PRESENT

Councillor Councillor	T Y	M A		Zulu Ally	:	Speaker
Councillor	V	V		Bam		
Councillor	M	E		Buthelezi		
Councillor	S	В		Buthelezi		
Councillor	F E	J	С	Cassim Cronje		
Councillor Councillor	M	J	C	Dladla		
Councillor	T	N		Dlamini		
Councillor	Ď	X		Dube	1	Mayor
Councillor	Ν	С		Dube		•
Councillor	F	L		Duma		
Councillor	V	F		Hadebe		
Councillor	Р	_		Hariram		
Councillor	M	E	_	Hlatshwayo		
Councillor	M H	M N	Ε	Hlatshwayo Khumalo		
Councillor Councillor	Ľ	M		Khumalo		
Councillor	N	R		Khumalo		
Councillor	C	В		Kubeka		
Councillor	N	Z	В	Kunene		
Councillor	M	Т		Lethea		
Councillor	С	Υ		Liu		
Councillor	В	G		Madi		
Councillor	Z	E T	Б	Madi		
Councillor Councillor	M X	S	D	Makhoba Makhubo		
Councillor	F	A		Malinga		
Councillor	В	Ď		Mathunjwa		
Councillor	N	P		Maseko		
Councillor	Ν	S	F	Masondo		
Councillor	S	Ρ		Masuku		
Councillor	L	Ī		Mathe		
Councillor	L	Р		Mazibuko		
Councillor	M A	V P		Mairing		
Councillor Councillor	A	E		Meiring Mkhwanazi		
Councillor	M	P		Mkhwanazi		
Councillor	P	F		Mnisi		
Councillor	S	W		Mngomezulu		
Councillor	R	M		Molelekoa		
Councillor	Ν	Р		Mthabela		
Councillor	T	Ε		Mthembu		
Councillor	L	Р		Ndebele		
Councillor Councillor	R M	В		Ndima Ndlovu		
Councillor	C	S		Ngcobo		
Councillor	R	Ň		Ngcobo		
Councillor	Α	T		Nkosi		
Councillor	S	Ε		Nkosi		
Councillor	W	Р		Nkosi		
Councillor	S			Ntsele		
Councillor	M	J	c	Ntshangase		
Councillor Councillor	R N	B P	S	Russell Shabalala		
Councillor	S	E		Shabangu		
Councillor	V	N		Sibeko		
Councillor	Š			Singh		
Councillor	L	С		Sithebe		
Councillor	F	N		Sithole		
Councillor	В	R		Thusi		

Councillor Councillor	S L	M P	Thwala Ximba	:	Deputy Mayor
Councillor	S	Α	Yende		
Councillor	V	G	Zondo		
Councillor	N	S	Zulu		
Councillor	Z	E	Zwane		

TRADITIONAL LEADERS

Nkosi B S Radebe : Not Present Nkosi B D Khumalo : Present

ALSO PRESENT

Senior Manager : AGSA : Mrs S B Sibiya Audit Committee Chairperson : Mr Y Haffejee

OFFICIALS PRESENT

Acting Municipal Manager	:	Mr	V		Govender
Strategic Executive Director : Governance and Support	:	Ms	S		Chenia
Services					
Strategic Executive Director : BTO	12	Mr	S	M	Nkosi
Acting Strategic Executive Director : DP&HS	1	Mrs	N		Khathide
Acting Strategic Executive Director : Corporate Services		Dr	Р	D	Thabethe
Acting Strategic Executive Director: Technical Services	1	Mr	S		Shange
Director : Internal Audit	1	Mr	В	В	Nkosi
Senior Administrative Officer	1	Mrs	Z		Sibeko
Committee Clerk	9	Mr	S	M	Thwala
Committee Clerk	÷	Ms	D	Χ	Madi
Intern : Administration	:	Ms	N	J	Zwane

3(vi): MID - YEAR BUDGET REVIEW IN TERMS OF SECTION 72 FOR THE MFMA

RESOLVED TO RECOMMEND

- (a) That the mid year budget review for the period ended 31 December 2021 be noted and approved;
- (b) that, based on the variances presented between the approved budget and actuals for the first half of the year and the need to align the mSCOA data strings, it be approved that an adjustment budget is necessary;
- (c) that the Accounting Officer be mandated to submit the mid year assessment report to National and Provincial Treasuries as required by S72(1)(b) of the Municipal Finance Management Act No. 56 of 2003;
- (d) that the funding plan be amended and aligned with the adjustment budget;

(e) that in view of (b) above, that the Accounting Officer be mandated to prepare and submit an adjustment budget to Council for approval.

I, the undersigned, **ZAMOKWAKHE WESLEY MCINEKA**, 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 Council meeting held on 26 January 2022.

Z.W. MCINEKA

ACTING MUNICIPAL MANAGER

Newcastle

MID-YEAR BUDGET REVIEW IN TERMS OF SECTION 72 OF THE MFMA DATE: 25 JANUARY 2022

1. EXECUTIVE SUMMARY

Section 72 of the Municipal Finance Management Act, No. 56 of 2003, read together with regulation 33 of the Municipal Budget and Reporting Regulations require, inter alia, that the Accounting Officer submit a report to the Mayor, Provincial and National Treasury by 25 January of each year.

The report must, as far as possible, assess the performance and financial status of the municipality in relation to the approved budget at the end of the first half of the financial year. The same report must further be submitted by the Mayor to Council by 31 January each year. This report is therefore submitted in compliance with the above provisions.

2. RECOMMENDATIONS

- 2.1 That the mid-year budget review for the period ended 31 December 2021 be noted and approved;
- 2.2 That, based on the variances presented between the approved budget and actuals for the first half of the year and the need to align the mSCOA data strings, it be approved that an adjustment budget is necessary;
- 2.3 That the Accounting Officer be mandated to submit the mid-year assessment report to National and Provincial Treasuries as required by \$72(1)(b) of the Municipal Finance Management Act No.56 of 2003;
- 2.4 That the funding plan be amended and aligned with the adjustments budget;
- 2.5 That, subject to approval of recommendation of (b) above, that the Accounting Officer be mandated to prepare and submit an adjustments to Council for approval;

SED: Budget & Treasury Office

3. PURPOSE

The purpose of this report is to ensure compliance with Section 72 of the Municipal Finance Management Act (MFMA) and section 33 of the Municipal Budget and Reporting Regulations as promulgated in the Government Gazette No.32141 dated 17 April 2009. This legislative framework requires that specific information be reported on and in the formats prescribed. In compliance with the same legislation, this report will be submitted to both National and KZN Provincial Treasuries for assessment. The report will provide Council with a comprehensive analysis of the budget performance of the first six months of the financial year in order to allow council to determine if the adjustments budget is be necessary or not, and if necessary, which areas on which the adjustments budget shall focus.

4. BACKGROUND

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

It is imperative to advise the Council that the 2021/22 annual budget of the municipality was approved, however concerns were raised by both National and Provincial Treasuries that the budget was not funded. Consequently, the municipality was required to develop and adopt the Budget Funding Plan (BFP), which will implemented and monitored until such time that the budget is fully funded. The Council of Newcastle Municipality had since tabled and adopted the Budget Funding Plan as required by Treasury.

The first half year budget performance assessment will also assess if the funding plan is still in line as per National Treasury's requirements. Other factors that will be looked at are the cost containment measures, grants and the performance of service charges as this will have the impact of whether the revenue that was projected is still adequate to compensate operating expenditure. As a result, council will have to relook at the budget as well as the funding plan strategies, subsequently align its adjustments budget with the funding plan accordingly.

The Schedule C report is presented with a view to exhaustively analyse the actual financial performance of the municipality for first six months of the financial year against the approved budget, provide reasons for major variances, where applicable, and provide guidance on areas where there will be a need for adjustments during the adjustments budget. This current financial status of the municipality is challenging both political and administrative wings to use this opportunity to carefully analyse the financial performance report and address any such matters through an adjustments budget.

5. REPORT:

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

5.1 Operating budget performance revenue

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

5.1.1 Operating revenue

The summary of the operating revenue is reflected in Table 1 below and has been extracted from C4 table of the Schedule C attached. During the first half of the financial year, the

municipality generated a total revenue of R1 265 483 000 of the approved budget of R2 214 242 000, which represents 57.1 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R13 778 000 (1%). The variances and reasons thereof are discussed below.

Table 1: Operating Revenue by Revenue Source

	2021/22			Bud	iget Year 2021	22		
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
Revenue By Source								,,,
Property rates	342,534	362,426	37	28,873	181,212	181,213	(1)	0%
Service charges - electricity revenue	621,122	710,188	5.7	54,174	368,259	355,094	13,165	4%
Service charges - water revenue	188,410	193,910		14,823	94,511	96,955	(2,444)	-3%
Service charges - sanitation revenue	112,244	119,429		10,176	60,031	59,714	316	1%
Service charges - refuse revenue	91,973	95,601		8,430	49,315	47,800	1,514	3%
Rental of facilities and equipment	7,093	7,532		1,435	4,564	3,766	798	21%
Interest earned - ex ternal investments	3,068	2,296		76	1,226	1,148	78	7%
Interest earned - outstanding debtors	3,835	4,642		607	2,154	2,321	(168)	-7%
Dividends received	=	=		-	2	=	-	
Fines, penalties and forfeits	5,402	2,105		494	2,328	1,052	1,275	121%
Licences and permits	101	105		4	18	52	(35)	-66%
Agency services	2	2		=		<u></u>	-	
Transfers and subsidies	549,062	695,021		191,888	492,094	492,094	-	
Other revenue	18,409	20,987		546	6,727	10,493	(3,766)	-36%
Gains	52,158	-		1,088	3,045	-	3,045	0%
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	_	312,613	1,265,483	1,251,705	13,778	1%

Property rates

During the first half of the financial year the municipality generated R181 212 000 which is almost at par with the year-to-date budget. This revenue item seems to be at par with the budget and, as such, there no need to review it during the adjustments budget.

Service charges - electricity

The municipality generated R13 165 000 (4%) more revenue from electricity than the year-to-date budget of R355 094 000 for the period under review. The variance is attributable to the seasonal consumption which is fluctuating during the year. There is a need to relook and correct the budget for this item in the adjustment budget in line with the expected consumption in last six months if the financial year.

Service charges - water

The municipality generated R2 444 000 (-3%) less revenue from water than the year-to-date budget of R95 955 000 for the period under review. This is attributable to the Covid-19 restrictions, which has resulted in less demand for water consumption. The budget for this item may be reviewed in line with the expected water demand in the last six months of the financial year.

Service charges - sanitation

The municipality generated R316 000 (1%) more revenue from sanitation than a pro-rata budget of R59 714 000 for the period under review. The budget for this item is considered to be in line with the budget but may be revised in line with the water demand in the last half of the financial year.

Service charges - refuse

The municipality generated R1 514 000 (3%) more revenue from refuse removal than the year-to-date budget of R47 800 000 during the period under review. The variance is attributable to the easing of the lockdown regulations, which allowed more business and consumers to request more refuse collections. This budget for this item is considered to be in line with the budget, however it may be revised in line with the expected demand and Covid-19 restrictions in the last half of the financial year.

Rental of facilities

The municipality generated R798 000 (21%) more revenue from rental of facilities than the year-to-date budget of R3 766 000 during the period under review. The variance is attributable to the easing of additional demand for rental facilities due to the easing of the lockdown restrictions. Rental facilities are being rented for all normal hours and there has been an increase in the number of staff flats being rented. This budget item will be revised upwards during the adjustments budget in order to counter the additional demand.

Interest earned - external investments

The municipality generated R78 000 (7%) more revenue from interest on investments than a year-to-date budget of R1 148 000 for the period under review. The municipality has generated more interest on investments due to more investments made than expected. With the implementation of strategies on the funding plan this item is expected to improve even more during the second half of the financial year. The budget for this item may be revised in lined with expected investment in the last half of the financial year.

Interest earned – outstanding debtors

The municipality generated R168 000 (-7%) less revenue from interest on outstanding debtors than the year-to-date budget of R2 321 000 during the period under review. This charge is only applicable to business accounts which are in arrears. This variance is attributable to the effective incentive scheme which was implemented by the municipality over the 24 twelve months. The budget for this item will be adjusted accordingly during the adjustments budget based on the performance.

Fines

The municipality generated R1 275 000 (121%) more revenue from fines than the year-to-date budget of R1 052 000 during the period under review. Fines are dependent on law enforcement and compliance of motorists thereto. The recent festive season has seen the municipality imposing more fines in order to enforce law enforcement in the region. Based on the current performance, there if a need adjustment this item upwards during the adjustments budget.

Transfers and subsidies

The municipality generated R541 357 000 on transfers and subsidies, which is in line with the budget. Any budget adjustments on this item will be based on adjusted DORA and provincial gazettes on allocations.

Other revenue

The municipality generated R3 766 000 (-36%) less revenue from sundry revenue than the year-to-date budget of R10 493 000 during the period under review. There is a need to adjust this revenue item downwards during the adjustments budget.

Gains

The municipality generated R3 045 000 more budget from gains of disposal of assets while there was not budget projected. This variance is attributable to devices that we sold to councillors and employees during last term of office of the previous council. The budget for this item will be included accordingly during the adjustments budget.

5.1.2 Operating expenditure

The summary of the operating expenditure is reflected in Table 2 below and has been extracted from C4 table of the Schedule C attached. The municipality incurred the total expenditure of R1 141 549 000 of the approved budget of R2 488 931 000, which represents 46 percent. The variance between the year-to-date expenditure budget and the actual expenditure incurred for the same period amounts to R102 917 000, representing under-expenditure of -8% during the period under review. Variances and reasons which attributed to over/under expenditure in each item of expenditure are explain below.

Table 2: Operating Expenditure by Expenditure Type

	2020/21			Bud	iget Year 2021	22		
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands								%
Expenditure By Type								
Employ ee related costs	546,878	570,234	-	55,053	282,105	285,117	(3,012)	-1%
Remuneration of councillors	25,612	28,882	2	1,929	12,175	14,441	(2,266)	-16%
Debt impairment	216,003	283,536	-	1,612	10,081	141,768	(131,687)	-93%
Depreciation & asset impairment	351,202	378,675		29,182	163,044	189,338	(26,294)	-14%
Finance charges	64,980	39,754		3,320	19,929	19,877	52	0%
Bulk purchases	559,335	557,138	175	36,306	274,003	278,569	(4,566)	-2%
Other materials	127,618	136,114	:=:	11,176	68,024	68,057	(33)	0%
Contracted services	273,799	388,306		68,127	256,058	194,153	61,905	32%
Transfers and subsidies	~	<u> </u>	9.	=	=	=	-	
Other expenditure	10,155	106,290		5,491	55,576	53,145	2,431	5%
Losses	76,013	1	<u>a</u> 8	535	658	1	658	0%
Total Expenditure	2,251,593	2,488,931	-	212,732	1,141,653	1,244,465	(102,812)	-8%

Employee related costs

The municipality spent R3 012 000 (-1%) less on employee related costs than the year-to-date budget of R285 117 000 during the period under review. This is due to other positions filled a bit late during the year. It must however be mentioned that the current budget of the employee is not adequate as the annual increase was not budget appropriated. The full impact of annual salary increase is expected to manifest in the second half of the financial year. As such, there is a need to adjust this item upwards during the adjustments budget.

Remuneration of councillors

The municipality spent R2 266 000 (-16%) less on the remuneration of Councillors than the year-to-date budget of R14 441 000 during the period under review. The variance is attributed time during which positions of certain councillors were vacant in the past six months and the fact that Exco councillors are currently paid as part-time councillors pending approval by the Cogta MEC. The budget for this item will revised in line with the positions filled as well as the expected determination by the Cogta MEC on the payment of Exco members.

Debt impairment

The municipality incurred R131 687 000 (-93%) less on debt impairment than the year-to-date budget of R141 768 000 during the period under review. This is due to the fact that the full impact of debt impairment will be effected at the end of the financial year. Based on the current collection trends and the 2021 audited financial statements, the budget for this item will still be looked at during the adjustments budget.

Depreciation and asset impairment

The municipality incurred R26 294 000 (-14%) less on depreciation and asset impairment than the year-to-date budget of R189 338 000 during the period under review. The variance is attributable to the slow capital expenditure as well as the infrastructure projects which are still under construction. Based on the current performance there is a need to adjust this item downwards during the adjustments budget.

Finance charges

The municipality spent R52 000 (0%) more on finance charges than the year-to-date budget of R19 877 000 during the period under review. The variance appear to be too low and neglectable. There is no need to adjust this item as it appears to be within the budget as the projection is based on amortisation schedule.

Bulk purchases

The municipality spent R4 566 000 (-2%) less on bulk purchases than the year-to-date budget of R278 569 000 during the period under review. The variance is attributable to lower demand for consumption for electricity since most businesses in the jurisdiction are struggling economically due to Covid-19 restrictions. The effect of load shedding has also resulted in lower demand for electricity. The budget for this item will be assessed based on the expected demand during the remainder of the financial year, and where necessary, be adjusted accordingly.

Material

The municipality spent R33 000 (0%) less on materials than the year-to-date budget of R68 057 000 during the period under review. Included on the material is bulk water purchases

which seem to be performing as budgeted for. There is no need to adjust this item during adjustments budget.

Contracted services

The municipality spent R61 905 (32%) more on contracted services than the year-to-date budget of R194 153 000. The variance is attributable mainly to the acceleration of the housing projects scheduled. The budget for this item will be adjusted upwards during in line with the performance and additional grant funding already received.

Other general expenditure

The municipality spent R2 431 000 (5%) more on other general expenses than the year-to-date budget of R53 145 000 during the period under review. The variance is attributable to some of the key expenditure items for which the municipality is already committed. The municipality is challenged to apply stringent cost containment measures to ensure that expenditure is curbed so that these items are funded during the remainder of the financial year. Management is considering cutting the budget on other items or moving funds around with a view to fund this item during the adjustments budget.

Losses

The municipality recorded losses amounting to R658 000 during the period under review. This is attributable to the inventory losses identified during the stock count exercise. The budget for this item will be adjusted accordingly during the adjustments budget process.

5.1.3 Net operating results (surplus)

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

Table 3: Summary statement of Financial Performance

	2020/21				Budget Ye	ar 2021/22						
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast			
R thousands								%				
Surplus/(Deficit) Transfers and subsidies - capital (monetary	(256, 181)	(274,689)	-	99,881	123,830	7,239	116,591	0	(274,689			
allocations) (National / Provincial and District)	90,870	121,377	(2)	9,050	49,263	60,689	(11,425)	(0)	121,377			
Surplus/(Deficit) after capital transfers & contributions	(165,311)	(153,312)	-	108,931	173,093	67,928			(153,312			
Surplus/ (Deficit) for the year	(195,588)	(153,312)	-	108,931	173,093	67,928			(153,312			

As at 31 December 2021, the municipality recorded a surplus of R173 093 000, while it had initially expected a surplus of R67 928 000. This is after year-to-date revenue of R1 265 483 000 and expenditure of R1 141 653 000. Cognisance must be taken that the surplus considers the revenue from transfers recognised – capital in the amount of R49 263 000. It must

also be considered that most of the grants, including the equitable share, are received during the first half of the financial year.

5.2 Capital budget performance

The capital budget of the municipality seem to be performing very slowly. The capital expenditure for the first half of the financial year amounted to R61 978 000, which represents 43% of the budget of R145 393 000. Comparison between the pro rata budget of R72 697 000 and actual expenditure for the period reflects an under expenditure of R10 718 000, which implies that the municipality spent 15% less than the budget during the same period. The under expenditure is mainly attributed to delays in the implementation of some key projects, lockdown regulations as well as the cash-flow situation. Departments are encouraged to spend more on grants to avoid the reverting of conditional grants to the National Revenue Fund.

5.2.1 Capital expenditure by municipal vote

Table 4 below reflects the high-level summary of capital expenditure by municipal vote or department. Table clearly indicates that there is relatively low expenditure in Technical Services. This department is carrying about 80 percent of the capital budget of the entire municipality. The municipality is advised to fast-track expenditure in this department in order to improve the overall capital expenditure performance.

