



NEWCASTLE MUNICIPALITY KZN252

REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH TWELVE: 30 JUNE 2021

File Reference: T 6/1/1-2020/2021

Authors: S.M Nkosi; M.S Ndlovu

Designation: Budget and Financial Reporting

FOR CONSIDERATION

1st Level: PORTFOLIO COMMITTEE
2nd Level: EXECUTIVE COMMITTEE
3rd Level: COUNCIL
4th Level: MPAC

EXTRACT FROM THE MINUTES OF THE VIRTUAL MEETING OF THE NEWCASTLE MUNICIPAL COUNCIL, HELD ON WEDNESDAY, 25 AUGUST 2021 AT 14:00

PRESENT

Councillor	S	A	Yende	:	Speaker
Councillor	L	L	Bosman		
Councillor	M	V	Buhali		
Councillor	S	B	Buthelezi		
Councillor	E	J	C	Cronje	
Councillor	T	J	C	Danisa	
Councillor	B	S	Dlamini		
Councillor	T	N	Dlamini		
Councillor	F	P	Gama		
Councillor	S	B	Hlatshwayo		
Councillor	A		Khoza		
Councillor	P	J	Khumalo		
Councillor	V	D	Kubeka		
Councillor	C	Y	Liu		
Councillor Dr	N	N	G	Mahlaba	: Mayor
Councillor	N	K	Majozi		
Councillor	R	N	Mdluli		
Councillor	A	P	Meiring		
Councillor	B	P	N	Mhlongo	
Councillor	S	G	Miya		
Councillor	H	N	Mkhwanazi		
Councillor	T	P	Mkhwanazi		
Councillor	S	W	Mngomezulu		
Councillor	N	G	Mnguni		
Councillor	A	S	Mokoena		
Councillor	M	V	Molefe		
Councillor	R	M	Molelekoa	:	Deputy Mayor
Councillor	M	V	Mthembu		
Councillor	P	B	Mwali		
Councillor	V	P	Mzima		
Councillor	R	B	Ndimma		
Councillor	S	S	Ndlangamandla		
Councillor	M	S	Ndlovu		
Councillor	P	F	Ndlovu		
Councillor	M	E	Ngcobo		
Councillor	B	C	Ngema		
Councillor	D	R	Ngema		
Councillor	D		Ngwenya		
Councillor	S	N	Nkosi		
Councillor	J	B	Nkwanazi		
Councillor	M	J	Ntshangase		
Councillor	S	E	Shabangu		
Councillor	M		Shunmugam		
Councillor	D	M	Sibilwane		
Councillor	L	T	Sikhosane (ii)		
Councillor	J	S	Sithole		
Councillor	N	H	Sitole		
Councillor	G	M	B	Thwala	
Councillor	L	G	Thwala		
Councillor Dr	J	A	Vorster		
Councillor	M	F	Zikhali		
Councillor	V	G	Zondo		
Councillor	N	S	Zulu		
Councillor	T	M	Zulu		
Councillor	S	Z	Zulu		
Councillor	N	A	Zwane		

(ii)

ABSENT WITH APOLOGY

Councillor	V	V	Bam	:	other commitment
Councillor	D	X	Dube	:	other commitment
Councillor	V	F	Hadebe	:	other commitment
Councillor	F	A	Malinga	:	other commitment

ABSENT WITHOUT APOLOGY

Councillor	X	N	M	Dladla
Councillor	N	P		Dukashe
Councillor	B	V		Khumalo
Councillor	M	S		Mlangeni
Councillor	T	M		Ndaba
Councillor	S	J		Nhlapho
Councillor	T	M		Nzuza

TRADITIONAL LEADERS

Nkosi	B	S	Radebe	:	Present
Nkosi	B	D	Khumalo	:	Present

CM61 B(vii) : SECTION 71 : MONTHLY BUDGET STATEMENT : NATIONAL REPORTING STANDARD : MONTH TWELVE : 30 JUNE 2021 : (BTO 6/1/1 - 2020/2024)

RESOLVED

- (a) That the Council note the submission of S71 for the month ended 30 June 2021;
- (b) that the municipality prioritise the payment of Eskom, uThukela Water (Pty) Ltd., SARS and external loans in order to reduce its debts and not incur fruitless and wasteful expenditure;
- (c) that the municipality prioritise the payment of grant related invoices in order not to revert funds to National Treasury;
- (d) that the municipality resuscitate its debt collection strategies in order to improve its collection rate.

I, the undersigned, **VISHANDERAN GOVENDER**, in my capacity as **ACTING MUNICIPAL MANAGER** to the Newcastle Municipal Council, hereby certify the above as a true extract from the minutes of the virtual meeting held on 25 August 2021.

V. GOVENDER
ACTING MUNICIPAL MANAGER

Newcastle

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 30 June 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 30 June 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 30 June 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. It should also be noted that the figures presented on this report are preliminary, until the audited Annual Financial Statements are produced.

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 - M12 June

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
R thousands									
Financial Performance									
Property rates	319,656	396,522	348,822	25,682	342,534	348,822	(6,288)	-2%	348,822
Service charges	950,968	1,015,136	1,015,634	74,223	1,010,078	1,015,634	(5,555)	-1%	1,015,634
Investment revenue	2,690	2,497	2,373	195	2,531	2,373	158	7%	2,373
Transfers and subsidies	611,725	662,833	724,384	15,858	675,224	675,224	-	-	724,384
Other own revenue	53,667	43,701	40,040	7,982	69,814	40,040	29,775	74%	40,040
Total Revenue (excluding capital transfers and contributions)	1,938,707	2,120,688	2,131,252	123,940	2,100,182	2,082,093	18,089	1%	2,131,252
Employee costs	540,376	594,312	544,453	45,282	544,864	544,453	411	0%	544,453
Remuneration of Councillors	25,106	28,456	27,352	2,165	25,640	27,352	(1,711)	-6%	27,352
Depreciation & asset impairment	338,886	420,387	390,035	24,456	357,722	390,035	(32,313)	-8%	390,035
Finance charges	51,592	42,882	42,882	3,393	42,708	42,882	(174)	-0%	42,882
Materials and bulk purchases	526,370	665,230	632,410	62,315	564,594	632,410	(67,816)	-11%	632,410
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	567,261	646,208	758,576	82,266	543,593	758,576	(214,984)	-28%	758,576
Total Expenditure	2,049,591	2,397,474	2,395,707	199,877	2,079,121	2,395,707	(316,587)	-13%	2,395,707
Surplus/(Deficit)	(110,884)	(276,785)	(264,455)	(75,937)	21,061	(313,615)	334,676	-107%	(264,455)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,576	90,548	108,904	23,658	82,835	108,904	(26,070)	-24%	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	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-151%	(155,551)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-151%	(155,551)
Capital expenditure & funds sources									
Capital expenditure	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Capital transfers recognised	76,576	90,548	108,904	23,658	82,835	108,904	(26,070)	-24%	108,904
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	29,029	35,000	41,486	7,324	25,964	41,486	(15,522)	-37%	41,486
Total sources of capital funds	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Financial position									
Total current assets	908,359	499,966	600,944		917,705				600,944
Total non current assets	7,175,844	7,212,080	7,241,364		6,946,012				7,241,364
Total current liabilities	978,251	429,185	515,385		843,482				515,385
Total non current liabilities	566,829	583,382	791,498		564,631				791,498
Community wealth/Equity	6,539,123	6,699,479	6,535,425		6,455,604				6,535,425
Cash flows									
Net cash from (used) operating	152,459	150,288	123,839	(28,349)	87,213	49,732	(37,481)	-75%	123,839
Net cash from (used) investing	(101,042)	(107,548)	(132,390)	(29,530)	(106,392)	(132,390)	(25,998)	20%	(132,390)
Net cash from (used) financing	(25,871)	(26,757)	(26,757)	(224)	(7,874)	(26,757)	(18,883)	71%	(26,757)
Cash/cash equivalents at the month/year end	35,546	44,043	936	-	9,216	(73,170)	(82,388)	113%	960
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	(542,553)	37,413	35,417	36,593	30,843	34,673	182,022	1,307,354	1,121,762
Creditors Age Analysis									
Total Creditors	129,238	38,465	20,227	11,751	12,200	24,406	38,905	203,577	478,770

5.1.1 Operating budget performance-revenue

5.1.1.1 The municipality generated a total revenue of R2.1 billion of the adjusted budget of R2.13 billion, representing 98.5 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R18 million. Although the aggregate performance on revenue generated shows a variance of 1 percent, it is however necessary to explain reasons which attributed to the variance.

5.1.1.2 The municipality generated R5.5 million (-1%) less revenue from service charges than the year-to-date budget of R1 million for the period under review. Electricity, Water, Sanitation and Refuse under-performed above target by R123 thousand, R650 thousand, R4 million and R752 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 R6.2 million (-2%) less revenue from property rates than the year-to-date budget of R348.8 million during the period under review.

5.1.1.4 The municipality generated R158 thousand (+7%) more revenue from interest on investments than the year-to-date budget of R2.3 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 R675.2 million for operational and R82.8 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 R29.7 million (+74%) more revenue from sundry revenue than a pro-rata budget of R40million 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 June 2021, the municipality incurred the total expenditure of R2 billion of the adjusted budget of R2.3 billion, which represents 86.7 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R316.5 million, representing under-expenditure of 13 percent.

5.1.2.2 Depreciation has under-performed by R32.3 million (-8%) in the twelfth 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 R220 million (-87%) 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 R62.7 million (-13%) less on the bulk purchases than the year-to-date budget of R499.6 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 R127.6m. Material seems to be under-spending by R5.1 million (-4%) less when compared to the year-to-date budget of R132.7 million. This is mainly due to volumes of water supplied by uThukela water.

5.1.2.5 The municipality spent R13.7 million (+4%) more on contracted services than the year-to-date budget of R385.4 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 R411 thousand (+0.01%) more on employee related costs than a year-to-date budget of R544.4 million. It must be noted that the municipality have cancelled all acting appointments in order to reduce employee costs.

