



# **NEWCASTLE MUNICIPALITY KZN252**

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

### **SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH EIGHT: 31 MARCH 2021**

File Reference:

T 6/1/1-2020/2021

Authors:

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Designation:

Budget and Financial Reporting

FOR CONSIDERATION

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

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## **1. EXECUTIVE SUMMARY**

According to Section 71 of the Municipal Finance Management Act 56 of 2003 states that:

(1)

The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- a) actual revenue, per revenue source.
- b) actual borrowings.
- c) actual expenditure, per vote:
- d) actual capital expenditure. per vote.
- e) the amount of any allocations received.
- f) actual expenditure on those allocations. excluding expenditure on-
  - (i) its share of the local government equitable share: and
  - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph;
- g) when necessary, an explanation of-
  - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote.
  - (ii) any material variances from the service delivery and budget implementation plan; and
  - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

(2)

The statement must include-

- a) a projection of the relevant municipality's revenue and expenditure for the rest
- b) the prescribed information relating to the state of the budget of each municipal of the financial year and any revisions from initial projections; and entity as provided to the municipality in terms of section 87(10).

(3)

The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

## **2. RECOMMENDATIONS**

- 2.1 That the Council note the submission of S71 for the month ended 31 March 2021.
- 2.2 That the municipality prioritise the payment of Eskom, uThukela Water, SARS and external loans in order reduce its debts and not incur fruitless and wasteful expenditure.
- 2.3 That the municipality prioritize the payment of grant related invoices in order not to revert funds to National Treasury.
- 2.4 That the municipality resuscitate its debt collection strategies in order to improve its collection rate.

### **3. PURPOSE**

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the monthly financial performance of the municipality in terms of the legislative requirements and regulations of Section 71 of the MFMA for the period ended 31 March 2021. This report is submitted to both the National and Provincial Treasuries in C Schedule format and through a series of data strings for which were designed for the purpose of uniform reporting for all municipalities.

### **4. BACKGROUND**

The objective of reporting on the financial results of the municipality is to enhance sound financial management and promote transparency and accountability of officials and councillors.

### **5. REPORT:**

#### **ANNEXURES**

- 5.1. Analysis of financial results
- 5.2. uThukela Water Financial Performance report
- 5.3. Eskom invoice for bulk
- 5.4. uThukela invoice for bulk
- 5.5. Financial Statements as of 31 March 2021
- 5.6. Investment register
- 5.7. Loan register
- 5.8. Grant register
- 5.9. Quality Certificate

## 5.1 ANALYSIS OF FINANCIAL RESULTS

This month's financial analysis comprises of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows, where there are differences between the Financial Statements and S71 report. The differences may be due to timing differences in closing the financial systems.

**Table C1: Monthly budget statements summary**

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

**KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M09 March**

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	348,822	26,838	258,514	261,617	(3,103)	-1%	348,822
Service charges	950,968	1,015,136	1,015,634	75,516	762,639	761,725	914	0%	1,015,634
Investment revenue	2,690	2,497	2,373	173	1,863	1,780	83	5%	2,373
Transfers and subsidies	611,725	662,833	724,384	127,422	610,313	610,313	-	-	724,384
Other own revenue	53,667	43,701	40,040	7,993	58,289	30,030	28,260	94%	40,040
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,938,707</b>	<b>2,120,688</b>	<b>2,131,252</b>	<b>237,941</b>	<b>1,691,619</b>	<b>1,665,464</b>	<b>26,154</b>	<b>2%</b>	<b>2,131,252</b>
Employee costs	540,376	594,312	544,453	46,700	408,468	408,339	129	0%	544,453
Remuneration of Councillors	25,106	28,456	27,352	2,138	19,190	20,514	(1,324)	-6%	27,352
Depreciation & asset impairment	338,886	420,387	390,035	48,348	272,640	292,527	(19,886)	-7%	390,035
Finance charges	51,592	42,882	42,882	3,469	32,516	32,161	355	1%	42,882
Materials and bulk purchases	526,370	665,230	632,410	62,340	418,389	474,307	(55,918)	-12%	632,410
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	567,261	646,208	758,576	58,194	380,743	568,932	(188,190)	-33%	758,576
<b>Total Expenditure</b>	<b>2,049,591</b>	<b>2,397,474</b>	<b>2,395,707</b>	<b>221,188</b>	<b>1,531,947</b>	<b>1,796,781</b>	<b>(264,834)</b>	<b>-15%</b>	<b>2,395,707</b>
<b>Surplus/(Deficit)</b>	<b>(110,884)</b>	<b>(276,785)</b>	<b>(264,455)</b>	<b>16,753</b>	<b>159,672</b>	<b>(131,316)</b>	<b>290,988</b>	<b>-222%</b>	<b>(264,455)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,576	90,548	108,904	13,409	43,777	81,678	(37,902)	-46%	108,904
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(34,308)</b>	<b>(186,237)</b>	<b>(155,551)</b>	<b>30,162</b>	<b>203,449</b>	<b>(49,638)</b>	<b>253,087</b>	<b>-510%</b>	<b>(155,551)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(34,308)</b>	<b>(186,237)</b>	<b>(155,551)</b>	<b>30,162</b>	<b>203,449</b>	<b>(49,638)</b>	<b>253,087</b>	<b>-510%</b>	<b>(155,551)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>105,605</b>	<b>125,548</b>	<b>150,390</b>	<b>12,435</b>	<b>58,456</b>	<b>112,793</b>	<b>(54,336)</b>	<b>-48%</b>	<b>150,390</b>
Capital transfers recognised	76,576	90,548	108,904	13,409	43,777	81,678	(37,902)	-46%	108,904
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	29,029	35,000	41,486	(974)	14,680	31,114	(16,435)	-53%	41,486
<b>Total sources of capital funds</b>	<b>105,605</b>	<b>125,548</b>	<b>150,390</b>	<b>12,435</b>	<b>58,456</b>	<b>112,793</b>	<b>(54,336)</b>	<b>-48%</b>	<b>150,390</b>
<b>Financial position</b>									
Total current assets	908,359	499,966	600,944	-	987,815	-	-	-	600,944
Total non current assets	7,175,844	7,212,080	7,241,364	-	6,977,196	-	-	-	7,241,364
Total current liabilities	978,251	429,185	515,385	-	856,974	-	-	-	515,385
Total non current liabilities	566,829	583,382	791,498	-	550,883	-	-	-	791,498
Community wealth/Equity	6,539,123	6,899,479	6,535,425	-	6,557,155	-	-	-	6,535,425
<b>Cash flows</b>									
Net cash from (used) operating	152,459	150,288	123,839	101,626	208,483	237,527	29,044	12%	123,839
Net cash from (used) investing	(101,042)	(107,548)	(132,390)	(11,632)	(57,606)	(99,293)	(41,667)	42%	(132,390)
Net cash from (used) financing	(25,871)	(26,757)	(26,757)	927	(39,478)	(20,068)	19,411	-97%	(26,757)
<b>Cash/cash equivalents at the month/year end</b>	<b>35,546</b>	<b>44,043</b>	<b>936</b>	<b>-</b>	<b>147,667</b>	<b>154,411</b>	<b>6,744</b>	<b>4%</b>	<b>960</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	30,487	34,573	37,284	32,906	37,482	32,151	186,460	1,364,481	1,755,804
<b>Creditors Age Analysis</b>									
Total Creditors	73,764	15,412	26,349	5,808	6,128	12,703	40,848	256,554	437,587

### 5.1.1 Operating budget performance-revenue

5.1.1.1 The municipality generated a total revenue of R1.6 billion of the adjusted budget of R2.13 billion, representing 79.3 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R26.1 million. Although the aggregate performance on revenue generated shows a variance of 2 percent, it is however necessary to explain reasons which attributed to the variance.

5.1.1.2 The municipality generated R914 thousand (0.001%) more revenue from service charges than the year-to-date budget of R764.7 million for the period under review. Electricity over-performed by R5.3 million. Water, Sanitation and Refuse under-performed below target by R590 thousand, R3.5 million and R284 thousand, respectively. Furthermore, it must be noted that the alignment of S71 report figures are net of indigents while the monthly Collection Rate report reflects gross amounts.

5.1.1.3 The municipality generated R3.1million (-1%) less revenue from property rates than the year-to-date budget of R261.6 million during the period under review.

5.1.1.4 The municipality generated R83 thousand (+5%) more revenue from interest on investments than the year-to-date budget of R1.7 million for the period under review. This is due to additional funds invested when the municipality received the third trench on Equitable share, Electrification, Neighbourhood Development, Municipal Infrastructure and Water Services Infrastructure Grants.

5.1.1.5 The municipality recorded R610.3 million for operational and R43.7 million for capital transfers and subsidies. It must be noted that the third trench for equitable share was reduced by R17.2 million for the Water Services Infrastructure Grant (WSIG) roll over not approved from 2019/20 to 2020/21 financial years.

5.1.1.6 The municipality generated R28.2 million (+99%) more revenue from sundry revenue than a pro-rata budget of R30 million for the period under review.

## **5.1.2 Operating performance – expenditure**

5.1.2.1 The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of March 2021, the municipality incurred the total expenditure of R1.5 billion of the adjusted budget of R2.3 billion, which represents 63.9 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R264.8 million, representing under-expenditure of 15 percent.

5.1.2.2 Depreciation has under-performed by R19.8 million (-7%) in the ninth month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalised). Debt impairment under-performed by R160 million (-84%) since the municipality is recognising debt impairment on indigents only during the year, all other impairments are done at year-end.

5.1.2.3 The municipality spent R52 million (-14%) less on the bulk purchases than the year-to-date budget of R374.7 million. This is due to the fact that warm spring months declined the consumption as a result of the less consumption.

5.1.2.4 Included on the Material item is bulk water in line with Circular 98 of the MFMA. The municipality adjusted material upwards on the adjustments budget for the consideration of GRAP 12, as a result the budget for Materials is now sitting at R132.7m with the actual spent of R95.7m. Material seems to be under-spending by R3.8 million (-4%) less when compared to the year-to-date budget of R289 million. This is mainly due to the cost containment measures in place.

5.1.2.5 The municipality spent R13.6 million (-5%) less on contracted services than the year-to-date budget of R289 million. It must be noted that this category comprises of projects which are mainly funded from grants. It must be further noted that the actual might seem too high due to mSCOA classification, previously the Repairs and Maintenance (R/M) were classified as other general expenditure in line with the mSCOA requirement all R/M which are outsources should be classified as contracted services.

5.1.2.6 The municipality spent R129 thousand (0.003%) less on employee related costs than a year-to-date budget of R408.4 million, which is mainly due to certain positions budgeted for but not yet filled. It must be further noted that the employee cost was reduced by R49m during adjustments budget. The budget for employee costs is strictly for the budgeted positions. It is advised that new positions and new acting be not approved as thus will result to unauthorised expenditure.

### 5.1.3 Capital budget performance

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

Vote 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>	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	5,970	415	2,997	4,478	(1,481)	-33%	5,970
Vote 3 - BUDGET AND TREASURY		360	1,000	2,904	194	1,089	2,178	(1,089)	-50%	2,904
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		19,038	18,000	30,107	608	4,964	22,580	(17,616)	-78%	30,107
Vote 6 - TECHNICAL SERVICES		83,819	104,663	111,409	11,218	49,406	83,557	(34,150)	-41%	111,409
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	150,390	12,435	58,456	112,793	(54,336)	-48%	150,390
<b>Total Capital Expenditure</b>		105,605	125,548	150,390	12,435	58,456	112,793	(54,336)	-48%	150,390
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		360	1,000	2,904	194	1,089	2,178	(1,089)	-50%	2,904
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		360	1,000	2,904	194	1,089	2,178	(1,089)	-50%	2,904
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1,719	1,865	7,554	435	3,554	5,665	(2,111)	-37%	7,554
Community and social services		861	365	3,927	16	1,053	2,945	(1,893)	-64%	3,927
Sport and recreation		230	1,500	196	98	294	147	147	100%	196
Public safety		448	-	1,709	301	1,512	1,282	230	18%	1,709
Housing		180	-	1,722	20	695	1,291	(596)	-46%	1,722
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		97,564	63,683	90,502	8,501	33,355	67,877	(34,522)	-51%	90,502
Planning and development		18,668	18,000	28,386	588	4,269	21,289	(17,020)	-80%	28,386
Road transport		78,706	45,683	62,116	7,912	29,086	46,587	(17,502)	-38%	62,116
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		5,962	59,000	49,431	3,305	20,459	37,073	(16,614)	-45%	49,431
Energy sources		424	-	-	-	-	-	-	-	-
Water management		5,113	43,000	21,988	653	11,467	16,491	(5,023)	-30%	21,988
Waste water management		425	16,000	27,305	2,652	8,853	20,479	(11,625)	-57%	27,305
Waste management		-	-	138	-	138	104	35	33%	138
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	105,605	125,548	150,390	12,435	58,456	112,793	(54,336)	-48%	150,390
<b>Funded by:</b>										
National Government		76,576	90,183	108,538	13,406	43,519	81,403	(37,884)	-47%	108,538
Provincial Government		-	365	367	3	257	275	(18)	-6%	367
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		76,576	90,548	108,904	13,409	43,777	81,678	(37,902)	-46%	108,904
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		29,029	35,000	41,486	(974)	14,680	31,114	(16,435)	-53%	41,486
<b>Total Capital Funding</b>		105,605	125,548	150,390	12,435	58,456	112,793	(54,336)	-48%	150,390

5.1.3.1 Capital expenditure for the ninth month of the financial year was R58.4 million which represents 38.8% of the adjusted capital budget of R150.3 million. Comparison between the year-to-budget of R112.7 million and actual expenditure for the period reflects an under expenditure of (R54.3 million) which implies that the municipality spent 48% less than the year-to-date budget for the same period. This is due to SCM processes being at initial stages. The Strategic Executive Directors are advised to develop plans to deal with under spending to avoid grants being reverted to National Treasury. As at the end of the ninth month the grants allocated to capital budget has been spent as follows:

- Provincialisation 24.80%
- Neighbourhood Development grant 21.02 %
- Municipal infrastructure grant 45.53%
- Water service infrastructure grant 38.25%

It must further be noted that the municipality has received a letter from National Treasury dated 24 February 2021; on the intentions to stop the amount of R3.5million for electrification; R20 million for MIG R10 million for MSIG; this is due to underspending by the end of 31 December 2020. The report above still reflects the underspending which must be monitored closely.