Table 4: Capital Expenditure by Municipal Vote

						Budget	Year 2021/2	2
Vote Description	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands								%
Multi-Year expenditure appropriation								
Vote 1 - CORPORATE SERVICES	-	-	-	-	-	-	-	
Vote 2 - COMMUNITY SERVICES	5 301	-	-	3 137	4 040	-	4 040	0%
Vote 3 - BUDGET AND TREASURY	2 038	1 200	-	63	851	600	251	42%
Vote 4 - MUNICIPAL MANAGER	-	300	-	- 1	_	150	(150)	-100%
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEM	21 528	10 651	_	-	3 737	5 326	(1 589)	-30%
Vote 6 - TECHNICAL SERVICES	95 636	130 342	-	5 934	53 351	65 171	(11 820)	-18%
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	-	2 900	_	_	- 1	1 450	(1 450)	-100%
Total Capital Expenditure	124 501	145 393	-	9 134	61 978	72 697	(10 718)	-15%

5.2.2 Capital expenditure by funding source

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

Table 5: Capital Expenditure by Funding Source

						Budget	Year 2021/2	2
Vote Description	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands								%
Funded by:								
National Government	90 051	110 342	*	5 934	46 112	55 171	(9 059)	-16%
Provincial Government	819	11 035	-	3 116	3 147	5 518	(2 370)	-43%
District Municipality			<u> </u>	5.			-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)						(#)	_	
Transfers recognised - capital	90 870	121 377	_	9 050	49 259	60 689	(11 429)	-19%
Borrowing	Te.		=	=	-		- 1	
Internally generated funds	33 631	24 016		84	12 719	12 008	711	6%
Total Capital Funding	124 501	145 393	-	9 134	61 978	72 697	(10 718)	-15%

Internally funded projects

Approximately R24 016 000 of the capital projects are funded from internal reserves. As at the end of the first half of the financial year, the municipality had spent R12 719 000 (53%) of the internally funded projects. Departments are urged to fast-track spending on capital projects ensuring that roll overs are minimal. There is a need to relook on the items which were rolled over to this financial, check progress to those which have not started and consider stopping them until the municipality is on a better funding positions.

Grant funded projects

Approximately R121 377 000 of the capital projects are funded from grants, with R110 342 000 and R11 035 000 from national and provincial governments respectively. Most of the funding for these grants have already been received by the municipality. As at the end of the first half of the financial year, the municipality had spent R49 259 000 (41%) of the grant funded projects. During the same period, the municipality spent R11 429 000 less on such funded projects than a pro-rata budget of R60 689 000, which represents under-performance of 19%. This was due to project and procurement plans as prepared by departments, slow SCM processes as well as the cash flow challenges faced by the municipality. It is imperative that expenditure on these projects is accelerated in order to avoid funds being reverted to the National Revenue Fund at the end of the financial year.

5.3 Financial position

As at end the sixth month of the financial year, the municipality seemed to be showing a favourable equity position, with a net effect of R6.5 billion. While this picture looks good, it is however important to point out major contributors to such a favourable equity position being assets consumer debtors and the property plant and equipment, investment in associate as well as the liabilities such as long-term loans, consumer deposits, trade and payables (inclusive of unspent conditional grants) and other provisions. The analysis of these financial position items will be discussed in comparison with the available cash and cash equivalent at the end of the review period. Table 6 below reflects the summary of financial position of the municipality as at 31 December 2021 as per C6 table:

Table 6: Statement of Financial Position

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

		2020/21		Budget Yea	r 2021/22	
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS	+ +					
Current assets	1 1					
Cash	1 h	7,834	390	-	47,235	390
Call investment deposits	1 1	1,666	8,760	_	151,579	8,76
Consumer debtors	1 1	647,406	544,148		728,547	544,14
Other debtors	t I	115,423	81,351		118,112	81,35
Current portion of long-term receivables	1 1	110,420	01,001	100	110,112	- 01,00
Inventory	1	19,242	14,995	_	23,345	14,99
Total current assets		791,572	649,643	_	1,068,819	649,64
Non current assets	1 1					
Long-term receivables		=	-	(5)		=
Investments	+ 1	007 705	044.074	NA NA	007.70	
Investment property	+ 1	327,735	341,874	. =	327,785	341,87
Investments in Associate	H	187,056	217,333	\ `	187,056	217,33
Property, plant and equipment		6,440,097	6,410,126	12	6,371,348	6,410,12
Biological		-	= 1	-	-	_
Intangible		1,260	1,224	-	836	1,22
Other non-current assets		11,758	11,711		11,774	11,71
Total non current assets	\vdash	6,967,906	6,982,268		6,898,798	6,982,26
TOTAL ASSETS	\vdash	7,759,478	7,631,911		7,967,617	7,631,91
LIABILITIES						
Current liabilities						
Bank overdraft		2	-		=	=
Borrow ing		31,097	15,118	:=:	16,616	15,11
Consumer deposits		27,520	27,095	-	28,076	27,09
Trade and other payables		861,029	601,094	35	913,477	601,09
Provisions		11,406	9,752	- 14	11,406	9,75
Total current liabilities		931,052	653,059		969,575	653,05
Non current liabilities						
Borrowing		362,054	345,654	72	329,809	345,65
Provisions		214,597	202,464	-	214,597	202,46
Total non current liabilities		576,650	548,118		544,406	548,11
TOTAL LIABILITIES		1,507,703	1,201,177	_	1,513,981	1,201,17
NET ASSETS	2	6,251,776	6,430,734		6,453,637	6,430,73
COMMUNITY WEALTH/EQUITY		.,,	,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,, -
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	Œ	6,423,478	6,400,660
Reserves		30,242	30,074	-	30,159	30,074
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	_	6,453,637	6,430,734

Assets

Variances were noted between the budgeted values of assets and the actuals recorded at the end of the review period. As at the end of December 2021, the municipality recorded total assets of R7.9 billion, made up of R1.1 billion and R6.9 billion for current assets and non-current assets respectively. Current assets are those assets that are likely to be converted into cash within twelve months, which non-current assets are likely to be received as cash other a long-term. The following asset items were noted to require attention during the adjustments budget.

Cash and investments

As at the end of December 2021, the municipality recorded cash and investments of R198.8 million at the end of the first half of the year. The projected cash and investments for year amounts to R47.2 million and investments of R151.6 million respectively. This is due to additional grants that the municipality has received and invested during first half of the financial year. These investments are expected to be utilised during the last half of the financial year.

Based on the current payment factor and expenditure levels, the budget for cash and cash equivalents will still be looked at during the adjustments budget.

Consumer debtors

As at the end of December 2021, the municipality recorded consumer debtors of R728.5 million, representing about 9% of the total assets. Table SC3 of Schedule C reflects that gross consumer debtors amounted to R1.2 billion at the end of December. Looking at the annual budgeted consumer debtors of R544.1 million, consumer debtors appear to be overstated. This is due to the fact that the impact of the Covid-19 as well as the impact of debt impairment which be fully effected at the end of the financial year. This is also an indication of the rate at which consumer debtors are escalating. It will be important that council fast-track implementation of its credit control and debt collection strategies in order to collect the outstanding debtors. The municipality will need to estimate the projected annual debtors and the provision for debt impairment to accurately budget for the consumer debtors projected at the end of the financial year.

Inventory

As at the end of December 2021, the municipality recorded inventory to the value of R23.3 million. This is R8 million more the amount of R14.9 million projected at the end of the financial year. This is due to the stock that the municipality has purchased during the first six months of the financial, which stock will be utilised during the remainder of the financial year for service delivery. However, the budget for inventory will be reviewed in line with the expected demand and requirements during the adjustments budget.

Investment Property

As at the end of December 2021, the municipality recorded investment properties to the value of R327.8 million, representing 4% of the total assets. This is R14 million less than the amount of R341.9 projected at the end of the financial year. This item will be looked at in lined with the expected revised property values during adjustments budget.

Investment in Associate

As at the end of December 2021, the municipality recorded Investment in uThukela Water to the value of R187 million, representing 2. % of the total assets. This is R30 million less than the amount of R217 million projected at the end of the financial year. The Entity's net financial position as at 30 June 2021 will be utilised as the base during the adjustments budget.

Property Plant and Equipment (PPE)

As at 31 December 2021, the municipality recorded 6.3 billion for Property Plant and Equipment, which represents 80% of the total assets. These assets comprise of roads and storm water, water and infrastructure, electricity infrastructure, community assets, and other plants and equipment which the municipality has acquired mainly for service delivery and for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities.

This is R39 million less than the amount of R6.4 billion projected at the end of the financial year. This is mainly due to low capital expenditure, as well as understated depreciations due to low capital performance. PPE need to be relooked in line with the projected CAPEX and depreciation during the adjustments budget.

Intangible Assets

As at the end of December 2021, the municipality recorded intangible assets to the value of R836 thousands. This is R388 thousand less than the amount of R1.2 million projected for at end of the financial year. The budget for the current year seems to have been understated during the budget preparation process. The projection for the intangible assets will need to be adjusted corrected line with the updated asset register during the adjustments budget.

Liabilities

Variances were noted between the budgeted values of liabilities and the actuals recorded at the end of the review period. As at the end of December 2021, the municipality recorded total liabilities of R1.5 billion, made up of R1 billion and R544.4 million for current liabilities and non-current liabilities respectively. Current liabilities are those liabilities that are payable by the municipality within the twelve months, while non-current liabilities are those liabilities that are payable over a period beyond twelve months. The following liability items were noted to require attention during the adjustments budget.

Borrowings

As at the end of December 2021, the municipality recorded total borrowings of R345 million, while the municipality had budgeted borrowings of R360 million projected at the end financial year. The current performance seems to be in line with the annual projection. Based on the updated amortisation schedules, the projection seems to be in line with the budget.

Consumer deposits

As at the end of December 2021, the municipality recorded consumer deposits of R28 million. This figure is R1 million more that the budget of R27 million projected at the end of the financial year. There is no need to adjust consumer deposits during the adjustments budget.

Trade and other payables

As at the end of December 2021, the municipality recorded trade and other payables amounting to R913 million. This is R312 million more that the annual budget of R601 million. The municipality is still expecting that some of the creditors will be paid during the remainder of the financial year. There is still a need to relook at the budget for this item based on expected expenditure level and the cash flows.

Unspent conditional grants

As at the end of December 2021, the municipality had unspent conditional grants amounting to R121 million. It will be important that expenditure on conditional grants is fast-tracked in line with their conditions of grants so that the municipality does not loose such grants to National Treasury at the end of the financial year. As indicated above, the balance of cash and cash equivalent of R198 million indicates that conditional grants are cash-backed at this stage but become not fully cash-backed, when considering the HDF and trade creditors.

Provisions

As at the end of December 2021, the municipality recorded total provisions amounting to R214.6 million. This is R5 million less than the R217.2 million projected for at the end of the financial year. The provision was based on the 2019/20 actuarial valuation and adjustments during the adjustments budget will be based on the 2020/21 valuation report.

5.3.3 Net current assets

The municipality recorded an favourable net current position at the end of December 2021, with current assets (R1.1 billion) more than current liabilities (R969.5 million) by R99.2 million. This represent a current ratio of 1.1, which is however below the National Treasury recommended norm of 1.5. This picture however indicates that, when converted into cash, the current assets of the municipality will not be adequate to cover its short-term obligations. It is also noted that consumer debtors represent about 66% of the current assets. This therefore implies that the municipality will need to focus on the collection of its consumer debtors to ensure that adequate cash is collected in order to pay its current liabilities over the next six months.

5.4 Cash flow analysis

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

Table 7: Cash Flow Statement

		2020/21				Budget Ye	ar 2021/22			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367,177	271,820	-:	40,135	180,920	135,910	45,010	33%	271,820
Service charges		682,204	942,901	-	69,198	476,137	471,451	4,686	1%	942,901
Other rev enue		32,949	29,045	-	546	10,476	14,522	(4,046)	-28%	29,045
Transfers and Subsidies - Operational		527,884	695,021	-	230,533	522,800	537,256	(14,456)	-3%	695,021
Transfers and Subsidies - Capital		107,531	121,377	_	27,595	99,169	99,169	-		121,377
Interest		6,903	2,296	-	1,070	3,379	1,148	2,232	194%	2,296
Div idends		-	-	12	2		=	-		-
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)	-	(156,910)	(976,466)	(931,632)	13,383	-1%	(1,863,263
Finance charges		(42,721)	(39,754)		(3,320)	(19,929)	(19,877)	52	0%	(39,754
Transfers and Grants		_	_	_	_		_			-
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	-	208,849	296,485	307,947	11,461	4%	159,442
Receipts Proceeds on disposal of PPE Decrease (Increase) in non-current receivables		1,635 =	11,000		1,596	1,596 –	5,500 -	(3,904)	-71%	11,000
		1,478			_		_	-		
Decrease (increase) in non-current investments Payments		1,470						-		
Capital assets		(124,501)	(145,393)	- 1	(11,152)	(62,041)	(72,697)	(10,656)	15%	(145,393)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)		(9,556)	(60,445)	(67,197)	(6,751)	10%	(134,393)
CASH FLOWS FROM FINANCING ACTIVITIES Receipts										
Short term loans			· ·	- 3	+			-		-
Borrowing long term/refinancing) E		# 1	-	₩.	-		-
Increase (decrease) in consumer deposits		=	15		= =		*	-		100
Paym ents										
Repay ment of borrowing		(29,291)	(31,884)	-	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	- 1	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884)
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)	-	171,309	189,314	224,808			(6,835)
Cash/cash equivalents at beginning:		36,268	15,985		192.0	9,500	15,985	15.		9,500
Cash/cash equivalents at month/year end:		9,500	9,150	-	F - 1 - 1	198,814	240,793	- 1		2,665

The municipality opened with a cash and cash equivalent balance of R9.5 million at the beginning of the financial year. As at the end of sixth month of the financial year, the municipality had recorded cash balance of R198.8 million, representing a cash increase of R189.3 million.

5.4.1 Cash flows from operating activities

Operating activities are those receipts and payments that are received and paid by the municipality in the normal operations of the municipality. These include receipts from property rates, service charges, grants, all sundry revenue and payments of employees, service charges and finance charges. As at the end of the sixth month, the municipality recorded net receipts and payments of R296 485 from operating activities respectively.

5.4.2 Cash flows from investing activities

Investing activities are those receipts and payments that are received and paid by the municipality because of disposal or acquisition of its assets, collection or payments on non-current debtors and withdrawal or advancing of investments. As at the end of the sixth month, the municipality recorded payments of R60.4 million from investing activities for the acquisition of assets in terms of the approved capital budget.

5.4.3 Cash flows from financing activities

Financing activities are those receipts and payments that are received and paid by the municipality to acquire external loans and the repayment of such external loans. As at the end of the sixth month, the municipality recorded payments of R46.7 million from financing activities for the repayment. No receipts of external loans were recorded for this purpose.

6. CONCLUSION

Service charges are performing as budgeted; however, they must be monitored through the next remaining months of the financial year. Both Political and Administrative must enhance other revenue strategies to assist in sustaining the operations. Overall, operating expenditure and capital expenditure are under-performing, mainly due to cash-flow challenges faced by the municipality. There is a need to consider adjusting most of the operating expenditure items downwards during the adjustments budget, particularly the depreciation, debt impairment, general expenditure and bulk purchases. While capital expenditure is severely underspending, the municipality is advised to implement measures to fast-track expenditure, as the bulk of the capital budget is funded from grants. Furthermore, the cost containment measures must be applied in all processes of the municipality.

The solvency position of the municipality looks favourable, the municipality however recorded an unfavourable liquidity position. Its cash reserves and current assets are inadequate to cover for its short-term obligations. This indicates a dire situation which must me attended to urgently. Furthermore, the

municipality will need to ensure that its balance sheet and cash flow budgets are reviewed during the adjustments budget, to ensure that it reflects the realistic projected picture at the end of the financial year.

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NEWCASTLE MUNICIPALITY

2022 -01- 2 4

MAYORS OFFICE

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

	2019/20				Budget Yea	ır 2020/21			
Description	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	342,534	362,426	-	28,873	181,212	181,213		-0%	362,42
Service charges	1,013,748	1,119,128	-	87,603	572,115	559,564	12,551	2%	1,119,12
Investment revenue	3,068	2,296	-	76	1,226	1,148	78	7%	2,29
Transfers and subsidies	549,062	695,021	_	191,888	492,094	492,094	-		695,02
Other own revenue	86,999	35,371	-	4,174	18,836	17,686		7%	35,371
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	-	312,613	1,265,483	1,251,705	13,778	1%	2,214,242
Employee costs	546,878	570,234	-	55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of Councillors	25,612	28,882	_	1,929	12,175	14,441	(2,266)	-16%	28,882
Depreciation & asset impairment	351,202	378,675	_	29,182	163,044	189,338	(26,294)	-14%	378,675
Finance charges	64,980	39,754	_	3,320	19,929	19,877	52	0%	39,754
Materials and bulk purchases	686,953	693,252	_	47,483	342,027	346,626	(4,599)	-1%	693,252
Transfers and subsidies	-	_	_	· _	_	· _	_		_
Other expenditure	575,969	778,133	_	75,766	322,373	389,066	(66,693)	-17%	778,133
Total Expenditure	2,251,593	2,488,931	_	212,732	1,141,653	1,244,465	(102,812)	-8%	•
									2,488,931
Surplus/(Deficit)	(256,181)		_	99,881	123,830	7,239	116,591	1611%	(274,689
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) Transfers and subsidies - capital (monetary	90,870	121,377	_	9,050	49,263	60,689	(11,425)	-19%	121,377
Agencies, Public Corporations, Higher Educations) 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	(165,311)	(153,312)	-	108,931	173,093	67,928	105,165	155%	(153,312
Share of surplus/ (deficit) of associate	(30,277)	- 1	_	_	-	_			_
Surplus/ (Deficit) for the year	(195,588)	(153,312)	-	108,931	173,093	67,928	105,165	155%	(153,312
Capital expenditure & funds sources									-
Capital expenditure	124,501	145,393	_	9,134	61,978	72,697	(10,718)	-15%	145,393
Capital transfers recognised	90,870	121,377		9,050	49,259				
· -		121,377	_			60,689	(11,429)	-19%	121,377
Borrowing			_	-		-			-
Internally generated funds	33,631	24,016	-	84	12,719	12,008	711	6%	24,016
Total sources of capital funds	124,501	145,393		9,134	61,978	72,697	(10,718)	-15%	145,393
Financial position									
Total current assets	791,572	649,643	_		1,068,819				649,643
Total non current assets	6,967,906	6,982,268	_		6,898,798				6,982,268
Total current liabilities	931,052	653,059	_		969,575				653,059
Total non current liabilities	576,650	548,118	_		544,406				548,118
Community wealth/Equity	6,251,776	6,430,734	_		6,453,637			400	6,430,734
Cash flows									
	102.044	150 440		000.040	000 405	207 047	44 404	444	488.445
Net cash from (used) operating	123,911	159,442	-	208,849	296,485	307,947	11,461	4%	159,442
Net cash from (used) investing	(121,388)	(134,393)	-	(9,556)	(60,445)	(67,197)	(6,751)	10%	(134,393)
Net cash from (used) financing	(29,291)	(31,884)	-	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884)
Cash/cash equivalents at the month/year end	9,500	9,150	-	-	198,814	240,793	41,979	17%	2,665
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									
otal By Income Source	5,804	50,375	35,361	45,711	38,210	29,586	186,752	808,470	1,200,269
							to the		
creditors Age Analysis otal Creditors	86,219	16,665							