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:

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2019/20			Budget Year 2020/21					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN 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]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		1,964	1,865	5,970	500	4,783	5,970	(1,187)	-20%	5,970
Vote 3 - BUDGET AND TREASURY		360	1,000	2,904	197	1,955	2,904	(949)	-33%	2,904
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		19,038	18,000	30,107	5,698	11,203	30,107	(18,904)	-63%	30,107
Vote 6 - TECHNICAL SERVICES		83,819	104,683	111,409	24,568	90,858	111,409	(20,551)	-18%	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]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Total Capital Expenditure		105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Capital Expenditure - Functional Classification										
Governance and administration		360	1,000	2,904	197	1,955	2,904	(949)	-33%	2,904
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		360	1,000	2,904	197	1,955	2,904	(949)	-33%	2,904
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,719	1,865	7,554	500	5,340	7,554	(2,214)	-29%	7,554
Community and social services		861	365	3,927	500	2,668	3,927	(1,259)	-32%	3,927
Sport and recreation		230	1,500	196	-	294	196	98	50%	196
Public safety		448	-	1,709	-	1,683	1,709	(26)	-2%	1,709
Housing		180	-	1,722	-	695	1,722	(1,026)	-60%	1,722
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		97,564	63,683	90,502	15,013	60,220	90,502	(30,282)	-33%	90,502
Planning and development		18,858	18,000	28,386	5,698	10,508	28,386	(17,878)	-63%	28,386
Road transport		78,706	45,683	62,116	9,316	49,712	62,116	(12,404)	-20%	62,116
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		5,962	59,000	49,431	15,273	41,284	49,431	(8,147)	-16%	49,431
Energy sources		424	-	-	-	-	-	-	-	-
Water management		5,113	43,000	21,988	13,125	24,200	21,988	2,212	10%	21,988
Waste water management		425	16,000	27,305	2,148	16,946	27,305	(10,359)	-38%	27,305
Waste management		-	-	138	-	138	138	-	-	138
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Funded by:										
National Government		76,576	90,183	108,538	23,638	82,534	108,538	(26,004)	-24%	108,538
Provincial Government		-	365	367	20	301	367	(66)	-18%	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	23,658	82,835	108,904	(26,070)	-24%	108,904
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		29,029	35,000	41,486	7,324	25,964	41,486	(15,522)	-37%	41,486
Total Capital Funding		105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390

5.1.3.1 Capital expenditure for the twelfth month of the financial year was R108.7 million which represents 72.3% of the adjusted capital budget of R150.3 million. Comparison between the year-to-budget of R150.3 million and actual expenditure for the period reflects an under expenditure of (R41.5 million) which implies that the municipality spent 28% less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to National Treasury.

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 - M12 June

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	44,043	936	7,550	936
Call investment deposits		35,545	28,510	–	1,666	–
Consumer debtors		617,310	377,278	549,655	810,719	549,655
Other debtors		241,621	36,838	36,838	78,579	36,838
Current portion of long-term receivables		0	1	1	–	1
Inventory		13,883	13,296	13,514	19,191	13,514
Total current assets		908,359	499,966	600,944	917,705	600,944
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		355,564	355,564	355,564	344,536	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	6,371,125	6,638,512
Biological		–	–	–	–	–
Intangible		517	1,823	690	1,260	690
Other non-current assets		11,488	11,488	11,670	11,758	11,670
Total non current assets		7,175,844	7,212,080	7,241,364	6,946,012	7,241,364
TOTAL ASSETS		8,084,203	7,712,046	7,842,308	7,863,717	7,842,308
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		12,149	28,757	28,757	31,136	28,757
Consumer deposits		24,493	24,738	24,914	27,520	24,914
Trade and other payables		932,941	367,022	451,962	775,074	451,962
Provisions		8,668	8,668	9,752	9,752	9,752
Total current liabilities		978,251	429,185	515,385	843,482	515,385
Non current liabilities						
Borrowing		389,630	375,896	584,012	362,167	584,012
Provisions		177,199	207,485	207,485	202,464	207,485
Total non current liabilities		566,829	583,382	791,498	564,631	791,498
TOTAL LIABILITIES		1,545,080	1,012,567	1,306,883	1,408,113	1,306,883
NET ASSETS	2	6,539,123	6,699,479	6,535,425	6,455,604	6,535,425
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,510,091	6,670,969	6,505,984	6,425,250	6,505,984
Reserves		29,032	28,510	29,441	30,354	29,441
TOTAL COMMUNITY WEALTH/EQUITY	2	6,539,123	6,699,479	6,535,425	6,455,604	6,535,425

5.1.4.1 As at end the end of the twelfth month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.4 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 R1.1 billion as at the end of the twelfth month. In May the municipality wrote off R627 million on the old debt. The bulk of the debtor's ageing amount (R1.591 billion) was for debt owing for more than 90 days, while R1.411 billion of the total debt is owed by households. When one investigates aged debtors less than 30 days there was a decrease of R12.1 million from -R554.6 million in May to -R542.5 million in June 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 R6.3 billion of the total assets of R7.8 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 R9.2 million as at the end of the twelfth month of the financial year, of which R7.5 million was at the current account and R1.6 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 R478.7 million as illustrated on SC4, while unspent conditional grants amount to R44.7 million, representing a cash shortfall of R543.9 million. Included under creditors is Eskom for R274 million which has also increased by R11.2 million when compared to May report, uThukela Water for R116.6 million, SARS – PAYE for R7.9 million, pension and other employee benefits for R15.1 million and other trade creditors for R64.8 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.

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 R6.4 billion, while the net current asset is R74.2 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 1.1% 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 0.02%, since the municipality needs R478.7 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 - M12 June

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		247,108	318,058	262,868	25,682	367,177	262,868	104,310	40%	262,868
Service charges		1,096,265	832,349	842,958	82,998	807,528	842,958	(35,430)	-4%	842,958
Other revenue		84,390	27,620	27,611	5,230	32,949	27,611	5,338	19%	27,611
Transfers and Subsidies - Operational		535,551	662,833	701,384	15,286	652,121	628,651	23,470	4%	701,384
Transfers and Subsidies - Capital		119,740	90,548	108,904	-	107,531	107,531	-		108,904
Interest		8,444	2,497	2,373	395	7,120	2,373	4,747	200%	2,373
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,887,448)	(1,740,736)	(1,779,378)	(154,547)	(1,844,505)	(1,779,378)	65,127	-4%	(1,779,378)
Finance charges		(51,592)	(42,882)	(42,882)	(3,393)	(42,708)	(42,882)	(174)	0%	(42,882)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		152,459	150,288	123,839	(28,349)	87,213	49,732	(37,481)	-75%	123,839
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	18,000	18,000	1,452	2,406	18,000	(15,594)	-87%	18,000
Decrease (increase) in non-current receivables		4,563	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(105,605)	(125,548)	(150,390)	(30,982)	(108,799)	(150,390)	(41,592)	28%	(150,390)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(101,042)	(107,548)	(132,390)	(29,530)	(106,392)	(132,390)	(25,998)	20%	(132,390)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	2,000	2,000	-	-	2,000	(2,000)	-100%	2,000
Payments										
Repayment of borrowing		(25,871)	(28,757)	(28,757)	(224)	(7,874)	(28,757)	(20,883)	73%	(28,757)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(25,871)	(26,757)	(26,757)	(224)	(7,874)	(26,757)	(18,883)	71%	(26,757)
NET INCREASE/(DECREASE) IN CASH HELD		25,547	15,983	(35,308)	(58,102)	(27,053)	(109,415)			(35,308)
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		9,216	(73,170)			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 R9.2 million as at the end of June 2021 which represents a cash decrease of R27 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 R87.2 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 R106.3 million this is due to the capital expenditure incurred.

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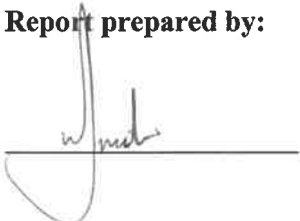
5.1.5.4 Cash flows from financing activities recorded net cash outflows of R7.8 million. This was due to the capital repayment of loans by the municipality during the period.

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 9.9%. The issues that still reflect material variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget.

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

Report prepared by:



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BUDGET AND TREASURY OFFICE



SM NKOSI
STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE



KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M12 June

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
R thousands									
Financial Performance									
Property rates	319,656	396,522	348,822	25,682	342,534	348,822	(6,288)	-2%	348,822
Service charges	950,968	1,015,136	1,015,634	74,223	1,010,078	1,015,634	(5,555)	-1%	1,015,634
Investment revenue	2,690	2,497	2,373	195	2,531	2,373	158	7%	2,373
Transfers and subsidies	611,725	662,833	724,384	15,858	675,224	675,224	-		724,384
Other own revenue	53,667	43,701	40,040	7,982	69,814	40,040	29,775	74%	40,040
Total Revenue (excluding capital transfers and contributions)	1,938,707	2,120,688	2,131,252	123,940	2,100,182	2,082,093	18,089	1%	2,131,252
Employee costs	540,376	594,312	544,453	45,282	544,864	544,453	411	0%	544,453
Remuneration of Councillors	25,106	28,456	27,352	2,165	25,640	27,352	(1,711)	-6%	27,352
Depreciation & asset impairment	338,886	420,387	390,035	24,456	357,722	390,035	(32,313)	-8%	390,035
Finance charges	51,592	42,882	42,882	3,393	42,708	42,882	(174)	-0%	42,882
Materials and bulk purchases	526,370	665,230	632,410	62,315	564,594	632,410	(67,816)	-11%	632,410
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	567,261	646,208	758,576	62,266	543,593	758,576	(214,984)	-28%	758,576
Total Expenditure	2,049,591	2,397,474	2,395,707	199,877	2,079,121	2,395,707	(316,587)	-13%	2,395,707
Surplus/(Deficit)	(110,884)	(276,785)	(264,455)	(75,937)	21,061	(313,615)	334,676	-107%	(264,455)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76,576	90,548	108,904	23,658	82,835	108,904	(26,070)	-24%	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)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-151%	(155,551)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-151%	(155,551)
Capital expenditure & funds sources									
Capital expenditure	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Capital transfers recognised	76,576	90,548	108,904	23,658	82,835	108,904	(26,070)	-24%	108,904
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	29,029	35,000	41,486	7,324	25,964	41,486	(15,522)	-37%	41,486
Total sources of capital funds	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Financial position									
Total current assets	908,359	499,966	600,944		917,705				600,944
Total non current assets	7,175,844	7,212,080	7,241,364		6,946,012				7,241,364
Total current liabilities	978,251	429,185	515,385		843,482				515,385
Total non current liabilities	566,829	583,382	791,498		564,631				791,498
Community wealth/Equity	6,539,123	6,699,479	6,535,425		6,455,604				6,535,425
Cash flows									
Net cash from (used) operating	152,459	150,288	123,839	(28,349)	87,213	49,732	(37,481)	-75%	123,839
Net cash from (used) investing	(101,042)	(107,548)	(132,390)	(29,530)	(106,392)	(132,390)	(25,998)	20%	(132,390)
Net cash from (used) financing	(25,871)	(26,757)	(26,757)	(224)	(7,874)	(26,757)	(18,883)	71%	(26,757)
Cash/cash equivalents at the month/year end	35,546	44,043	936	-	9,216	(73,170)	(82,386)	113%	960
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	(542,553)	37,413	35,417	36,593	30,843	34,673	182,022	1,307,354	1,121,762
Creditors Age Analysis									
Total Creditors	129,238	38,465	20,227	11,751	12,200	24,406	38,905	203,577	478,770