## 5.1.4 Financial position

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

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

**KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M09 March**

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	936	23,518	936
Call investment deposits		35,545	28,510	–	124,149	–
Consumer debtors		617,310	377,278	549,655	754,733	549,655
Other debtors		241,621	36,838	36,838	69,252	36,838
Current portion of long-term receivables		0	1	1	–	1
Inventory		13,883	13,296	13,514	16,162	13,514
<b>Total current assets</b>		<b>908,359</b>	<b>499,966</b>	<b>600,944</b>	<b>987,815</b>	<b>600,944</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		355,564	355,564	355,564	341,874	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	6,404,939	6,638,512
Biological		–	–	–	–	–
Intangible		517	1,823	690	1,330	690
Other non-current assets		11,488	11,488	11,670	11,720	11,670
<b>Total non current assets</b>		<b>7,175,844</b>	<b>7,212,080</b>	<b>7,241,364</b>	<b>6,977,196</b>	<b>7,241,364</b>
<b>TOTAL ASSETS</b>		<b>8,084,203</b>	<b>7,712,046</b>	<b>7,842,308</b>	<b>7,965,011</b>	<b>7,842,308</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		12,149	28,757	28,757	13,280	28,757
Consumer deposits		24,493	24,738	24,914	27,245	24,914
Trade and other payables		932,941	367,022	451,962	806,697	451,962
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>515,385</b>	<b>856,974</b>	<b>515,385</b>
<b>Non current liabilities</b>						
Borrowing		389,630	375,896	584,012	348,419	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>550,883</b>	<b>791,498</b>
<b>TOTAL LIABILITIES</b>		<b>1,545,080</b>	<b>1,012,567</b>	<b>1,306,883</b>	<b>1,407,857</b>	<b>1,306,883</b>
<b>NET ASSETS</b>	2	<b>6,539,123</b>	<b>6,699,479</b>	<b>6,535,425</b>	<b>6,557,155</b>	<b>6,535,425</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,510,091	6,670,969	6,505,984	6,526,939	6,505,984
Reserves		29,032	28,510	29,441	30,216	29,441
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>6,539,123</b>	<b>6,699,479</b>	<b>6,535,425</b>	<b>6,557,155</b>	<b>6,535,425</b>

5.1.4.1 As at end the end of the ninth month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.5 billion. It must be mentioned that financial statements were still in the process of being finalized which is why there has been a fluctuation under non-current assets in relation to last month's financial statement.



While this picture looks good, it is however important to point out major reasons to such a favourable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:

5.1.4.2 The municipality's debtors aging as reflected in table SC3 is a total of R1.7 billion as at the end of the ninth month. The bulk of this amount (R1.65 billion) is debt owing for more than 90 days, while R1.47 billion of the total debt is owed by households. When one investigates aged debtors less than 30 days there was an increase of R2.4 million from R28 million in February to R30.4 million in March due to the easing of COVID-19 lockdown regulations. It must be noted that the total figure of debtors is inclusive of indigent.

5.1.4.3 Property Plant and Equipment (Assets) comprise of R6.4 billion of the total assets of R7.9 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants, and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.

5.1.4.4 The municipality closed with a balance of cash and cash equivalent of R147.6 million as at the end of the ninth month of the financial year, of which R23.5 million was at the current account and R124.1 million was from was from the call investments. It must be noted that the municipality had an obligation of R29.7 million relating to the HDF. The short-term obligations are sitting at R437.5 million as illustrated on SC4, while unspent conditional grants amount to R105.4 million, representing a cash shortfall of R425 million. Table SC4 reflects that the municipality was owing creditors to the tune of R437.5 million. Included under creditors is Eskom for R271.2 million, uThukela Water for R117.1 million, SARS – PAYE for R7.7 million, pension and other employee benefits for R15.3 million and other trade creditors for R26.1 million. It must be mentioned that the liquidity position of the municipality keeps not being favourable. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.

5.1.4.5 The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.5 billion, while the net current asset is R130.8 million. The net current ratio indicates that the municipality's current will be adequate to cover for the current liabilities over the next twelve months. Due to the standing of the municipality by virtue it of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.

5.1.4.6 The **liquidity ratio** of the municipality is currently sitting at 17.2% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 0.33%, since the municipality needs R437.5 million in order to pay all its short-term obligations. Again, this is a bad reflecting on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

## 5.1.5 Cash flow analysis

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

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	262,868	26,838	283,157	197,151	86,006	44%	262,868
Service charges		1,096,265	832,349	842,958	103,517	588,685	632,219	(43,534)	-7%	842,958
Other revenue		84,390	27,620	27,611	9,498	26,132	20,708	5,424	26%	27,611
Transfers and Subsidies - Operational		535,551	662,833	701,384	146,053	621,363	644,833	(23,470)	-4%	701,384
Transfers and Subsidies - Capital		119,740	90,548	108,904	21,166	107,531	107,531	-		108,904
Interest		8,444	2,497	2,373	510	5,657	1,780	3,877	218%	2,373
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(1,887,448)	(1,740,736)	(1,779,378)	(202,489)	(1,391,525)	(1,334,533)	56,992	-4%	(1,779,378)
Finance charges		(51,592)	(42,882)	(42,882)	(3,465)	(32,516)	(32,161)	355	-1%	(42,882)
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>152,459</b>	<b>150,288</b>	<b>123,839</b>	<b>101,626</b>	<b>208,483</b>	<b>237,527</b>	<b>29,044</b>	<b>12%</b>	<b>123,839</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	18,000	18,000	803	850	13,500	(12,650)	-94%	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)	(150,390)	(12,435)	(58,456)	(112,793)	(54,336)	48%	(150,390)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(101,042)</b>	<b>(107,548)</b>	<b>(132,390)</b>	<b>(11,632)</b>	<b>(57,606)</b>	<b>(99,293)</b>	<b>(41,687)</b>	<b>42%</b>	<b>(132,390)</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	-	-	1,500	(1,500)	-100%	2,000
<b>Payments</b>										
Repayment of borrowing		(25,871)	(28,757)	(28,757)	927	(39,478)	(21,568)	17,911	-83%	(28,757)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(25,871)</b>	<b>(26,757)</b>	<b>(26,757)</b>	<b>927</b>	<b>(39,478)</b>	<b>(20,068)</b>	<b>19,411</b>	<b>-97%</b>	<b>(26,757)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>25,547</b>	<b>15,983</b>	<b>(35,308)</b>	<b>90,922</b>	<b>111,399</b>	<b>118,166</b>			<b>(35,308)</b>
Cash/cash equivalents at beginning:		9,999	28,060	36,244		36,268	36,244			36,268
Cash/cash equivalents at monthly/year end:		35,546	44,043	936		147,667	154,411			960

5.1.5.1 The municipality opened with a cash and cash equivalent balance of R36.2 million at the beginning of the financial year and closed with a balance of R147.6 million as at the end of March 2021 which represents a cash increase of R111.3 million since the beginning of the financial year. This is due to receipt of grant allocations.

5.1.5.2 Cash flows from operating activities yielded a net cash inflow of R208.4 million as result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net cash inflow was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors, and paid the portion of the outstanding interest on loans.

5.1.5.3 Cash flows from investing activities recorded net cash outflows of R57.6 million this is due to the capital expenditure incurred.

5.1.5.4 Cash flows from financing activities recorded net cash outflows of R39.4 million. This was due to the capital repayment of loans by the municipality during the period.

### 5.1.6 CONCLUSION

The under-expenditure on operational budget is acceptable if it is due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seems to be under-performing by 16.6%. The issues that still reflect material variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget.

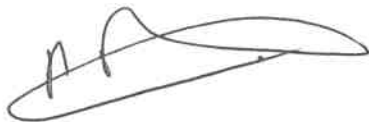
Furthermore, the municipality should continue to explore and implement effective credit control measures in order to strengthen its cash base; especially from individual consumers. Other revenue enhancement strategies over and above those currently yielding revenue will have to be explored with a view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

**Report prepared by:**



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STRATEGIC EXECUTIVE DIRECTOR:  
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**KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M09 March**

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	348,822	26,838	258,514	261,617	(3,103)	-1%	348,822
Service charges	950,968	1,015,136	1,015,634	75,516	762,639	761,725	914	0%	1,015,634
Investment revenue	2,690	2,497	2,373	173	1,863	1,780	83	5%	2,373
Transfers and subsidies	611,725	662,833	724,384	127,422	610,313	610,313	-		724,384
Other own revenue	53,667	43,701	40,040	7,993	58,289	30,030	28,260	94%	40,040
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,938,707</b>	<b>2,120,688</b>	<b>2,131,252</b>	<b>237,941</b>	<b>1,691,619</b>	<b>1,665,464</b>	<b>26,154</b>	<b>2%</b>	<b>2,131,252</b>
Employee costs	540,376	594,312	544,453	46,700	408,468	408,339	129	0%	544,453
Remuneration of Councillors	25,106	28,456	27,352	2,138	19,190	20,514	(1,324)	-6%	27,352
Depreciation & asset impairment	338,886	420,387	390,035	48,348	272,640	292,527	(19,886)	-7%	390,035
Finance charges	51,592	42,882	42,882	3,469	32,516	32,161	355	1%	42,882
Materials and bulk purchases	526,370	665,230	632,410	62,340	418,389	474,307	(55,918)	-12%	632,410
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	567,261	646,208	758,576	58,194	380,743	568,932	(188,190)	-33%	758,576
<b>Total Expenditure</b>	<b>2,049,591</b>	<b>2,397,474</b>	<b>2,395,707</b>	<b>221,188</b>	<b>1,531,947</b>	<b>1,796,781</b>	<b>(264,834)</b>	<b>-15%</b>	<b>2,395,707</b>
<b>Surplus/(Deficit)</b>	<b>(110,884)</b>	<b>(276,785)</b>	<b>(264,455)</b>	<b>16,753</b>	<b>159,672</b>	<b>(131,316)</b>	<b>290,988</b>	<b>-222%</b>	<b>(264,455)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,576	90,548	108,904	13,409	43,777	81,678	(37,902)	-46%	108,904
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>(155,551)</b>	<b>30,162</b>	<b>203,449</b>	<b>(49,638)</b>	<b>253,087</b>	<b>-510%</b>	<b>(155,551)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(34,308)</b>	<b>(186,237)</b>	<b>(155,551)</b>	<b>30,162</b>	<b>203,449</b>	<b>(49,638)</b>	<b>253,087</b>	<b>-510%</b>	<b>(155,551)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>105,605</b>	<b>125,548</b>	<b>150,390</b>	<b>12,435</b>	<b>58,456</b>	<b>112,793</b>	<b>(54,336)</b>	<b>-48%</b>	<b>150,390</b>
Capital transfers recognised	76,576	90,548	108,904	13,409	43,777	81,678	(37,902)	-46%	108,904
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	29,029	35,000	41,486	(974)	14,680	31,114	(16,435)	-53%	41,486
<b>Total sources of capital funds</b>	<b>105,605</b>	<b>125,548</b>	<b>150,390</b>	<b>12,435</b>	<b>58,456</b>	<b>112,793</b>	<b>(54,336)</b>	<b>-48%</b>	<b>150,390</b>
<b>Financial position</b>									
Total current assets	908,359	499,966	600,944		987,815				600,944
Total non current assets	7,175,844	7,212,080	7,241,364		6,977,196				7,241,364
Total current liabilities	978,251	429,185	515,385		856,974				515,385
Total non current liabilities	566,829	583,382	791,498		550,883				791,498
Community wealth/Equity	6,539,123	6,699,479	6,535,425		6,557,155				6,535,425
<b>Cash flows</b>									
Net cash from (used) operating	152,459	150,288	123,839	101,626	208,483	237,527	29,044	12%	123,839
Net cash from (used) investing	(101,042)	(107,548)	(132,390)	(11,632)	(57,606)	(99,293)	(41,687)	42%	(132,390)
Net cash from (used) financing	(25,871)	(26,757)	(26,757)	927	(39,478)	(20,068)	19,411	-97%	(26,757)
<b>Cash/cash equivalents at the month/year end</b>	<b>35,546</b>	<b>44,043</b>	<b>936</b>	<b>-</b>	<b>147,667</b>	<b>154,411</b>	<b>6,744</b>	<b>4%</b>	<b>960</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	30,487	34,573	37,284	32,906	37,462	32,151	186,460	1,364,481	1,755,804
<b>Creditors Age Analysis</b>									
Total Creditors	73,764	15,412	26,349	5,808	6,128	12,703	40,848	256,554	437,567