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

		2019/20				Budget Year 20	020/21			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional	-								76	
Governance and administration		496,601	482,062	_	65,672	268,574	2/4 024	27 542	110/	400.00
Executive and council		11,774	7,046	_	4,203	10,524	241,031 3,523	27,543	11% 199%	482,06
Finance and administration		484,827	475,016	_	61,469	258,049	237,508	7,001	9%	7,04
Internal audit		404,021	470,010	_	01,405	230,043		20,541	370	475,01
Community and public safety		55,462	229,414		51,966		-	- E0 040	4.407	200.4
Community and social services		42,193	13,250	-	986	164,950	114,707	50,243	44%	229,41
Sport and recreation		110	11,724	_	500	7,569 3,635	6,625	944	14%	13,25
Public safety		5,061	3,214		484	2,266	5,862	(2,227)	-38%	11,72
Housing		8,079	201,163	-			1,607	659	41%	3,21
Health				-	50,494	151,476	100,581	50,895	51%	201,16
Economic and environmental services		19	63	-	2	4	32	(28)	-88%	6
		124,519	130,284	- (8,598	95,296	129,758	(34,461)	-27%	130,28
Planning and development		85,557	11,102	-	7,586	56,706	70,167	(13,461)	-19%	11,10
Road transport		38,962	119,182	-	1,012	38,590	59,591	(21,001)	-35%	119,18
Environmental protection		4 400 540	4 400 000	-	405.444	-	-			
Trading services		1,409,512	1,493,686	-	195,414	785,839	826,811	(40,972)	-5%	1,493,68
Energy sources		710,519	806,767	-	80,553	427,611	418,736	8,875	2%	806,76
Water management		321,457	318,574	-	45,112	183,080	223,903	(40,823)	-18%	318,57
Waste water management		239,452	231,907	- 1	47,731	95,232	115,954	(20,722)	-18%	231,90
Waste management		138,084	136,438	-	22,019	79,916	68,219	11,697	17%	136,43
Other Total Revenue - Functional	2	187 2,086,281	173 2,335,619	-	14 321,663	1,314,746	4 242 202	2 252	1% 0%	173
	-	2,000,201	2,000,010	_	321,003	1,019,190	1,312,393	2,353	U70	2,335,61
Expenditure - Functional										
Governance and administration		595,470	412,892	-	36,086	225,829	206,446	19,383	9%	412,89
Executive and council		172,102	81,428	-	7,810	48,723	40,714	8,009	20%	81,42
Finance and administration		418,192	324,629	-	28,160	176,877	162,314	14,563	9%	324,62
Internal audit		5,176	6,835	-	116	228	3,417	(3,189)	-93%	6,83
Community and public safety		228,840	363,201	-	68,081	243,407	181,600	61,806	34%	363,20
Community and social services		32,561	39,395	-	3,655	17,186	19,698	(2,512)	-13%	39,39
Sport and recreation		78,913	81,049	-	5,494	33,768	40,524	(6,757)	-17%	81,049
Public safety		59,508	60,864	-	6,079	29,519	30,432	(913)	-3%	60,86
Housing		48,669	172,577	-	52,026	158,443	86,289	72,155	84%	172,57
Health		9,188	9,315	-	827	4,490	4,658	(167)	-4%	9,31
Economic and environmental services		289,060	290,015	-	38,961	125,580	145,007	(19,427)	-13%	290,01
Planning and development		81,394	85,704	-	7,008	38,467	42,852	(4,385)	-10%	85,704
Road transport		207,656	204,303	-	31,953	87,114	102,151	(15,038)	-15%	204,303
Environmental protection		9	8	-	- 1	-	4	(4)	-100%	{
Trading services		1,167,699	1,419,052	-	69,605	545,994	709,526	(163,532)	-23%	1,419,052
Energy sources		567,650	701,055	-	43,239	325,708	350,527	(24,819)	-7%	701,058
Water management		492,183	615,329	-	21,988	167,256	307,664	(140,408)	-46%	615,329
Waste water management		73,246	63,720	-	818	34,014	31,860	2,154	7%	63,720
Waste management		34,619	38,948	-	3,560	19,015	19,474	(459)	-2%	38,948
Other		801	3,771		-	843	1,886	(1,042)	-55%	3,771
otal Expenditure - Functional	3	2,281,870	2,488,931	-	212,732	1,141,653	1,244,465	(102,812)	-8%	2,488,931
urplus/ (Deficit) for the year		(195,588)	(153,312)	-	108,931	173,093	67,928	105,165	155%	(153,31

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

Vote Description		2019/20				Budget Year 2	020/21			
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		94,290	79,492	-	27,208	61,885	39,746	22,139	55.7%	79,49
Vote 2 - COMMUNITY SERVICES	1 1	185,559	164,689	-	23,494	93,404	82,345	11,059	13.4%	164,68
Vote 3 - BUDGET AND TREASURY		402,528	402,570	-	38,464	206,689	201,285	5,404	2.7%	402,57
Vote 4 - MUNICIPAL MANAGER	- 1 1	- 1	-	-	_	_	_	· -		_
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	- 1 1	19,360	209,490	-	50,578	153,860	104,745	49,115	46.9%	209,49
Vote 6 - TECHNICAL SERVICES		674,026	672,611	_	101,367	371,297	465,537	(94,240)	-20.2%	672,61
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	- 1 - 1	710,519	806,767	_	80,553	427,611	418.736	8,875	2.1%	806,76
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]		-	-	-	- 1	-	_	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	_		_
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	_	-	-		_
Total Revenue by Vote	2	2,086,281	2,335,619	-	321,663	1,314,746	1,312,393	2,353	0.2%	2,335,619
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		226,837	146,849	_	7,173	56,125	73,424	(17,300)	-23.6%	146,849
Vote 2 - COMMUNITY SERVICES	1 1	270,856	252,079	_	25,043	132,604	126,039	6,565	5.2%	252,079
Vote 3 - BUDGET AND TREASURY	- 1 - 1	218.299	165,010	_	16,019	92,460	82,505	9,955	12.1%	165,010
Vote 4 - MUNICIPAL MANAGER		83,702	75,573	_	6,465	41,295	37,786	3,508	9.3%	75,573
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		76,501	203,132	_	54.041	171,391	101,566	69,825	68.7%	203,132
Vote 6 - TECHNICAL SERVICES	-11 1	827.582	938.144	_ []	60,133	314,282	469,072	(154,790)	-33.0%	938,144
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	11. 1	578,094	708,144	- 1	43,857	333,497	354,072	(20,575)	-5.8%	708,144
Vote 8 - [NAME OF VOTE 8]	11 1	-	-	_	-	-	-	(20,575)	-0.070	700,144
Vote 9 - [NAME OF VOTE 9]		-	_	_	_	_	_	_		_
Vote 10 - [NAME OF VOTE 10]		-	-	-	_	_	_	_		_
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	- 1	_	-		_
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		_
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	1	-		_
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	- (_
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-		-		
otal Expenditure by Vote	2	2,281,870	2,488,931	-	212,732	1,141,653	1,244,465	(102,812)	-8.3%	2,488,931
Surplus/ (Deficit) for the year	2	(195,589)	(153,312)	-	108,931	173.093	67,928	105,165	154.8%	(153,312

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

		2019/20				Budget Year 20	20/21			
Description	Ref	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		342,534	362,426	*	28,873	181,212	181,213	(1)	0%	362,42
Service charges - electricity revenue		621,122	710,188	=	54,174	368,259	355,094	13,165	4%	710,18
Service charges - water revenue		188,410	193,910		14,823	94,511	96,955	(2,444)	-3%	193,91
Service charges - sanitation revenue		112,244	119,429		10,176	60,031	59,714	316	1%	119,42
Service charges - refuse revenue		91,973	95,601		8,430	49,315	47,800	1,514	3%	95,60
Rental of facilities and equipment		7,093	7,532		1,435	4,564	3,766	798	21%	7,53
Interest earned - external investments		3,068	2,296		76	1,226	1,148	78	7%	2,290
Interest earned - outstanding debtors		3,835	4,642		607	2,154	2,321	(168)	-7%	4,642
Dividends received		5 400	0.405				(2)	-		-
Fines, penalties and forfeits		5,402	2,105		494	2,328	1,052	1,275	121%	2,10
Licences and permits		101	105		4	18	52	(35)	-66%	108
Agency services Transfers and subsidies		549,062	60F 004		404.000	400.004	400.004	-		
Other revenue		18,409	695,021 20,987		191,888 546	492,094	492,094	(0.700)	000/	695,021
Gains		52,158	20,907	~	1,088	6,727 3,045	10,493	(3,766)	-36%	20,987
Sono		1,995,412	2,214,242		312,613	1,265,483	4 254 705	3,045	#DIV/0!	0.044.04
Total Revenue (excluding capital transfers and contributions)		1,555,412	2,214,242	_	312,013	1,200,400	1,251,705	13,778	1%	2,214,242
Expenditure By Type										
Employee related costs		546,878	570,234	122	55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of councillors		25,612	28,882		1,929	12,175	14,441	(2,266)	-16%	28,882
Debt impairment		216,003	283,536	-	1,612	10,081	141,768	(131,687)	-93%	283,536
Depreciation & asset impairment		351,202	378,675		29,182	163,044	189,338	(26,294)	-14%	378,675
Finance charges		64,980	39,754	-	3,320	19,929	19,877	,		
Bulk purchases	- 1	559,335	557,138	_				52	0%	39,754
					36,306	274,003	278,569	(4,566)	-2%	557,138
Other materials	- 1	127,618	136,114	=	11,176	68,024	68,057	(33)	0%	136,114
Contracted services	- 1	273,799	388,306		68,127	256,058	194,153	61,905	32%	388,306
Transfers and subsidies			- 1	-	-	-	#	-		=
Other expenditure		10,155	106,290		5,491	55,576	53,145	2,431	5%	106,290
Losses	_	76,013	1	727	535	658	1	658	131592%	1
Total Expenditure		2,251,593	2,488,931	-	212,732	1,141,653	1,244,465	(102,812)	-8%	2,488,931
Surplus/(Deficit) Transiers and subsides - capital (monetary allocations)		(256,181)	(274,689)	-	99,881	123,830	7,239	116,591	0	(274,689
(National / Provincial and District)		90,870	121,377	*	9,050	49,263	60,689	(11,425)	(0)	121,377
(National / Provincial Departmental Agencies, Households,	- 1									
Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)				1				_		
Surplus/(Deficit) after capital transfers & contributions		(165,311)	(153,312)	-	108,931	173,093	67,928			(153,312)
Taxation										
Surplus/(Deficit) after taxation	-	(165,311)	(153,312)		409.024	472.002	67.000	_		450 045
		(100,311)	(100,012)	-	108,931	173,093	67,928			(153,312)
Attributable to minorities	L	(405.044)	14F0 B4B1		400.007	400.000			-	
Surplus/(Deficit) attributable to municipality		(165,311)	(153,312)	-	108,931	173,093	67,928		J. F. F. J.	(153,312)
Share of surplus/ (deficit) of associate		(30,277)								
urplus/ (Deficit) for the year		(195,588)	(153,312)	-	108,931	173,093	67,928			(153,312)

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

		2019/20				Budget Year 2020	/21			
Vote Description	Ref	Audited	Original	Adjusted	Monthly octual	1	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	Monthly actual	YearTD actual	budget	variance	variance	Forecast
R thousands Multi-Year expenditure appropriation	1 2								%	
Vote 1 - CORPORATE SERVICES										
		-	-	-	-	400	-	_		
Vote 2 - COMMUNITY SERVICES		- 1	-	_	-	-	-	-		
Vote 3 - BUDGET AND TREASURY		-	-	-	- 1	-	-	-		
Vote 4 - MUNICIPAL MANAGER	J.	-	-	-	-	-	-	- 1		
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTL	EMENT	1 - 1	-	-	-	-	-	-		
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-		
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		- 1	-	-		- [-	-		
Vote 8 - [NAME OF VOTE 8]		-11	-	_	-	-	-	-		
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		
Vote 10 - [NAME OF VOTE 10]	1	-	-	-	-	-	_	_		
Vote 11 - [NAME OF VOTE 11]		- 1	-	_	_	_	_			١.
Vote 12 - [NAME OF VOTE 12]		_	_	_	_	_	_	_		
Vote 13 - [NAME OF VOTE 13]		_	_	_	_	_	_			
Vote 14 - [NAME OF VOTE 14]		_ [_				_			
Vote 15 - [NAME OF VOTE 15]		_ [_	_	-	_		_		
	4,7						-	-		
Total Capital Multi-year expenditure	4,1	-	-	-	-	-	-	_		-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	3		-
Vote 2 - COMMUNITY SERVICES		5,301	-	-	3,137	4,040	-	4,040	#DIV/0!	-
Vote 3 - BUDGET AND TREASURY		2,038	1,200	-	63	851	600	251	42%	1,20
Vote 4 - MUNICIPAL MANAGER		-	300	- (1	- 1	-	150	(150)	-100%	30
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLE	MENT	21,528	10,651	-	-	3,737	5,326	(1,589)	-30%	10,65
Vote 6 - TECHNICAL SERVICES		95,636	130,342	- (5,934	53,351	65,171	(11,820)	-18%	130,34
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		- 1	2,900	-	- 1	-	1,450	(1,450)	-100%	2,90
Vote 8 - [NAME OF VOTE 8]		- 1	-	-	-	-	_	_		_
Vote 9 - [NAME OF VOTE 9]		- 1	- 1	-	-	-	-	_		-
Vote 10 - [NAME OF VOTE 10]		- 1	- 1	_	-	- 1	_	-		_
Vote 11 - [NAME OF VOTE 11]		-	-	_	_	_	_	_		_
Vote 12 - [NAME OF VOTE 12]		-	_	-	- 1	-	_	-		_
Vote 13 - [NAME OF VOTE 13]		_	- 1	_	_	-	_	_		_
Vote 14 - [NAME OF VOTE 14]		-	-	_	_	-	-	-	- 1	_
Vote 15 - [NAME OF VOTE 15]		-	_	_	_	_		_		_
otal Capital single-year expenditure	4	124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,39
otal Capital Expenditure		124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,39
Capital Expenditure - Functional Classification										
Governance and administration		2,038	4 400		63	054	0.000	(4.040)	0.484	
Executive and council		2,030	4,400 300	-	63	851	2,200	(1,349)	-61%	4,40
Finance and administration		2 020		3.0	- 62	054	150	(150)	-100%	30
		2,038	4,100		63	851	2,050	(1,199)	-59%	4,10
Internal audit		0.000	44 005		- 407	5		-		-
Community and public safety		6,283	11,035	-	3,137	4,506	5,518	(1,011)	-18%	11,03
Community and social services		3,611	-	-	21	924	-	924	#DIV/0!	-
Sport and recreation		294	11,000	- 12	3,116	3,116	5,500	(2,384)	-43%	11,00
Public safety		1,683	-	-	-	-	-	-	- 1	-
Housing		695	35	-	-	466	18	449	2565%	3
Health			-		5			-	- 1	
Economic and environmental services		74,561	47,143	-	1,356	20,141	23,571	(3,430)	-15%	47,14
Planning and development		20,407	10,731	-	-	3,322	5,366	(2,044)	-38%	10,73
Road transport		54,154	36,412	₹ /	1,356	16,819	18,206	(1,387)	-8%	36,41
Environmental protection		= 1	-	· ·	-	-		-	- 1	56
Trading services		41,620	82,815	-	4,577	36,480	41,408	(4,927)	-12%	82,81
Energy sources		=	-	(2)	5	-	-	-	1	
Water management	- 1	24,536	46,707		1,429	26,264	23,353	2,911	12%	46,70
Waste water management		16,946	36,109	塩川	3,149	10,216	18,054	(7,838)	-43%	36,109
Waste management		138	-		-	-	=	-		-
Other		l l	-		=		=	_		=
otal Capital Expenditure - Functional Classification	3	124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393
unded by:										
National Government		90,051	110,342	-	5,934	46,112	55,171	(0.050)	-16%	440.244
Provincial Government		819	11,035		3,116			(9,059)		110,342
District Municipality		019			3,110	3,147	5,518	(2,370)	-43%	11,035
Transfers and subsidies - capital (monetary allocations)			=	=	=		-	-		=
(National / Provincial Departmental Agencies,										
Households, Non-profit Institutions, Private Enterprises,										
Public Corporatons, Higher Educational Institutions)							=	-		
Transfers recognised - capital		90,870	121,377	-	9,050	49,259	60,689	(11,429)	-19%	121,377
Borrowing	6	8	<u> </u>	3	-	-		-		-
Internally generated funds		33,631	24,016		84	12,719	12,008	711	6%	24,016
otal Capital Funding		124,501	145,393	-	9,134	61,978	72,697	(10,718)	-15%	145,393

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

KZNZOZ NEWCASTIE - Table Co Monthly Bud		2019/20			ear 2020/21	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Cook		7 024	200		47.005	200
Cash		7,834	390	悪()	47,235	390
Call investment deposits		1,666	8,760	-	151,579	8,760
Consumer debtors		647,406	544,148		728,547	544,148
Other debtors		115,423	81,351		118,112	81,351
Current portion of long-term receivables		40.040	44.005	70	00.045	44.005
Inventory		19,242	14,995	= =	23,345	14,995
Total current assets		791,572	649,643	_	1,068,819	649,643
Non current assets						
Long-term receivables		-	=	-		=:
Investments		-	-	-	:	-
Investment property		327,735	341,874	_	327,785	341,874
Investments in Associate		187,056	217,333	-	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	-	6,371,348	6,410,126
Biological		- 1	-	-	-	-
Intangible		1,260	1,224	=	836	1,224
Other non-current assets		11,758	11,711	_	11,774	11,711
Total non current assets		6,967,906	6,982,268	_	6,898,798	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	-	7,967,617	7,631,911
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		-	1 1 1	(#	-	-
Borrowing		31,097	15,118		16,616	15,118
Consumer deposits		27,520	27,095	7=	28,076	27,095
Trade and other payables		861,029	601,094	74	913,477	601,094
Provisions		11,406	9,752		11,406	9,752
Total current liabilities		931,052	653,059	-	969,575	653,059
Non current liabilities						
Borrowing		362,054	345,654	-	329,809	345,654
Provisions		214,597	202,464	35	214,597	202,464
Total non current liabilities		576,650	548,118	-	544,406	548,118
TOTAL LIABILITIES		1,507,703	1,201,177	-	1,513,981	1,201,177
NET ASSETS	2	6,251,776	6,430,734	_	6,453,637	6,430,734
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	第	6,423,478	6,400,660
Reserves		30,242	30,074	-	30,159	30,074
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	_	6,453,637	6,430,734

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

		2019/20				Budget Year 20	20/21			
Description	Ref	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	- 1 1									
Property rates	- 1 1	367,177	271,820	-	40,135	180,920	135,910	45,010	33%	271,82
Service charges		682,204	942,901	-	69,198	476,137	471,451	4,686	1%	942,90
Other revenue		32,949	29,045	923	546	10,476	14,522	(4,046)	-28%	29,04
Transfers and Subsidies - Operational		527,884	695,021	7= 1	230,533	522,800	537,256	(14,456)	-3%	695,02
Transfers and Subsidies - Capital		107,531	121,377	78	27,595	99,169	99,169	_]		121,37
Interest		6,903	2,296	<u> </u>	1,070	3,379	1,148	2,232	194%	2,296
Dividends		· · ·	57	-	31		120	_		_
Payments										
Suppliers and employees	1 1	(1,558,017)	(1,863,263)	-	(156,910)	(976,466)	(931,632)	44,835	-5%	(1,863,263
Finance charges		(42,721)	(39,754)		(3,320)	(19,929)	(19,877)	52	0%	(39,754
Transfers and Grants		-	-	-		7=		_		2
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	-	208,849	296,485	307,947	11,461	4%	159,442
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts	- 1 1	1								
Proceeds on disposal of PPE		1,635	11,000	=	1,596	1,596	5,500	(3,904)	-71%	11,000
Decrease (increase) in non-current receivables		1,000	11,000		1,000	1,550	0,000	(3,304)	-7 176	11,000
Decrease (increase) in non-current investments		1,478	=	=				_]		
Payments		1,770		150				- 1	-	-
Capital assets	- 1 1	(124,501)	(145,393)	540.	(11,152)	(62,041)	(72,697)	(10,656)	15%	(145,393
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)		(9,556)	(60,445)	(67,197)	(6,751)	10%	(134,393
		()	(10.4007)		(0,000)	(00)110)	(07,101)	(0,101)	10 70	(104,030
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts	1 1									
Short term loans			-	-	-	-	+	-		12
Borrowing long term/refinancing		-	. 5			= ,	7.	- 1	- 1	()
Increase (decrease) in consumer deposits		-	-		10	-		-		(2)
Payments		(00.00.0)								
Repayment of borrowing		(29,291)	(31,884)	==:	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(29,291)	(31,884)	-	(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)	-	171,309	189,314	224,808	J. T. S	-11-1	(6,835
Cash/cash equivalents at beginning:		36,268	15,985			9,500	15,985		4 1	9,500
Cash/cash equivalents at month/year end:		9,500	9,150	-		198,814	240,793		= 7	2,665

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

Dammellal	Kemedial of corrective stepsfremarks		This item will be manifored during the course of the user whether as a discourse to the	This item will be monitored during the course of the year whether an adjustment would be required.	ייים כסמיסם כן ייים מסמים מון מחלים של מחלים וויים מחלים וויים מחלים מון מון מון מחלים מון	This item will be monitored during the course of the year whether as adjustment would be manifed at	The control of the court of the						Fast track SCM processes and management of contractors	Fast track SCM processes and management of contractors	Fast track SCM processes and management of contractors				None	None				
Reasons for material deviations			121% Dependent on the consumers reaction	-36% Consumer reaction due to the increased number of death.	21% Increase in the rental of council facilities due to the easing of lockdown restrictions	-66% Dependent on the consumers reaction		-93% Only debt impairement for indigents is calculated monthly all other debtors is Biannually	-16% Delay in the inaugaration of councillors	-14% Delays in the capitalisation of assets affect this variance	34% High expenditure on housing project.		-19% Due to SCM processe being at initial stages	6% Due to SCM processe being at initial stages	18% Due to SCM processe being at initial stages				4% Equitable Share and other grants bulk of it received early in the financial year 10%. Show ranital expenditure	-193% Based on armotisation schedules				
Variance			121%	-36%	21%	%99-		-93%	-16%	-14%	34%		-19%	%9	18%				4%	-193%				
Description	Rthousands	Revenue By Source	Fines, penalties and forfeits	Other revenue	Rental of facilities and equipment	Licences and permits	Expenditure By Type	Debt impairment	Remuneration of councillors	Depreciation & asset impairment	Contracted services	Capital Expenditure	Grant funded projects	Internally funded projects	Repairs and maintenance	Financial Position		Cash Flow	Net Cash from Operating Activities Net Cash Used from Investing Activities	Net Cash Used from Financial Activities	Measureable performance		Municipal Entitles	
Ref		-			_	_	2	_		_		6	J			4		2			9		2	