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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									
Revenue - Functional										
<i>Governance and administration</i>		435,104	515,968	535,705	28,837	481,239	535,705	(54,466)	-10%	535,705
Executive and council		8,859	8,310	7,149	1,916	10,065	7,149	2,916	41%	7,149
Finance and administration		426,246	507,658	528,556	26,921	471,174	528,556	(57,382)	-11%	528,556
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		106,328	202,896	204,643	10,186	200,763	215,868	(15,105)	-7%	204,643
Community and social services		12,704	9,917	12,903	1,986	36,905	24,128	12,777	53%	12,903
Sport and recreation		410	697	697	32	110	697	(586)	-84%	697
Public safety		10,596	14,176	9,676	297	4,794	9,676	(4,883)	-50%	9,676
Housing		82,579	178,045	181,306	7,869	158,935	181,306	(22,371)	-12%	181,306
Health		39	61	61	2	19	61	(42)	-69%	61
<i>Economic and environmental services</i>		180,902	73,475	136,126	25,619	139,291	108,515	30,776	28%	136,126
Planning and development		18,647	42,324	100,860	10,592	68,334	73,248	(4,915)	-7%	100,860
Road transport		162,256	31,151	35,266	15,027	70,957	35,266	35,691	101%	35,266
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,292,795	1,418,730	1,363,516	82,941	1,361,537	1,330,743	30,794	2%	1,363,516
Energy sources		655,124	698,157	702,391	50,090	685,601	702,391	(16,790)	-2%	702,391
Water management		309,037	347,971	269,215	20,961	298,400	264,053	34,347	13%	269,215
Waste water management		209,851	237,307	259,788	6,912	239,452	232,176	7,276	3%	259,788
Waste management		118,782	135,295	132,122	4,979	138,084	132,122	5,962	5%	132,122
<i>Other</i>	4	154	167	167	15	187	167	21	12%	167
Total Revenue - Functional	2	2,015,283	2,211,236	2,240,157	147,598	2,183,017	2,190,997	(7,980)	0%	2,240,157
Expenditure - Functional										
<i>Governance and administration</i>		392,249	472,252	464,026	45,497	454,470	464,026	(9,557)	-2%	464,026
Executive and council		65,659	70,540	80,202	8,976	77,903	80,202	(2,300)	-3%	80,202
Finance and administration		325,857	393,755	377,080	36,329	371,415	377,080	(5,665)	-2%	377,080
Internal audit		733	7,956	6,744	192	5,152	6,744	(1,592)	-24%	6,744
<i>Community and public safety</i>		266,880	300,685	314,205	29,201	341,906	314,205	27,702	9%	314,205
Community and social services		27,069	38,388	33,738	2,858	32,023	33,738	(1,715)	-5%	33,738
Sport and recreation		67,072	73,485	75,287	6,689	78,052	75,287	2,765	4%	75,287
Public safety		68,334	63,029	54,430	4,999	53,304	54,430	(1,127)	-2%	54,430
Housing		98,365	117,341	141,786	13,702	169,395	141,786	27,609	19%	141,786
Health		6,040	8,442	8,963	952	9,133	8,963	169	2%	8,963
<i>Economic and environmental services</i>		304,847	342,130	294,890	9,645	289,936	294,890	(4,954)	-2%	294,890
Planning and development		86,389	102,357	83,736	7,712	81,746	83,736	(1,990)	-2%	83,736
Road transport		218,450	239,763	211,144	1,932	208,181	211,144	(2,963)	-1%	211,144
Environmental protection		8	10	10	-	9	10	(1)	-7%	10
<i>Trading services</i>		1,083,921	1,280,641	1,321,560	115,511	992,008	1,321,560	(329,552)	-25%	1,321,560
Energy sources		552,417	680,599	638,592	99,001	573,425	638,592	(65,167)	-10%	638,592
Water management		408,372	495,718	546,519	11,140	310,735	546,519	(235,784)	-43%	546,519
Waste water management		56,658	53,129	99,798	1,308	72,925	99,798	(26,873)	-27%	99,798
Waste management		66,474	51,196	36,652	4,062	34,923	36,652	(1,729)	-5%	36,652
<i>Other</i>		1,694	1,766	1,026	23	801	1,026	(225)	-22%	1,026
Total Expenditure - Functional	3	2,049,591	2,397,474	2,395,707	199,877	2,079,121	2,395,707	(316,587)	-13%	2,395,707
Surplus/ (Deficit) for the year		(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-151%	(155,551)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - CORPORATE SERVICES	1	73,749	78,201	145,940	(321)	90,518	145,940	(55,422)	-38.0%	145,940
Vote 2 - COMMUNITY SERVICES		142,531	160,511	155,449	7,310	180,004	166,674	13,330	8.0%	155,449
Vote 3 - BUDGET AND TREASURY		361,355	436,267	388,294	29,351	390,938	388,294	2,644	0.7%	388,294
Vote 4 - MUNICIPAL MANAGER		-	1,500	1,500	-	-	1,500	(1,500)	-100.0%	1,500
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		101,380	187,341	202,900	10,201	170,986	202,900	(31,914)	-15.7%	202,900
Vote 6 - TECHNICAL SERVICES		681,144	649,259	643,683	50,967	664,970	583,298	81,672	14.0%	643,683
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		655,124	698,157	702,391	50,090	685,601	702,391	(16,790)	-2.4%	3,175,881
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,015,283	2,211,236	2,240,157	147,598	2,183,017	2,190,997	(7,980)	-0.4%	4,713,647
Expenditure by Vote										
Vote 1 - CORPORATE SERVICES	1	121,205	152,785	148,052	11,371	137,377	148,052	(10,675)	-7.2%	148,052
Vote 2 - COMMUNITY SERVICES		287,455	271,386	254,095	29,166	263,806	254,095	9,711	3.8%	254,095
Vote 3 - BUDGET AND TREASURY		139,996	176,376	171,711	15,461	166,759	171,711	(4,953)	-2.9%	171,711
Vote 4 - MUNICIPAL MANAGER		78,740	82,435	90,589	7,333	83,592	90,589	(6,996)	-7.7%	90,589
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMEN		125,741	150,587	172,310	16,447	197,674	172,310	25,364	14.7%	172,310
Vote 6 - TECHNICAL SERVICES		744,037	859,324	911,483	19,395	646,241	911,483	(265,242)	-29.1%	911,483
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		552,417	704,582	647,467	100,703	583,671	647,467	(63,796)	-9.9%	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]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,049,591	2,397,474	2,395,707	199,877	2,079,121	2,395,707	(316,587)	-13.2%	2,395,707
Surplus/ (Deficit) for the year	2	(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-150.8%	2,317,939

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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										
Revenue By Source										
Property rates		319,656	396,522	348,822	25,682	342,534	348,822	(6,288)	-2%	348,822
Service charges - electricity revenue		581,207	609,866	619,100	47,700	618,977	619,100	(123)	0%	619,100
Service charges - water revenue		178,594	190,579	187,535	14,632	186,885	187,535	(650)	0%	187,535
Service charges - sanitation revenue		108,915	118,793	116,274	6,919	112,244	116,274	(4,030)	-3%	116,274
Service charges - refuse revenue		82,251	95,898	92,725	4,972	91,973	92,725	(752)	-1%	92,725
Rental of facilities and equipment		7,817	8,495	7,442	570	7,044	7,442	(397)	-5%	7,442
Interest earned - external investments		2,690	2,497	2,373	195	2,531	2,373	158	7%	2,373
Interest earned - outstanding debtors		5,754	6,325	5,107	285	4,589	5,107	(518)	-10%	5,107
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,054	13,114	8,614	539	2,654	8,614	(5,960)	-69%	8,614
Licences and permits		8	38	15	17	101	15	86	569%	15
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		611,725	662,833	724,384	15,858	675,224	675,224	-	-	724,384
Other revenue		31,034	15,729	18,862	5,230	16,118	18,862	(2,744)	-15%	18,862
Gains		-	-	-	1,341	39,307	-	39,307	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		1,938,707	2,120,688	2,131,252	123,940	2,100,182	2,082,093	18,089	1%	2,131,252
Expenditure By Type										
Employee related costs		540,376	594,312	544,453	45,282	544,864	544,453	411	0%	544,453
Remuneration of councillors		25,106	28,456	27,352	2,165	25,640	27,352	(1,711)	-6%	27,352
Debt impairment		137,893	184,700	253,000	292	32,989	253,000	(220,011)	-87%	253,000
Depreciation & asset impairment		338,886	420,387	390,035	24,456	357,722	390,035	(32,313)	-8%	390,035
Finance charges		51,592	42,882	42,882	3,393	42,708	42,882	(174)	0%	42,882
Bulk purchases		524,253	660,671	499,675	51,461	436,961	499,675	(62,714)	-13%	499,675
Other materials		2,117	4,559	132,735	10,854	127,633	132,735	(5,102)	-4%	132,735
Contracted services		215,154	337,719	385,428	43,740	399,181	385,428	13,753	4%	385,428
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		214,115	123,788	120,147	18,234	111,306	120,147	(8,841)	-7%	120,147
Losses		100	1	1	-	117	1	116	11617%	1
Total Expenditure		2,049,591	2,397,474	2,395,707	199,877	2,079,121	2,395,707	(316,587)	-13%	2,395,707
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(110,884)	(276,785)	(264,455)	(75,937)	21,061	(313,615)	334,676	(0)	(264,455)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		76,576	90,548	108,904	23,658	82,835	108,904	(26,070)	(0)	108,904
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)			(155,551)
Taxation										
Surplus/(Deficit) after taxation		(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)			(155,551)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)			(155,551)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)			(155,551)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN 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]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		1,964	1,865	5,970	500	4,783	5,970	(1,187)	-20%	5,970
Vote 3 - BUDGET AND TREASURY		360	1,000	2,904	197	1,955	2,904	(949)	-33%	2,904
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		19,038	18,000	30,107	5,698	11,203	30,107	(18,904)	-63%	30,107
Vote 6 - TECHNICAL SERVICES		83,819	104,683	111,409	24,588	90,858	111,409	(20,551)	-18%	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]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Total Capital Expenditure		105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Capital Expenditure - Functional Classification										
Governance and administration		360	1,000	2,904	197	1,955	2,904	(949)	-33%	2,904
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		360	1,000	2,904	197	1,955	2,904	(949)	-33%	2,904
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,719	1,865	7,554	500	5,340	7,554	(2,214)	-29%	7,554
Community and social services		861	365	3,927	500	2,668	3,927	(1,259)	-32%	3,927
Sport and recreation		230	1,500	196	-	294	196	98	50%	196
Public safety		448	-	1,709	-	1,683	1,709	(26)	-2%	1,709
Housing		180	-	1,722	-	695	1,722	(1,026)	-60%	1,722
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		97,564	63,683	90,502	15,013	60,220	90,502	(30,282)	-33%	90,502
Planning and development		18,858	18,000	28,386	5,698	10,508	28,386	(17,878)	-63%	28,386
Road transport		78,706	45,683	62,116	9,316	49,712	62,116	(12,404)	-20%	62,116
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		5,962	59,000	49,431	15,273	41,284	49,431	(8,147)	-16%	49,431
Energy sources		424	-	-	-	-	-	-	-	-
Water management		5,113	43,000	21,988	13,125	24,200	21,988	2,212	10%	21,988
Waste water management		425	16,000	27,305	2,148	16,946	27,305	(10,359)	-38%	27,305
Waste management		-	-	138	-	138	138	-	-	138
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390
Funded by:										
National Government		76,576	90,183	108,538	23,638	82,534	108,538	(26,004)	-24%	108,538
Provincial Government		-	365	367	20	301	367	(66)	-18%	367
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		76,576	90,548	108,904	23,658	82,835	108,904	(26,070)	-24%	108,904
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		29,029	35,000	41,486	7,324	25,964	41,486	(15,522)	-37%	41,486
Total Capital Funding		105,605	125,548	150,390	30,982	108,799	150,390	(41,592)	-28%	150,390

