929.58	8,852,701.21	10,508,947.61	121,491,539.00



# Statement

**uThukela Water (Pty) Ltd**  
79 Harding Street  
Newcastle  
2940



**uthukela  
water**

<b>Telephone</b>	034 328 5000
<b>Fax</b>	034 326 3388
<b>Date</b>	01/12/2020
<b>Amount Due</b>	<b>121,491,539.00</b>

**N003**  
**Newcastle Municipality - WSA**  
Private Bag X 6621  
Newcastle  
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>	
		Brought forward from previous page					61,868,916.07
03/02/2020	INV00002418	Invoice		9,772,654.32		71,641,570.39	
07/02/2020	CRN0049	Invoice			9,772,654.32	61,868,916.07	
03/02/2020	INV00002421	Invoice		11,173,963.09		73,042,879.16	
02/03/2020	INV00002430	Invoice		10,230,824.86		83,273,704.02	
17/03/2020	Newcastle Munic	Newcastle Municipality - WSA			30,283,650.26	52,990,053.76	
03/04/2020	INV00002433	Invoice		10,932,591.56		63,922,645.32	
01/05/2020	INV00002443	Invoice		10,919,120.83		74,841,766.15	
01/06/2020	INV00002447	Invoice		10,628,271.48		85,470,037.63	
01/07/2020	INV00002452	Invoice		12,726,481.22		98,196,518.85	
01/07/2020	CRN0054	Invoice			12,726,481.22	85,470,037.63	
01/07/2020	INV00002454	Invoice		12,868,118.94		98,338,156.57	
13/07/2020	Newcastle Munic	Newcastle Municipality - WSA			21,082,948.21	77,255,208.36	
03/08/2020	INV00002456	Invoice		12,350,147.53		89,605,355.89	
26/08/2020	Newcastle Munic	Newcastle Municipality - WSA			10,497,514.13	79,107,841.76	

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
53,889,575.29	12,868,118.94	12,350,147.53	11,351,118.84	11,670,929.58	8,852,701.21	10,508,947.61	<b>121,491,539.00</b>

**Deposit Banking Details**

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

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
53,889,575.29	12,868,118.94	12,350,147.53	11,351,118.84	11,670,929.58	8,852,701.21	10,508,947.61	<b>121,491,539.00</b>

# Statement

**uThukela Water (Pty) Ltd**  
79 Harding Street  
Newcastle  
2940



**uthukela  
water**

<b>Telephone</b>	034 328 5000
<b>Fax</b>	034 326 3388
<b>Date</b>	01/12/2020
<b>Amount Due</b>	<b>121,491,539.00</b>

**N003**  
**Newcastle Municipality - WSA**  
Private Bag X 6621  
Newcastle  
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
		Brought forward from previous page				79,107,841.76
01/09/2020	INV00002461	Invoice		11,351,118.84		90,458,960.60
01/10/2020	INV00002470	Invoice		11,670,929.58		102,129,890.18
02/11/2020	INV00002477	Invoice		10,852,701.21		112,982,591.39
19/11/2020	Newcastle Munic	Newcastle Municipality - WSA			2,000,000.00	110,982,591.39
01/12/2020	INV00002478	Invoice		10,508,947.61		121,491,539.00

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
53,889,575.29	12,868,118.94	12,350,147.53	11,351,118.84	11,670,929.58	8,852,701.21	10,508,947.61	<b>121,491,539.00</b>

## Deposit Banking Details

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

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
53,889,575.29	12,868,118.94	12,350,147.53	11,351,118.84	11,670,929.58	8,852,701.21	10,508,947.61	<b>121,491,539.00</b>

# Tax Invoice

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



**uthukela  
water**

Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002478
Date	01/12/2020

**Bill to:**

<b>N003</b> <b>Newcastle Municipality - WSA</b> Private Bag X 6621 Newcastle	<b>VAT No: 4000791824</b>
---	---------------------------

<u>Item Description</u>	<u>Quantity</u>	<u>Price (Ex)</u>	<u>Tax</u>
DECEMBER 2020 BULK INVOICE	2,385,957.00	3.83	1,370,732.30

**Deposit Banking Details**

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

Total (Excl)	9,138,215.31
Tax	1,370,732.30
<b>Total</b>	<b>10,508,947.61</b>

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

Directors: P.S. Naidoo (Chairperson); B. Ndlovu; A. Evetts; M.Msiwa

uThukela Water (Pty) Ltd Reg No. 2003/0299/16/07 Shareholders: Amajuba, Newcastle and Umzinyathi Municipalities

# MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **MJ Mayisela**, the Acting Municipal Manager of **Newcastle Municipality**, hereby certify that the mid-year review budget and supporting documentation of the 2020/2021 Operational and Capital Budget have been prepared in accordance with Section 72(1)(a)(b) of the Municipal Finance Management Act, No56 of 2003; and Regulation 56-59 of the Municipal Budget and Reporting Regulations.

**Print Name** : MUZI JUSTICE MAYISELA

**Acting Municipal Manager** : NEWCASTLE MUNICIPALITY

**Signature** : .....

**Date** : ..... 2021-01-28 .....