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

Description of Francisch Indicates			2019/20		Budget \	ear 2020/21	
Description of financial indicator	Basis of calculation	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management		\vdash				_	
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.6%	16.8%	0.0%	1.7%	2.8%
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		20.1%	15.0%	0.0%	19.5%	15.0%
Gearing	Long Term Borrowing/ Funds & Reserves	1 1	1197.2%	1149.3%	0.0%	1093.6%	1149.3%
Liquidity		1 1		77.10.070	0.070	1000.070	1143.570
Current Ratio	Current assets/current liabilities	1 1	85.0%	99.5%	0.0%	110.2%	99.5%
Liquidity Ratio	Monetary Assets/Current Liabilities	П	1.0%	1.4%	0.0%	20.5%	1.4%
Revenue Management		П					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		38.2%	28.2%	0.0%	66.9%	28.2%
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		l				1	
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		27.4%	25.8%	0.0%	22.3%	25.8%
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		20.9%	18.9%	0.0%	1.6%	3.1%
DP 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						
lii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description							Budget	Budget Year 2020/21					
							0						
	Code	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	Total	Actual Bad Debts Written Off	Actual Bad Debts Impairment - Bad Written Off Debts i.t.o
Rthousands											over so days	against Debtors	Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	22,850	8,567	10,080	11.326	7.635	7.910	46.358	332 707	AA7 A22	40E 026	101	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	35,083	1,641	1,445	1.476	822	619	3.342	16 140	60 577	22,400	184	
Receivables from Non-exchange Transactions - Property Rates	1400	33,848	9,534	9,020	12,447	15.884	7.885	44.391	202 542	335 551	283 1/10	\$ 50	
Receivables from Exchange Transactions - Waste Water Management	1500	16,421	6,397	6,301	8,641	6,214	5.794	37.523	319.355	406 646	377 597	754 750	
Receivables from Exchange Transactions - Waste Management	1600	12,675	4,839	4,681	5,962	4,506	4.199	26.167	160 039	223,040	720,170	700	
Receivables from Exchange Transactions - Property Rental Debtors	1700	1,377	180	155	165	114	104	584	2 844	5 524	3 841	le3	
Interest on Arrear Debtor Accounts	1810	562	317	359	673	259	265	3.004	29 951	34 390	34 152	, 8	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	1	1	1	1	ı	'			2000	201,102	77	
Other	1900	(117,012)	18.899	3.321	5.020	7777	2 800	25 382	(CEE 447)	- 000	1 20	1 6	
Total By Income Source	2000	5.804		35 364	45 744	20.240	200 00	400.750	(233,117)	(128,616)	(219,128)	007	
2019/20 - totals only				100,000	160	00,210	23,300	70,001	808,470	1,200,269	1,108,729	1,797	1
Debtors Age Analysis By Customer Group										-	ı		
Organs of State	2200	2 406	1 460	1 207	1 043	0000	990	1 200	100 07				
Commercial	2300	22 792	5 105	3.067	7 2 2 4	0,000	907	126,1	570,01	31,739	26,656	i	
Households	2400	110 772	13.647	34,038	40.440	2,013	4,324	071.41	59,046	113,919	82,865	ı	
Other	2500	(139 166)	40,04	020,10	22,10	65,72	605,07	164,093	737,255	1,190,214	992,766	1,797	
Total By Customer Grain	0000	100,100,	3	3	36	67	07	ZLZ'L	2,144	(135,602)	3,442	1	
dans principal forms.	0007	5,804	50,375	35,361	45,711	38,210	29,586	186,752	808,470	1,200,269	1,108,729	1,797	1

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

Description	Ę				Bu	Budget Year 2020/21	74			
R thousands	Code	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	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	41,744	1	3,100	1	1	1	200	168,764	213.808
Bulk Water	0200	12,512	12,263	18,945	12,616	12,665	12,378	069'69	15	150.973
PAYE deductions	0300	9,794	1	78.	ä	(0	a	(1)	i	762 6
VAT (output less input)	0400	1	1		ä	(1)		ţ	î	, I
Pensions / Retirement deductions	0200	17,790	- 1	1	Ī	1)	T.		i	17.790
Loan repayments	0090	ı	1	1	I	ı	1	i	i	2
Trade Creditors	0020	4,379	4,402	3,837	2,301	5,264	1	5.005	6.676	34 865
Auditor General	0800	ı	1	1	1	1	ii	1	1	1
Other	0060	4	1	1	1	(1)	Fa.	f	ì	ı
Total By Customer Type	1000	86,219	16,665	25,882	14,917	17,930	12,378	74,795	175,446	424,230

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3	Variable or Commission Commission Fixed interest Rate Paid (Rands) Recipient rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing
R thousands		Yrs/Months											
Municipality Nedbank			Call Account					Call account	515	029	(296,970)	402,980	107,195
Standard Bank ABSA			Call Account					Call account	538	483	(86,887)	129,698	43,832
													1 1 1 1
Municipality sub-total <u>Entitles</u>									1,664	1,160	(383,922)	532,677	151,579
													1 1 1 1 1
Entities sub-total									1		1	1	1 1
TOTAL INVESTMENTS AND INTEREST	2								1,664	1,160	(383,922)	532,677	151,579

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

Dagariation	n.r.	2019/20				Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands									%	
ECEIPTS:	1,2									
perating Transfers and Grants										
National Government:		E42 254	400 710		406 400	240 500	205.055	(4.4.450)	A A9/	400 704
Local Government Equitable Share		513,354 448,493	488,728	-	126,133	310,599	325,055	(14,456)	-4.4%	488,728
Energy Efficiency and Demand Management		440,493	417,790	-	124,807	298,886	313,342	(14,456)	-4.6%	417,790
Integrated National Electrification Programme		7,000	4,000 13,500	-	-5	1,000	1,000		Į.	4,000
Finance Management					¥ .	1,000	1,000			13,500
Municipal Systems Improvement		1,700	1,650	-		1,650	1,650			1,650
		19.000	20,000	=:			0.000			-
Water Services Infrastructure Grant (WSIG)		18,000	36,000	-	* 1	6,000	6,000			36,000
Municipal Infrastructure Grant (MIG) Massification	3	35,266	12,840	-	*	-	_	-		12,840
		0.005	0.040		4 000	-	-	-		
EPWP Incentive		2,895	2,948	350	1,326	2,063	2,063	-	4	2,948
Other transfers and grants [insert description]			-					-		
Provincial Government:		137,487	206,293	-	105,267	212,718	212,718	-		206,293
Health subsidy				57	2	(=1)	-	-		
Level 2 accreditation	1 1	1	-	= 1	= =		-			-
Museums Services		42	429	#1	=======================================	429	429			429
Community Library Services Grant		2,312	2,475	=	=	2,475	2,475			2,475
Sport and Recreation			(*)	=	=	121	=		1	14
Spatial Development Framework Support			-	-	-	-	=	- 1		300
Housing		120,903	192,793	- 4	104,718	201,697	201,697			192,793
Title Deeds		1,200	- 1	3		1	_			
COGTA Support Scheme			-	-	100	_	_		Í	70
Provincialisation of Libraries	4	6,729	6,757	\$	(4)	6,757	6,757	_	•	6,757
Neighbourhood Development Partnership			E-00	_	_	_	4,101	_	1	0,101
Accredited municipalities		6,301	3,839	<u> </u>	550	1,361	1,361	_]		3,839
District Municipality:		-	-	_	-	-	-	-		- 0,000
								_		_
Other grant providers:		-		-		-		-		
Tirelo Bosha Grant							-			
		17	200					-		-
EED Housing Grant			-		- 1					
						1			I,	
				1						
								T T		
otal Operating Transfers and Grants	5	650,841	695,021	-	231,400	523,317	537,773	(14,456)	-2.7%	695,021
apital Transfers and Grants								(1.1,111)		555,521
National Government:		107,166	125,342	-	27,595	96,169	96,169	-		125,342
Neighbourhood Development Partnership		15,000	15,000	-	=	3	-	-		15,000
Municipal Infrastructure Grant (MIG)		75,166	106,342	-	27,595	92,169	92,169			106,342
Integrated National Electrification Programme			=	Y23	42	8	-			-
Emergy efficiency & demand side management			-	10-	-	-	Kei			-
Water Services Infrastructure Grant (WSIG)		17,000	4,000	12		4,000	4,000	-		4,000
Neighbourhood Development Partnership			-	(m	-	-	(**		F	,,,,,
Other capital transfers [insert description]		1-1		15-	-	=	72			
Provincial Government:		365	11,000	_	-	_	-			11,000
Level 2 accreditation		303	11,000	rei i	- 4	=	100			11,000
Recapitalisation of Community Libraries				_		-		- 1		
Sport and Recreation			11,000		2	-	7.85 2.45			44.000
Sport and Recreation Museum		205	11,000	-	₩/ ₁	=				11,000
		365	7	17.	-	= =	-			=
Community Library Service		-	*	-		-	134			-
District of the second				· 100	70	-	=	-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		-		-	-	-	-	-		-
[insert description]								-		
tal Capital Transfers and Grants	5	107,531	136,342		27 505	06 450	06.460	-		420 240
an Supran Francisis and Grands	1 9	101,031	130,342	-	27,595	96,169	96,169	-		136,342
	5	758,372								

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

		2019/20				Budget Year 20	20/21			
Description	Ref	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:		502,069	488,728	-	126,425	313,151	348,811	(35,906)	-10.3%	488,7
Local Government Equitable Share		448,493	417,790	=	124,807	298,886	313,342	(14,456)	-4.6%	417,7
Water Services Infrastructure Grant (WSIG)		5,497	36,000	7	368	9,654	18,000	(8,346)	-46.4%	36,0
Municipal Infrastructure Grant (MIG)		712	12,840	=	870	2,690	6,420	(3,730)	-58.1%	12,8
Energy Efficiency and Demand Management			4,000	-		- 1	2,000	(2,000)	-100.0%	4,0
Integrated National Electrification Programme		9,200	13,500	5	-		6,750	(6,750)	-100.0%	13,5
Finance Management Grant		35,266	1,650	-	17	201	825	(624)	-75.6%	1,6
Massification				=	-	-	- 1			
EPWP Incentive		2,902	2,948	-	362	1,721	1,474			2,9
Municipal Systems Improvement			= =	(5)		- 1	*	-		
Provincial Government:		133,211	206,293	-	51,111	154,170	103,147	85	0.1%	206,2
Health subsidy				18	-	-	-	-		
Housing		120,903	192,793		49,791	146,770	96,397		- 1	192,7
Spatial Development Framework Support Title Deeds		500	-	(<u>#</u>	-	-	=	-	- 1	
Provincialisation of Libraries		520	0.757	1977		1.5	- 1			
		5,739	6,757	V.	528	2,527	3,379	(851)	-25.2%	6,7
Level 2 Accreditation		40	-		3.5		-	-	1	9
Museum Services	- 1 1	40	429	-	_		215			4:
Community Services Accredited municipalities		2,312	2,475		365	2,017	1,238			2,4
·		3,697	3,839	221	427	2,856	1,920	936	48.8%	3,8
District Municipality:			-		-	-	-	-		
	1 1							-		
Other grant providers:										
Other grant providers.	1 1	-	-	-	-		-	-		-
Tirelo Bosha Grant						1	1	-		
Total operating expenditure of Transfers and Grants:		635,280	695,021	_	177,536	467,321	454.059	/2E 0241	-7.9%	60 F 00
		000,200	030,021		111,000	407,321	451,958	(35,821)	*1.576	695,02
Capital expenditure of Transfers and Grants	- 1 1									
National Government:		94,942	125,342	-	5,934	46,116	62,671	(16,555)	-26.4%	125,34
Neighbourhood Development Partnership		5,605	15,000	-	-	=	7,500	(7,500)	-100.0%	15,00
Municipal Infrastructure Grant(MIG)		72,578	106,342	-	5,934	45,300	53,171	(7,871)	-14.8%	106,34
Water Services Infrastructure Grant (WSIG)		16,759	4,000	-	-	816	2,000	(1,184)	-59.2%	4,00
Emergy efficiency & demand side management	1 1		-	**	=	-	±€.	-		-
Other capital transfers [insert description]					=		150	-		-
Provincial Government:		301	11,000	-	3,116	3,116	5,500	(2,384)	-43.3%	11,00
Level 2 accreditation	1 1			77.0	-	32.0	===	-		
Museums Services		301	30	***	120	-	-			-
Provincialisation of Libraries	- 1 1	-		27.5	253	27 5	-		1	
Housing		-	-	-	-		-			
GOGTA Support Scheme	1 1	-	27	= 1	350	70	300			
Sport and Recreation		-	11,000	-	3,116	3,116	5,500			11,00
Community Library Service		-		-		-	900		W	
District Municipality			-							
District Municipality:		-	-	-	-	-				
								-		
Other grant providers:								-		
Onter grant providers;					-	-	-			
								-		
otal capital expenditure of Transfers and Grants	++	95,243	136,342		0.050	40.000	60 474	- (49.090)	27 00/	460.01
		33,243	100,342	-	9,050	49,232	68,171	(18,939)	-27.8%	136,34
OTAL EXPENDITURE OF TRANSFERS AND GRANTS		730,523	831,363	-	186,586	516,553	520,129	(54,761)	-10.5%	831,36

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Mid-Year Assessment

				Budget Year 2020/21		
Description	Ref	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:		743	16	50	692	93.2%
Museums Services		397	4	38	358	90.3%
Spatial Development Framework Support		55.		00	-	00.070
Provincialisation of Libraries		346	12	12	334	96.5%
Neighbourhood Development Partnership		0.0		12	_	00.070
Accredited municipalities					_	
District Municipality:		_	_	_	_	
					_	
Other grant providers:		_	_	_	_	
• .					_	
Tirelo Bosha Grant					_	
Total operating expenditure of Approved Roll-overs		743	16	50	692	93.2%
Capital expenditure of Approved Roll-overs						
National Government:		_	_	_	_	
Neighbourhood Development Partnership					_	
Water Services Infrastructure Grant (WSIG)					_	
					_	
					_	
					_	
Other capital transfers [insert description]					_	
Provincial Government:		1,070	_	887	183	17.1%
Provincialisation of Libraries		657		540	117	17.9%
Community Library Service		413		347	65	15.8%
Museums Services		155	21	37		
District Municipality:	1 1	-	-	_	_	
					_	
					_	
Other grant providers:		-	_	_	_	
					-	
					_	
otal capital expenditure of Approved Roll-overs		1,070		887	183	17.1%
OTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,813	16	938	875	48.3%

KZN252 Newcastle - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Ref	2019/20 Audited	Awaran I	Adres 1	M4.	Budget Year 20		UMP	\.	
R thousands	Rei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea Forecas
	1	A	В	С					%	D
Councillors (Political Office Bearers plus Other)		44.00								
Basic Salaries and Wages		14,043	16,301		1,114	6,803	8,151	(1,347)	-17%	16,3
Pension and UIF Contributions		1,747	1,979	77 I	150	912	989	(78)	-8%	1,9
Medical Aid Contributions		81	111	=	-	34	55	(22)	-39%	1
Motor Vehicle Allowance	Ш	5,893	6,229	-	420	2,670	3,115	(445)	-14%	6,2
Cellphone Allowance	W.	2,753	3,088	=	228	1,333	1,544	(211)	-14%	3,0
Housing Allowances		1,095	1,175	-	17	424	588	(163)	-28%	1,1
Other benefits and allowances		3	-	18.	-			-		
Sub Total - Councillors		25,612	28,882	-	1,929	12,175	14,441	(2,266)	-16%	28,8
% increase	4	1	12.8%							12.8%
Parties Miles and a significant of the significant	3									
Senior Managers of the Municipality	3	5 704								
Basic Salaries and Wages		5,661	7,682	-	374	2,394	3,841	(1,447)	-38%	7,6
Pension and UIF Contributions		640	840	-	57	306	420	(114)	-27%	8
Medical Aid Contributions	1	94	-	=	10	55	=	55	#DIV/0!	
Overtime		- 1	-	-	×	#	-	-		
Performance Bonus		=	386	=	=	2	193	(193)	-100%	3
Motor Vehicle Allowance		814	997	-	. 55	344	499	(154)	-31%	9
Cellphone Allowance			-	-		111	2		01.70	
-										
Housing Allowances		-	2	-	2	-	-	-		
Other benefits and allowances		387	3		83	326	-	326	#DIV/0!	
Payments in lieu of leave			8	-	=		-	-		
Long service awards		=	=	77	-	-	5.	-	- 1	
Post-retirement benefit obligations	2	-	-	5.1	=	-	-	-	- 1	
Sub Total - Senior Managers of Municipality		7,597	9,906	-	579	3,425	4,953	(1,528)	-31%	9,9
% increase	4	.,,	30.4%		2.0	0,120	4,000	(-,020)	70	30.4%
	1									Ju.470
Other Municipal Staff	1 4									
Basic Salaries and Wages	1 1	339,553	350,670	-	34,742	176,072	175,335	737	0%	350,6
Pension and UIF Contributions	1 1	60,523	64,340	2	6,274	32,131	32,170	(39)	0%	64,3
Medical Aid Contributions	- 1 - 1	26,480	24,498		2,410				18%	
	- 1 - 1			= 1		14,398	12,249	2,149		24,4
Overtime	1 1	33,472	34,290	=	2,843	12,441	17,145	(4,704)	-27%	34,2
Performance Bonus	1 1	=	27,734	=	-	- 11	13,867	(13,867)	-100%	27,7
Motor Vehicle Allowance	1 1	20,232	21,861	-	1,939	10,969	10,930	39	0%	21,8
Celiphone Allowance	1 1	-	-	-		-	-	-	- 1	
Housing Allowances	1 1	6,858	7,342	= 1	597	3,538	3,671	(133)	-4%	7,3
Other benefits and allowances		48,281	22,638	= 1	5,547	27,307	11,319	15,988	141%	22,6
Payments in lieu of leave	1 1	10,201	=		0,0	21,001	- 11,010	-	14174	22,0
	1 1	0.000		=	24904	4.004				
Long service awards		3,883	3,750	- 1	121	1,824	1,875	(51)	-3%	3,7
Post-retirement benefit obligations	2		3,204			-	1,602	(1,602)	-100%	3,2
ub Total - Other Municipal Staff	1 1	539,281	560,328	- 1	54,474	278,680	280,164	(1,484)	-1%	560,3
% Increase	4		3.9%							3.9%
otal Parent Municipality		572,490	599,116	-	56,983	294,281	299,558	(5,278)	-2%	599,1
npaid salary, allowances & benefits in arrears:			4.7%							4.7%
pard Members of Entities										
Basic Salaries and Wages	1 1							-		
Pension and UIF Contributions	1 1		1	1	1			_		
Medical Aid Contributions	1 1		1					_		
Overtime	1 1									
Performance Bonus								_		
	1 1							-		
Motor Vehicle Allowance								-		
Cellphone Allowance	1 1							-11		
Housing Allowances	1 1							-		
Other benefits and allowances	1 1							-		
Board Fees								- 1		
Payments in lieu of leave								_		
Long service awards	1 1								Į.	
	1 1				1			-		
Post-retirement benefit obligations	1 .						-0.5	-		
ıb Total - Board Members of Entities	2	-	-	-	-	-	-	-		
% increase	4									
nior Managers of Entities			Ţ.							
Basic Salaries and Wages										
	1 1							- 1		
Pension and UIF Contributions								- [
Medical Aid Contributions								-		
Overtime	1 1							-		
Performance Bonus								-		
Motor Vehicle Allowance				1				_		
Celiphone Allowance								_		
Housing Allowances	1 1									
Other benefits and allowances	1 1							-		
	1 1							-		
Payments in lieu of leave								-		
Long service awards	1 1							-		
Post-retirement benefit obligations	2							_		
b Total - Senior Managers of Entitles	1 1	-	-	-	-	_		_		
% Increase	4	-	_	-	_		_	-		
	1 "									
ner Staff of Entities										
Basic Salaries and Wages								-		
Pension and UIF Contributions	1 1							_		
relision and dir Contributions								- 1		

Overtime	1 1	1						- 1	1	
Performance Bonus	1 1							_		
Motor Vehicle Allowance				- 1				_		
Celiphone Allowance										
Housing Allowances	1 1							_		
Other benefits and allowances			- 4					_		
Payments in lieu of leave								-		
Long service awards	1.1							_		
Post-retirement benefit obligations								- 1		
Sub Total - Other Staff of Entities		-	-	-	-	-	-			
% Increase	4									
Total Municipal Entities		-	-	-	-	-	- 1	-		_
TOTAL SALARY, ALLOWANCES & BENEFITS		572,490	599,116	-	56,983	294,281	299,558	(5,278)	-2%	599,116
% increase	4	V-1-1-1	4.7%							4.7%
TOTAL MANAGERS AND STAFF		546,878	570,234	-	55,053	282,105	285,117	(3,012)	-1%	570,234