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	44,043	936	7,550	936
Call investment deposits		35,545	28,510	–	1,666	–
Consumer debtors		617,310	377,278	549,655	810,719	549,655
Other debtors		241,621	36,838	36,838	78,579	36,838
Current portion of long-term receivables		0	1	1	–	1
Inventory		13,883	13,296	13,514	19,191	13,514
Total current assets		908,359	499,966	600,944	917,705	600,944
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		355,564	355,564	355,564	344,536	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	6,371,125	6,638,512
Biological		–	–	–	–	–
Intangible		517	1,823	690	1,260	690
Other non-current assets		11,488	11,488	11,670	11,758	11,670
Total non current assets		7,175,844	7,212,080	7,241,364	6,946,012	7,241,364
TOTAL ASSETS		8,084,203	7,712,046	7,842,308	7,863,717	7,842,308
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		12,149	28,757	28,757	31,136	28,757
Consumer deposits		24,493	24,738	24,914	27,520	24,914
Trade and other payables		932,941	367,022	451,962	775,074	451,962
Provisions		8,668	8,668	9,752	9,752	9,752
Total current liabilities		978,251	429,185	515,385	843,482	515,385
Non current liabilities						
Borrowing		389,630	375,896	584,012	362,167	584,012
Provisions		177,199	207,485	207,485	202,464	207,485
Total non current liabilities		566,829	583,382	791,498	564,631	791,498
TOTAL LIABILITIES		1,545,080	1,012,567	1,306,883	1,408,113	1,306,883
NET ASSETS	2	6,539,123	6,699,479	6,535,425	6,455,604	6,535,425
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,510,091	6,670,969	6,505,984	6,425,250	6,505,984
Reserves		29,032	28,510	29,441	30,354	29,441
TOTAL COMMUNITY WEALTH/EQUITY	2	6,539,123	6,699,479	6,535,425	6,455,604	6,535,425

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		247,108	318,058	262,868	25,682	367,177	262,868	104,310	40%	262,868
Service charges		1,096,265	832,349	842,958	82,998	807,528	842,958	(35,430)	-4%	842,958
Other revenue		84,390	27,620	27,611	5,230	32,949	27,611	5,338	19%	27,611
Transfers and Subsidies - Operational		535,551	662,833	701,384	15,286	652,121	628,651	23,470	4%	701,384
Transfers and Subsidies - Capital		119,740	90,548	108,904	-	107,531	107,531	-		108,904
Interest		8,444	2,497	2,373	395	7,120	2,373	4,747	200%	2,373
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,887,448)	(1,740,736)	(1,779,378)	(154,547)	(1,844,505)	(1,779,378)	65,127	-4%	(1,779,378)
Finance charges		(51,592)	(42,882)	(42,882)	(3,393)	(42,708)	(42,882)	(174)	0%	(42,882)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		152,459	150,288	123,839	(28,349)	87,213	49,732	(37,481)	-75%	123,839
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	18,000	18,000	1,452	2,406	18,000	(15,594)	-87%	18,000
Decrease (increase) in non-current receivables		4,563	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(105,605)	(125,548)	(150,390)	(30,982)	(108,799)	(150,390)	(41,592)	28%	(150,390)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(101,042)	(107,548)	(132,390)	(29,530)	(106,392)	(132,390)	(25,998)	20%	(132,390)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	2,000	2,000	-	-	2,000	(2,000)	-100%	2,000
Payments										
Repayment of borrowing		(25,871)	(28,757)	(28,757)	(224)	(7,874)	(28,757)	(20,883)	73%	(28,757)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(25,871)	(26,757)	(26,757)	(224)	(7,874)	(26,757)	(18,883)	71%	(26,757)
NET INCREASE/ (DECREASE) IN CASH HELD										
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		9,216	(73,170)			960

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue By Source Fines, penalties and forfeits Other revenue Licences and permits	-69% -15% 569%	Dependent on the consumers reaction Unanticipated donation was received. Dependent on the consumers reaction	This item will be monitored during the course of the year whether an adjustment would be required.
2	Expenditure By Type Debt impairment Bulk purchases Other expenditure	-87% -13% -15%	Only debt impairment for indigents is calculated monthly all other debtors is Biannually Cross cut measures are implemented to reduce the expenditure for material	More consumers are now using gas & solar which has resulted to slow spening on electricity This item will be monitored during the course of the year whether an adjustment would be required.
3	Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance	-24% -37% 10%	Due to SCM processe being at initial stages Due to SCM processe being at initial stages Due to SCM processe being at initial stages	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	Financial Position			
5	Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	-75% 20% 71%	Equitable Share and other grants bulk of it received early in the financial year Slow capital expenditure Based on armotisation schedules	None None None
6	Measureable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

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
Borrowing Management							
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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.4%	11.5%	16.3%	18.1%	16.3%
Gearing	Long Term Borrowing/ Funds & Reserves		1342.1%	1318.5%	1983.7%	1193.2%	1983.7%
Liquidity							
Current Ratio	Current assets/current liabilities	1	92.9%	116.5%	116.6%	108.8%	116.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		3.6%	16.9%	0.2%	1.1%	0.2%
Revenue Management							
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%	42.3%	27.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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%	25.9%	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%	2.0%	3.3%
IDP regulation financial viability indicators							
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 - M12 June

Description		Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.o Council Policy	
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total			Total over 90 days
R thousands														
Debtors Age Analysis By Income Source														
	1200	29,250	9,396	9,279	10,464	7,982	8,443	48,800	384,530	508,154	460,228			
	1300	38,990	1,365	1,146	923	748	801	3,928	62,496	110,396	68,896			
	1400	40,707	9,471	8,819	8,669	8,336	8,049	47,761	216,888	348,720	289,723			
	1500	19,572	6,387	6,252	6,087	5,816	5,767	34,214	296,332	362,427	350,216			
	1600	13,851	4,609	4,553	4,345	4,365	4,374	25,103	160,467	221,667	198,654			
	1700	463	124	191	121	121	109	696	4,431	6,257	5,478			
	1810	1,937	448	416	400	418	394	2,183	39,665	45,860	43,060			
	1820	-	-	-	-	-	-	-	-	-	-			
	1900	(687,323)	5,612	4,761	5,565	3,047	6,737	19,336	140,545	(501,719)	175,230			
	2000	(542,553)	37,413	35,417	36,593	30,843	34,673	182,022	1,307,354	1,121,762	1,591,485			
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
	2200	(6,519)	1,112	1,016	583	521	581	5,742	12,043	15,080	19,471			
	2300	(50,446)	4,156	3,533	3,378	2,621	2,466	13,244	125,673	104,624	147,382			
	2400	(407,207)	32,109	29,515	30,457	27,576	29,637	160,985	1,162,777	1,065,950	1,411,533			
	2500	(78,360)	35	1,353	2,175	25	1,989	2,051	6,860	(63,892)	13,100			
	2600	(542,553)	37,413	35,417	36,593	30,843	34,673	182,022	1,307,354	1,121,762	1,591,485			

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

R thousands	Description	NT Code	Budget Year 2020/21										Total		
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year					
	Creditors Age Analysis By Customer Type														
	Bulk Electricity	0100	59,173	860	9,100	-	-	-	-	-	-	5,391	199,570	-	274,094
	Bulk Water	0200	11,417	24,528	10,761	11,751	12,200	23,483	-	-	-	22,528	-	-	116,668
	PAYE deductions	0300	7,995	-	-	-	-	-	-	-	-	-	-	-	7,995
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-	-
	Pensions / Retirement deductions	0500	15,126	-	-	-	-	-	-	-	-	-	-	-	15,126
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trade Creditors	0700	35,526	13,077	367	-	-	-	924	-	-	10,986	4,007	-	64,887
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other	0900	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total By Customer Type	1000	129,238	38,465	20,227	11,751	12,200	24,406	24,406	36,905	203,577	476,770			