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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>										
<i><b>Governance and administration</b></i>		435,104	515,968	535,705	50,323	393,584	404,239	(10,655)	-3%	535,705
Executive and council		8,859	8,310	7,149	(1,173)	9,255	7,581	1,674	22%	7,149
Finance and administration		426,246	507,658	528,556	51,496	384,329	396,658	(12,329)	-3%	528,556
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		106,328	202,896	204,643	25,603	121,123	187,043	(65,920)	-35%	204,643
Community and social services		12,704	9,917	12,903	24,113	32,259	9,677	22,581	233%	12,903
Sport and recreation		410	697	697	13	67	522	(456)	-87%	697
Public safety		10,596	14,176	9,676	175	3,941	7,257	(3,317)	-46%	9,676
Housing		82,579	178,045	181,306	1,299	84,842	169,540	(84,698)	-50%	181,306
Health		39	61	61	3	14	45	(31)	-68%	61
<i><b>Economic and environmental services</b></i>		180,902	73,475	136,126	14,140	79,153	117,001	(37,847)	-32%	136,126
Planning and development		18,647	42,324	100,860	7,689	30,932	75,645	(44,713)	-59%	100,860
Road transport		162,256	31,151	35,266	6,451	48,221	41,356	6,865	17%	35,266
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		1,292,795	1,418,730	1,363,516	161,270	1,141,392	1,038,735	102,657	10%	1,363,516
Energy sources		655,124	698,157	702,391	66,221	561,541	526,794	34,747	7%	702,391
Water management		309,037	347,971	269,215	43,752	253,645	218,009	35,636	16%	269,215
Waste water management		209,851	237,307	259,788	34,974	210,852	194,841	16,011	8%	259,788
Waste management		118,782	135,295	132,122	16,323	115,355	99,092	16,263	16%	132,122
<i><b>Other</b></i>	4	154	167	167	15	143	125	18	14%	167
<b>Total Revenue - Functional</b>	2	2,015,283	2,211,236	2,240,157	251,350	1,735,396	1,747,143	(11,747)	-1%	2,240,157
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		392,249	472,252	464,026	61,018	317,749	348,020	(30,271)	-9%	464,026
Executive and council		65,659	70,540	80,202	6,117	54,424	60,152	(5,728)	-10%	80,202
Finance and administration		325,857	393,755	377,080	54,596	258,600	282,810	(24,209)	-9%	377,080
Internal audit		733	7,956	6,744	305	4,725	5,058	(333)	-7%	6,744
<i><b>Community and public safety</b></i>		266,880	300,685	314,205	50,686	262,438	235,653	26,785	11%	314,205
Community and social services		27,069	38,388	33,738	3,906	23,589	25,303	(1,714)	-7%	33,738
Sport and recreation		67,072	73,485	75,287	6,894	56,358	56,465	(107)	0%	75,287
Public safety		68,334	63,029	54,430	4,363	39,174	40,823	(1,649)	-4%	54,430
Housing		98,365	117,341	141,786	34,759	136,828	106,340	30,488	29%	141,786
Health		6,040	8,442	8,963	764	6,490	6,722	(233)	-3%	8,963
<i><b>Economic and environmental services</b></i>		304,847	342,130	294,890	(8,049)	261,598	221,168	40,430	18%	294,890
Planning and development		86,389	102,357	83,736	6,593	60,238	62,802	(2,564)	-4%	83,736
Road transport		218,450	239,763	211,144	(14,642)	201,350	158,358	42,992	27%	211,144
Environmental protection		8	10	10	-	9	8	2	24%	10
<i><b>Trading services</b></i>		1,083,921	1,280,641	1,321,560	117,525	689,503	991,170	(301,668)	-30%	1,321,560
Energy sources		552,417	680,599	638,592	60,796	389,287	478,944	(89,657)	-19%	638,592
Water management		408,372	495,718	546,519	32,608	211,088	409,889	(198,801)	-49%	546,519
Waste water management		56,658	53,129	99,798	20,883	63,148	74,848	(11,700)	-16%	99,798
Waste management		66,474	51,196	36,652	3,238	25,979	27,489	(1,510)	-5%	36,652
<i><b>Other</b></i>		1,694	1,766	1,026	7	659	769	(110)	-14%	1,026
<b>Total Expenditure - Functional</b>	3	2,049,591	2,397,474	2,395,707	221,188	1,531,947	1,796,781	(264,834)	-15%	2,395,707
<b>Surplus/ (Deficit) for the year</b>		(34,308)	(186,237)	(155,551)	30,162	203,449	(49,638)	253,087	-510%	(155,551)

**KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March**

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	145,940	17,338	91,303	111,821	(20,519)	-18.3%	145,940
Vote 2 - COMMUNITY SERVICES		142,531	160,511	155,449	40,639	151,704	116,586	35,117	30.1%	155,449
Vote 3 - BUDGET AND TREASURY		361,355	436,267	388,294	32,985	302,211	291,221	10,990	3.8%	388,294
Vote 4 - MUNICIPAL MANAGER		-	1,500	1,500	-	-	1,125	(1,125)	-100.0%	1,500
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		101,380	187,341	202,900	1,409	86,374	185,736	(99,361)	-53.5%	202,900
Vote 6 - TECHNICAL SERVICES		681,144	649,259	643,683	92,758	542,263	513,860	28,403	5.5%	643,683
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		655,124	698,157	702,391	66,221	561,541	526,794	34,747	6.6%	702,391
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>2,015,283</b>	<b>2,211,236</b>	<b>2,240,157</b>	<b>251,350</b>	<b>1,735,396</b>	<b>1,747,143</b>	<b>(11,747)</b>	<b>-0.7%</b>	<b>2,240,157</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - CORPORATE SERVICES		121,205	152,785	148,052	42,159	101,162	111,039	(9,877)	-8.9%	148,052
Vote 2 - COMMUNITY SERVICES		287,455	271,386	254,095	18,598	189,176	190,571	(1,396)	-0.7%	254,095
Vote 3 - BUDGET AND TREASURY		139,996	176,376	171,711	(7,486)	108,265	128,784	(20,518)	-15.9%	171,711
Vote 4 - MUNICIPAL MANAGER		78,740	82,435	90,589	16,504	64,163	67,942	(3,779)	-5.6%	90,589
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		125,741	150,587	172,310	36,718	157,829	129,232	28,597	22.1%	172,310
Vote 6 - TECHNICAL SERVICES		744,037	859,324	911,483	53,684	515,726	683,612	(167,886)	-24.6%	911,483
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		552,417	704,582	647,467	61,010	395,625	485,602	(89,977)	-18.5%	647,467
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>2,049,591</b>	<b>2,397,474</b>	<b>2,395,707</b>	<b>221,188</b>	<b>1,531,947</b>	<b>1,796,782</b>	<b>(264,835)</b>	<b>-14.7%</b>	<b>2,395,707</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(34,308)</b>	<b>(186,237)</b>	<b>(155,551)</b>	<b>30,162</b>	<b>203,449</b>	<b>(49,638)</b>	<b>253,088</b>	<b>-509.9%</b>	<b>(155,551)</b>

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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>Revenue By Source</b>										
Property rates		319,656	396,522	348,822	26,838	258,514	261,617	(3,103)	-1%	348,822
Service charges - electricity revenue		581,207	609,866	619,100	47,134	469,694	464,325	5,369	1%	619,100
Service charges - water revenue		178,594	190,579	187,535	14,092	140,060	140,651	(590)	0%	187,535
Service charges - sanitation revenue		108,915	118,793	116,274	7,801	83,625	87,205	(3,581)	-4%	116,274
Service charges - refuse revenue		82,251	95,898	92,725	6,489	69,260	69,544	(284)	0%	92,725
Rental of facilities and equipment		7,817	8,495	7,442	622	5,401	5,581	(180)	-3%	7,442
Interest earned - external investments		2,690	2,497	2,373	173	1,863	1,780	83	5%	2,373
Interest earned - outstanding debtors		5,754	6,325	5,107	315	3,793	3,830	(37)	-1%	5,107
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,054	13,114	8,614	(2,317)	1,678	6,460	(4,783)	-74%	8,614
Licences and permits		8	38	15	13	76	11	64	565%	15
Agency services		-	-	0.00%	-	-	-	-	-	0.00%
Transfers and subsidies		611,725	662,833	724,384	127,422	610,313	610,313	-	-	724,384
Other revenue		31,034	15,729	18,862	9,498	46,491	14,146	32,345	229%	18,862
Gains		-	-	-	(138)	850	-	850	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,938,707</b>	<b>2,120,688</b>	<b>2,131,252</b>	<b>237,941</b>	<b>1,691,619</b>	<b>1,665,464</b>	<b>26,154</b>	<b>2%</b>	<b>2,131,252</b>
<b>Expenditure By Type</b>										
Employee related costs		540,376	594,312	544,453	46,700	408,468	408,339	129	0%	544,453
Remuneration of councillors		25,106	28,456	27,352	2,138	19,190	20,514	(1,324)	-6%	27,352
Debt impairment		137,893	184,700	253,000	2,956	29,659	189,750	(160,091)	-84%	253,000
Depreciation & asset impairment		338,886	420,387	390,035	48,348	272,640	292,527	(19,886)	-7%	390,035
Finance charges		51,592	42,882	42,882	3,469	32,516	32,161	355	1%	42,882
Bulk purchases		524,253	660,671	499,675	51,516	322,691	374,756	(52,065)	-14%	499,675
Other materials		2,117	4,559	132,735	10,823	95,698	99,551	(3,853)	-4%	132,735
Contracted services		215,154	337,719	385,428	46,957	275,380	289,071	(13,691)	-5%	385,428
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		214,115	123,788	120,147	8,281	75,698	90,110	(14,412)	-16%	120,147
Losses		100	1	1	-	5	1	5	610%	1
<b>Total Expenditure</b>		<b>2,049,591</b>	<b>2,397,474</b>	<b>2,395,707</b>	<b>221,188</b>	<b>1,531,947</b>	<b>1,796,781</b>	<b>(264,834)</b>	<b>-15%</b>	<b>2,395,707</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(110,884)	(276,785)	(264,455)	16,753	159,672	(131,316)	290,988	(0)	(264,455)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		76,576	90,548	108,904	13,409	43,777	81,678	(37,902)	(0)	108,904
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>(155,551)</b>	<b>30,162</b>	<b>203,449</b>	<b>(49,638)</b>			<b>(155,551)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(155,551)</b>	<b>30,162</b>	<b>203,449</b>	<b>(49,638)</b>			<b>(155,551)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(155,551)</b>	<b>30,162</b>	<b>203,449</b>	<b>(49,638)</b>			<b>(155,551)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(155,551)</b>	<b>30,162</b>	<b>203,449</b>	<b>(49,638)</b>			<b>(155,551)</b>

**KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March**

Vote 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>	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	5,970	415	2,997	4,478	(1,481)	-33%	5,970
Vote 3 - BUDGET AND TREASURY		360	1,000	2,904	194	1,089	2,178	(1,089)	-50%	2,904
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		19,038	18,000	30,107	608	4,964	22,580	(17,616)	-78%	30,107
Vote 6 - TECHNICAL SERVICES		83,819	104,683	111,409	11,218	49,406	83,557	(34,150)	-41%	111,409
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	150,390	12,435	58,456	112,793	(54,336)	-48%	150,390
<b>Total Capital Expenditure</b>		105,605	125,548	150,390	12,435	58,456	112,793	(54,336)	-48%	150,390
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		360	1,000	2,904	194	1,089	2,178	(1,089)	-50%	2,904
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		360	1,000	2,904	194	1,089	2,178	(1,089)	-50%	2,904
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1,719	1,865	7,554	435	3,554	5,665	(2,111)	-37%	7,554
Community and social services		861	365	3,927	16	1,053	2,945	(1,893)	-84%	3,927
Sport and recreation		230	1,500	196	98	294	147	147	100%	196
Public safety		448	-	1,709	301	1,512	1,282	230	18%	1,709
Housing		180	-	1,722	20	695	1,291	(596)	-46%	1,722
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		97,564	63,683	90,502	8,501	33,355	67,877	(34,522)	-51%	90,502
Planning and development		18,858	18,000	28,386	588	4,269	21,289	(17,020)	-80%	28,386
Road transport		78,706	45,683	62,116	7,912	29,086	46,587	(17,502)	-38%	62,116
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		5,962	59,000	49,431	3,305	20,459	37,073	(16,614)	-45%	49,431
Energy sources		424	-	-	-	-	-	-	-	-
Water management		5,113	43,000	21,988	653	11,467	16,491	(5,023)	-30%	21,988
Waste water management		425	16,000	27,305	2,652	8,853	20,479	(11,625)	-57%	27,305
Waste management		-	-	138	-	138	104	35	33%	138
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	105,605	125,548	150,390	12,435	58,456	112,793	(54,336)	-48%	150,390
<b>Funded by:</b>										
National Government		78,576	90,183	108,538	13,406	43,519	81,403	(37,884)	-47%	108,538
Provincial Government		-	365	367	3	257	275	(18)	-6%	367
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	108,904	13,409	43,777	81,678	(37,902)	-46%	108,904
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		29,029	35,000	41,486	(974)	14,680	31,114	(16,435)	-53%	41,486
<b>Total Capital Funding</b>		105,605	125,548	150,390	12,435	58,456	112,793	(54,336)	-48%	150,390



**KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M09 March**

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	936	23,518	936
Call investment deposits		35,545	28,510	–	124,149	–
Consumer debtors		617,310	377,278	549,655	754,733	549,655
Other debtors		241,621	36,838	36,838	69,252	36,838
Current portion of long-term receivables		0	1	1	–	1
Inventory		13,883	13,296	13,514	16,162	13,514
<b>Total current assets</b>		<b>908,359</b>	<b>499,966</b>	<b>600,944</b>	<b>987,815</b>	<b>600,944</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		355,564	355,564	355,564	341,874	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	6,404,939	6,638,512
Biological		–	–	–	–	–
Intangible		517	1,823	690	1,330	690
Other non-current assets		11,488	11,488	11,670	11,720	11,670
<b>Total non current assets</b>		<b>7,175,844</b>	<b>7,212,080</b>	<b>7,241,364</b>	<b>6,977,196</b>	<b>7,241,364</b>
<b>TOTAL ASSETS</b>		<b>8,084,203</b>	<b>7,712,046</b>	<b>7,842,308</b>	<b>7,965,011</b>	<b>7,842,308</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		12,149	28,757	28,757	13,280	28,757
Consumer deposits		24,493	24,738	24,914	27,245	24,914
Trade and other payables		932,941	367,022	451,962	806,697	451,962
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>515,385</b>	<b>856,974</b>	<b>515,385</b>
<b>Non current liabilities</b>						
Borrowing		389,630	375,896	584,012	348,419	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>550,883</b>	<b>791,498</b>
<b>TOTAL LIABILITIES</b>		<b>1,545,080</b>	<b>1,012,567</b>	<b>1,306,883</b>	<b>1,407,857</b>	<b>1,306,883</b>
<b>NET ASSETS</b>	2	<b>6,539,123</b>	<b>6,699,479</b>	<b>6,535,425</b>	<b>6,557,155</b>	<b>6,535,425</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,510,091	6,670,969	6,505,984	6,526,939	6,505,984
Reserves		29,032	28,510	29,441	30,216	29,441
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>6,539,123</b>	<b>6,699,479</b>	<b>6,535,425</b>	<b>6,557,155</b>	<b>6,535,425</b>

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	262,868	26,838	283,157	197,151	86,006	44%	262,868
Service charges		1,096,265	832,349	842,958	103,517	588,685	632,219	(43,534)	-7%	842,958
Other revenue		84,390	27,620	27,611	9,498	26,132	20,708	5,424	26%	27,611
Transfers and Subsidies - Operational		535,551	662,833	701,384	146,053	621,363	644,833	(23,470)	-4%	701,384
Transfers and Subsidies - Capital		119,740	90,548	108,904	21,166	107,531	107,531	-		108,904
Interest		8,444	2,497	2,373	510	5,657	1,780	3,877	218%	2,373
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(1,887,448)	(1,740,736)	(1,779,378)	(202,489)	(1,391,525)	(1,334,533)	56,992	-4%	(1,779,378)
Finance charges		(51,592)	(42,882)	(42,882)	(3,465)	(32,516)	(32,161)	355	-1%	(42,882)
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>152,459</b>	<b>150,288</b>	<b>123,839</b>	<b>101,626</b>	<b>208,483</b>	<b>237,527</b>	<b>29,044</b>	<b>12%</b>	<b>123,839</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	18,000	18,000	803	850	13,500	(12,650)	-94%	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)	(150,390)	(12,435)	(58,456)	(112,793)	(54,336)	48%	(150,390)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(101,042)</b>	<b>(107,548)</b>	<b>(132,390)</b>	<b>(11,632)</b>	<b>(57,606)</b>	<b>(99,293)</b>	<b>(41,687)</b>	<b>42%</b>	<b>(132,390)</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	-	-	1,500	(1,500)	-100%	2,000
<b>Payments</b>										
Repayment of borrowing		(25,871)	(28,757)	(28,757)	927	(39,478)	(21,568)	17,911	-83%	(28,757)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(25,871)</b>	<b>(26,757)</b>	<b>(26,757)</b>	<b>927</b>	<b>(39,478)</b>	<b>(20,068)</b>	<b>19,411</b>	<b>-97%</b>	<b>(26,757)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
		<b>25,547</b>	<b>15,983</b>	<b>(35,308)</b>	<b>90,922</b>	<b>111,399</b>	<b>118,166</b>			<b>(35,308)</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	936		147,667	154,411			960

**KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M09 March**

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>R thousands</b> <b>Revenue By Source</b> Fines, penalties and forfeits Licences and permits	-74% 565%	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.
2	<b>Expenditure By Type</b> Debt impairment	-84%	Only debt impairment for indigents is calculated monthly all other debtors is Biannually	
3	Depreciation & asset impairment Bulk purchases Other expenditure <b>Capital Expenditure</b> Grant funded projects Internally funded projects Repairs and maintenance	-20% -14% -16% -46% -53% -202%	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 processe being at initial stages Due to SCM processe being at initial stages Due to SCM processe 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	3% 42% -97%	Equitable Share and other grants bulk of it received early in the financial year Slow capital expenditure Based on amolisation schedules	None None None
6	<b>Measurable performance</b>			
7	<b>Municipal Entites</b>			

**KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March**

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%	18.1%	2.1%	2.9%
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%	16.3%	17.8%	16.3%
Gearing	Long Term Borrowing/ Funds & Reserves		1342.1%	1318.5%	1983.7%	1153.1%	1983.7%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	92.9%	116.5%	116.6%	115.3%	116.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		3.6%	16.9%	0.2%	17.2%	0.2%
<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%	27.5%	48.7%	27.5%
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%	25.5%	24.1%	25.5%
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%	20.3%	1.9%	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 - M09 March

Description	NT Code	Budget Year 2020/21										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Co Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total					
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	1200	25,594	8,609	8,899	8,850	9,698	8,515	48,037	372,961	491,161	448,060	287			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	37,589	1,386	1,093	854	935	1,259	10,004	56,038	109,158	69,089	51			
Receivables from Non-exchange Transactions - Property Rates	1400	34,972	9,827	9,086	8,991	8,684	8,229	48,136	213,686	341,612	287,727	217			
Receivables from Exchange Transactions - Waste Water Management	1500	15,135	6,103	5,992	6,005	5,832	5,825	34,054	289,171	368,117	340,887	294			
Receivables from Exchange Transactions - Waste Management	1600	11,504	4,631	4,576	4,438	4,455	4,352	24,852	152,751	211,558	190,847	145			
Receivables from Exchange Transactions - Property Rental Debtors	1700	553	141	135	126	122	120	733	4,304	6,233	5,404	-			
Interest on Arrear Debtor Accounts	1810	952	484	455	415	436	378	2,245	41,744	47,110	45,219	14			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-			
Other	1900	(95,812)	3,392	7,047	3,229	7,301	3,473	18,399	233,826	180,854	266,228	169			
<b>Total By Income Source</b>	<b>2000</b>	<b>30,487</b>	<b>34,573</b>	<b>37,284</b>	<b>32,906</b>	<b>37,462</b>	<b>32,151</b>	<b>186,460</b>	<b>1,364,481</b>	<b>1,755,804</b>	<b>1,653,460</b>	<b>1,178</b>			
<b>2019/20 - totals only</b>															
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	(1,021)	1,115	777	611	646	533	6,712	16,008	25,381	24,510				
Commercial	2300	(28,920)	3,969	3,486	3,073	2,927	3,450	20,594	124,279	132,859	154,324				
Households	2400	71,129	29,444	31,016	29,182	29,971	28,138	159,008	1,219,858	1,597,747	1,466,157	1,178			
Other	2500	(10,701)	44	2,005	40	3,917	29	145	4,337	(163)	8,469				
<b>Total By Customer Group</b>	<b>2600</b>	<b>30,487</b>	<b>34,573</b>	<b>37,284</b>	<b>32,906</b>	<b>37,462</b>	<b>32,151</b>	<b>186,460</b>	<b>1,364,481</b>	<b>1,755,804</b>	<b>1,653,460</b>	<b>1,178</b>			

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	37,400	-	-	-	-	-	-	-	-	-	-	228,478	-
Bulk Water	0200	11,751	12,200	23,483	-	-	-	5,391	-	11,671	-	-	34,330	24,047
PAYE deductions	0300	7,721	-	-	-	-	-	(321)	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	15,302	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,589	3,212	2,866	5,808	1,059	1,032	-	-	-	-	-	6,519	4,029
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>73,764</b>	<b>15,412</b>	<b>26,349</b>	<b>5,808</b>	<b>6,128</b>	<b>12,703</b>	<b>40,848</b>	<b>256,554</b>	<b>437,567</b>				

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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	868	(286,500)	370,432	86,132
Standard Bank		12 months		Call Account						Call account	36,546	864	(51,000)	51,000	37,410
ABSA		12 months		Call Account						Call account	595	13	-	-	608
<b>Municipality sub-total</b>											<b>38,473</b>	<b>1,745</b>	<b>(337,500)</b>	<b>421,432</b>	<b>124,150</b>
<u>Entities</u>															
<b>Entities sub-total</b>											<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>										<b>38,473</b>	<b>1,745</b>	<b>(337,500)</b>	<b>421,432</b>	<b>124,150</b>

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

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>										
<b>Operating Transfers and Grants</b>										
National Government:		463,996	477,793	538,324	111,829	498,088	521,558	(23,470)	-4.5%	538,324
Local Government Equitable Share		373,648	403,064	471,963	83,563	448,493	471,963	(23,470)	-5.0%	471,963
Energy Efficiency and Demand Management		6,000	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		14,000	12,000	7,000	4,000	7,000	7,000	-	-	7,000
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	18,000	9,000	18,000	18,000	-	-	18,000
Municipal Infrastructure Grant (MIG)	3	23,000	37,634	35,266	15,266	20,000	20,000	-	-	35,266
Massification		20,000	-	-	-	-	-	-	-	-
EPWP Incentive		3,098	2,895	2,895	-	2,895	2,895	-	-	2,895
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>105,944</b>	<b>187,562</b>	<b>189,160</b>	<b>34,224</b>	<b>108,009</b>	<b>108,009</b>	<b>-</b>	<b>-</b>	<b>189,160</b>
Health subsidy		-	-	-	-	-	-	-	-	-
Level 2 accreditation		7,620	-	-	-	-	-	-	-	-
Museums Services		386	42	40	-	42	42	-	-	40
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	33,024	93,631	93,631	-	-	170,140
Title Deeds		-	3,000	3,000	1,200	1,200	1,200	-	-	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	5,439	-	4,095	4,095	-	-	5,439
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Tirelo Boshu Grant		-	-	-	-	-	-	-	-	-
EED Housing Grant		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	<b>569,940</b>	<b>665,355</b>	<b>727,484</b>	<b>146,053</b>	<b>606,097</b>	<b>629,567</b>	<b>(23,470)</b>	<b>-3.7%</b>	<b>727,484</b>
<b>Capital Transfers and Grants</b>										
National Government:		139,039	90,183	108,538	21,166	107,166	107,166	-	-	108,538
Neighbourhood Development Partnership		30,259	-	15,000	15,000	15,000	15,000	-	-	15,000
Municipal Infrastructure Grant (MIG)		89,580	74,183	76,538	5,166	75,166	75,166	-	-	76,538
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Emergency efficiency & demand side management		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		19,200	16,000	17,000	1,000	17,000	17,000	-	-	17,000
Neighbourhood Development Partnership		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>1,228</b>	<b>365</b>	<b>367</b>	<b>-</b>	<b>365</b>	<b>365</b>	<b>-</b>	<b>-</b>	<b>367</b>
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Museum		-	365	367	-	365	365	-	-	367
Community Library Service		1,228	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	<b>140,267</b>	<b>90,548</b>	<b>108,905</b>	<b>21,166</b>	<b>107,531</b>	<b>107,531</b>	<b>-</b>	<b>-</b>	<b>108,905</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>710,207</b>	<b>755,903</b>	<b>836,389</b>	<b>167,219</b>	<b>713,628</b>	<b>737,098</b>	<b>(23,470)</b>	<b>-3.2%</b>	<b>836,389</b>



KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		463,996	477,793	538,324	86,333	486,635	521,734	(35,628)	-6.8%	538,324
Local Government Equitable Share		373,648	403,064	471,963	83,563	448,493	471,963	(23,470)	-5.0%	471,963
Integrated National Electrification Programme		14,000	12,000	7,000	-	2,449	5,250	(2,801)	-53.3%	7,000
Finance Management		1,700	1,700	1,700	137	554	1,275	(721)	-56.5%	1,700
Municipal Systems Improvement		1,750	1,500	1,500	-	-	1,125	(1,125)	-100.0%	1,500
Water Services Infrastructure Grant (WSIG)		20,800	19,000	18,000	283	2,543	13,500	(10,957)	-81.2%	18,000
Municipal Infrastructure Grant (MIG)		23,000	37,634	35,266	2,117	29,895	26,450	3,445	13.0%	35,266
Massification		20,000	-	-	-	-	-	-	-	-
EPWP Incentive		3,098	2,895	2,895	233	2,700	2,171	-	-	2,895
Energy Efficiency and Demand Management		6,000	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		105,944	184,562	189,160	33,657	102,844	141,870	(3,792)	-2.7%	189,160
Health subsidy		-	-	-	-	-	-	-	-	-
Housing		91,392	170,140	170,140	33,024	93,631	127,605	-	-	170,140
Spatial Development Framework Support		-	1,500	1,500	-	-	1,125	(1,125)	-100.0%	1,500
Title Deeds		-	-	3,000	53	402	2,250	-	-	3,000
Provincialisation of Libraries		6,546	6,729	6,729	580	3,977	5,047	(1,070)	-21.2%	6,729
Level 2 Accreditation		7,620	-	-	-	-	-	-	-	-
Museum Services		386	42	40	-	40	30	-	-	40
Community Services		-	2,312	2,312	-	2,312	1,734	-	-	2,312
Accredited municipalities		-	3,839	5,439	-	2,482	4,079	(1,598)	-39.2%	5,439
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>Tirelo Boshia Grant</i>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		569,940	662,355	727,484	119,990	589,479	663,604	(39,420)	-5.9%	727,484
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		139,039	90,183	108,538	14,662	54,200	81,403	(27,203)	-33.4%	108,538
Neighbourhood Development Partnership		30,259	-	16,000	3,625	3,625	11,250	(7,625)	-67.8%	16,000
Municipal Infrastructure Grant(MIG)		89,580	74,183	76,538	10,243	42,788	57,403	(14,615)	-25.5%	76,538
Water Services Infrastructure Grant (WSIG)		19,200	16,000	17,000	794	7,787	12,750	(4,963)	-38.9%	17,000
Emergency efficiency & demand side management		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1,228	365	367	2	179	275	(97)	-35.0%	367
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Museums Services		-	365	367	2	179	275	-	-	367
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	108,905	14,665	54,379	81,679	(27,299)	-33.4%	108,905
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		710,207	752,903	836,389	134,654	643,858	745,283	(66,720)	-9.0%	836,389

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Local Government Equitable Share					-	
Integrated National Electrification Programme					-	
Finance Management					-	
Municipal Systems Improvement					-	
Water Services Infrastructure Grant (WSIG)					-	
Municipal Infrastructure Grant (MIG)					-	
Other transfers and grants [insert description]					-	
<b>Provincial Government:</b>		212	-	-	212	100.0%
Museums Services		212			212	100.0%
Spatial Development Framework Support					-	
Provincialisation of Libraries					-	
Neighbourhood Development Partnership					-	
Accredited municipalities					-	
<b>District Municipality:</b>		-	-	-	-	
					-	
<b>Other grant providers:</b>		-	-	-	-	
Tirelo Boshha Grant					-	
<b>Total operating expenditure of Approved Roll-overs</b>		212	-	-	212	100.0%
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Neighbourhood Development Partnership					-	
Water Services Infrastructure Grant (WSIG)					-	
					-	
Other capital transfers [insert description]					-	
<b>Provincial Government:</b>		3,802	1,217	1,217	2,585	68.0%
Provincialisation of Libraries		2,458	676	676	1,782	72.5%
Community Library Service		1,344	541	541	803	59.8%
Museums Services		548	204	204		
<b>District Municipality:</b>		-	-	-	-	
					-	
<b>Other grant providers:</b>		-	-	-	-	
					-	
<b>Total capital expenditure of Approved Roll-overs</b>		3,802	1,217	1,217	2,585	68.0%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		4,014	1,217	1,217	2,797	69.7%



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	571,842	48,838	427,658	428,682	(1,223)	0%
<b>% increase</b>	4		10.1%	1.1%					1.1%
<b>TOTAL MANAGERS AND STAFF</b>		540,376	594,316	544,453	46,700	408,466	408,339	129	0%

**KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March**

Ref	Description	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		Budget Year 2020/21												Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget	Budget	Budget
1	<b>R thousands</b>	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	
	<b>Cash Receipts By Source</b>															
	Property rates	43,795	32,766	34,041	34,041	26,489	27,916	27,959	29,312	26,838			(20,289)	262,868	340,454	379,792
	Service charges - electricity revenue	34,802	29,889	26,773	31,467	31,814	31,562	28,891	32,209	47,134			304,066	598,008	642,573	684,847
	Service charges - water revenue	13,347	16,755	16,650	10,797	13,422	15,367	15,186	17,704	14,092			(19,243)	114,077	120,922	133,177
	Service charges - sanitation revenue	10,877	10,764	10,752	10,752	7,942	9,359	9,329	10,315	7,801			(22,265)	65,625	69,562	78,736
	Service charges - refuse	8,968	8,981	8,964	8,964	6,467	7,740	7,709	8,652	6,489			(8,285)	64,648	68,527	77,638
	Rental of facilities and equipment	611	608	566	647	591	643	573	622	622			2,046	7,442	7,888	8,362
	Interest earned - external investments	178	564	233	0	111	370	295	279	173			169	2,373	2,747	3,021
	Interest earned - outstanding debtors	435	(972)	1,742	445	290	274	489	457	315			(3,463)	-	-	-
	Dividends received															
	Fines, penalties and forfeits	59	92	17	86	1,483	1,023	542	219	(2,317)			88	1,292	1,370	1,452
	Licences and permits	3	8	15	8	5	2	14	11	13			(63)	15	16	17
	Agency services															
	Transfers and Subsidies - Operational	181,378	724	26,013	12,562	27,961	184,855	3,598	38,220	146,053			80,021	701,384	579,227	584,669
	Other revenue	963	985	786	1,137	5,138	947	947	9,498	9,498			(1,592)	17,862	18,934	20,070
	<b>Cash Receipts by Source</b>	<b>295,415</b>	<b>101,164</b>	<b>126,552</b>	<b>110,906</b>	<b>116,575</b>	<b>284,249</b>	<b>95,512</b>	<b>137,911</b>	<b>256,710</b>			<b>311,200</b>	<b>1,836,194</b>	<b>1,852,319</b>	<b>1,971,781</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			21,166				1,374	108,904	174,290	187,136
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								850						20,000	20,000
	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>101,164</b>	<b>166,552</b>	<b>111,271</b>	<b>122,575</b>	<b>284,249</b>	<b>95,512</b>	<b>137,911</b>	<b>278,726</b>			<b>331,723</b>	<b>1,965,098</b>	<b>2,048,609</b>	<b>2,180,917</b>
	<b>Cash Payments by Type</b>															
	Employee related costs	45,767	40,649	46,068	45,050	47,327	45,341	46,035	45,528	46,700			135,988	544,453	571,675	607,691
	Remuneration of councillors	2,115	2,095	2,112	2,166	2,082	2,159	2,246	2,169	2,138			8,178	27,460	29,107	30,854
	Interest paid	3,594	3,594	3,556	3,579	3,543	3,469	3,429	4,118	3,469			10,420	42,882	45,114	42,088
	Bulk purchases - Electricity	55,868	69,706	63,124	41,703	42,574	40,525	41,758	39,051	40,359			91,724	526,394	627,249	693,214
	Bulk purchases - Water & Sewer	11,190	12,350	-				10,933	12,974	10,919			67,860	126,226	133,799	141,827
	Other materials	217	248	2,450	411	411	519	250	605	605			1,808	6,509	3,195	3,387
	Contracted services	2,197	38,771	44,492	40,225	56,832	44,294	43,341	34,502	46,957			33,624	386,234	309,962	296,545
	Grants and subsidies paid - other municipalities															
	Grants and subsidies paid - other															
	General expenses	10,019	15,263	13,626	17,120	6,026	13,443	10,489	6,089	22,356			46,972	161,404	150,806	149,927
	<b>Cash Payments by Type</b>	<b>130,966</b>	<b>182,677</b>	<b>175,429</b>	<b>148,841</b>	<b>158,795</b>	<b>149,863</b>	<b>158,230</b>	<b>144,681</b>	<b>173,503</b>			<b>396,574</b>	<b>1,820,560</b>	<b>1,870,909</b>	<b>1,965,583</b>
	<b>Other Cash Flows/Payments by Type</b>															
	Capital assets															
	Repayment of borrowing	29,251	(26,855)	(27,010)	3,694	3,542	(29,394)	3,049	9,482	13,374			91,934	150,390	129,815	135,127
	Other Cash Flows/Payments			78,289					3,316	927			(78,289)	28,757	31,884	32,106
	<b>Total Cash Payments by Type</b>	<b>160,217</b>	<b>156,653</b>	<b>232,689</b>	<b>155,444</b>	<b>176,868</b>	<b>130,984</b>	<b>163,122</b>	<b>157,480</b>	<b>187,804</b>			<b>478,454</b>	<b>1,999,707</b>	<b>2,032,608</b>	<b>2,132,765</b>
	<b>NET INCREASE/DECREASE IN CASH HELD</b>	<b>175,197</b>	<b>(55,489)</b>	<b>(66,128)</b>	<b>(44,174)</b>	<b>(54,293)</b>	<b>153,265</b>	<b>(67,610)</b>	<b>(19,569)</b>	<b>90,922</b>			<b>(146,731)</b>	<b>(34,609)</b>	<b>16,001</b>	<b>48,192</b>
	Cash/cash equivalents at the monthly/year beginning:	35,545	210,742	155,253	89,126	44,952	(9,341)	143,924	76,314	56,745			147,667	35,545	936	16,937
	Cash/cash equivalents at the monthly/year end:	210,742	155,253	89,126	44,952	(9,341)	143,924	76,314	56,745	147,667			147,667	936	16,937	65,089

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

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>	1									
<b>Revenue By Source</b>										
Property rates		319,656	396,522	348,822	26,838	258,514	261,617	(3,103)	-1%	348,822
Service charges - electricity revenue		581,207	609,866	619,100	47,134	469,694	464,325	5,369	1%	619,100
Service charges - water revenue		178,594	190,579	187,535	14,092	140,060	140,651	(590)	0%	187,535
Service charges - sanitation revenue		108,915	118,793	116,274	7,801	83,625	87,205	(3,581)	-4%	116,274
Service charges - refuse revenue		82,251	95,898	92,725	6,489	69,260	69,544	(284)	0%	92,725
Rental of facilities and equipment		7,817	8,495	7,442	622	5,401	5,581	(180)	-3%	7,442
Interest earned - external investments		2,690	2,497	2,373	173	1,863	1,780	83	5%	2,373
Interest earned - outstanding debtors		5,754	6,325	5,107	315	3,793	3,830	(37)	-1%	5,107
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,054	13,114	8,614	(2,317)	1,678	6,460	(4,783)	-74%	8,614
Licences and permits		8	38	15	13	76	11	64	565%	15
Agency services		-	-	0.00%	-	-	-	-	-	0.00%
Transfers and subsidies		611,725	662,833	724,384	127,422	610,313	610,313	-	-	724,384
Other revenue		31,034	15,729	18,862	9,498	46,491	14,146	32,345	229%	18,862
Gains		-	-	-	(138)	850	-	850	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,938,707</b>	<b>2,120,688</b>	<b>2,131,252</b>	<b>237,941</b>	<b>1,691,619</b>	<b>1,665,464</b>	<b>26,154</b>	<b>2%</b>	<b>2,131,252</b>
<b>Expenditure By Type</b>										
Employee related costs		540,376	594,312	544,453	46,700	408,468	408,339	129	0%	544,453
Remuneration of councillors		25,106	28,456	27,352	2,138	19,190	20,514	(1,324)	-6%	27,352
Debt impairment		137,893	184,700	253,000	2,956	29,659	189,750	(160,091)	-84%	253,000
Depreciation & asset impairment		338,886	420,387	390,035	48,348	272,640	292,527	(19,886)	-7%	390,035
Finance charges		51,592	42,882	42,882	3,469	32,516	32,161	355	1%	42,882
Bulk purchases		524,253	660,671	499,675	51,516	322,691	374,756	(52,065)	-14%	499,675
Other materials		2,117	4,559	132,735	10,823	95,698	99,551	(3,853)	-4%	132,735
Contracted services		215,154	337,719	385,428	46,957	275,380	289,071	(13,691)	-5%	385,428
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		214,115	123,788	120,147	8,281	75,698	90,110	(14,412)	-16%	120,147
Losses		100	1	1	-	5	1	5	610%	1
<b>Total Expenditure</b>		<b>2,049,591</b>	<b>2,397,474</b>	<b>2,395,707</b>	<b>221,188</b>	<b>1,531,947</b>	<b>1,796,781</b>	<b>(264,834)</b>	<b>-15%</b>	<b>2,395,707</b>
<b>Surplus/(Deficit)</b>		<b>(110,884)</b>	<b>(276,785)</b>	<b>(264,455)</b>	<b>16,753</b>	<b>159,672</b>	<b>(131,316)</b>	<b>290,988</b>	<b>-222%</b>	<b>(264,455)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		76,576	90,548	108,904	13,409	43,777	81,678	(37,902)	-46%	108,904
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>(155,551)</b>	<b>30,162</b>	<b>203,449</b>	<b>(49,638)</b>	<b>253,087</b>	<b>-510%</b>	<b>(155,551)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(34,308)</b>	<b>(186,237)</b>	<b>(155,551)</b>	<b>30,162</b>	<b>203,449</b>	<b>(49,638)</b>	<b>253,087</b>	<b>-510%</b>	<b>(155,551)</b>



KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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	–	0	0	10,462	10,462	100.0%	0%
August	12,343	10,462	831	948	948	831	(117)	-14.1%	1%
September	6,817	10,462	5,971	5,971	6,919	6,802	(117)	-1.7%	6%
October	9,161	10,462	2,034	2,042	8,960	8,836	(125)	-1.4%	7%
November	9,742	10,462	14,281	14,281	23,242	23,117	(125)	-0.5%	19%
December	7,532	10,462	10,537	10,515	33,757	33,654	(103)	-0.3%	27%
January	3,516	10,462	1,891	2,783	36,539	35,544	(995)	-2.8%	29%
February	9,896	10,462	10,200	9,482	46,022	45,744	(278)	-0.6%	37%
March	5,713	10,462	23,434	12,435	58,456	69,178	10,722	15.5%	47%
April	3,101	10,462	27,071			96,249	–		
May	7,252	10,462	27,071			123,320	–		
June	27,039	10,462	27,071			150,390	–		
<b>Total Capital expenditure</b>	<b>105,605</b>	<b>125,548</b>	<b>150,390</b>	<b>58,456</b>					





Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	861	-	11,508	409	2,645	8,631	5,986	69.4%	-	11,508
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Puris	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	196	-	-	147	147	100.0%	-	196
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	350	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	300	-	-	-	-	-	-	-	-
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>	-	-	994	-	-	745	745	100.0%	-	994
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	994	-	-	745	745	100.0%	-	994
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	994	-	-	745	745	100.0%	-	994
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	471	1,200	2,682	520	3,247	2,012	(1,235)	-61.4%	-	2,682
Furniture and Office Equipment	471	1,200	2,682	520	3,247	2,012	(1,235)	-61.4%	-	2,682
<b>Machinery and Equipment</b>	1,716	2,515	2,263	-	219	1,697	1,478	87.1%	-	2,263
Machinery and Equipment	1,716	2,515	2,263	-	219	1,697	1,478	87.1%	-	2,263
<b>Transport Assets</b>	-	-	2,990	-	611	2,242	1,631	72.8%	-	2,990
Transport Assets	-	-	2,990	-	611	2,242	1,631	72.8%	-	2,990
<b>Land</b>	1,302	-	500	(2,564)	588	375	(213)	-56.8%	-	500
Land	1,302	-	500	(2,564)	588	375	(213)	-56.8%	-	500
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	58,569	42,071	99,250	7,083	37,723	74,437	36,715	49.3%	99,250



Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
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	-	26	189	163	86.1%	252	-
Transport Assets	-	-	252	-	26	189	163	86.1%	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	3,152	5,217	7,592	2,376	31.3%	10,123



Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	64	-	-	48	48	100.0%	64	
Galleries	-	-	128	-	-	96	96	100.0%	128	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	284	67	105	213	106	50.9%	284	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	106	665	57	269	499	230	46.1%	665	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	135	-	33	101	68	67.1%	135	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	800	801	801	7	659	601	(58)	-9.7%	801	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	30	48	245	1	175	184	9	4.9%	245	
Sport and Recreation Facilities	165	298	298	-	116	223	108	48.2%	298	
Indoor Facilities	-	183	183	-	88	137	50	36.1%	183	
Outdoor Facilities	163	115	115	-	28	86	58	67.6%	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	3,446	294	1,880	2,585	705	27.3%	3,446	
Operational Buildings	-	-	2,287	157	895	1,716	621	47.8%	2,287	
Municipal Offices	-	-	2,173	157	631	1,630	799	46.0%	2,173	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	50	-	17	38	21	54.7%	50	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	64	0	47	48	1	2.8%	64	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	177	233	1,159	137	985	869	(116)	-13.3%	1,159	
Staff Housing	177	233	630	100	597	473	(125)	-26.5%	630	
Social Housing	-	-	529	37	387	397	9	2.3%	529	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	3,899	3,739	3,739	-	-	2,804	2,804	100.0%	3,739	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	3,899	3,739	3,739	-	-	2,804	2,804	100.0%	3,739	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	3,899	3,739	3,739	-	-	2,804	2,804	100.0%	3,739	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	-	-	-	406	2,766	-	(2,766)	#DIV/0!	-	
Computer Equipment	-	-	-	406	2,766	-	(2,766)	#DIV/0!	-	
<b>Furniture and Office Equipment</b>	-	-	-	2	8	-	(8)	#DIV/0!	-	
Furniture and Office Equipment	-	-	-	2	8	-	(8)	#DIV/0!	-	
<b>Machinery and Equipment</b>	5,728	10,001	5,690	965	4,073	4,268	194	4.5%	5,690	
Machinery and Equipment	5,728	10,001	5,690	965	4,073	4,268	194	4.5%	5,690	
<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	73,286	96,637	110,954	12,139	69,440	83,215	13,775	16.6%	110,954



Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	137	-	137	15	106	103	(4)	-3.7%	137
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	133	-	133	15	104	100	(4)	-3.7%	133
Cemeteries/Crematoria	3,278	-	3,278	364	2,550	2,459	(91)	-3.7%	3,278
Police	-	-	-	-	-	-	-	-	-
Parks	1,400	-	1,400	156	1,089	1,050	(39)	-3.7%	1,400
Public Open Space	546	-	546	51	425	409	(15)	-3.7%	546
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	-	10,232	1,137	7,958	7,674	(284)	-3.7%	10,232
Operational Buildings	10,232	-	10,232	1,137	7,958	7,674	(284)	-3.7%	10,232
Municipal Offices	10,232	-	10,232	1,137	7,958	7,674	(284)	-3.7%	10,232
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	-	1,773	197	1,379	1,330	(49)	-3.7%	1,773
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	1,773	-	1,773	197	1,379	1,330	(49)	-3.7%	1,773
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1,773	-	1,773	197	1,379	1,330	(49)	-3.7%	1,773
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	963	-	963	107	749	722	(27)	-3.7%	963
Computer Equipment	963	-	963	107	749	722	(27)	-3.7%	963
<b>Furniture and Office Equipment</b>	2,008	-	2,008	223	1,562	1,506	(56)	-3.7%	2,008
Furniture and Office Equipment	2,008	-	2,008	223	1,562	1,506	(56)	-3.7%	2,008
<b>Machinery and Equipment</b>	2,720	-	2,720	302	2,116	2,040	(76)	-3.7%	2,720
Machinery and Equipment	2,720	-	2,720	302	2,116	2,040	(76)	-3.7%	2,720
<b>Transport Assets</b>	4,657	-	4,657	517	3,622	3,492	(129)	-3.7%	4,657
Transport Assets	4,657	-	4,657	517	3,622	3,492	(129)	-3.7%	4,657
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	338,886	420,387	390,035	48,348	272,640	292,527	19,886	6.8%	390,035





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	20	566	33	(533)	-1604.0%	44	
Indoor Facilities			44	20	566	33	(533)	-1604.0%	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>			4,979		102	3,734	3,632	97.3%	4,979	
Operational Buildings			4,979		102	3,734	3,632	97.3%	4,979	
Municipal Offices			4,979		102	3,734	3,632	97.3%	4,979	
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										
Local 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>			138			104	104	100.0%	138	
Machinery and Equipment			138			104	104	100.0%	138	
<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	41,018	2,200	15,517	30,763	15,246	49.6%	41,018

**- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 Mar 2021**

Description	NEWCASTLE MUNICIPALITY								
	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		10,219	92,632	94,936	(2,304)	-2.4%	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>10,219</b>	<b>92,632</b>	<b>94,936</b>	<b>(2,304)</b>	<b>-2.4%</b>	<b>126,581</b>
<b>Expenditure By Type</b>									
Employee related costs	13,792	14,462		1,098	11,147	10,847	300	2.8%	14,462
Remuneration of Directors	-	-		-	-	-	-		-
Debt impairment	-	-		-	-	-	-		-
Depreciation & asset impairment	59,455	780		65	585	585	0	0.0%	780
Finance charges	-	-		-	-	-	-		-
Bulk purchases	27,730	26,276		2,190	19,707	19,707	0	0.0%	26,276
Materials and Supplies	5,342	5,848		670	5,048	4,386	662	15.1%	5,848
Contracted services	2,322	10,494		320	3,330	7,870	(4,541)	-57.7%	10,494
Transfers and grants	-	-		-	-	-	-		-
Other expenditure	31,266	31,364		3,103	26,217	23,523	2,694	11.5%	31,364
Loss on disposal of PPE	-	-		-	-	-	-		-
<b>Total Expenditure</b>	<b>139,907</b>	<b>89,224</b>	<b>-</b>	<b>7,446</b>	<b>66,033</b>	<b>66,918</b>	<b>(885)</b>	<b>-1.3%</b>	<b>89,224</b>
<b>Recharge</b>									
Head Office Recharge	48,145	26,235		2,001	23,523	17,490	6,033	34.5%	46,840
<b>Surplus/(Deficit)</b>	<b>(76,632)</b>	<b>11,122</b>	<b>-</b>	<b>772</b>	<b>3,075</b>	<b>10,527</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>772</b>	<b>3,075</b>	<b>10,527</b>			<b>(9,483)</b>

ESKOM: HOLDING FEBRUARY 2021 recon

Date	Details	INTEREST ON OVERDUE ACCOUNT	CURRENT BILLING MOVEMENT	INTEREST ON OVERDUE ARRANGEMENT ACCOUNT	ARRANGEMENT BILLING MOVEMENT	BALANCES
1-Jul-2020	Opening Balance	4,361,080.61	157,912,016.36	7,289,184.01	172,851,956.95	342,414,237.93
4-Feb-2021	Invoices raised previous months invoice raised during the month Arrangement adjustment made effective on 09 July 2020 Total invoices	- - -	266,591,475.49 32,750,861.22 (91,974,065.56)	- - -	- - 91,974,065.56	266,591,475.49 32,750,861.22 -
15-Feb-2021	Payments made previous months Payment made during the month Refund made by ESKOM: previous months Refund made by ESKOM: during the month Total payments	(868,403.12) - (3,492,677.49) -	(323,213,555.25) (32,750,861.22) (9,315,871.04) -	- - (7,289,184.01) -	(38,100,000.00) (6,300,000.00) - -	(362,181,958.37) (39,050,861.22) -
28-Feb-2021	Closing Balance	-	(365,280,287.51)	(7,289,184.01)	(44,400,000.00)	(421,330,552.13)
		-	-	-	220,426,022.51	220,426,022.51

Preparer: SITHEMBISO  
Date: 2021/07/01

Reviewer: CN Kubheka  
Acting Manager: Expenditure  
Date: 03/03/2021

Reviewer: S T Biyela  
Acting Director: Expenditure and Revenue Enhancement  
Date: 4/3/2021

Reviewer: S M Nkosi  
SED: Budget and Treasury  
Date: 2021/07/04



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	2021-02-02
TAX INVOICE NO	557934242443
ACCOUNT MONTH	JANUARY 2021
CURRENT DUE DATE	2021-03-04
VAT REG NO	4000791824

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

EASTERN REGION  
PRIVATE BAG X18 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	132,103.28	
ENERGY CHARGE (STD)	12,563,443.00	R	9,401,224.40
ENERGY CHARGE (PEAK)	4,963,315.00	R	5,396,612.40
ENERGY CHARGE (OFF)	14,693,553.00	R	6,975,029.61
ELECTRIFICATION AND RURAL SUBS (ALL)	R	2,954,602.52	
SERVICE CHARGE	R	143,024.39	

**TOTAL CHARGES FOR BILLING PERIOD** R **28,528,414.14**

### ACCOUNT SUMMARY FOR JANUARY 2021

BALANCE BROUGHT FORWARD	(Due Date 2021-02-03)	R	288,322,162.23
PAYMENT(S) RECEIVED	Cash - 2021-01-15	R	-41,758,233.14
TOTAL CHARGES FOR BILLING PERIOD		R	28,528,414.14
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-49,404.38
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	4,271,851.45

### ACCOUNT NO / REFERENCE NO

5578885631

NAME

NEWCASTLE MUNICIPALITY

FAX NUMBER

0343129697

**0934 5578885631**

11341 5578885631



^^^ 9207 0557 8885 6313



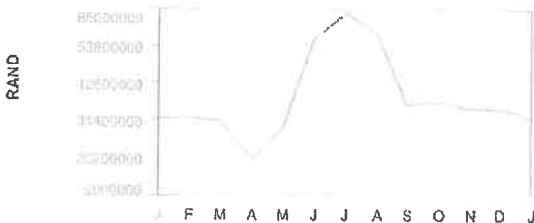
### TOTAL AMOUNT DUE

**279,314,810.30**

### ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE R
175,693,951.14	35,314,760.49	0.00	35,505,832.33	32,800,265.61	279,314,810.31

Account OVERDUE - Subject to Disconnection



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 line.