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

Description	Ref	Ťĺ					Budget Year 2020/21	ır 2020/21						ZVZV/Z1 M. Expe	zvzvizi Medium Lem Revenue & Expenditure Framework	venue &
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
Rthousands	-	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2020/21		+2 2022/23
Cash Receipts By Source		00000														
rioperiy tales		34,088	13,45/	24,524	28,694	28,804	28,873						113,370	271,820	293,022	321,182
Service charges - electricity revenue		25,762	46,594	48,709	58,340	65,430	28,508						365,642	695,985	810,822	938,982
Service charges - water revenue		14,489	11,241	21,658	2,869	18,426	16,009						31,653	116,346	128,271	150,362
Service charges - sanitation revenue		10,166	6,065	10,935	5,216	11,680	10,990						17,203	72,254	79,002	92,608
Service charges - refuse		8,644	4,818	6,085	8,061	9,440	9,105						12,164	58,317	63,240	74,131
Rental of facilities and equipment		929	209	575	638	658	1,435						2,968	7,532	7.909	8.344
Interest earned - external investments		314	768	461	153	72	92						452	2,296	2,410	2.543
Interest earned - outstanding debtors		16											1	1	· ·	1
Dividends received				1									1		ı	1 (3)
Fines, penalties and forfeits		27	193	243	462	536	484						(1,536)	421	1 879	1 749
Licences and permits		2	က	co	4	2	4						87	105	110	116
Agency services				1									5 1	3	2	2
Transfers and Subsidies - Operational		175,079	18,538	22,980	27,446	48.224	258.128						144 626	F05 N21	633 136	6.4B 072
Other revenue		314	1,116	1	888	1.613	546						16 400	20,020	25 036	040,97.3
Cash Receipts by Source		296,553	103,395	136,173	132,782	184,885	384,167			ı	1	'	703 127	1 941 082	2 044 837	2 262 238
Other Cash Flows by Source													į			
Transfers and subsidies - capital (monetary allocations) (National								ĺ	İ				1 00	200 200	404 400	000
/ Provincial and District)		41.709	9	29.865									49,803	121,377	134,450	122,442
Transfers and subsidies - capital (monetary allocations) (National																
/ Provincial Departmental Agencies, Households, Non-profit																
Institutions, Private Enterprises, Public Corporatons, Higher																
Educational Institutions)													ı			
Proceeds on Disposal of Fixed and Intangible Assets				2									10,998	11,000	11,000	11,000
Short term loans													ı			
borrowing tong termi/remnancing													1			
morease (decrease) in consumer deposits													1	X	2,000	2,000
Decrease (increase) in non-current receivables													ı			
Decrease (increase) in non-current investments													1			
Total Cash Receipts by Source		338,262	103,395	166,041	132,782	184,885	384,167	ř	i	1	1	1	763,928	2,073,459	2,189,286	2,397,680
Cash Payments by Type													ı			
Employee related costs		40,999	45,417	46,021	46,114	48,500	55,053						288 129	570 234	590,500	100 000
Remuneration of councillors		2,170	2,175	1,987	2,038	1,876	1,929						16.707	28.882	30.038	31 239
Interest paid		3,335	3,360	3,306	3,321	3,287	3,320						19.825	39.754	41 424	43.247
Bulk purchases - Electricity		65,473	77,755	80,642	50,880	50,713	49,382						182 294	557,138	649 066	759 407
Bulk purchases - Water & Sewer		11,255	12,350	1	1	1	35.035						(58.640)			
Other materials				1									136.114	136,114	140 003	144 059
Contracted services		4,178	37,530	33,459	44,348	71,989	68,127						128,276	387,906	344,957	352,922
Grants and subsidies paid - other municipalities				î									'		1	
Grants and subsidies paid - other				il.									ı			ä
General expenses		24,896	16,884	24,991	28,266	8,964	37,129						(34,440)	106,690	94,102	89,554
Cash Payments by Type		152,305	195,472	190,406	174,967	185,328	249,976	ı	ī	1	1	1	678,264	1,826,718	1,890,090	2,042,649
Other Cash Flows/Payments by Type																
Capital assets		(2,565)	(5,241)	(12,862)	(15,386)	(16,788)	(9,134)						207.370	145.393	145 450	133 442
Repayment of borrowing		(7,874)	(18,275)	800	3,320	3,287	(27,984)						78.611	31,884	31 884	31.884
Other Cash Flows/Payments		134,545	(47,594)										(10,653)	76,299	61.370	33.109
Total Cash Payments by Type		276,411	124,361	178,344	162,901	171,827	212,859	1	1	1	1	1	953,592	2,080,295	2,128,794	2,241,086
NET INCREASE/(DECREASE) IN CASH HELD		61,850	(20,966)	(12,303)	(30,118)	13,058	171,309	1	1	1	1	1	(189.664)	(6.835)	60 492	156 505
Cash/cash equivalents at the month/year beginning:		15,985	77,835	56,869	44,566	14,447	27,505	198,814	198.814	198.814	198.814	198.814	198 814	15 985	9 150	69.642
Cash/cash equivalents at the month/year end:		77,835	56,869	44,566	14,447	27,505	198.814	198.814	198.814	198.814	198 814	198 814	9.150	9 150	60.642	25,042
											1000	1000	00110	0,10	740,60	007'077

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

		2019/20				Budget Year 20	020/21			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
	-								%	
Revenue By Source		240 524	200 400		00.070	404.040	404.040			
Property rates		342,534	362,426	-	28,873	181,212	181,213	(1)	0%	362,426
Service charges - electricity revenue		621,122	710,188	-	54,174	368,259	355,094	13,165	4%	710,188
Service charges - water revenue		188,410	193,910		14,823	94,511	96,955	(2,444)	-3%	193,910
Service charges - sanitation revenue		112,244	119,429		10,176	60,031	59,714	316	1%	119,429
Service charges - refuse revenue		91,973	95,601		8,430	49,315	47,800	1,514	3%	95,601
Rental of facilities and equipment		7,093	7,532		1,435	4,564	3,766	798	21%	7,532
Interest earned - external investments		3,068	2,296		76	1,226	1,148	78	7%	2,296
Interest earned - outstanding debtors		3,835	4,642		607	2,154	2,321	(168)	-7%	4,642
Dividends received		· ·	= -		+	-	=	-		鱼
Fines, penalties and forfeits		5,402	2,105		494	2,328	1,052	1,275	121%	2,105
Licences and permits		101	105		4	18	52	(35)	-66%	105
Agency services		1941	=		2		-	-		0.00%
Transfers and subsidies		549,062	695,021		191,888	492,094	492,094	-		695,021
Other revenue		18,409	20,987		546	6,727	10,493	(3,766)	-36%	20,987
Gains		52,158	- 1	725	1,088	3,045		3,045	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	-	312,613	1,265,483	1,251,705	13,778	1%	2,214,242
Expenditure By Type										
Employee related costs		546,878	570,234		55,053	282,105	285,117	(3,012)	-1%	570,234
Remuneration of councillors		25,612	28,882	***	1,929	12,175	14,441	(2,266)	-16%	28,882
Debt impairment		216,003	283,536		1,612	10,081	141,768	(131,687)	-93%	283,536
Depreciation & asset impairment		351,202	378,675		29,182	163,044	189,338	(26,294)	-14%	378,675
Finance charges		64,980	39,754	_	3,320	19,929	19,877	52	0%	39,754
Bulk purchases		559,335	557,138		36,306	274,003	278,569	(4,566)	-2%	
Other materials		127,618	136,114		11,176	68,024	68,057		1	557,138
Contracted services		273,799	388,306			· ·		(33)	0% 32%	136,114
Transfers and subsidies		213,199	300,300		68,127	256,058	194,153	61,905	32%	388,306
			400,000			55 530	E0 44E	-	504	
Other expenditure Losses		10,155	106,290		5,491	55,576	53,145	2,431	5%	106,290
		76,013	2 400 024		535	658	1 244 465	658	131592%	1 0 400 004
Total Expenditure		2,251,593	2,488,931		212,732	1,141,653	1,244,465	(102,812)	-8%	2,488,931
Surplus/(Deficit) ransters and subsidies - capital (monetary allocations)		(256,181)	(274,689)	-	99,881	123,830	7,239	116,591	1611%	(274,689)
(National / Provincial and District) I ransiers and subsidies - capital (monetary allocations)		90,870	121,377	=	9,050	49,263	60,689	(11,425)	-19%	121,377
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)					,e			_		
Transfers and subsidies - capital (in-kind - all)					18	- 3		-		
Surplus/(Deficit) after capital transfers & contributions		(165,311)	(153,312)	_	108,931	173,093	67,928	105 165	1550/	(452 240)
Taxation		(100,011)	(100,012)	_	100,531	173,083	01,828	105,165	155%	(153,312)
Surplus/(Deficit) after taxation		(165,311)	(153,312)	-	108,931	173,093	67,928	105,165	155%	(153,312)

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

		2019/20				Budget Year 20	20/21			
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity	-1-1								70	
Service charges - water revenue		122,506	126,581	-	10,880	65,373	65,858	(485)	-1%	126,58
		- 1		2	Val	-	-	_		,
		1		-	·	-	-	_		
				-	(#)	= 1	-	_		
				23	-	=	~	-		
				-	-	-	-	_		
				= (1.5	=	=	-		
				-	141	=	127	-		
				-0	-	-	=	_		
				7.	275	=	-	-		
Total Operating Revenue	1	122,506	126,581	-	10,880	65,373	65,858	(485)	-1%	126,581
Expenditure By Municipal Entity										
Employee related costs		14,591	14,462	=	1,296	7,781	7,896	(116)	-1%	14,462
Remuneration of Directors		==:	-	2	=	- 1	120			
Debt impairment		- 1	-	+	383		-			=
Depreciation & asset impairment		780	780	=	69	412	412			780
Finance charges			747	2	-		40			
Bulk purchases		26,276	26,276	+	2,023	12,138	12,138	0	0%	26,276
Materials and Supplies		6,616	5,848	2	584	2,210	3,085	(875)	-28%	5,848
Contracted services		4,437	10,494	=	107	1,057	5,535	(4,479)	-81%	10,494
Transfers and grants		30	-	#	-	(e.	-	-		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
Other expenditure		35,595	31,364	-	5,356	19,944	14,793	5,151	35%	31,364
Loss on disposal of PPE		= 0	=	4	20	-	=	-		
		= 1		=	*:	-	÷:	-		
Total Operating Funerality			00.004	-			= =	-		
Total Operating Expenditure	2	88,296	89,224	-	9,435	43,541	43,859	(318)	-1%	89,224
Surplus/ (Deficit) for the yr/period <u>Capital Expenditure By Municipal Entity</u>		34,210	37,357	-	1,445	21,832	21,999	(803)	-4%	37,357
Service charges - water revenue								-		
								-		
								-		
			\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\					-		
								-		
				1				-		
								- 1		
								-		
								-		
Fotal Capital Expenditure	3	-			_		_			

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

	2019/20				Budget Year 20	20/21			
Month	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	0	12,116	=	2,565	2,565	12,116	9,551	78.8%	2%
August	948	12,116	=	5,241	7,806	24,232	16,426	67.8%	5%
September	5,971	12,116	-	12,856	20,663	36,348	15,686	43.2%	14%
October	2,042	12,116	:± :	15,392	36,055	48,464	12,410	25.6%	25%
November	14,281	12,116	-	16,790	52,845	60,580	7,736	12.8%	36%
December	10,515	12,116	(表)	9,134	61,978	72,697	10,718	14.7%	43%
January	2,783	12,116	120	0	61,978	84,813	22,834	26.9%	43%
February	9,482	12,116	(#1	0	61,978	96,929	34,950	36.1%	43%
March	12,412	12,116	343	0	61,978	109,045	47,066	43.2%	43%
April	8,648	12,116	=	0	61,978	121,161	59,182	48.8%	0
May	10,734	12,116		0	61,978	133,277	71,298	53.5%	0
June	30,982	12,116	- 5	0	61,978	145,393	83,415	57.4%	0
Total Capital expenditure	108,799	145,393	-	61,978				4-3-	

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment

Description	p	2019/20				Budget Year 20				
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1	Outcome	Duuget	Dudget	actual		buaget	vanance	variance %	Forecast
apital expenditure on new assets by Asset Class/Sub-class	_								, re	
frastructure	İΙ	66,734	66,220		2,121	20,574	22 440	40 500	37.9%	00.00
Roads Infrastructure		49,638	23,170	-	1,356	9,580	33,110 11,585	12,536	17.3%	66,22
Roads		49,638	23,170	- Text	1,356	9,580	11,585	2,005 2,005	17.3%	23,17
Road Structures		40,000	20,110	-	1,000	0,000	11,000	2,000	11.0%	23,17
Road Furniture			-	-	=			_		
Capital Spares	ll	8.		15.0				_		
Storm water infrastructure		**	_		_	_		_		
Drainage Collection		= =	24	43	-		2	_		
Storm water Conveyance			-	723	- 2	=	- 2	_		
Attenuation			-		_			_		
Electrical Infrastructure	ΙI	-	2,184	_	_		1,092	1,092	100.0%	2,1
Power Plants		*	- 1		-	(-)	-	_		
HV Substations		2	2,184	-	달	=	1,092	1,092	100.0%	2,1
HV Switching Station		=	-	-	2.	-	_	_		
HV Transmission Conductors		-	-		-	-		_		
MV Substations				-		-		_		
MV Switching Stations			100	-	=	180		_		
MV Networks		- 5	-	- 2	72	120	9	_		
LV Networks				-			=	_		
Capital Spares		-		-	-		*	_		
Water Supply Infrastructure		17,096	4,758	-	765	10,638	2,379	(8,259)	-347.2%	4,7
Dams and Weirs		121	(26)	÷	181	25	2,010	-,200/		1,1
Boreholes		- 3	=	â	1.0	3	_	_	Y V	
Reservoirs			-	- 1	1 10		9	_		
Pump Stations		-	-	-	-		2	_		
Water Treatment Works		-	-		-	-	_	_		
Bulk Mains		-	-	-	765	9,822	_	(9,822)	#DIV/0!	
Distribution		17,096	4,758	-	-	816	2,379	1,563	65.7%	4,7
Distribution Points		17,000	-	8	(5)	30	2,318	1,503	00.770	4,1
PRV Stations) = 1	-		180 180	50			1	
Capital Spares		7.5			100			-		
			20,400	÷		050	40.054	-	00.001	
Sanitation Infrastructure		-	36,109	-	-	356	18,054	17,698	98.0%	36,1
Pump Station	- 1	12	36,109		- 12	0.00	18,054	18,054	100.0%	36,1
Reticulation		1.81	-	=	**	356	=	(356)	#DIV/0!	
Waste Water Treatment Works		7-	-	*	-	14	-	-	- 1	
Outfall Sewers		(2)	-	-	-	-	-	-		
Tollet Facilities			7.	-	.		=	-		
Capital Spares		(3)		=	1.5	=		-	- 1	
Solid Waste Infrastructure		-	-	-	-	-	-	- 1		
Landfill Sites		-	-	=			-	-		
Waste Transfer Stations		-	27	-	-	=	=	-		
Waste Processing Facilities		570	77	=	-	8	=			
Waste Drop-off Points	14	=		-	-	=	08	-		
Waste Separation Facilities		-	= 1	=	-	-	-	-	- 1	
Electricity Generation Facilities		-	-	-	-	=	1/2	-		
Capital Spares		-			-	= =	1.75	-		
Rail Infrastructure		-	-	-	-	-	-	-		
Rail Lines		(=1)	-	-	-	=	1944	- 1		
Rail Structures			-	=	-	=	9#3	-		
Rail Furniture		-	=	2	120	2	· ·	-		
Drainage Collection		=	=		170	=	:=:			
Storm water Conveyance		-	-	- 5	-	*	700	-		
Attenuation		- 3	-	· · ·	83	-	748	_		
MV Substations		120	=	140	- 1	· ·	12	_		
LV Networks		-	= .	12	2		1.7	- 1		
Capital Spares		-	=	2.00	-	8		_		
Coastal Infrastructure		-	-	-	-	-	-	_		
Sand Pumps		-	-	14	56	# 1	(2)	_		
Piers		(20)	2	142	-		550	_		
Revetments		-	=	_				_		
Promenades		-	8	(58)	-	5		_		
Capital Spares		-	0	920	=70 =					
nformation and Communication Infrastructure			-	-	_	-	_	_		
Data Centres		- 20	i i		257	2	_			
Core Layers						=				
		= 1		1.5	-	=	-	-	N.	
Distribution Layers			#	=	-	=	-	-		
Capital Spares		-	*	· ·	-	=	-	-		
nmunity Assets		4,044	_	-	21	924	_	(924)	#DIV/0!	
Community Facilities		4,044		_	21	924	-	(924)	#DIV/0!	
Halls			-	-	:=:	-	-	-		-
Centres		-	-	-	-		500	_		
Crèches		-	-	-	-	=		_		
	- 1	ta I	- 9	==			===	_		

Fire/Ambulance Stations Testing Stations		- 1		- 1	= 2	2	-	_		
Museums	1	-	-	-	-		-	-		
Galleries		=	-	-	-	-	-	_		
Theatres		8	-	-	_	16		_		
Libraries		3,750	4	=	21	924	=	(924) #DIV/0!	3
Cemeteries/Crematoria		=	14	-	-	<u>.</u>	-	<u> </u>		3
Police		=	19		7.	-		_		
Puris		-	-	1993	9	(-)	-	_		1
Public Open Space		=	\ <u>`</u>		-	150	143	-		1
Nature Reserves		-	7.5	-	2	=		-		
Public Ablution Facilities		Ξ.		7	-	-	30	-		
Markets		.5	læ:	38	-	-	- 1	-		5
Stalls		294	(*)		- 8	-	(4)	-		
Abattoirs		-	-	-	2	1	(2)	-		
Airports			199	-		-		-		
Taxi Ranks/Bus Terminals				ā	=		F8.	-		
Capital Spares		-			-		(m)	-		
Sport and Recreation Facilities		-	-	-	-	-	-	-		
Indoor Facilities		=	-	-	-	-	- 20	-		
Outdoor Facilities		-		=	1.77	-	18.1	-		
Capital Spares		=	œ.	- 5			-	=		
Heritage assets		-	-	-	-	-				
Monuments		=		-	-	-		_		
Historic Buildings		=	=	3	- 4		3	-		1
Works of Art		-		=	1.5	iæ:		-		
Conservation Areas		-	-		(E	-	9	-		
Other Heritage		-	-	-	-	(4)	=	-		
nvestment properties		-	_	_	_	_	-	_		
Revenue Generating		-	_	-	-	_	-	-		
Improved Property		175	-		100	121	=	_		
Unimproved Property		-		=	-	-	-	_		
Non-revenue Generating		-	-	-	-	-	-	_		
Improved Property		140	-	=	141	127		_		
Unimproved Property		(4)		- 3		-	-	U _		
ther assets	- 1	-	-	_	-	-	-	_		
Operational Buildings	11	-	-	_	-	-				
Municipal Offices		79E	120	- 4	E		- 2	_		
Pay/Enquiry Points		12	120	9	120	20	9	_		
Building Plan Offices		-	(7)	_	-	-	_	_		
Workshops		-	-	_		17	2	_		
Yards	- 1 1	>=1	-	- 2	-	_		_ [
Stores		-			-	3	<u></u>			
Laboratories	- 1	12.	\$1	2	-		_	_		
Training Centres		-	-	_						
Manufacturing Plant	- 11 1	-	-	2				_		
Depots	1 1	_		- 2						
Capital Spares		2						_		
Housing		-	_	_	_	_	_	_		
Staff Housing					-			_		
Social Housing					-			_		
Capital Spares		=	3	_	-	=	3			
iological or Cultivated Assets		-	-				-	-		
Biological or Cultivated Assets					7.5			- 1		
tangible Assets		-	_	-	-	-	-	_		
Servitudes				3,50	- 1	8	-	-		
Licences and Rights		-	-	_	-	_	_	1		
Water Rights		=	=	141	2	2	1.2	_		
Effluent Licenses		~	2	16	9	=	_	_		
Solid Waste Licenses	- 1 1	-	-	-	-	-	-	_		
Computer Software and Applications	- 1 1	100	8) é :	5+0	-	7942	_		2
Load Settlement Software Applications		- 1	=	12	=20	#	7 4 .	_		
Unspecified		151	2	-	77.	불	12			
·	- 1 1						1-			
Omputer Equipment	1 1		-	_	-		_	-		
Computer Equipment	- 1 1			91		=	15.	-		
rniture and Office Equipment	11	2,434	1,350	-	25	543	675	132	19.5%	1,35
Furniture and Office Equipment		2,434	1,350	-	25	543	675	132	19.5%	1,3
		857	_		37	774			#DIV/0!	
Machinery and Equipment		857	-	_	37		-	(774)		-
Machinery and Equipment		80/	-	-	31	774	-	(774)	#DIV/0!	- 2
ansport Assets		3,133	3,200	-	-		1,600	1,600	100.0%	3,2
Transport Assets		3,133	3,200		=	5	1,600	1,600	100.0%	3,20
nd		500	_	_		_	_	_		
Land		500	-	-	-					
		SAME.			8			-		
o's Marine and Non-biological Animals		-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals				=	2			-		
		77,703	70,770		2,205	22,815	35,385	12,570	35.5%	70,77