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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
R thousands														
Municipality														
Neobank		12 months	Call Account						Call account	1,332	1,153	(407,400)	405,432	517
Standard Bank		12 months	Call Account						Call account	36,546	1,157	(91,000)	53,835	538
ABSA		12 months	Call Account						Call account	595	16	-	-	611
Municipality sub-total										38,473	2,327	(498,400)	459,267	1,667
Entities														
Entities sub-total										-				
TOTAL INVESTMENTS AND INTEREST	2									38,473	2,327	(498,400)	459,267	1,667

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		463,996	477,793	538,324	-	513,354	536,824	(23,470)	-4.4%	538,324
Local Government Equitable Share		373,648	403,064	471,963	-	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	-	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	-	18,000	18,000	-	-	18,000
Municipal Infrastructure Grant (MIG)	3	23,000	37,634	35,266	-	35,266	35,266	-	-	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]		-	-	-	-	-	-	-	-	-
Provincial Government:		105,944	187,562	189,160	14,006	137,487	137,487	-	-	189,160
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	11,800	120,903	120,903	-	-	170,140
Title Deeds		-	3,000	3,000	-	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	2,206	6,301	6,301	-	-	5,439
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Tirelo Boshia Grant		-	-	-	-	-	-	-	-	-
EED Housing Grant		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	569,940	665,355	727,484	14,006	650,841	674,311	(23,470)	-3.5%	727,484
Capital Transfers and Grants										
National Government:		139,039	90,183	108,538	-	107,166	107,166	-	-	108,538
Neighbourhood Development Partnership		30,259	-	15,000	-	15,000	15,000	-	-	15,000
Municipal Infrastructure Grant (MIG)		89,580	74,183	76,538	-	75,166	75,166	-	-	76,538
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Emergy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		19,200	16,000	17,000	-	17,000	17,000	-	-	17,000
Neighbourhood Development Partnership		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,228	365	367	-	365	365	-	-	367
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Museum		-	365	367	-	365	365	-	-	367
Community Library Service		1,228	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	140,267	90,548	108,905	-	107,531	107,531	-	-	108,905
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	710,207	755,903	836,389	14,006	758,372	781,842	(23,470)	-3.0%	836,389

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		463,996	477,793	538,324	5,820	502,069	538,324	(36,262)	-6.7%	538,324
Local Government Equitable Share		373,648	403,064	471,963	-	448,493	471,963	(23,470)	-5.0%	471,963
Integrated National Electrification Programme		14,000	12,000	7,000	658	5,497	7,000	(1,503)	-21.5%	7,000
Finance Management		1,700	1,700	1,700	54	712	1,700	(988)	-58.1%	1,700
Municipal Systems Improvement		1,750	1,500	1,500	-	-	1,500	(1,500)	-100.0%	1,500
Water Services Infrastructure Grant (WSIG)		20,800	19,000	18,000	1,778	9,200	18,000	(8,800)	-48.9%	18,000
Municipal Infrastructure Grant (MIG)		23,000	37,634	35,266	3,129	35,266	35,266	-	-	35,266
Massification		20,000	-	-	-	-	-	-	-	-
EPWP Incentive		3,098	2,895	2,895	201	2,902	2,895	-	-	2,895
Energy Efficiency and Demand Management		6,000	-	-	-	-	-	-	-	-
Provincial Government:		105,944	184,562	189,160	13,344	133,211	189,160	(4,232)	-2.2%	189,160
Health subsidy		-	-	-	-	-	-	-	-	-
Housing		91,392	170,140	170,140	11,800	120,903	170,140	-	-	170,140
Spatial Development Framework Support		-	1,500	1,500	-	-	1,500	(1,500)	-100.0%	1,500
Title Deeds		-	-	3,000	44	520	3,000	-	-	3,000
Provincialisation of Libraries		6,546	6,729	6,729	1,104	5,739	6,729	(990)	-14.7%	6,729
Level 2 Accreditation		7,620	-	-	-	-	-	-	-	-
Museum Services		386	42	40	-	40	40	-	-	40
Community Services		-	2,312	2,312	-	2,312	2,312	-	-	2,312
Accredited municipalities		-	3,839	5,439	396	3,697	5,439	(1,742)	-32.0%	5,439
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>Tirelo Bosha Grant</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		569,940	662,355	727,484	19,164	635,280	727,484	(40,494)	-5.6%	727,484
Capital expenditure of Transfers and Grants										
National Government:		139,039	90,183	108,538	23,723	94,942	108,538	(13,596)	-12.5%	108,538
Neighbourhood Development Partnership		30,259	-	15,000	648	5,605	15,000	(9,395)	-62.6%	15,000
Municipal Infrastructure Grant(MIG)		89,580	74,183	76,538	13,571	72,578	76,538	(3,960)	-5.2%	76,538
Water Services Infrastructure Grant (WSIG)		19,200	16,000	17,000	9,504	16,759	17,000	(241)	-1.4%	17,000
Energy efficiency & demand side management		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,228	365	367	19	301	367	(66)	-18.0%	367
Level 2 accreditation		-	-	-	-	-	-	-	-	-
Museums Services		-	365	367	19	301	367	-	-	367
Provincialisation of Libraries		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
GOGTA Support Scheme		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Community Library Service		1,228	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		140,267	90,548	108,905	23,742	95,243	108,905	(13,662)	-12.5%	108,905
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		710,207	752,903	836,389	42,906	730,523	836,389	(54,156)	-6.5%	836,389

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
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]					-	
Provincial Government:		212	-	-	212	100.0%
Museums Services		212			212	100.0%
Spatial Development Framework Support					-	
Provincialisation of Libraries					-	
Neighbourhood Development Partnership					-	
Accredited municipalities					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
<i>Tirelo Bosha Grant</i>					-	
Total operating expenditure of Approved Roll-overs		212	-	-	212	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Neighbourhood Development Partnership					-	
Water Services Infrastructure Grant (WSIG)					-	
					-	
Other capital transfers [insert description]					-	
Provincial Government:		3,802	256	2,790	1,012	26.6%
Provincialisation of Libraries		2,458		886	1,572	64.0%
Community Library Service		1,344	256	1,904	(561)	-41.7%
Museums Services		548	55	295		
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		3,802	256	2,790	1,012	26.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4,014	256	2,790	1,224	30.5%

Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% Increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		565,482	622,772	571,842	47,446	570,504	571,842	(1,338)	0%	571,842
% Increase	4		10.1%	1.1%						1.1%
TOTAL MANAGERS AND STAFF		540,376	594,316	544,453	45,282	544,864	544,453	411	0%	544,453

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

Ref	Description	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework				
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	2020/21	+1 2021/22	+2 2022/23		
1	Cash Receipts By Source																	
	Property rates	18,795	22,766	19,041	19,041	22,489	24,916	22,959	24,312	22,838	24,197	17,372	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	25,102	223,333	598,608	642,673	684,847			
	Service charges - water revenue	13,347	12,745	13,650	10,797	13,422	12,367	5,186	7,704	4,092	6,030	8,565	114,077	120,922	133,177			
	Service charges - sanitation revenue	10,877	3,764	4,752	3,752	4,942	4,359	3,329	4,315	7,801	5,819	6,035	65,625	69,562	78,736			
	Service charges - refuse	8,968	3,981	4,964	4,964	3,467	4,740	4,709	2,652	2,489	4,903	13,974	64,648	68,527	77,638			
	Rental of facilities and equipment	611	608	566	647	591	643	573	535	622	536	972	7,442	7,888	8,362			
	Interest earned - external investments	178	264	233	0	111	170	295	279	173	225	272	2,373	2,747	3,021			
	Interest earned - outstanding debtors																	
	Dividends received																	
	Fines, penalties and forfeits	59	92	17	86	183	23	142	219			81		1,370	1,452			
	Licences and permits	3				0	2					4	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	821	64,549	701,384	579,227	584,669			
	Other revenue	963	985	786	1,137		1,638	947	766	9,498		322	17,862	18,934	20,070			
	Cash Receipts by Source	269,980	75,828	96,795	84,453	104,980	265,275	70,630	110,444	240,699	67,843	113,790	1,835,194	1,852,319	1,971,781			
	Other Cash Flows by Source																	
	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)																	
	Proceeds on Disposal of Fixed and Intangible Assets																	
	Short term loans									850								
	Borrowing long term/financing																	
	Increase (decrease) in consumer deposits																	
	Decrease (increase) in non-current receivables																	
	Decrease (increase) in non-current investments																	
	Total Cash Receipts by Source	309,980	75,828	136,795	84,818	110,980	265,275	70,630	110,444	262,715	67,843	113,790	1,965,098	2,048,609	2,180,917			
	Cash Payments by Type																	
	Employee related costs	45,767	40,649	46,068	45,050	47,327	46,341	46,035	45,528	46,700	45,962	44,874	544,453	571,675	607,691			
	Remuneration of councillors	2,115	2,095	2,112	2,165	2,082	2,159	2,246	2,169	2,138	2,077	3,897	27,460	29,107	30,854			
	Interest paid	3,594	3,594	3,556	3,579	3,543	3,580	3,429	4,118	3,469	3,377	3,417	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	43,700	41,561	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	40,225	411	519	43,341	250	605	812	516	6,509	3,195	3,387			
	Contracted services	2,197	38,771	44,492	40,225	26,832	24,294	43,341	34,502	21,957	26,715	33,346	385,234	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	12,415	26,063	161,404	150,806	149,927			
	Cash Payments by Type	130,966	182,677	175,429	149,841	128,795	129,863	158,230	144,681	148,503	135,060	184,293	1,820,560	1,870,909	1,965,533			
	Other Cash Flows/Payments by Type																	
	Capital assets																	
	Repayment of borrowing	29,251	831	5,971	1,909	14,531	10,515	1,843	9,482	13,374	8,648	73,044	150,390	129,815	135,127			
	Other Cash Flows/Payments		(26,855)	(27,010)	3,694	3,542	(29,394)	3,049	3,316	927		(50)	28,757	31,884	32,106			
	Total Cash Payments by Type	160,217	156,653	154,391	155,444	146,868	110,984	163,122	157,480	162,804	143,708	325,623	1,999,707	2,032,608	2,132,765			
	NET INCREASE/(DECREASE) IN CASH HELD	149,762	(80,825)	(17,596)	(70,626)	(35,888)	154,291	(92,492)	(47,036)	99,911	(75,865)	30,377	(34,609)	16,001	48,152			
	Cash/cash equivalents at the month/year beginning:	35,545	185,308	104,483	86,887	16,261	(19,627)	134,664	42,171	(4,865)	95,047	19,182	35,545	936	16,937			
	Cash/cash equivalents at the month/year end:	185,308	104,483	86,887	16,261	(19,627)	134,664	42,171	(4,865)	95,047	19,182	35,545	936	16,937	65,089			