### PAYMENT ARRANGEMENT

#### INSTALMENT

ARREARS (Due Immediately) 246,514,544.71

DUE DATE (For Current Amount) 2021-03-04

#### AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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



EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3830

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

NEWCASTLE MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

YOUR ACCOUNT NO	5578885631
BILLING DATE	2021-02-02
TAX INVOICE NO	55793424244
ACCOUNT MONTH	JANUARY 2021
CURRENT DUE DATE	2021-03-04
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125.000.00
UTILISED CAPACITY	125.000.00

**CONSUMPTION DETAILS (2021-01-01 - 2021-01-31)**

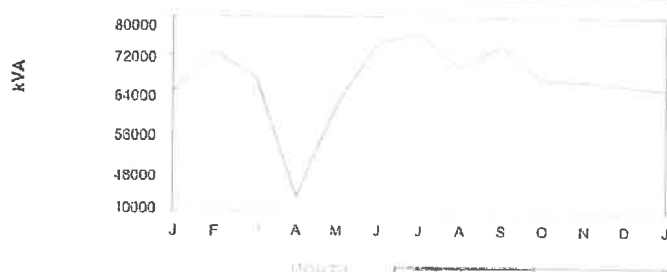
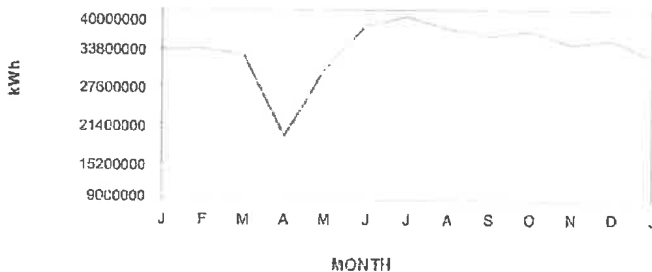
ENERGY CONSUMPTION OFF PEAK kWh	14,693,552.58
ENERGY CONSUMPTION STD kWh	12,563,443.24
ENERGY CONSUMPTION PEAK kWh	4,963,314.98
ENERGY CONSUMPTION ALL kWh	32,220,310.80
DEMAND CONSUMPTION - OFF PEAK	60,520.10
DEMAND CONSUMPTION - STD	64,275.40
DEMAND CONSUMPTION - PEAK	65,248.87
DEMAND READING - KW/KVA	65,248.87
REACTIVE ENERGY - OFF PEAK	4,887,199.98
REACTIVE ENERGY - STD	4,168,519.06
REACTIVE ENERGY - PEAK	1,570,155.10
LOAD FACTOR	70.00

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 32,220,311 kWh @ R0.0041 /kWh	R	132,103.28
Low Season Standard Energy Charge 12,563,443 kWh @ R0.7483 /kWh	R	9,401,224.40
Low Season Peak Energy Charge 4,963,315 kWh @ R1.0873 /kWh	R	5,396,612.40
Low Season Off Peak Energy Charge 14,693,553 kWh @ R0.4747 /kWh	R	6,975,029.61
Electrification and Rural Subsidy 32,220,311 kWh @ R0.0917 /kWh	R	2,954,602.52
SERVICE CHARGE	R	143,024.39

**TOTAL CHARGES** R **28,528,414.14**



PAGE RUN NO	EP 2
BILL GROUP	
BILL PAGE	211/3

**UTHUKELA WATER March 2021 RECON**

Date	Details	CURRENT BILLING MOVEMENT	BALANCES
1/Jul/2020	Opening Balance	85,470,037.63	85,470,037.63
1/Mar/2021	Invoices raised previous months	94,775,513.48	94,775,513.48
	invoice raised during the month	11,751,435.03	11,751,435.03
	<b>Total invoices</b>	<b>106,526,948.51</b>	<b>106,526,948.51</b>
17/Mar/2021	Payments made previous months	(74,836,962.68)	(74,836,962.68)
	Payment made during the month	(12,868,118.94)	(12,868,118.94)
	<b>Total payments</b>	<b>(87,705,081.62)</b>	<b>(87,705,081.62)</b>
31/Mar/2021	Closing Balance	104,291,904.52	104,291,904.52

Preparer: Ikho *[Signature]* Date: 01/04/2021

Reviewer: CN Kubheka *[Signature]* Date: 06/04/2021  
Acting Manager: Expenditure

Reviewer: S T Biyela Date: \_\_\_\_\_  
Acting Director: Expenditure and Revenue Enhancement

Reviewer: S M Nkosi Date: \_\_\_\_\_  
STRATEGIC EXECUTIVE DIRECTOR: Budget and Treasury Office

# 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	INV00002505
Date	01/03/2021

**Bill to:**

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

<u>Item Description</u>	<u>Quantity</u>	<u>Price (Ex)</u>	<u>Tax</u>
MARCH 2021 BULK	2,668,052.00	3.83	1,532,795.87

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)	10,218,639.16
Tax	1,532,795.87
<b>Total</b>	<b>11,751,435.03</b>

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

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

uThukela Water (Pty) Ltd | 6/07



# 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>	01/03/2021
<b>Amount Due</b>	117,160,023.46

**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>
01/07/2020		Balance Brought Forward		85,470,037.63		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
01/07/2020	Newcastle Munic	Newcastle Municipality - WSA			21,082,948.21	77,255,208.36
01/08/2020	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
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
11/12/2020	Newcastle Munic	Newcastle Municipality - WSA			19,404,787.95	102,086,751.05
07/01/2021	INV00002482	Invoice		12,973,961.27		115,060,712.32
29/01/2021	Newcastle Munic	Newcastle Municipality - WSA			10,932,591.56	104,128,120.76

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
47,202,460.26	11,670,929.58	10,852,701.21	10,508,947.61	12,973,961.27	12,199,588.50	11,751,435.03	117,160,023.46

## 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
47,202,460.26	11,670,929.58	10,852,701.21	10,508,947.61	12,973,961.27	12,199,588.50	11,751,435.03	117,160,023.46

# Statement

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



**uthukela  
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	01/03/2021
Amount Due	117,160,023.46

**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				104,128,120.76
01/02/2021	INV00002488	Invoice		12,973,961.27		117,102,082.03
01/02/2021	CRN0057	Credit Note			12,973,961.27	104,128,120.76
01/02/2021	INV00002491	Invoice		12,199,588.50		116,327,709.26
02/2021	Newcastle Munic	Newcastle Municipality - WSA			10,919,120.83	105,408,588.43
03/2021	INV00002505	Invoice		11,751,435.03		117,160,023.46

90 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
47,202,460.26	11,670,929.58	10,852,701.21	10,508,947.61	12,973,961.27	12,199,588.50	11,751,435.03	117,160,023.46

**Deposit Banking Details**

uThukela Water (Pty) Ltd  
Account Number: 61938839  
Bank Name: Standard Bank  
Branch Code: 057724

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
47,202,460.26	11,670,929.58	10,852,701.21	10,508,947.61	12,973,961.27	12,199,588.50	11,751,435.03	117,160,023.46



## Batch payments - submitted for authorisation

Batch description		CRED 17032021	Date: 17/03/2021 Time: 12:39:23 PM	
Debit account(s)	Single	Payment date	17/03/2021(dd/mm/yyyy)	
From account	*NEWCASTLE LOCAL MUNICIPALITY - 1162667338			
Batch status	Pending authorisation (imported)	Batch reference number	1056913287	
Single debit?	No	Description		
Payment type	Same day	Authorised as		
Entries	1	Batch total	12,868,118.94	
Authoriser 1		Authoriser 2		
Real-time payment (1 hour)	No			
Capturer				

Beneficiary name	Beneficiary account number	Branch code	Beneficiary type	Payment source	Beneficiary statement description (CR)	My statement description (DR)	Payment reference number	Proof of payment	Disallowed?	Notification details	Amount
UTHUKELAWATER (PTY) LTD.	00061938939	057724	Once-off	Imported	NEWCASTLE LOCAL MUN	U005/210317			N		12,868,118.94
Entries:1 Disallowed entries:0											12,868,118.94

*[Signature]*  
17/3/2021

*[Signature]*  
2021/03/17

Profile name: NEWCASTLE LOCAL MUNICIPALITY  
Profile number: 1000449203

User name: NOMUSA KUBHEKA  
User ID: 12

**Newcastle Municipality Grant Register for March 2021**

Description	Opening balance	Receipts	Expenditure for MAR	Adjustments	Total Expenditure before Vat	VAT FOR THE MONTH	Total Vat Amount	Total Expenditure after Vat	Closing balance
Environmental Management Framework	(502,871.43)								(502,871.43)
I.T. - Tiroe Becha Project									
Cleanest Town	(823,976.11)								(823,976.11)
Eloerification Grant	(6,287,093.95)	(7,000,000.00)		6,287,000.00	2,129,789.43		319,467.07	2,149,247.50	(4,550,846.45)
Title Deeds Restoration Grant	(7,233,371.11)	(1,200,000.00)	48,772.66	51,993,326.30	372,033.08	4,546.98	30,144.78	402,177.86	(2,834,866.95)
Expanded P/Works incentive	(6,738,271)	(2,895,000.00)	233,464.74		2,700,370.20			2,700,370.20	(201,386.07)
Financial Management Grant (FMG)		(1,700,000.00)			534,666.54		19,565.21	554,180.75	(1,145,839.25)
Grant Skill Development	(905,456.50)		147,265.21		548,230.18			548,230.18	(357,225.62)
Community Library Services Grant	(1,343,705.92)	(2,312,000.00)	287,516.46		2,925,127.80			2,885,292.26	(667,423.66)
Ingogo Fresh Produce	(11,353.39)								(11,353.39)
Sports Maintenance Facilities Grant	(10,220.00)								(10,220.00)
MIG	0.00	(110,432,000.00)	10,793,746.07		84,442,655.16	1,568,665.41	8,240,405.55	72,663,051.71	(37,788,938.29)
Osizweni Arts Centre	(38,920.00)								(38,920.00)
Corridor Development	(131,074.64)								(131,074.64)
Provincialisation	(2,489,315.58)	(6,729,000.00)	557,354.53		3,916,597.88	22,495.20	60,626.05	3,977,223.93	(5,210,091.65)
Carnegie Art Gallery	(378,121.34)	(107,000.00)	13,500.00	9,000.00	100,650.00			100,650.00	(384,471.34)
Fort Amiel Museum	(381,453.83)	(300,000.00)	2,595.00	(8,000.00)	319,479.68		2,489.98	321,969.66	(359,484.17)
Capacity Building Housing	0.00	(4,094,813.89)	399,082.29		2,890,493.35	5,035.47	5,294.62	2,895,787.97	(1,208,725.92)
Newcastle Airport	(1,815,281.36)								(1,815,281.36)
Neighbouring Development Partnership Grant		(15,000,000.00)	3,152,297.03		3,152,297.03	472,844.56	472,844.56	3,625,141.59	(11,374,858.41)
Water Services Infrastructure Grant	(17,186,147.55)	(35,000,000.00)	936,223.16	17,203,000.00	8,982,968.34	140,433.47	1,347,445.25	10,330,413.59	(24,862,733.96)
Massification									
All Housing Grants	(4,268,812.79)	(93,631,391.79)	33,023,790.34		59,631,391.79			93,631,391.79	(4,268,812.79)
Sport and Recreation	(1,880,417.66)								(1,880,417.66)
Energy Efficiency and Demand Side Management Grant									
Disaster Relief Grant									
Title Deeds Restoration Grant - Post				(5,196,326.30)					
<b>TOTAL</b>	(45,749,326.73)	(280,400,905.66)	49,722,088.41	23,470,000.00	188,636,640.48	2,222,390.89	10,581,468.53	197,198,108.89	(6,198,326.30)
									(105,492,126.42)

REVIEWED BY:

.....

**B.N KHUMALO**

**MANAGER**

DATE:

.....

REVIEWED BY:

.....

**M.S NDLOVU**

**DIRECTOR:**

**BUDGET &**

**FINANCIAL**

**REFORMS**

DATE:

.....