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Mid-Year

Description	Ref	2019/20 Audited	Optobact	Adluntad	\$8-m41-4.	Budget Year 2)/PP)/PP	Profession Service
and part	""	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
apital expenditure on renewal of existing assets by Asset	Class/	1								
nfrastructure		15,338	9,000	-	-	7,240	4,500	(2,740)	-60.9%	9,000
Roads Infrastructure		15,338	9,000	-	-	7,240	4,500	(2,740)	-60.9%	9,000
Roads	Ш	15,338	9,000	35	271	7,240	4,500	(2,740)	-60.9%	9,000
Road Structures		-	150	177			100	-		
Road Furniture		-	1070	15	-	121	- 2	-		
Capital Spares		-		1.0	3.	:=:	15	-		
Storm water Infrastructure	Ш	-	-	-	-	-	-	-		-
Drainage Collection		18	-	(-)		190		-		
Storm water Conveyance		1	-	380	-		-	_		
Attenuation		(+:	-	9e.7	-		_	-	- 11	
Electrical Infrastructure	Ш	-	- 1	-	-	-	_	_		_
Power Plants		7.5%	-		-	-	-	-		
HV Substations	1 1		-	-	***	-	_	_		
HV Switching Station	ш	_			-	_		_		
HV Transmission Conductors	1 1	-	-		-	-	_	_		
MV Substations	ш		-					_		
MV Switching Stations	1 1							-		
MV Networks						=		-		
LV Networks			-				-	-		
Capital Spares			-	100			-	-	1	
			-	*	-	=	2	-		
Water Supply Infrastructure		-		-	-	-	-	-		_
Dams and Weirs		-	-	-	24	-	=	-		
Boreholes		-	(4)	100	-	-	2	-		
Reservoirs		-	-	-		=	-	-		
Pump Stations		-	-	100	-	=	-	-		
Water Treatment Works			:=:	- 20		-	-	-		
Bulk Mains		:=3	1	- 4	- 2	-	2	-		
Distribution		(4)	= [E 1		2	2	- 1	- 1	-
Distribution Points		120	20	(2)	2		9	_	ľ	
PRV Stations	1 1	150	121	- 2	2	8.1		-		
Capital Spares			2	2	12	2		_		
Sanitation Infrastructure		-	-	-	_			_		_
Pump Station		128	5.1	-	-		_			
Reticulation		- 20					0.0			
Waste Water Treatment Works										
Outfall Sewers			-							
Toilet Facilities			3			3	- 1			
Cepital Speres		-		-		2	7.	- 1		
		- 7		3		511	-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		_
Landfill Sites		15	=		- 5	5	=	-		
Waste Transfer Stations		3	=	-	=	- 1	150	-11	- 4	
Waste Processing Facilities		-		=	8	=	185	-1	11	
Waste Drop-off Points			=	=	- 1	-	100	-	- 4	
Waste Separation Facilities	. 1	=	=		=	-	100	-1		
Electricity Generation Facilities		- 2	=	=	≘	-	100	-		
Capitel Spares		*	-	* 1		-) (40)	-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	*	-	-	-	766	-	1	
Rail Structures		*	+	-	=	-	320	-		
Rail Furniture		=	-	_	-	-	74	_		
Drainage Collection		-	-	-	-	-	-	_		
Storm water Conveyance		-	_		2	E	· ·			
Attenuation				-		132				
MV Substations			2				200			
LV Networks								-		
			-	-	-	-	-	-		
Capital Spares		-	-	-		166	-	-		
Coastal Infrastructure		-		-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		
Piers		-	-	-	-	-	-	-		
Revetments		=	=	2	-	-	-	-		
Promenades		=	-	-	2	12	-	-		
Capital Spares		=	-	=	2	~	-	-		
Information and Communication Infrastructure		-		-	-	-	-	- 1		-
Data Centres		2	2	2		-		_		
Core Layers		2	=	-	-	-	-	-		
Distribution Layers		-		-		-	-	_		
Capital Spares				-	-	-				
				- 25	1100	(60)	250	-		
mmunity Assets			-		-		-	-		
Community Facilities		-	- 1	-	-	-	-	-		_
Hells		-	- 1	-			173	-		
Centres		3	-	0-	-	-	-	-		
Crèches		-	-		_	-	-	_		
Clinics/Care Centres		3	1.5			_		_		

Eira/Amhylanea Stationa	1 1	1		1	1	1	1		
Fire/Ambulance Stations Testing Stations	-			2	-	-	_		
Museums	2		-	-	-				
Galleries	=	1 =	14	-	12	1 -	_		
Theatres	₩ ₩	(E)	15	-	-	-	-		
Libraries	=	12	120	-	-	-	-		
Cemeteries/Crematoria		- 1	72	-	3		-		
Police		-	1	-		-	~		
Puris	1	1				3	-		
Public Open Space	-	-		-	- 2		-		
Nature Reserves			1.5	2			-		
Public Ablution Facilities Markets	150	(5)				-	-		
Stalis	\$50 \$50	- 5	-				-		
Abattoirs			-	-		=	_		
Airports			*	-			_		
Taxi Ranks/Bus Terminals		T.	-		-	=			
Capital Spares	-	-	-	-	_	_	_		
Sport and Recreation Facilities	-	-	_	_	-	-	_		
Indoor Facilities	350	-	-	-	-	2	_		
Outdoor Facilities				-	+	-	_		
Capital Spares	50.	-		-	-	-	-		
ritage assets	-	-	-	_	-	-	-		
Monuments	-			-	-		-		
Historic Buildings	· ·	-		=	=		-		
Works of Art	-			=		-	-		
Conservation Areas	:=:	(*)	-	=		-	-		
Other Heritage	: 40	(2)	(4)	-	-	-	-		
estment properties	-	-	-	_	-	-	-		
Revenue Generating	-	-	-	-	-	-	-		
Improved Property				-		*	-		
Unimproved Property				- 3	9	-	-		
Non-revenue Generating	-	-	_	-	-	-	-		
Improved Property			=	-	-	2	-		
Unimproved Property			-	-	2	=	-		
Grant and Driver	_		_	-	-	-	-		
Operational Buildings	_	-	-	-	-	_	-		
Municipal Offices	-		=	-	-	-	-		
Pay/Enquiry Points	-	-					-		
Building Plan Offices	-	-	-		-	-	-		
Workshops Yards			-			Vo.	- 1		
Stores						1925	-		
Laboratories			2		8	1	_		
Training Centres	=	2	5	8					
Manufacturing Plant	2	ā	÷.	2	3	1.5			
Depots	2	9				557			
Capital Spares	2	8		8		15			
Housing	-	_	-	8	-	-	_		
Staff Housing		-	-		-	-	_		
Social Housing			-			-	-		
Capital Spares	.=	-	-		-	-	-		
ogical or Cultivated Assets	_	_	_	_		_			
Biological or Cultivated Assets	3		-	-	-		- 1		
gible Assets	-	-	-	-	- 50		-		
Servitudes			-		12	-	-		
Licences and Rights	-	-	-	-	-	_	-		
Water Rights Effluent Licenses		1	- 8	- 1	15	=	-		
Solid Waste Licenses	8	ā					-		
Computer Software and Applications	3		3	51	(5)				
Load Settlement Software Applications		30	- 5		250		-	1	
Unspecified		-	- 5	(6)		100	_]		
	501	- 20		1,50	188		_		
puler Equipment		-	-	-	-	-	-		
Computer Equipment			-	0.5	- 3	30	- 1		
ture and Office Equipment	-	-		-	-	_	-		
urniture and Office Equipment	=	-	VS.	12	- 121	30	-		
inery and Equipment	1	-	-	-	-	_			
Machinery and Equipment			-	12					
	840								
Sport Assets	219		221	_	_	= ==	-		
Fransport Assets	219			-	-	147)	-		
	-	-	-	-	-	-	-		
Land			- 1)e:	-		-		
s Marine and Non-biological Animals	- 1	_	-	-	_	_	-		
Zoo's, Marine and Non-biological Animals			-	-	+0	54	-		

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Mid-Year Assessment Budget Year 2020/21 Audited Original Budget Adjusted YearTD YTD YTD Full Year YearTD actual R thousands 9/0 Repairs and maintenance expenditure by Asset Class/Sub-cla Infrastructure 28,385 71,033 5,073 35,517 19.9% Roads Infrastructure 910 4 466 543 3 035 2.233 (801) -35.9% 4,466 Roads 543 910 4,466 3,035 -35.9% 2,233 (801) 4.466 Road Structures Road Fumiture Capital Spares Storm water Infrastructure 3,598 18,422 2,276 10,392 9,211 (1,181) -12.8% 18,422 Drainage Collection Storm water Conveyance 3,598 2,276 18,422 10,392 9,211 (1,181) -12.8% 18,422 Attenuation Electrical Infrastructure 2.661 7.231 1.157 3.317 3.616 298 8.3% 7,231 Power Plants HV Substations 2,661 7,231 1,157 3,317 3,616 298 8.3% 7,231 HV Switching Station HV Transmission Conductors MV Substations MV Switching Stations MV Network 1 V Natworks Capital Spares Water Supply Infrastructure 9,043 11,466 4,275 5,733 1,458 25.4% 11,466 Dams and Weirs Boreholes Pump Stations 3.325 5.034 27 2517 98.9% 2.490 5.034 Water Treatment Works 5,183 5,000 -69.3% (1.732) 4.232 2.500 5 000 Bulk Mains Distribution 536 1.432 16 716 700 97.8% 1,432 Distribution Points PRV Stations Capital Spares 12,173 Sanitation Infrastructure 27,383 1,096 7,448 13,691 6,243 27,383 Pump Station Reticulation 2.250 2.463 201 1.231 1,031 83.7% 2 463 Waste Water Treatment Works 870 4,970 1,926 574 5,000 2,500 5,000 Outfall Sewers Toilet Facilities 4,953 19,920 226 5.321 46.6% 9.960 4,639 19,920 Solid Waste Infrastructure 2.065 1,033 1,033 100.0% Landfill Sites Waste Transfer Stations Waste Processing Facilities 2.065 1,033 1,033 100.0% 2.065 Waste Drop-off Points Waste Separation Facilities Flectricity Generation Fecilities Capital Spares Rail Infrastructure Rail Lines Rail Structures Rail Furniture Drainage Collection Storm water Conveyance Attenuation MV Substations LV Networks Capital Spares Coastal Infrastructure Sand Pumps Piers Revelments Capital Spares Information and Communication Infrastructure Data Centres Core Layers Distribution Layers Capital Spares ommunity Assets 2.168 2.065 102 712 1,033 321 31 1% 2,065 1,767 2,029 77 23,4%

677

81

884

93

207

11

12.2%

1,767

185

Community Facilities

Centres

-	19 19									
Crèches		-	-	=	S-2	2	22	-	1	
Clinics/Care Centres Fire/Ambulance Stations		=	-	*	-	-		-		
Testing Stations				-	-		_	_		
Museums		10	8	_			4	-4	100.0%	
Galleries	- 1 1	2		-	-	=		_`		14
Theatres		=	-	-	-	-		-		
Libraries		159	29	*	0	10	14	5	34.2%	12
Cemeteries/Crematoria	- 1 1		::::	= 1	-	-	(3)	-		100
Police	- 1 1	- 5	157			7.0	200	-		25
Puris Public Open Space	- 1 1	406	500	2	(7.)	2	200	400	38.7%	
Nature Reserves	- 1 1	495	560		44	172	260	108	30./76	56
Public Ablution Facilities	- 1 1	2	- 2	- 3	120		- S	_		
Markets	- 1 1	=	141		627		-	_		
Stalls	- 1 1	127	115	E-	6	40	57	17	29.7%	11
Abettoirs	- 1 1	-	-	=	121	=	_	-		
Airports	- 1 1	757	681	2		202	340	138	40.5%	68
Taxi Ranks/Bus Terminals				-	:40		-	-		-
Capital Spares		230	190		8	172	95	(77)		19
Sport and Recreation Facilities Indoor Facilities		139	298 183	-	25 25	35 25	149	114	76.8% 72.3%	29
Outdoor Facilities	- 1 1	51	115		68	9	91 57	66 48	83.8%	18
Capital Spares	- 1 1	100	110	-	-	_		-	00.070	- 11
Heritage assets		-	-	-	-	-	-	_		-
Monuments			-	-		100	-	-		
Historic Buildings		-		37.0	-	150	- 3	-		
Works of Art		-	-		= =	375	-	-		
Conservation Areas		~	=		2		8	-		
Other Heritage		(4)	-	-		-		-		
Investment properties		-	_	-	-	-		-		
Revenue Generating		-	-	~	-	-	-	~		-
Improved Property					-	·	*	-		
Unimproved Property	- 1 1			•	*	- 1	3	-		
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property Unimproved Property				· ·	*		=	-		
Other assets		2,954	4,419	188	258	1,120	2,210	1,089	49.3%	4,419
Operational Buildings		1,722	3,367		69	538	1,683	1,145	68.0%	3,367
Municipal Offices		1,640	3,260		44	478	1,630	1,152	70.7%	3,260
Pay/Enquiry Points		-			-	- 1	-	-		
Building Plan Offices		120	=	-	=		-	-		_
Workshops		17	43	-	-	10	21	12	54.4%	43
Yards			-	-	-		-	-		
Stores Laboratories		64	64	140 120	25	51	32	(19)	-58.1%	64
Training Centres			2	-			*	-		
Manufacturing Plant		-		200						Ū
Depots		-	-	-		-	-			
Capital Spares			-	-	=		-	-		
Housing		1,232	1,052	-	188	582	526	(56)	-10.6%	1,052
Staff Housing		708	603	- 20	78	294	302	7	2.4%	603
Social Housing		524	449	100	110	288	225	(63)	-28.1%	449
Capital Spares			2	(#) (-	-	-	-		
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets				립	- 2	- 2	2	-		
Intangible Assets		-	3,109	-	-	1,648	1,555	(94)	-6.0%	3,109
Servitudes				-	-	-		-		2,100
Licences and Rights		-	3,109	-	-	1,648	1,555	(94)	-6.0%	3,109
Water Rights		*	751	22	(6)	=	16	-		
Effluent Licenses		=	(4)		=	*	120	-		
Solid Waste Licenses		*	373	*	120	-	135	-		
Computer Software and Applications		-	3,109	3.1	1.5	1,648	1,555	(94)	-6.0%	3,109
Load Settlement Software Applications		8	- 6		7,5		-	-		
Unspecified		-27	5.5	5	45	7	7.5	-		
Computer Equipment		3,991		-	333	1,206	-	(1,206)	#DIV/0!	
Computer Equipment		3,991	0.20	+	333	1,206	-	(1,206)	#DIV/0!	
Furniture and Office Equipment		15	38	-	3	9	19	9	49.8%	38
Furniture and Office Equipment		16	38		3	9	19	9	49.8%	38
Machinery and Equipment		6,638	5,830	-	812	2,493	2,915	422	14.5%	5,830
Machinery and Equipment		6,638	5,830		812	2,493	2,915	422	14.5%	5,830
Transport Assets		_	_	_ [_	_ [_		
Transport Assets		-			320		-	-		
		-	_	_	_	-	_			
Land Land		-		-	-	-	-	-		
						3 1		-		
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals		-	-	-	-	-	_	-		
	1 1	-	-	-	-	=	1	-		
Total Repairs and Maintenance Expenditure	1	44,151	86,495						17.6%	

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

Description	Ref	2019/20				Budget Year 20				
Description	Ret	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD	YTD variance	YTD	Full Year
Rthousands	1	Outonie	Duuget	Dungar	acurai		budget	varjance	variance %	Forecast
Depreciation by Asset Class/Sub-class									Α.	
nfrastructure		323,269	316,673	_	26,078	147,525	158,337	10,811	6,8%	316,67
Roads Infrastructure		207,257	184,538		12,266	78,465	92,269	13,805	15.0%	184,53
Roads	- 1 1	207,257	184,538	-	12,266	78,465	92,269	13,805	15.0%	184,53
Road Structures		=		-	-	=		-		
Road Furniture	- 11	₩.		~	- 3	=	1	-		
Capital Spares		=		-	- 2	=	140	-		
Storm water Infrastructure	- 1 1	19,951	-	-	1,995	9,976	-	(9,976)	#DIV/0!	-
Drainage Collection	- 1 1	200		*	-	- 1		-		
Storm water Conveyance	- 1 1	19,951		-	1,995	9,976	-	(9,976)	#D(V/01	150
Attenuation	1.1	5		*	-	-	(e)	-		
Electrical Infrastructure	1	46,402	53,855	-	5,156	25,779	26,927	1,149	4.3%	53,85
Power Plants		-		= =	30	=	31	-		
HV Substations	1.1	3.83		-	- 20	3	30	-		
HV Switching Station		4.5		*	-		-	-		
HV Transmission Conductors MV Substations		189			7.0	=	- 1	-	. 1	
		18		3	2/	=	- 2	-	11	
MV Switching Stations		4E 402	E2 0EE	- 31	E 450	05 770	00.007	4 440	4 20/	50.05
MV Networks LV Networks		46,402	53,855	-	5,156	25,779	26,927	1,149	4.3%	53,85
Capital Spares				-	-			_		
Water Supply Infrastructure		25,009	48,869	_	2,890	14,450	24,434	9,985	40.9%	48,86
Dams and Weirs		20,000	40,000	129	2,030	14,400	24,434	8,800	40.570	46,00
Boreholes	- 1 1				- 2		- 2			
Reservoirs	- 1 1	-				14		_		
Pump Stations	1.11	-					-		1	
Water Treatment Works		26,009	48,869	100	2,890	14,450	24,434	9,985	40.9%	48,86
Bulk Mains		20,000	10,000		2,000	14,400	=	- 0,000	12.2.0	40,00
Distribution	- 1 1									
Distribution Points	- 1 1	-		-			_	_	1	
PRV Stations	- 11			-		_		_		
Capital Spares	- 1.1	-		-			-	_		
Sanitation Infrastructure	1.11	23,650	29,412	-	3,771	18,857	14,706	(4,151)	-28,2%	29,41
Pump Station		-			-		-	· ` - '		
Reticulation	11.71	23,650	29,412	-	3,771	18,857	14,706	(4,151)	-28.2%	29,412
Waste Water Treatment Works		-		524			蓋	``~		
Outfall Sewers	- 1 1	-		-		-		-		
Toilet Facilities	111	-		~	=	*	2			
Capital Spares		120		:::::::::::::::::::::::::::::::::::::::	- 4		~ ~	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		_
Landfill Sites					*		-	-		
Waste Transfer Stations	- 1 1	55 (3	*		-		
Waste Processing Facilities	10.4	18/		-	*		-	-		
Waste Drop-off Points		13.5		(*)	=	-	9	-		
Waste Separation Facilities		100		30	=		=	-		
Electricity Generation Facilities	- 1 1	2		- 22	=	35		-	1	
Capital Spares				- 1	5.1		= =	-		
Rail Infrastructure		-	-	-	-	-	-	- 1		-
Reil Lines	- 1 1	-		- 3	5	177	-	-	1	
Rail Structures	1 1	-	- 51		8	£	8	-		
Rail Furniture			2	-		- 3	-	-	1	
Drainage Collection Storm water Conveyance			=					-		
Storm water Conveyance Attenuation				-		121	9	-		
Attenuation MV Substations		-		-		-	-	-		
MV Substations LV Networks		-		-			-	-		
Lv iverworks Capital Spares			-	-		(4)	-	_		
Coastal Infrastructure		3	-	-	=	-	-	-		_
Sand Pumps		-	/100		- 2	-	-			
Piers		-	-				-			
Revetments		-) =	2	-	-		_	þ	
Promenades		-	3.00.2	-	-	-	-	_		
Capital Spares			-		-	10	-	- 1		
Information and Communication Infrastructure		-			-	-	-	_		-
Data Centres				-	-	-	-			
Core Layers		2	1	- 6		-	-	_		
Distribution Layers		21	-	2	- 5	2		-		
Capital Spares		2	-	-	18	5	1.23	_		
		E 500				9 444		40.000	********	
Community Assets		5,580	6		620	3,100	3	,	ATTOMAN	6
Community Facilities		5,580	-	-	620	3,100	-	(3,100)	#DIV/01	-
Hails		85	100		9	47	7.66	(47)	#DIV/0!	-