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 June

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									
Revenue By Source										
Property rates		319,656	396,522	348,822	25,682	342,534	348,822	(6,288)	-2%	348,822
Service charges - electricity revenue		581,207	609,866	619,100	47,700	618,977	619,100	(123)	0%	619,100
Service charges - water revenue		178,594	190,579	187,535	14,632	186,885	187,535	(650)	0%	187,535
Service charges - sanitation revenue		108,915	118,793	116,274	6,919	112,244	116,274	(4,030)	-3%	116,274
Service charges - refuse revenue		82,251	95,898	92,725	4,972	91,973	92,725	(752)	-1%	92,725
Rental of facilities and equipment		7,817	8,495	7,442	570	7,044	7,442	(397)	-5%	7,442
Interest earned - external investments		2,690	2,497	2,373	195	2,531	2,373	158	7%	2,373
Interest earned - outstanding debtors		5,754	6,325	5,107	285	4,589	5,107	(518)	-10%	5,107
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9,054	13,114	8,614	539	2,654	8,614	(5,960)	-69%	8,614
Licences and permits		8	38	15	17	101	15	86	569%	15
Agency services		-	-	-	-	-	-	-	-	0.00%
Transfers and subsidies		611,725	662,833	724,384	15,858	675,224	675,224	-	-	724,384
Other revenue		31,034	15,729	18,862	5,230	16,118	18,862	(2,744)	-15%	18,862
Gains		-	-	-	1,341	39,307	-	39,307	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		1,938,707	2,120,688	2,131,252	123,940	2,100,182	2,082,093	18,089	1%	2,131,252
Expenditure By Type										
Employee related costs		540,376	594,312	544,453	45,282	544,864	544,453	411	0%	544,453
Remuneration of councillors		25,106	28,456	27,352	2,165	25,640	27,352	(1,711)	-6%	27,352
Debt impairment		137,893	184,700	253,000	292	32,989	253,000	(220,011)	-87%	253,000
Depreciation & asset impairment		338,886	420,387	390,035	24,456	357,722	390,035	(32,313)	-8%	390,035
Finance charges		51,592	42,882	42,882	3,393	42,708	42,882	(174)	0%	42,882
Bulk purchases		524,253	660,671	499,675	51,461	436,961	499,675	(62,714)	-13%	499,675
Other materials		2,117	4,559	132,735	10,854	127,633	132,735	(5,102)	-4%	132,735
Contracted services		215,154	337,719	385,428	43,740	399,181	385,428	13,753	4%	385,428
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		214,115	123,788	120,147	18,234	111,306	120,147	(8,841)	-7%	120,147
Losses		100	1	1	-	117	1	116	11617%	1
Total Expenditure		2,049,591	2,397,474	2,395,707	199,877	2,079,121	2,395,707	(316,587)	-13%	2,395,707
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(110,884)	(276,785)	(264,455)	(75,937)	21,061	(313,615)	334,676	-107%	(264,455)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		76,576	90,548	108,904	23,658	82,835	108,904	(26,070)	-24%	108,904
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-151%	(155,551)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(34,308)	(186,237)	(155,551)	(52,279)	103,896	(204,710)	308,606	-151%	(155,551)

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

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
R thousands									
Monthly expenditure performance trend									
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	12,412	58,434	69,178	10,744	15.5%	47%
April	3,101	10,462	27,071	8,648	67,082	96,249	29,167	30.3%	0
May	7,252	10,462	27,071	10,734	77,816	123,320	45,503	36.9%	0
June	27,039	10,462	27,071	30,982	108,799	150,390	41,592	27.7%	0
Total Capital expenditure	105,605	125,548	150,390	108,799					

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	861	-	11,508	500	2,617	11,508	8,891	77.3%	11,508	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	196	-	294	196	(98)	-50.1%	196	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	350	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	300	-	-	-	-	-	-	-	-
Works of Art	-	50	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	55	3,254	-	-	-	-	-	-	-	-
Revenue Generating	-	3,254	-	-	-	-	-	-	-	-
Improved Property	-	3,254	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	55	-	-	-	-	-	-	-	-	-
Improved Property	55	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	994	-	-	994	994	100.0%	994	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	994	-	-	994	994	100.0%	994	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	994	-	-	994	994	100.0%	994	-
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	471	1,200	2,682	66	2,009	2,682	673	25.1%	2,682	-
Furniture and Office Equipment	471	1,200	2,682	66	2,009	2,682	673	25.1%	2,682	-
Machinery and Equipment	1,716	2,515	2,263	131	857	2,263	1,405	62.1%	2,263	-
Machinery and Equipment	1,716	2,515	2,263	131	857	2,263	1,405	62.1%	2,263	-
Transport Assets	-	-	2,990	540	3,133	2,990	(144)	-4.8%	2,990	-
Transport Assets	-	-	2,990	540	3,133	2,990	(144)	-4.8%	2,990	-
Land	1,302	-	500	-	500	500	-	-	500	-
Land	1,302	-	500	-	500	500	-	-	500	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	58,569	42,071	99,250	20,935	65,087	99,250	34.1%	99,250	-

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	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	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	252	-	219	252	33	13.0%	252	-
Transport Assets	-	-	252	-	219	252	33	13.0%	252	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	14,092	32,746	10,123	563	12,553	10,123	(2,430)	-24.0%	10,123

Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	64	4	10	64	55	85.1%	64	
Galleries	-	-	128	2	2	128	126	98.4%	128	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	284	38	159	284	125	44.0%	284	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	106	665	21	490	665	175	26.3%	665	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	135	10	127	135	8	6.1%	135	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	800	801	801	23	757	801	44	5.5%	801	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	30	48	245	55	230	245	15	6.1%	245	
Sport and Recreation Facilities	166	298	298	23	139	298	159	53.4%	298	
Indoor Facilities	-	183	183	-	88	183	95	52.1%	183	
Outdoor Facilities	163	115	115	23	51	115	64	55.4%	115	
Capital Spares	2	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	177	233	3,446	403	2,954	3,446	492	14.3%	3,446	
Operational Buildings	-	-	2,287	193	1,722	2,287	566	24.7%	2,287	
Municipal Offices	-	-	2,173	192	1,640	2,173	533	24.5%	2,173	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	50	-	17	50	33	66.0%	50	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	64	1	64	64	0	0.1%	64	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	177	233	1,159	210	1,232	1,159	(73)	-6.3%	1,159	
Staff Housing	177	233	630	108	708	630	(78)	-12.3%	630	
Social Housing	-	-	529	101	524	529	4	0.8%	529	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	3,899	3,739	3,739	589	3,982	3,739	(243)	-6.5%	3,739	
Service Licences	-	-	-	-	-	-	-	-	-	
Licences and Rights	3,899	3,739	3,739	589	3,982	3,739	(243)	-6.5%	3,739	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	3,899	3,739	3,739	589	3,982	3,739	(243)	-6.5%	3,739	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	0	16	-	(16)	#DIV/0!	-	
Furniture and Office Equipment	-	-	-	0	16	-	(16)	#DIV/0!	-	
Machinery and Equipment	5,728	10,001	5,690	1,151	6,308	5,690	(618)	-10.9%	5,690	
Machinery and Equipment	5,728	10,001	5,690	1,151	6,308	5,690	(618)	-10.9%	5,690	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	73,296	96,637	110,954	8,239	100,013	110,954	10,941	9.8%	110,954

Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	137	-	137	15	137	114	(23)	-20.0%	137	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	133	-	133	15	133	111	(22)	-20.0%	133	
Cemeteries/Crematoria	3,278	-	3,278	364	3,278	2,732	(546)	-20.0%	3,278	
Police	-	-	-	-	-	-	-	-	-	
Pris	1,400	-	1,400	156	1,400	1,167	(233)	-20.0%	1,400	
Public Open Space	546	-	546	61	546	455	(91)	-20.0%	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	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	10,232	-	10,232	1,137	10,232	8,527	(1,705)	-20.0%	10,232	
Operational Buildings	10,232	-	10,232	1,137	10,232	8,527	(1,705)	-20.0%	10,232	
Municipal Offices	10,232	-	10,232	1,137	10,232	8,527	(1,705)	-20.0%	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	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	1,773	-	1,773	197	1,773	1,478	(296)	-20.0%	1,773	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	1,773	-	1,773	197	1,773	1,478	(296)	-20.0%	1,773	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	1,773	-	1,773	197	1,773	1,478	(296)	-20.0%	1,773	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	963	-	963	107	963	802	(160)	-20.0%	963	
Computer Equipment	963	-	963	107	963	802	(160)	-20.0%	963	
Furniture and Office Equipment	2,008	-	2,008	223	2,008	1,674	(335)	-20.0%	2,008	
Furniture and Office Equipment	2,008	-	2,008	223	2,008	1,674	(335)	-20.0%	2,008	
Machinery and Equipment	2,720	-	2,720	302	2,720	2,267	(453)	-20.0%	2,720	
Machinery and Equipment	2,720	-	2,720	302	2,720	2,267	(453)	-20.0%	2,720	
Transport Assets	4,657	-	4,657	517	4,657	3,880	(776)	-20.0%	4,657	
Transport Assets	4,657	-	4,657	517	4,657	3,880	(776)	-20.0%	4,657	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	338,886	420,387	390,035	24,456	357,722	325,029	(32,693)	-10.1%	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	-	44	44	0	1.0%	44	
Indoor Facilities	-	-	44	-	44	44	0	1.0%	44	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	-	-	4,979	3,207	4,367	4,979	612	12.3%	4,979	
Operational Buildings	-	-	4,979	3,207	4,367	4,979	612	12.3%	4,979	
Municipal Offices	-	-	4,979	3,207	4,367	4,979	612	12.3%	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	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	138	-	138	138	-	-	138	
Machinery and Equipment	-	-	138	-	138	138	-	-	138	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	1	32,943	50,731	41,018	9,484	31,159	41,018	9,859	24.0%	41,018