AUTHORIZED BY:

.....

**S.M NKOSI**

**STRATEGIC EXECUTIVE**

**DIRECTOR: BUDGET &**

**TREASURY OFFICE**

DATE:

.....

## SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR Mar 2021

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Mated	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 27,879.43		R 1,116,969.36
Housing Development Fund	Standard Bank 068450354/016	R 28,701,727.14	R 51,000,000.00		R 51,000,000.00		R 666,209.19		R 29,367,936.33
Provincialisation	Standard Bank 068450354/035	R 43,254.44	R 0.00		R 0.00		R 183.20		R 43,437.64
MIG	Standard Bank 068450354/036	R 598,081.34	R 0.00		R 0.00		R 15,310.19		R 613,391.53
NDPG	Standard Bank 068450354/037	R 422,224.02	R 0.00		R 0.00		R 10,808.44		R 433,032.46
Electrification Grant	Standard Bank 068450354/038	R 60,264.43	R 0.00		R 0.00		R 482.68		R 60,747.11
FGM	Standard Bank 068450354/039	R 78,433.71	R 0.00		R 0.00		R 628.19		R 79,061.90
Titel deed low cost housing	Standard Bank 068450354/040	R 5,553,011.13	R 0.00		R 0.00		R 142,150.61		R 5,695,161.74
Capacity Building	Absa: 9288456248	R 64,919.53			R 0.00	R 1,350.13		R 296.00	R 64,623.53
VAT Refund	Absa 9300506428	R 529,582.25	R 0.00		R 0.00		R 13,245.02		R 542,827.27
Council Funds	Nedbank 037648555441 46	R 113.40	R 0.00		R 0.00		R 2.73		R 116.13
Council Funds	Nedbank 037648555441 47	R 113.40	R 0.00		R 0.00		R 2.73		R 116.13
Council Funds	Nedbank 037648555441 48	R 113.40	R 0.00		R 0.00		R 2.73		R 116.13
Council Funds	Nedbank 037648555441 49	R 113.40	R 0.00		R 0.00		R 2.73		R 116.13
Council Funds	Nedbank 037648555441 52	R 965,440.32	R 370,432,000.00		R 286,500,000.00		R 853,480.88		R 85,750,921.20
Council Funds	Nedbank 037648555441 53	R 46.87	R 0.00		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 14,323.29		R 380,632.06
<b>Total as '2021/03/31</b>		<b>R 38,472,837.48</b>	<b>R 421,432,000.00</b>	<b>R 0.00</b>	<b>R 337,500,000.00</b>	<b>R 1,350.13</b>	<b>R 1,744,712.04</b>	<b>R 296.00</b>	<b>R 124,149,253.52</b>

(not added 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 '2020/11/30 (030997010001) & (030997070301)**

Interest capitalised	2020/03/04	JV31174	Standard Bank	0684503540/015	54,127,260.28
Interest capitalised		JV31173	Standard Bank	0684503540/016	5,174.96
Interest capitalised	2020/03/04	JV31172	Standard Bank	0684503540/035	136,380.09
Interest capitalised		JV31171	Standard Bank	0684503540/036	207.51
Interest capitalised	2020/03/04	JV31170	Standard Bank	0684503540/037	75,607.23
Interest capitalised		JV31175	Standard Bank	0684503540/038	2,006.25
Interest capitalised	2020/03/04	JV31169	Standard Bank	0684503540/039	288.82
Interest capitalised		JV31168	Standard Bank	0684503540/040	176.23
Interest capitalised	2020/03/04	JV31227	Nedbank	37648555411 46	26,385.87
Interest capitalised		JV31228	Nedbank	37648555411 47	0.58
Interest capitalised	2020/03/04	JV31229	Nedbank	37648555411 48	0.58
Interest capitalised	2020/02/12	JV31230	Nedbank	37648555411 49	0.58
Interest capitalised	2020/02/12	JV31179	Nedbank	37648555411 51	2,367.80
Bank charges	2020/02/12	JV31166	ABSA	9288456248	(32.00)
Interest capitalised	2020/02/12	JV31009	ABSA	9300506428	2,327.70
					<b>54,378,153.06</b>

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

Interest received	2020/03/04	JV31167	ABSA	9288456248	(2,291.88)
					(293.28)
					<b>(2,585.16)</b>

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

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

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**NEWCASTLE MUNICIPALITY**

(Registration number KZ252)

**ANNUAL FINANCIAL STATEMENTS  
FOR THE 9 MONTHS ENDED MARCH 31, 2021**

# Newcastle Municipality

Annual Financial Statements for the 9 months ended March 31, 2021

## Statement of Financial Position as at March 31, 2021

	Note(s)	31 March 2021	30 June 2020 Restated*
<b>Assets</b>			
<b>Current Assets</b>			
Inventories	<u>30.20</u> 10	16,162,361	13,514,303
Other financial assets	<u>25.40.15C</u> 8	-	277
Receivables from exchange transactions	<u>31.20.15C</u> 11	50,365,947	76,970,991
Receivables from non-exchange transactions	<u>33.20.15C</u> 12	18,886,208	15,480,338
Consumer debtors from exchange transactions	<u>31.20.15C</u> 14	604,296,809	457,527,377
Consumer debtors from non-exchange transactions	<u>27.50.15C</u> 14	150,436,554	117,395,734
Cash and cash equivalents	<u>32.20</u> 15	147,667,516	36,268,498
		<b>987,815,395</b>	<b>717,157,518</b>
<b>Non-Current Assets</b>			
Investment property	<u>21.20</u> 3	341,873,618	256,890,618
Property, plant and equipment	<u>20.20</u> 4	6,404,938,902	6,587,528,535
Intangible assets	<u>23.40OLD</u> 5	1,329,776	2,224,606
Heritage assets	<u>28.20OLD</u> 6	11,720,432	11,670,232
Investments in associates	<u>24.50OLD</u> 7	217,333,222	217,333,222
		<b>6,977,195,950</b>	<b>7,075,647,213</b>
<b>Total Assets</b>		<b>7,965,011,345</b>	<b>7,792,804,731</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Other financial liabilities	<u>41.40.25C</u> 18	13,131,071	11,747,226
Finance lease obligation	<u>41.50.25C</u> 16	148,945	392,517
Payables from exchange transactions	<u>51.20.25C</u> 21	699,715,514	827,413,480
VAT payable	<u>51.20.25C</u> 22	1,499,747	7,961,686
Consumer deposits	<u>51.20.25C</u> 23	27,244,803	24,939,318
Unspent conditional grants and receipts	<u>43.20.25C</u> 17	105,482,125	45,749,330
Defined benefit plan	<u>52.20.25C</u> 19	9,752,000	9,752,000
		<b>856,974,205</b>	<b>927,955,557</b>
<b>Non-Current Liabilities</b>			
Other financial liabilities	<u>41.40.20C</u> 18	348,418,765	388,901,682
Finance lease obligation	<u>41.50.20C</u> 16	-	135,823
Defined benefit plan	<u>52.20.20C</u> 19	150,357,002	150,357,002
Provision for rehabilitation of landfill site	<u>43.60.20C</u> 20	52,106,817	52,106,817
		<b>550,882,584</b>	<b>591,501,324</b>
<b>Total Liabilities</b>		<b>1,407,856,789</b>	<b>1,519,456,881</b>
<b>Net Assets</b>		<b>6,557,154,556</b>	<b>6,273,347,850</b>
<b>Reserves</b>			
Housing Development fund	<u>40.52OLD</u>	29,700,008	28,807,982
Self-insurance reserve	<u>40.53OLD</u>	515,877	532,983
Accumulated surplus	<u>40.40.00C</u>	6,526,938,671	6,244,006,885
<b>Total Net Assets</b>		<b>6,557,154,556</b>	<b>6,273,347,850</b>

\* See Note 48



# Newcastle Municipality

Annual Financial Statements for the 9 months ended March 31, 2021

## Statement of Financial Performance

	Note(s)	9 Months ended 31 March 2021	Year ended 30 June 2020 Restated*
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Service charges	25	762,359,553	948,732,668
Rental of facilities and equipment	26	5,401,063	7,794,524
Other Revenue		15,831,077	10,113,462
Interest received	29	5,656,573	8,517,417
<b>Total revenue from exchange transactions</b>		<b>789,248,266</b>	<b>975,158,071</b>
<b>Revenue from non-exchange transactions</b>			
<b>Taxation revenue</b>			
Property rates	30	258,513,737	319,656,446
<b>Transfer revenue</b>			
Government grants & subsidies	31	654,089,837	560,539,037
Public contributions and donations	32	31,026,326	15,589,293
Fines, Penalties and Forfeits	27	1,677,778	10,506,938
<b>Total revenue from non-exchange transactions</b>		<b>945,307,678</b>	<b>906,291,714</b>
<b>Total revenue</b>	24	<b>1,734,555,944</b>	<b>1,881,449,785</b>
<b>Expenditure</b>			
Employee costs	33	408,468,410	550,175,286
Remuneration of councillors	34	19,189,888	25,758,674
Depreciation and amortisation	35	272,640,104	345,298,647
Finance costs	37	32,516,390	70,302,231
Debt Impairment	38	29,658,513	315,021,521
Bulk purchases	39	322,691,360	515,427,307
Contracted services	40	272,382,470	216,749,057
General Expenses	41	174,404,775	163,026,295
<b>Total expenditure</b>		<b>1,531,951,910</b>	<b>2,201,759,018</b>
<b>Operating surplus (deficit)</b>		<b>202,604,034</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	36	-	(22,841,959)
Inventories losses/write-downs		(5,325)	-
Profit/(Loss) on Sale of Assets		850,230	5,552,913
		<b>844,905</b>	<b>(35,653,380)</b>
<b>Surplus (deficit) for the 9 months</b>		<b>203,448,939</b>	<b>(355,962,613)</b>

\* See Note 48

# Newcastle Municipality

Annual Financial Statements for the 9 months ended March 31, 2021

## Statement of Changes in Net Assets

	Housing Development Fund	Self Insurance Reserve	Total reserves	Accumulated surplus	Total net assets
<b>Balance at July 1, 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	-	-	-	(355,962,613)	(355,962,613)
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)	-
Transfer to accumulated surplus	-	-	-	(1,263,951)	(1,263,951)
<b>Total changes</b>	<b>786,262</b>	<b>35,969</b>	<b>822,231</b>	<b>(358,048,795)</b>	<b>(357,226,564)</b>
<b>Restated* Balance at July 1, 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	-	-	-	203,448,939	203,448,939
Transfer to Housing Development Fund	892,026	-	892,026	(892,026)	-
Transfer to Self Insurance Reserves	-	(17,106)	(17,106)	17,106	-
Department of Labour	-	-	-	(8,000,000)	(8,000,000)
Accrual Payments	-	-	-	89,689,852	89,689,852
Prior year journal	-	-	-	(1,332,084)	(1,332,084)
<b>Total changes</b>	<b>892,026</b>	<b>(17,106)</b>	<b>874,920</b>	<b>282,931,787</b>	<b>283,806,707</b>
<b>Balance at March 31, 2021</b>	<b>29,700,008</b>	<b>515,877</b>	<b>30,215,885</b>	<b>6,526,938,671</b>	<b>6,557,154,556</b>

\* See Note 48

# Newcastle Municipality

Annual Financial Statements for the 9 months ended March 31, 2021

## Cash Flow Statement

	Note(s)	9 Months ended 31 March 2021	Year ended 30 June 2020 Restated*
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Sale of goods and services		897,974,612	1,130,641,544
Grants		746,096,906	560,539,037
Interest income		5,656,573	8,517,417
		<u>1,649,728,091</u>	<u>1,699,697,998</u>
<b>Payments</b>			
Employee costs and Councillors remuneration		(427,658,298)	(579,845,029)
Suppliers		(981,069,691)	(900,434,359)
Finance costs		(32,516,390)	(70,302,231)
		<u>(1,441,244,379)</u>	<u>(1,550,581,619)</u>
<b>Net cash flows from operating activities</b>	44	<u><b>208,483,712</b></u>	<u><b>149,116,379</b></u>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	4	(58,456,457)	(117,053,532)
Proceeds from sale of property, plant and equipment	4	850,230	-
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>(57,606,227)</u>	<u>(110,686,467)</u>
<b>Net cash flows from investing activities</b>		<u><b>(57,606,227)</b></u>	<u><b>(110,686,467)</b></u>
<b>Cash flows from financing activities</b>			
Net movements in long term loans		(39,099,072)	(11,903,921)
Movement on finance lease		(379,395)	(256,694)
		<u>(39,478,467)</u>	<u>(12,160,615)</u>
<b>Net cash flows from financing activities</b>		<u><b>(39,478,467)</b></u>	<u><b>(12,160,615)</b></u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>111,399,018</b>	<b>26,269,297</b>
Cash and cash equivalents at the beginning of the year		36,268,498	9,999,201
<b>Cash and cash equivalents at the end of the year</b>	15	<u><b>147,667,516</b></u>	<u><b>36,268,498</b></u>

\* See Note 48