Crèches		-	-	-		2		-		-
Clinics/Care Centres Fire/Ambulance Stations	- 1 1	400	-	-		the .	-	-	ADM ON	
Testing Stations	- 1 1	137		- E	15	76	-	(76	#DIV/0!	
Museums			190			-		-		
Galleries							-	_		
Theatres		_	-		-	_	-	_		
Libraries		133	-	-	15	74	-	(74)	#DIV/0!	
Cemeteries/Crematoria	1 1	3,278	-	-	364	1,821	-	(1,821)		-
Police	1 1	-	12.0		-	-		_		-
Puris		1,400		-	156	778	-	(778)	#DIV/0!	(*
Public Open Space	- 1 1	546	20	73	61	303	-	(303)	#DIV/0!	
Nature Reserves		-	-	- 5		3	-	-		1.5
Public Ablution Facilities			-	=	-	9	3	-		C.
Markets Stalls		-		-	(2)	-	= 1	-		
Stans Abattoirs	- 1	1.0	14	-		-	-	-		
Airports	1 1	72	2		21		12	_		-
Taxi Ranks/Bus Terminals	- 1 1	5.2		12	-					
Capital Spares		196	- 4	(4)	-	2	- 2			
Sport and Recreation Facilities	- 1 - 1	-	6	-	_	_	3	3	100.0%	
Indoor Facilities	1 1	-		-		-	- 4			
Outdoor Facilities			6		·	-	3	3	100.0%	
Capital Spares		251	=	25	-	-	=	-		
ritage assets		-	-	-	-	-	-	-		_
Monuments		1.2		121		E	3	-		
Historic Buildings		12		-		=	-	-		
Works of Art		3	8	(5)		100	=	-		
Conservation Areas				- 3	5	120	- 5	-		
Other Heritage		-		-		- 5	- 5	-		
estment properties		-	-	-				-		-
Revenue Generating		-	- 1	-	-	-	-	-		-
Improved Property		:*:	*	-	*	7.6	*	-		
Unimproved Property		-	-	-	=) =	*	-		
Non-revenue Generating	111	-	-	-	-	-	-	~		-
Improved Property		37	*	-	=	7.00	*	-		
Unimproved Property		300	-	33	-	(*	*	-		
Operational Publisher		10,232	61,996	-	1,137	5,684	30,998	25,313	81.7%	61,99
Operational Buildings Municipal Offices		10,232	61,996 61,996	-	1,137	5,684 5,684	30,998	25,313	81.7%	61,99
Pay/Enquiry Points		10,232	01,330		1,137	5,004	30,998	25,313	81.7%	61,99
Building Plan Offices		- 3	2	學		100	ē	_		
Workshops		127	- 5	- 5	- 5			1		
Yards		100	-	51	- 9	-	3	_		
Stores		-		31	9	-	-	_		
Laboratories		44.5	-	140	=	100	=	_		
Training Centres		14.1	=	140	4	SE :	2	-		
Manufacturing Plant		-	*	(4)			≆.	-	1	
Depots		- 1	*	380	*		=	-		
Capital Spares		9	-	-		-	8	- (
Housing	1 1	-	-	-	-	-	-	-		-
Staff Housing		- 10	=		=		*	-		
Social Housing		- 12	-	2	3	-30		-		
Capital Spares					5	-	*	-		
ogical or Cultivated Assets		-	-	-	-		-	-		-
Biological or Cultivated Assets				- 2	21	20		-		
gible Assets		1,773		-	197	985		(985)	#DIV/0!	_
Servitudes		4,110		- 2		300	-	-		
Licences and Rights		1,773	-	-	197	985	-	(985)	#DIV/0!	_
Water Rights		*	3 -	2		(8.1		-		
Effluent Licenses		*	25	*	8.	-	-	-		
Solid Waste Licenses		-	-	*	-		-	-		
Computer Software and Applications		1,773	-	= 1	197	985	-	(985)	#DIV/0!	-
Load Settlement Software Applications			-		-	-	-	-		
Unspecified		=	151	-		-	- 1	-		
puter Equipment		963	_	_	187	535	_	(535)	#DIV/0!	_
Computer Equipment		963		-	107	535	161	(535)	#DIV/0!	2
iture and Office Equipment		2,008	_	-	223	1,116	-	(1,116)	#D/V/0!	_
Furniture and Office Equipment		2,008	_		223	1,116	100	(1,116)	#DIV/0!	
linery and Equipment		2,720		-	302	1,511	-	(1,511)	#DIV/0!	
Machinens and Equipment		2,720		-	302	1,511	15	(1,511)	#DIV/0!	
		4,657	-	-	517	2,587	-	(2,587)	#DIV/0!	_
sport Assets		4,657		-	517	2,587	727	(2,587)	#DIV/0!	/2
sport Assets			_	-	_	-	_	-		_
sport Assets Transport Assets		-11					-	-		
sport Assets Transport Assets		-			-					
sport Assets Transport Assets ! .and										
sport Assets Transport Assets ! Land s. Martine and Non-biological Animals		-	-	-	-	-	-	-		-
Machinery and Equipment sport Assets Transport Assets 1 Land s. Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals	1		378,675				189,338	- - 26,294	13.9%	378,675

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Mid-Year

Description	Ref	2019/20 Audited	Original	Adjusted	Monthly	Budget Year 2		YTD	VTD	Full Vac-
		Outcome	Budget	Adjusted Budget	Monthly	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1			-					%	
apital expenditure on upgrading of existing assets by A	Asset Clas	s/Sub-class								
ifrastructure		26,610	54,623	-	3,813	28,757	27,312	(1,445)	-5.3%	54,62
Roads Infrastructure	-1-1	2,223	8,762	-	-	-	4,381	4,381	100.0%	8,76
Roads	-1-1	2,223	8,762	*	+	-	4,381	4,381	100.0%	8,78
Road Structures	- 1 - 1	-		*			-	-		
Road Furniture	- 1 - 1	77		*			-	-		
Capital Spares	- 1 - 1	-		=	(+)		- 6	-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection	11	-	8	-	100	:=:	- 1	-		
Storm water Conveyance	- 1 - 1		-	-	-	-		-		
Attenuation	1 1	-	=	+) in i	:=0	-	-		
Electrical Infrastructure	1.1	-	1,348	-	_	-	674	674	100.0%	1,3-
Power Plants	- 1 - 1	-	+	-	200	(m)	-	-		
HV Substations	11	-	1,348	-			674	674	100.0%	1,3
HV Switching Station		-	*	-	-	-	_			1,10
HV Transmission Conductors	11	-	-	-	-	-	- 4	_		
MV Substations		-	-		-			_		
MV Switching Stations	1 1				2-0					
MV Networks	1 1		-	-				1		
LV Networks			2	Ver			2			
Capital Spares			2	-						
Water Supply Infrastructure		24,386	29,109	(80)	004	10.040			22 Par	
Dams and Weirs		24,380	29,109	_	664	18,018	14,554	(3,464)	-23.8%	29,1
Boreholes		9	-				-	-		
		-	=				=	-		
Reservoirs	1 1	-			100	=	*	-		
Pump Stations	1 1				190	-	=	- 1		
Weter Treatment Works	1 1	16,946	1 1		-	-	-	-		
Bulk Mains	1 1	3,966	-		-	16,045	=	(16,045)	#DIV/01	
Distribution	1 1	3,475	29,109		664	1,973	14,554	12,581	85.4%	29,10
Distribution Points	1 1	- 1	-	-	-	-	-	-		
PRV Stations	1 1		\ \mathred{\matrod{\matrod{\matrod{\mathred{\matro	(e)	:=:	-	+	-		
Capital Spares		- 1	700	-	740	-	-	-		
Sanitation Infrastructure			15,404	-	3,149	10,738	7,702	(3,037)	-39.4%	15,4
Pump Station	1 1		15,404	-	56.0	- 1	7,702	7,702	100.0%	15,4
Reticulation	1 1	-	-	-	_	_	_	_		
Waste Water Treatment Works	1 1	-	-	-	3,149	10,738	_	(10,738)	#DIV/01	
Outfall Sewers	1 1	-	-	-	0,110	10,100	_	(10,750)	abilito.	
Toilet Fecilities	1 1	-	-	-			14			
Capital Spares	1 1					011		-		
Solid Waste Infrastructure			-	120	-		1,00	-		
Landfill Sites	1 1	-	-	_	_			-		_
	1 1			.=.	-	- 1) @	-		
Waste Trensfer Stations	1 1		-	-	-	-	-	- 1		
Waste Processing Facilities		- 1	-	12.1	*	*) ==	-		
Waste Drop-off Points	1 1	-		- 1	-	=		- 1		
Waste Separation Facilities		=	-	æ)	*	=	(m)	-		
Electricity Generation Facilities		=	-	(=) L	*	=	(4)	-		
Capital Spares		-	-	(*)	*	-) == (-		
Rail Infrastructure	1 1	-	-	-	-	- "	-	-		
Rail Lines		=	(2)	31	*	-	14:	-		
Rell Structures		181	*	-	+	-	200	-		
Rail Furniture		(*)	-	-	9	-5	-	-		
Drainage Collection		35	**	- 3	9	*	-	- 1		
Storm water Conveyance		(#)	· **	-	9	-	*	-		
Attenuation		(8)		=		-		_		
MV Substations			-	-	-		-	_ [
LV Networks	1 1		-							
Capital Spares	1 1							- 1		
Coastal Infrastructure	1 1	_			_	100	-	-		
Sand Pumps		(4)	_		-	-		-		_
Piers		-		8	=	100	-	-		
riers Revelments		-		-	*	*	(40)	-		
		.=	-	8	*),00	-	-		
Promenades		*	=	*	*) = 1	⇒ (-		
Capital Spares		-	-	*	-	-	200	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	=	*	7)*:	100	-		
Core Layers		-	-	=	*	(-)	± €(-		
Distribution Layers			=	Ξ.	=	3.63	==0	-		
Capital Spares		-	~	=	=	-	140			
			44.000						40.00	-
munity Assets		44	11,000	-	3,116	3,116	5,500	2,384	43.3%	11,00
Community Facilities		-	-	-	-	-	-	-		-
Halis		31		=	-	-	=	-		
Centres		31	= =	2.0		=	87	-		
Crèches		200		-	5.5	*	8	-		
Clinics/Care Centres		33.	8	-	-	-		-		
Fire/Ambulance Stations	1 1							_		

tal Capital Expenditure on upgrading of existing assets	1 31,241	65,623	-	6,929	31,924	32,812	888	2.7%	65,62
o's Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals	=	-	-	-	=	=	-		
Land				1.5	*		-		
nd .	-	-	-	-	-	-	-		
Transport Assets	-	-	= =	181	(3)		-		
ansport Assets	(20)	-	-	_	-	-	_		
achinery and Equipment Machinery and Equipment	138 138	-	-	-)+	-	-	-		-
Furniture and Office Equipment	543	=	2	181	13/1	걸	-		
miture and Office Equipment	-					_	_		
Computer Equipment	-		-	121		- 2	-		
mputer Equipment	-	5	8		-	- 2	-		
Load Settlement Software Applications Unspecified		- F			253	7	-		
Computer Software and Applications			=	-	-	=	-		
Solid Waste Licenses	33	5	8	5	553 553	570	_		
Water Rights Effluent Licenses	-			54	- 2	32.	-		
Licences and Rights	-	-	-	-	-	-	-		
Servitudes	-		-	5	373	-	-		
ngible Assets	_		-		_	53	_		
prical or Cultivated Assets Biological or Cultivated Assets	-	-	-	-	-	-	-		
Capital Spares		-		•	-	:=:	-		
Social Housing	*	90	=	=	-		-		
Housing Staff Housing	-	-	- 3	-) = i	- (m)	_		
Capital Spares	-	(%)	-	=)=()	(40)	-		
Depots	-	(=)	-	=	100	100	-		
Treining Centres Manufacturing Plant	-	-		-	100	-	_		
Laboratories	-	(*)	-	=	-	-	-		
Stores		-	-	-	100	:=0	-		
vvorksnops Yards	-	= (-	=	-	-	_		
Building Plan Offices Workshops	3-	-	-	=	E	-	-		
Pay/Enquiry Points	_	-	-	*	-	-	-		
Municipal Offices	4,450	-	-	=	51	:=:	(51) (51)	#DIV/0!	
er assets Operational Buildings	4,450 4,450	-	-	-	51 51		(51)	#DIV/0! #DIV/0i	
Unimproved Property	-	-	-	-	-		-		
Improved Property	-		9	-	-	-	_		
Unimproved Property Non-revenue Generating	-	-	=	=	-	-	-		
Improved Property) = 1	~	=	*	=	-	-		
Revenue Generating				-	-	-	-		
estment properties	_1	_	_	_	-		_		
Conservation Areas Other Heritage	100		-	2		=	_		
Works of Art	5	-	* 1	=	=	-	-		
Historic Buildings		-	- 41	==	-	=	_		
itage assets Monuments	-	-	-	-	-	-	-		
Capital Spares	-		- Text	2	=	76.	-		
Outdoor Facilities	27	11,000	-	3,110	3,110	5,500	5,500	100.0%	1
Sport and Recreation Facilities Indoor Facilities	44	11,000	-	3,116 3,116	3,116 3,116	5,500	2,384 (3,116)	43.3% #DIV/0!	1
Capital Spares	-	-	-			74	-		
Airports Taxi Ranks/Bus Terminals				- 2	- 5	7-1	_		
Abettoirs	= .	3 F		~	-1	-	-		
Stalls		120	128	12	9	120	-		
Public Ablution Facilities Markets		-	-		0	(4)	_		
Nature Reserves Public Ablution Facilities	¥ .	~	281	8	=	14:	-		
Public Open Space	=	100	-	~	=	141	-		
Puris		-	-	- 2		-	_		
Cemeteries/Crematoria Police	-	7-		-		8	-		
Libraries	=	(2)	121	- 21	= 1	L.	-		
Galleries Theatres		-	-	-	-	2	-		
							-		



NEWCASTLE MUNICIPALITY

(Registration number KZ252)

ANNUAL FINANCIAL STATEMENTS FOR THE 6 MONTHS ENDED 31 DECEMBER 2021

Statement of Financial Position as at 31 December 2021

Figures in Rand	Note(s)	31 December 2021	30 June 2021
Assets			
Current Assets			
Inventories	8	23 345 094	18 806 337
Receivables from exchange transactions	9	99 949 799	99 418 303
Receivables from non-exchange transactions	10	18 162 623	16 002 938
Consumer debtors from exchange transactions	11	489 689 135	504 404 673
Consumer debtors from non-exchange transactions	11	238 858 034	136 908 187
Cash and cash equivalents	12	198 814 421	9 500 299
		1 068 819 106	785 040 737
Non-Current Assets			
Investment property	3	327 785 318	327 734 618
Property, plant and equipment	4	6 371 347 570	6 470 545 398
Intangible assets	5	835 512	1 257 668
Heritage assets	6	11 773 732	11 757 932
Investments in associates	7	187 056 075	187 056 075
		6 898 798 207	6 998 351 691
Total Assets		7 967 617 313	7 783 392 428
Liabilities			
Current Liabilities			
Financial liabilities	17	16 505 638	30 987 268
Finance lease obligation	15	109 927	109 927
Payables from exchange transactions	20	760 208 460	796 421 953
VAT payable	21	31 425 099	18 539 020
Consumer deposits	22	28 076 484	27 501 909
Unspent conditional grants and receipts	16	121 843 433	41 232 304
Defined benefit plan	18	11 406 000	11 406 000
		969 575 041	926 198 381
Non-Current Liabilities			
Financial liabilities	17	328 252 106	362 011 519
Finance lease obligation	15	1 556 788	42 180
Defined benefit plan	18	155 397 002	155 397 002
Provision for rehabilitation of landfill site	19	59 199 647	59 199 647
Total Liabilities		544 405 543	576 650 348
		1 513 980 584	1 502 848 729
Net Assets		6 453 636 729	6 280 543 699
Reserves			
Housing Development fund	13	29 820 690	29 806 660
Self-insurance reserve	14	338 203	435 241
Accumulated surplus		6 423 477 835	6 250 301 798
Total Net Assets		6 453 636 728	6 280 543 699