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 Jun 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
R thousands									
Revenue By Source									
Service charges - water revenue	111,420	126,581		9,928	122,506	126,581	(4,075)	-3.2%	122,506
Service charges - other									
Rental of facilities and equipment									
Interest earned - external investments									
Interest earned - outstanding debtors									
Agency services									
Transfers recognised - operational									
Other revenue									
Gains on disposal of PPE									
Total Revenue (excluding capital transfers and contributions)	111,420	126,581	-	9,928	122,506	126,581	(4,075)	-3.2%	122,506
Expenditure By Type									
Employee related costs	13,792	14,462		1,106	14,591	14,462	129	0.9%	14,591
Remuneration of Directors	-	-		-	-	-	-	-	-
Debt impairment	-	-		-	-	-	-	-	-
Depreciation & asset impairment	59,455	780		65	780	780	0	0.0%	780
Finance charges	-	-		-	-	-	-	-	-
Bulk purchases	27,730	26,276		524	26,276	26,276	0	0.0%	26,276
Materials and Supplies	5,342	5,848		832	6,616	5,848	768	13.1%	6,616
Contracted services	2,322	10,494		634	4,437	10,494	(6,056)	-57.7%	4,437
Transfers and grants	-	-		-	-	-	-	-	-
Other expenditure	31,266	31,364		2,984	35,595	31,364	4,231	13.5%	35,595
Loss on disposal of PPE	-	-		-	-	-	-	-	-
Total Expenditure	139,907	89,224	-	6,145	88,296	89,224	(928)	-1.0%	88,296
Recharge									
Head Office Recharge	48,145	26,235		2,903	31,802	26,235	5,567	21.2%	31,802
Surplus/(Deficit)	(76,632)	11,122	-	880	2,408	11,122			2,408
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
Surplus/(Deficit) for the year	(76,632)	11,122	-	880	2,408	11,122			2,408

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



uthukela
water

Telephone	034 328 5000
Fax	034 326 3388
Date	01/07/2021
Amount Due	129,046,211.63

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

Date	Reference	Description	Allocated To	Debit	Credit	Balance
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
13/07/2020	Newcastle Munic	Newcastle Municipality - WSA			21,082,948.21	77,255,208.36
03/08/2020	INV00002456	Invoice		12,350,147.53		89,605,355.89
26/08/2020	Newcastle Munic	Newcastle Municipality - WSA			10,497,514.13	79,107,841.76
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
58,361,490.67	12,199,588.50	11,751,435.03	10,760,510.62	12,177,601.24	11,417,283.24	12,378,302.33	129,046,211.63

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
58,361,490.67	12,199,588.50	11,751,435.03	10,760,510.62	12,177,601.24	11,417,283.24	12,378,302.33	129,046,211.63

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	01/07/2021
Amount Due	129,046,211.63

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
22/02/2021	Newcastle Munic	Newcastle Municipality - WSA			10,919,120.83	105,408,588.43
01/03/2021	INV00002505	Invoice		11,751,435.03		117,160,023.46
17/03/2021	Newcastle Munic	Newcastle Municipality - WSA			12,868,118.94	104,291,904.52
01/04/2021	INV00002516	Invoice		10,760,510.62		115,052,415.14
15/04/2021	Newcastle Munic	Newcastle Municipality - WSA			11,351,118.84	103,701,296.30
03/05/2021	INV00002519	Invoice		12,177,601.24		115,878,897.54
15/05/2021	Newcastle Munic	Newcastle Municipality - WSA			10,628,271.48	105,250,626.06
01/06/2021	INV00002529	Invoice		11,417,283.24		116,667,909.30
01/07/2021	INV00002555	Invoice		12,378,302.33		129,046,211.63

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
58,361,490.67	12,199,588.50	11,751,435.03	10,760,510.62	12,177,601.24	11,417,283.24	12,378,302.33	129,046,211.63

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
58,361,490.67	12,199,588.50	11,751,435.03	10,760,510.62	12,177,601.24	11,417,283.24	12,378,302.33	129,046,211.63



EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566

FAX NO: 0862 437 566

E-MAIL: customerservices@eskom.co.za

WEB: WWW.ESKOM.CO.ZA

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
BILLING DATE	2021-07-02
TAX INVOICE NO	557824701377
ACCOUNT MONTH	JUNE 2021
CURRENT DUE DATE	2021-08-02
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

CONSUMPTION DETAILS (2021-06-01 - 2021-06-30)

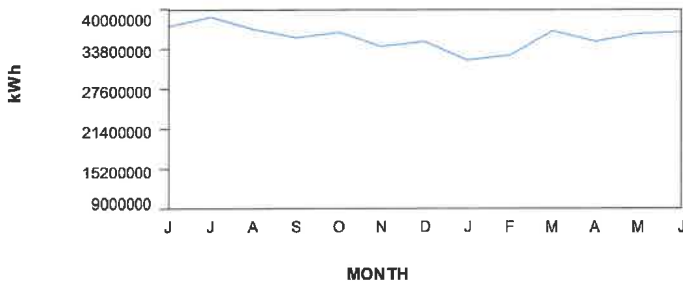
ENERGY CONSUMPTION OFF PEAK kWh	15,392,907.30
ENERGY CONSUMPTION STD kWh	15,061,438.92
ENERGY CONSUMPTION PEAK kWh	6,191,196.78
ENERGY CONSUMPTION ALL kWh	36,645,543.00
DEMAND CONSUMPTION - OFF PEAK	63,715.81
DEMAND CONSUMPTION - STD	71,839.32
DEMAND CONSUMPTION - PEAK	72,562.17
DEMAND READING - KW/KVA	72,562.17
REACTIVE ENERGY - OFF PEAK	3,811,004.46
REACTIVE ENERGY - STD	3,815,999.84
REACTIVE ENERGY - PEAK	1,402,863.42
EXCESS REACTIVE ENERGY	4,067.26
LOAD FACTOR	72.00

PREMISE ID NUMBER 5578885383 TARIFF NAME: Megaflex

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

Administration Charge @ R147.34 per day for 30 days	R	4,420.20
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 36,645,543 kWh @ R0.0041 /kWh	R	150,246.73
High Season Peak Energy Charge 6,191,197 kWh @ R3.3332 /kWh	R	20,636,497.84
High Season Off Peak Energy Charge 15,392,907 kWh @ R0.5483 /kWh	R	8,439,930.91
High Season Standard Energy Charge 15,061,439 kWh @ R1.0098 /kWh	R	15,209,041.10
Electrification and Rural Subsidy 36,645,543 kWh @ R0.0917 /kWh	R	3,360,396.29
High Season Reactive energy Charge 4,067 kvarh @ R0.1656 /kvarh	R	673.50
SERVICE CHARGE	R	138,410.70

TOTAL CHARGES R **51,460,867.27**



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Newcastle Municipality

Annual Financial Statements for the year ended 30 June 2021



NEWCASTLE MUNICIPALITY

(Registration number KZ252)

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Newcastle Municipality

Annual Financial Statements for the year ended 30 June 2021

Statement of Financial Position as at 30 June 2021

Figures in Rand	Note(s)	2021	2020
Assets			
Current Assets			
Inventories	9	19 190 503	13 514 303
Other financial assets	8	-	277
Receivables from exchange transactions	11	59 180 405	76 970 991
Receivables from non-exchange transactions	12	19 398 958	15 480 338
Consumer debtors from exchange transactions	16	622 078 150	463 923 497
Consumer debtors from none-xchange transactions		188 640 392	118 581 590
Cash and cash equivalents	17	9 216 353	36 268 498
		917 704 761	724 739 494
Non-Current Assets			
Investment property	3	344 536 193	342 104 618
Property, plant and equipment	4	6 371 124 859	6 587 366 021
Intangible assets	5	1 260 074	2 224 606
Heritage assets	7	11 757 932	11 670 232
Investments in associates	6	217 333 222	217 333 222
		6 946 012 280	7 160 698 699
Total Assets		7 863 717 041	7 885 438 193
Liabilities			
Current Liabilities			
Other financial liabilities	22	30 987 268	28 756 915
Finance lease obligation	20	148 945	392 517
Payables from exchange transactions	26	674 934 924	828 491 578
VAT payable	27	52 797 375	11 776 300
Consumer deposits	28	27 519 973	24 939 318
Unspent conditional grants and receipts	21	47 341 899	45 749 330
Defined benefit plan	24	9 752 000	9 752 000
		843 482 384	949 857 958
Non-Current Liabilities			
Other financial liabilities	22	362 011 519	371 891 993
Finance lease obligation	20	155 700	135 823
Defined benefit plan	24	150 357 002	150 357 002
Provision for rehabilitation of landfill site	25	52 106 817	52 106 817
		564 631 038	574 491 635
Total Liabilities		1 408 113 422	1 524 349 593
Net Assets		6 455 603 619	6 361 088 600
Reserves			
Housing Development fund	18	29 918 442	28 807 982
Self-insurance reserve	19	435 242	532 983
Accumulated surplus		6 425 249 935	6 331 747 640
Total Net Assets		6 455 603 619	6 361 088 605

Newcastle Municipality

Annual Financial Statements for the year ended 30 June 2021

Statement of Financial Performance

Figures in Rand	Note(s)	2021	2020
Revenue			
Revenue from exchange transactions			
Service charges	31	1 010 078 340	951 787 140
Rental of facilities and equipment	32	7 044 362	7 794 524
Other Revenue		18 466 570	9 873 987
Interest received	37	7 119 918	8 517 417
Total revenue from exchange transactions		1 042 709 190	977 973 068
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	38	342 533 925	320 486 064
Licences and Permits (Non-exchange)		101 472	8 106
Transfer revenue			
Government grants & subsidies	39	758 059 333	560 539 037
Fines, Penalties and Forfeits	33	2 654 133	10 506 938
Total revenue from non-exchange transactions		1 103 348 863	891 540 145
Total revenue	29	2 146 058 053	1 869 513 213
Expenditure			
Employee costs	41	544 863 966	547 190 177
Remuneration of councillors	42	25 640 344	25 754 358
Depreciation and amortisation	44	357 722 434	345 298 647
Finance costs	46	42 707 522	74 116 845
Debt Impairment	47	32 988 876	312 233 449
Bulk purchases	48	436 960 763	515 427 307
Contracted services	49	399 309 344	219 878 417
General Expenses	50	238 810 325	162 886 360
Total expenditure		2 079 003 574	2 202 785 560
Operating surplus (deficit)	52	67 054 479	(333 272 347)
Share of deficit in investment in associates		-	(27 972 811)
Actuarial gains/losses		-	9 608 477
Impairment loss	45	-	(22 841 959)
Inventories losses/write-downs		(117 170)	-
Profit/(Loss) on Sale of Assets		2 406 406	5 553 870
Gain from transfer of functions between entities not under common control		34 552 474	15 589 293
		36 841 710	(20 063 130)
Surplus (deficit) for the year		103 896 189	(353 335 477)

Newcastle Municipality

Annual Financial Statements for the year ended 30 June 2021

Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Self Insurance Reserves	Total reserves	Accumulated surplus	Total net assets
Balance at 01 July 2019	28 021 720	497 014	28 518 734	6 687 169 299	6 715 688 033
Changes in net assets					
Deficit for the year	-	-	-	(353 335 477)	(353 335 477)
Transfer of income surplus to trust capital	786 262	-	786 262	(786 262)	-
Transfer of capital surplus to trust capital	-	35 969	35 969	(35 969)	-
Other 3	-	-	-	(1 263 951)	(1 263 951)
Total changes	786 262	35 969	822 231	(355 421 659)	(354 599 428)
Balance at 01 July 2020	28 807 982	532 983	29 340 965	6 329 683 179	6 359 024 144
Deficit for the year	-	-	-	103 896 189	103 896 189
Transfer to Housing Development Fund	1 110 460	-	1 110 460	(4 440 460)	(3 330 000)
Transfer of Self Insurance Reserves	-	(97 741)	(97 741)	97 741	-
Accrual payments	-	-	-	(3 986 714)	(3 986 714)
Total changes	1 110 460	(97 741)	1 012 719	95 566 756	96 579 475
Balance at 30 June 2021	29 918 442	435 242	30 353 684	6 425 249 935	6 455 603 619

Newcastle Municipality

Annual Financial Statements for the year ended 30 June 2021

Cash Flow Statement

Figures in Rand	Note(s)	2021	2020
Cash flows from operating activities			
Receipts			
Sale of goods and services		1 207 654 608	992 823 652
Grants		759 651 903	572 849 094
Interest income		7 119 918	8 517 417
		<u>1 974 426 429</u>	<u>1 574 190 163</u>
Payments			
Employee costs and Councillors remuneration		(570 504 310)	(568 428 992)
Suppliers		(1 274 000 709)	(801 959 985)
Finance costs		(42 707 522)	(56 364 694)
		<u>(1 887 212 541)</u>	<u>(1 426 753 671)</u>
Net cash flows from operating activities	53	<u>87 213 888</u>	<u>147 436 492</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(108 798 623)	(101 061 332)
Proceeds from sale of property, plant and equipment	4	2 406 406	6 061 037
Proceeds from sale of Investment property	3	-	660 000
Purchase of other intangible assets	5	-	(172 929)
Purchases of Heritage Assets	7	-	(182 000)
		<u>(106 392 217)</u>	<u>(94 695 224)</u>
Net cash flows from investing activities		<u>(106 392 217)</u>	<u>(94 695 224)</u>
Cash flows from financing activities			
Net movements in long term loans		(7 650 121)	(25 754 868)
Movement on finance lease		(223 695)	(717 102)
		<u>(7 873 816)</u>	<u>(26 471 970)</u>
Net cash flows from financing activities		<u>(7 873 816)</u>	<u>(26 471 970)</u>
Net increase/(decrease) in cash and cash equivalents		<u>(27 052 145)</u>	<u>26 269 298</u>
Cash and cash equivalents at the beginning of the year		36 268 498	9 999 201
Cash and cash equivalents at the end of the year	17	<u>9 216 353</u>	<u>36 268 499</u>

Newcastle Municipality Grant Register for June 2021										
Number	Vote number	Description	Opening balance	Receipts	Expenditure for JUNE	Total Expenditure before Vat	VAT FOR THE MONTH	Total Vat Amount	Total Expenditure after Vat	Closing balance
1	03065200109	Environmental Management Framework	(502,371.43)							(502,371.43)
3	03065200709	Cleanest Town	(823,975.11)							(823,975.11)
4	03065204801	Electrification Grant	(6,387,693.85)		572,153.04	4,776,612.35	85,822.98	716,841.87	5,490,554.22	(3,503,539.73)
5	03065201501	Title Deeds Restoration Grant	(7,233,371.11)		40,825.40	2,801,738.27	3,218.52	38,033.47	519,851.03	(2,717,163.16)
6	03065200201	Expanded P/Works Incentive	(6,738.27)							0.00
7	03065200601	Financial Management Grant (FMG)			52,805.28	684,880.50	1,500.00	22,802.21	711,988.01	(480,216.89)
8	03065200601	Grant Skill Development	(905,465.00)		17,500.00	630,088.18			630,088.18	(1,544,184.61)
9	03065201801	Community Library Services Grant	(1,344,701.92)		259,072.83	4,056,607.65		120,767.51	4,215,295.18	(388,888.07)
10	03065202101	Insipho Fresh Produce	(11,303.98)							(11,303.98)
11	03065202301	Sports Maintenance Facilities Grant	(10,200.00)							(10,200.00)
12	03065201201	MIG	0.00		14,521,676.45	95,005,517.42	2,178,281.51	12,267,168.55	107,845,785.97	(2,588,214.03)
13	03065200609	Outward Aca Centre	(48,920.00)							(48,920.00)
14	03065200601	Corridor Development	(131,074.69)							(131,074.69)
15	03065202809	Provincialisation	(2,456,116.58)		1,021,361.04	6,376,216.13	82,451.46	2,465,815.17	6,625,054.30	(1,403,088.87)
16	03065201009	Cambridge Art Gallery	(175,121.34)		2,980.00	105,529.98			105,529.98	(381,131.36)
17	03065202709	Fort Annet Museum	(381,453.83)		89,772.91	469,363.10	3,478.09	6,566.98	482,720.08	(188,733.76)
18	03065201809	Capacity Building Healthy	0.00		383,281.05	3,891,841.82	2,304.61	15,231.15	3,897,072.77	(2,803,374.02)
19	03065201601	Newcastle Airport	(1,812,281.36)							(1,812,281.36)
20	03068302601	Neighbouring Development Partnership Grant			563,341.30	4,873,796.23	84,501.20	731,000.44	5,604,865.67	(8,385,134.33)
21	03068312609	Water Services Infrastructure Grant	(17,196,147.85)		8,829,648.45	22,892,872.89	1,451,784.40	3,369,240.28	25,958,863.27	(8,034,284.28)
22	03068302601	Manufacturing								
23	03065202409	All Housing Grants	(4,286,812.78)		11,800,220.53	120,803,438.57			120,806,439.57	(4,268,812.78)
24	030652002109	Sport and Recreation	(1,890,417.68)							(1,890,417.68)
27	030652002501	Title Deeds Restoration Grant - Post								
		TOTAL	(45,740,329.73)	(311,169,803.31)	39,140,041.88	287,813,292.45	3,883,418.75	18,191,188.63	285,714,552.08	(47,723,681.00)

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

B.N KHUMALO

M.S NDLOVU

S.M NKOSI

ACCOUNTANT

MANAGER

DIRECTOR:

STRATEGIC EXECUTIVE

DATE:

DATE:

DATE:

DATE:

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SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR June 2021

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Interest Received	Interest Capitalized	Bank Charges Vat & Other	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 1,089,089.93	R 0.00		R 1,000,000.00		R 37,496.06		R 126,585.99
Housing Development Fund	Standard Bank 068450354/016	R 28,701,727.14	R 51,000,000.00		R 80,500,000.00		R 875,089.70		R 76,816.84
Provincialisation	Standard Bank 068450354/035	R 43,254.44	R 0.00		R 0.00		R 242.79		R 43,497.23
MIG	Standard Bank 068450354/036	R 598,081.34	R 0.00		R 600,000.00		R 20,447.55		R 18,528.89
NDPG	Standard Bank 068450354/037	R 422,224.02	R 0.00		R 400,000.00		R 14,435.23		R 36,659.25
Electrification Grant	Standard Bank 068450354/038	R 60,264.43	R 0.00		R 0.00		R 641.85		R 60,906.28
FGM	Standard Bank 068450354/039	R 78,433.71	R 0.00		R 0.00		R 835.34		R 79,269.05
Titel deed low cost housing	Standard Bank 068450354/040	R 5,553,011.13	R 2,834,866.95		R 8,500,000.00		R 208,097.83		R 95,975.91
Capacity Building	Absa: 9288456248	R 64,919.53			R 0.00	R 1,798.77		R 336.00	R 64,583.53
VAT Refund	Absa 9300506428	R 529,582.25	R 0.00		R 0.00		R 16,363.68		R 545,945.93
Council Funds	Nedbank 037648555441 46	R 113.40	R 0.00		R 0.00		R 3.64		R 117.04
Council Funds	Nedbank 037648555441 47	R 113.40	R 0.00		R 0.00		R 3.64		R 117.04
Council Funds	Nedbank 037648555441 48	R 113.40	R 0.00		R 0.00		R 3.64		R 117.04
Council Funds	Nedbank 037648555441 49	R 113.40	R 0.00		R 0.00		R 3.64		R 117.04
Council Funds	Nedbank 037648555441 52	R 965,440.32	R 405,432,000.00		R 407,400,000.00		R 1,134,727.77		R 132,168.09
Council Funds	Nedbank 037648555441 53	R 46.87	R 0.00		R 0.00	R 0.00			R 46.87
Post Office Guarantee	Nedbank 037648555441 54	R 366,308.77	R 0.00						R 384,746.90
Total as '2021/06/30		R 38,472,837.48	R 459,266,866.95	R 0.00	R 498,400,000.00	R 1,798.77	R 2,326,830.51	R 336.00	R 1,666,198.94

Balance as per Bank Statements

Balance as per General Ledger

Journals processed after month end

ZB MADUNA
ACCOUNTANT: FINANCIAL REPORTINGBN KHUMALO
MANAGER: FINANCIAL REPORTINGMS NDLOVU
DIRECTOR: BUDGET & FINANCIAL REFORMSS M NKOSI
SED: BUDGET & TREASURY OFFICER 9,589,613.19
-R 7,923,414.27(not added to
capital)

BALANCE PER GENERAL LEDGER '2020/11/30 (0309970100001) & (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
					54,378,153.06

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

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

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)
					(943,918.83)