Statement of Financial Performance

Other Revenue Interest received 27 6 727 / 3 379 Total revenue from exchange transactions 586 786 Revenue from non-exchange transactions 29 181 212 0 17 / 3 18 18 18 18 18 18 18 18 18 18 18 18 18	cember 021	30 June 2021
Service charges 24 572 115 Rental of facilities and equipment 25 4 564 Other Revenue 27 6 727 Interest received 28 3 379 Total revenue from exchange transactions 586 786 Revenue from non-exchange transactions 29 181 212 Licences and Permits 29 181 212 Licences and Permits 30 541 357 Transfer revenue 20 2 327 Government grants & subsidies 30 541 357 Fines, Penalties and Forfeits 26 2 327 Total revenue from non-exchange transactions 724 915 724 915 Total revenue 23 1 311 701 8 Expenditure 83 1 311 701 8 Expenditure 83 1 282 105 Employee related costs 31 282 105 Remuneration of councillors 32 12 175 6 Dept Impairment 37 10 080 8 Bulk purchases 38 274 002 8 General Expenses 40		
Service charges 24 572 115 Rental of facilities and equipment 25 4 564 Other Revenue 27 6 727 Interest received 28 3 379 Total revenue from exchange transactions 586 786 Revenue from non-exchange transactions 29 181 212 Licences and Permits 29 181 212 Licences and Permits 30 541 357 Transfer revenue 20 2 327 Government grants & subsidies 30 541 357 Fines, Penalties and Forfeits 26 2 327 Total revenue from non-exchange transactions 724 915 724 915 Total revenue 23 1 311 701 8 Expenditure 83 1 311 701 8 Expenditure 83 1 282 105 Employee related costs 31 282 105 Remuneration of councillors 32 12 175 6 Dept Impairment 37 10 080 8 Bulk purchases 38 274 002 8 General Expenses 40		
Rental of facilities and equipment 25 4 564 Other Revenue 27 6 727 Interest received 28 3 379 Total revenue from exchange transactions 586 786 Revenue from non-exchange transactions 28 Taxation revenue 29 181 212 Licences and Permits 29 181 212 Licences and Permits 30 541 357 Fines, Penalties and Forfeits 26 2 327 Fines, Penalties and Forfeits 26 2 327 Total revenue from non-exchange transactions 724 915 131 701 Expenditure 23 1 311 701 15 Expenditure 31 282 105 16 Employee related costs 31 282 105 17 Remuneration of councillors 32 12 175 17 Depreciation and amortisation 34 163 043 163 043 Finance costs 36 19 928 19 228 Debt Impairment 37 10 806 10 806 General Expenses<	15 343 1	1 013 748 409
Interest received 28 3 379	64 184	7 093 441
Total revenue from exchange transactions Revenue from non-exchange transactions Taxation revenue 29 181 212 17 Property rates 29 181 212 17 Icences and Permits 27 17 17 Transfer revenue 30 541 357 541 357 56 2 327 724 915 72 915 724 915 72 915 72 915 72 915 72 915 72 915 72 915 72 915 72 915 72 915 72 915 72 915	27 399	18 701 443
Revenue from non-exchange transactions	379 347	6 660 722
Taxation revenue 29 181 212 0 Property rates 29 181 212 0 Licences and Permits 177 Transfer revenue 30 541 357 4 Government grants & subsidies 26 2 327 8 Fines, Penalties and Forfeits 26 2 327 8 Total revenue from non-exchange transactions 724 915 2 Total revenue 23 1 311 701 8 Expenditure 23 1 311 701 8 Employee related costs 31 282 105 4 Remuneration of councillors 32 12 175 4 Depreciation and amortisation 34 163 043 8 Finance costs 36 19 928 8 Debt Impairment 37 10 080 8 Bulk purchases 38 274 002 9 Contracted services 39 256 058 1 General Expenses 40 123 600 0 Total expenditure 1140 994 7 Operating surplus (deficit) 170 706 7 Share of deficit in investment in associates 35 Inventories losses/writ	86 273 1	1 046 204 015
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Government grants & subsidies 30 541 357 4 Fines, Penalties and Forfeits 26 2 327 3 Total revenue from non-exchange transactions 724 915 2 Total revenue 23 1 311 701 8 Expenditure 23 1 311 701 8 Employee related costs 31 282 105 7 Remuneration of councillors 32 12 175 4 Depreciation and amortisation 34 163 043 8 Finance costs 36 19 928 8 Debt Impairment 37 10 080 8 Bulk purchases 38 274 002 8 Contracted services 39 256 058 1 General Expenses 40 123 600 0 Total expenditure 1140 994 7 Operating surplus (deficit) 170 706 7 Share of deficit in investment in associates 35 Actuarial gains/losses 35 Inventories losses/write-downs (658 4 Profit/(Loss) on Sale of Assets 3 044 7 Public contributions and donations 2 386 2		
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Total revenue from non-exchange transactions 724 915 2 Total revenue 23 1 311 701 5 Expenditure Employee related costs 31 282 105 15 Remuneration of councillors 32 12 175 2 <		5 401 977
Expenditure Employee related costs 31 282 105 1 Remuneration of councillors 32 12 175 2 Depreciation and amortisation 34 163 043 5 Finance costs 36 19 928 5 Debt Impairment 37 10 080 5 Bulk purchases 38 274 002 5 Contracted services 39 256 058 1 General Expenses 40 123 600 0 Total expenditure 1 140 994 7 Operating surplus (deficit) 170 706 7 Share of deficit in investment in associates Actuarial gains/losses Impairment loss 35 Inventories losses/write-downs (658 4 Profit/(Loss) on Sale of Assets 3 044 7 Public contributions and donations 2 386 2		987 969 530
Employee related costs 31 282 105 1 Remuneration of councillors 32 12 175 2 Depreciation and amortisation 34 163 043 5 Finance costs 36 19 928 5 Debt Impairment 37 10 080 5 Bulk purchases 38 274 002 5 Contracted services 39 256 058 1 General Expenses 40 123 600 0 Total expenditure 1 140 994 7 Operating surplus (deficit) 170 706 7 Share of deficit in investment in associates 35 Actuarial gains/losses 35 Inventories losses/write-downs (658 4 Profit/(Loss) on Sale of Assets 3 044 7 Public contributions and donations 2 386 2	01 522 2	034 173 545
Employee related costs 31 282 105 1 Remuneration of councillors 32 12 175 2 Depreciation and amortisation 34 163 043 5 Finance costs 36 19 928 5 Debt Impairment 37 10 080 5 Bulk purchases 38 274 002 5 Contracted services 39 256 058 1 General Expenses 40 123 600 0 Total expenditure 1 140 994 7 Operating surplus (deficit) 170 706 7 Share of deficit in investment in associates 35 Actuarial gains/losses 35 Inventories losses/write-downs (658 4 Profit/(Loss) on Sale of Assets 3 044 7 Public contributions and donations 2 386 2		
Remuneration of councillors 32 12 175 A Depreciation and amortisation 34 163 043 B Finance costs 36 19 928 B Debt Impairment 37 10 080 B Bulk purchases 38 274 002 B Contracted services 39 256 058 B General Expenses 40 123 600 C Total expenditure 1 140 994 7 Operating surplus (deficit) 170 706 7 Share of deficit in investment in associates 35 Actuarial gains/losses 35 Inventories losses/write-downs (658 4 Profit/(Loss) on Sale of Assets 3 044 7 Public contributions and donations 2 386 2	NE 102	546 878 068
Depreciation and amortisation 34 163 043 5		25 611 680
Finance costs 36 19 928 6 Debt Impairment 37 10 080 6 Bulk purchases 38 274 002 9 Contracted services 39 256 058 1 General Expenses 40 123 600 0 Total expenditure 1 140 994 7 Operating surplus (deficit) 170 706 7 Share of deficit in investment in associates 35 Actuarial gains/losses 35 Inventories losses/write-downs (658 4 Profit/(Loss) on Sale of Assets 3 044 7 Public contributions and donations 2 386 2		351 084 296
Debt Impairment 37 10 080 5 Bulk purchases 38 274 002 5 Contracted services 39 256 058 1 General Expenses 40 123 600 0 Total expenditure 1 140 994 7 Operating surplus (deficit) 170 706 7 Share of deficit in investment in associates 35 Actuarial gains/losses 35 Inventories losses/write-downs (658 4 Profit/(Loss) on Sale of Assets 3 044 7 Public contributions and donations 2 386 2		64 979 614
Bulk purchases 38 274 002 9 Contracted services 39 256 058 1 General Expenses 40 123 600 0 Total expenditure 1 140 994 7 Operating surplus (deficit) 170 706 7 Share of deficit in investment in associates 35 Actuarial gains/losses 35 Inventories losses/write-downs (658 4 Profit/(Loss) on Sale of Assets 3 044 7 Public contributions and donations 2 386 2		217 027 951
Contracted services 39 256 058 1 General Expenses 40 123 600 0 Total expenditure 140 994 7 Operating surplus (deficit) 170 706 7 Share of deficit in investment in associates Actuarial gains/losses Impairment loss 35 Inventories losses/write-downs (658 4 7) Public contributions and donations 2 386 2		559 335 056
Total expenditure Operating surplus (deficit) Share of deficit in investment in associates Actuarial gains/losses Impairment loss Inventories losses/write-downs Profit/(Loss) on Sale of Assets Public contributions and donations 1140 994 7 170 706 7 170 7		273 730 752
Operating surplus (deficit) Share of deficit in investment in associates Actuarial gains/losses Impairment loss Inventories losses/write-downs Profit/(Loss) on Sale of Assets Public contributions and donations 170 706 7 35 (658 4 3 044 7	000 000	138 572 698
Share of deficit in investment in associates Actuarial gains/losses Impairment loss Inventories losses/write-downs Profit/(Loss) on Sale of Assets Public contributions and donations 2 386 2	94 752 2	177 220 115
Actuarial gains/losses Impairment loss Inventories losses/write-downs Profit/(Loss) on Sale of Assets Public contributions and donations 2 386 2	06 770 ((143 046 570)
Impairment loss 35 Inventories losses/write-downs (658 4 Profit/(Loss) on Sale of Assets 3 044 7 Public contributions and donations 2 386 2	- '	(30 277 147)
Inventories losses/write-downs Profit/(Loss) on Sale of Assets Public contributions and donations 2 386 2	-	12 908 000
Profit/(Loss) on Sale of Assets 3 044 7 Public contributions and donations 2 386 2	-	(25 822 582)
Public contributions and donations 2 386 2	58 462)	(117 170)
2 386 2	14 721	(50 052 096)
		39 249 962
Surplus (deficit) for the 6 Months	36 259	(54 111 033)
Surplus (deficit) for the 6 Months 173 093 0	3 029 ((197 157 603)

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 2020 Changes in net assets	28 807 981	532 983	29 340 964	6 448 360 338	6 477 701 302
Deficit for the year Transfer to Housing Development Fund	998 679	-	998 679	(197 157 603) (998 679)	(197 157 603) -
Transfer from Self Insurance Reserves	-	(97 742)	(97 742)	97 742	-
Total changes	998 679	(97 742)	900 937	(198 058 540)	(197 157 603)
Balance at 01 July 2021	29 806 660	435 241	30 241 901	6 250 301 798	6 280 543 699
Deficit for the year Transfer to Housing Development Fund	14 030		14 030	173 093 029 (14 030)	173 093 029 -
Transfer from Self Insurance Reserves Other 2	-	(97 038)	(97 038)	97 038	-
Total changes	14 030	(97 038)	(83 008)	173 176 037	173 093 029
Balance at 31 December 2021	29 820 690	338 203	30 158 893	6 423 477 835	6 453 636 728

Cash Flow Statement

Cash flows from operating activities			
Receipts			
Sale of goods and services		667 533 217	1 083 861 952
Grants		621 968 607	635 415 131
Interest income		3 379 347	6 660 722
		1 292 881 171	1 725 937 805
Payments			
Employee costs and Councillors remuneration		(294 280 591)	(568 958 990)
Suppliers		(682 185 724)	(990 347 232)
Finance costs		(19 928 970)	(42 720 784)
		(996 395 285)	(1 602 027 006)
Net cash flows from operating activities	42	296 485 886	123 910 799
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(61 961 920)	(124 427 766)
Proceeds from sale of property, plant and equipment	4	1 595 636	1 649 005
Proceeds from sale of Investment property	3	-	1 478 261
Purchase of other intangible assets	5	(42 245)	-
Purchases of Heritage Assets	6	(36 800)	(87 700)
Net cash flows from investing activities		(60 445 329)	(121 388 200)
Cash flows from financing activities			
Net movements in long term loans		(48 241 043)	(28 914 561)
Movement on finance lease		1 514 608	(376 233)
Net cash flows from financing activities		(46 726 435)	(29 290 794)
Net increase/(decrease) in cash and cash equivalents		189 314 122	(26 768 195)
Cash and cash equivalents at the beginning of the year		9 500 299	36 268 498
Cash and cash equivalents at the end of the year	12	198 814 421	9 500 303

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 Dec 2021

	NEWCASTLE MUNICIPALITY								
	2020/21				Current Year	2021/22			
Description	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source	1								
Service charges - water revenue Service charges - other Rental of facilities and equipment Interest earned - external investments Interest earned - outstanding debtors Agency services Transfers recognised - operational Other revenue	111,420	131,717		10,880	65,373	65,858	(485)	-0.7%	131,71
Gains on disposal of PPE	1 1			1					
Total Revenue (excluding capital transfers and									
contributions)	111,420	131,717	_	10,880	65,373	65,858	(485)	-0.7%	131,717
Expenditure By Type									
Employee related costs	14,853	15,793		1,296	7,781	7,896	(116)	-1.5%	15,793
Remuneration of Directors		· -		_	_	_	(220)	1.570	13,733
Debt impairment		-		-	-	_	- 1		_
Depreciation & asset impairment	59,410	823		69	412	412	0	0.0%	823
Finance charges	-	-		-		_	_	0.070	-
Bulk purchases	30,245	24,276		2,023	12,138	12,138	0	0.0%	24,276
Materials and Supplies	6,481	6,170		584	2,210	3,085	(875)	-28.4%	6,170
Contracted services	3,468	11,071		107	1,057	5,535	(4,479)	-80.9%	11,071
Transfers and grants	-	-		-	-		- '		
Other expenditure	32,453	29,586	- 1	5,356	19,944	14,793	5,151	34.8%	29,586
Loss on disposal of PPE	_	_			-		-	*	
Total Expenditure	146,910	87,718		9,435	43,541	43,859	(318)	-0.7%	87,718
Recharge									
Head Office Recharge	51,174	40,430		15,787	15,787	20,215	(4,428)	-21.9%	40,430
iurplus/(Deficit)	(86,664)	3,569	-	(14,342)	6,045	1,785			3,569
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) Transfers and subsidies - capital (in-kind - all)									
urplus/(Deficit) for the year	(86,664)	3,569		(14,342)	6,045	1,785			3,569



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

NEWCASTLE MUNICIPALITY PRIVATE BAG X6621 **NEWCASTLE** 2940

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566 FAX NO:

E-MAIL:

0862 437 566

WER-

customerservices@eskom.co.zz WWW.ESKOM.CO.ZA

5578885631	YOUR ACCOUNT NO		
1.42	SECURITY HELD		
2022-01-03	BILLING DATE		
557539170069	TAX INVOICE NO		
DECEMBER 2021	ACCOUNT MONTH		
2022-02-02	CURRENT DUE DATE		
4000791824	VAT REG NO		

08600 37566 35328 SMS:

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

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

RANK. BRANCH CODE:

First National Bank 223626

BANK ACC NO:

50850143295

TAX INVOICE

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

R

R

ACCOUNT TRANSACTION SUMMARY			1
ADMINISTRATION CHARGE		R	5,380.67
TRANSMISSION NETWORK CAPACITY		R	1,711,250.00
URBAN LOW VOLTAGE SUBSIDY		R	2,437,500.00
ANCILLARY SERVICE (ALL)		R	168,066.60
ENERGY CHARGE (STD)	13,837,484.00	R	12,197,742.15
ENERGY CHARGE (PEAK)	5,535,735.00	R	7,090,169.39
ENERGY CHARGE (OFF)	15,640,655.00	R	8,746,254.28
ELECTRIFICATION AND RURAL SUBS (ALL)		R	3,781,498.50

TOTAL CHARGES FOR BILLING PERIOD

ACCOUNT SUMMARY FOR DECEMBER 2021

BALANCE BROUGHT FORWARD PAYMENT(S) RECEIVED TOTAL CHARGES FOR BILLING PERIOD ADJUSTMENT VAT RAISED ON ITEMS AT 14% VAT RAISED ON ITEMS AT 15%

SERVICE CHARGE

(Due Date 2021-12-31) R 221,503,188.22 Cash - 2021-12-15 R -49,382,172.71 36,306,344.42 R WHEELING/3RD PARTY WHEELING CHARGES R -56.579.87 R 0.00

ACCOUNT NO / REFERENCE NO

5578885631

NAME

NEWCASTLE MUNICIPALITY

FAX NUMBER

0343129697

168,482.83

36,306,344,42

5,437,464.68

0934 5578885631







>90 DAYS 61-90 DAYS 31-60 DAYS 16-30 DAYS CURRENT 86,457,031.8 43,468,564.47 42,138,839.28 0.00 41,743,809.10 TOTAL DUE R 213,808,244.74 Account OVERDUE - Subject to Disconnection

213,808,244.70

75000000 61800000 48600000 35400000 22200000 9000000 s o Α Α

ARREARS

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

PAGE RUN NO	EP 3
BILL GROUP	
BILL PAGE	1 OF 2

PAYMENT ARRANGEMENT

TOTAL AMOUNT DUE

INSTALMENT

0.00

ARREARS

172,064,435.64

DUE DATE 2022-02-02

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

MONTH



NEWCASTLE MUNICIPALITY PRIVATE BAG X6621 NEWCASTLE 2940 EASTERN REGION

PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566 **FAX NO:** 0862 437 566

E-MAIL:

customerservices@eskom.co.za
WWW.ESKOM.CO.ZA

125,000.00

1.

UTILISED CAPACITY

 YOUR ACCOUNT NO
 5578885631

 BILLING DATE
 2022-01-03

 TAX INVOICE NO
 557539170069

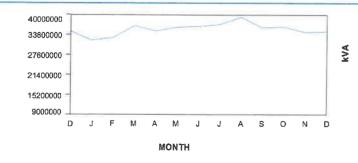
 ACCOUNT MONTH
 DECEMBER 2021

 CURRENT DUE DATE
 2022-02-02

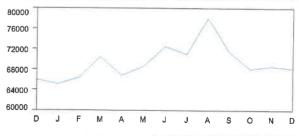
 VAT REG NO
 4000791824

 NOTIFIED MAX DEMAND
 125,000.00

ENERGY CONSUMPTION OFF PEAK KWH		15,640,655
ENERGY CONSUMPTION STD kWh		13,837,483
ENERGY CONSUMPTION PEAK kWh		5,535,735
ENERGY CONSUMPTION ALL kWh		35,013,874
DEMAND CONSUMPTION - OFF PEAK		60,634.
DEMAND CONSUMPTION - STD		67,632
DEMAND CONSUMPTION - PEAK		68,271
DEMAND READING - KW/KVA		68,271
REACTIVE ENERGY - OFF PEAK REACTIVE ENERGY - STD		5,541,844.
REACTIVE ENERGY - STD		4,711,982
OAD FACTOR		1,797,085
CONTROLOR		73.
PREMISE ID NUMBER 5578885383 TARIFF NAME: Megaflex NST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY		
Administration Charge @ R173.57 per day for 31 days	R	5.380.0
X Network Capacity Charge 125,000 kVa @ R13.69 : = R13.69/kVA	R	1,711,250,
	R	2,437,500.
		2,401,000.
Irban Low Voltage Subsidy 125,000 kVa @ R19.50 : = R19.50/kVA	Þ	169.066
Irban Low Voltage Subsidy 125,000 kVa @ R19.50 : = R19.50/kVA R19.50 R19.50/kVA	R	
Irban Low Voltage Subsidy 125,000 kVa @ R19.50 : = R19.50/kVA Incillary Service Charge 35,013,875 kWh @ R0.0048 /kWh ow Season Standard Energy Charge 13,837,484 kWh @ R0.8815 /kWh	R	12,197,742.
Jrban Low Voltage Subsidy 125,000 kVa @ R19.50 : = R19.50/kVA uncillary Service Charge 35,013,875 kWh @ R0.0048 /kWh ow Season Standard Energy Charge 13,837,484 kWh @ R0.8815 /kWh ow Season Peak Energy Charge 5,535,735 kWh @ R1.2808 /kWh	R R	168,066. 12,197,742. 7,090,169.
rban Low Voltage Subsidy 125,000 kVa @ R19.50 : = R19.50/kVA ncillary Service Charge 35,013,875 kWh @ R0.0048 /kWh ow Season Standard Energy Charge 13,837,484 kWh @ R0.8815 /kWh ow Season Peak Energy Charge 5,535,735 kWh @ R1.2808 /kWh ow Season Off Peak Energy Charge 15,640,655 kWh @ R0.5592 /kWh	R R R	12,197,742. 7,090,169. 8,746,254.
rban Low Voltage Subsidy 125,000 kVa @ R19.50 : = R19.50/kVA ncillary Service Charge 35,013,875 kWh @ R0.0048 /kWh ow Season Standard Energy Charge 13,837,484 kWh @ R0.8815 /kWh	R R	12,197,742. 7,090,169. 8,746,254.
rban Low Voltage Subsidy 125,000 kVa @ R19.50 : = R19.50/kVA ncillary Service Charge 35,013,875 kWh @ R0.0048 /kWh ow Season Standard Energy Charge 13,837,484 kWh @ R0.8815 /kWh ow Season Peak Energy Charge 5,535,735 kWh @ R1.2808 /kWh ow Season Off Peak Energy Charge 15,640,655 kWh @ R0.5592 /kWh	R R R	12,197,742. 7,090,169.



kWh



MONTH
PAGE RUN NO EP 4

BILL GROUP

BILL PAGE 2 OF 2

Tax Invoice

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940

Email: debtors@uthukelawater.co.za



Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002586
Date	2021/12/01

uthukela water

Bill to:

N003

Newcastle Municipality - WSA

Private Bag X 6621

Newcastle

VAT No: 4000791824

Item Description

DECEMBER 2021 BULK

Quantity

Price (Ex)

Tax

2 761 355,00

3.94

1 631 960.81

Deposit Banking Details uThukela Water (Pty) Ltd

Acc No: 061938939 Standard Bank Newcastle

Branch Code: 057724

AModa

Terms strictly 30 days from date of invoice

Total (Excl)
Tax
Total

10 879 738.70 1 631 960.81 12 511 699.51

F. MOOLA

ACT. CHIEF FINANCIAL OFFICER

for and on behalf of uThukela Water (Pty) Ltd

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

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

Statement

uThukela Water (Pty) Ltd 79 Harding Street Newcastle 2940

uthukela water Telephone Fax Date

Amount Due

034 328 5000 034 326 3388 2021/12/31

150 973 203,41

N003 Newcastle Municipality - WSA Private Bag X 6621 Newcastle 2940

	-						
	<u>Date</u>	Reference	Description	Allocated To	<u> Pebit</u>	Credit	Balance
	2021/07/01		Balance Brought Forward	1	16 667 909.30		116 667 909.30
	2021/07/01	INV00002555	Invoice		12 378 302.33		129 046 211.63
	2021/08/02	INV00002556	Invoice		12 665 069.32		141 711 280.95
_	2021/08/04	Newcastle Munic	Newcastle Municipality - WSA				129 361 133,42
	2021/09/01	INV00002563	Invoice		12 615 554.56		141 976 687.98
	2021/10/03	INV00002575	Învoice		12 745 671.28		154 722 359.26
	2021/11/02	INV00002579	Invoice		10 663 282.98		165 385 642.24
	2021/11/03	CRN0066	Invoice			10 663 282.98	154 722 359,26
	2021/11/03	INV00002580	Invoice		12 262 775.43		166 985 134,69
	2021/10/26	Newcastle Munic	Newcastle Municipality - WSA			6 000 000.00	160 985 134.69
	2021/12/06	INV00002585	Invoice		12 511 699,51		173 496 834.20
	2021/12/06	CRN0068	Invoice			12 511 699,51	160 985 134.69
	2021/12/01	INV00002586	Invoice		12 511 699,51		173 496 834.20
	2021/12/07	Newcastle Munic	Newcastle Municipality - WSA			10 852 701.21	162 644 132.99
	2021/12/15	Newcastle Munic	Newcastle Municipality - WSA				150 973 203.41

-	180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
	75 794 130.98	12 378 302.33	12 665 069.32	12 615 554.56	12 745 671.28	12 262 775.43	12 511 699.51	150 973 203.41
				2,				

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 Dus
75 794 130.98	12 378 302.33	12 665 069.32	12 615 554.56	12 745 671.28	12 262 775.43	12 511 699.51	150 973 203.41

SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR Dec 2021

Standard Bank 066450354/015 R 726,586.39 R 71,000,000.00 R 74,497.23 R 78,816.94 R 71,000,000.00 R 74,497.23 R 78,816.94 R 74,437.23 R 78,316.04 R 7	Name Of Investment	Account Number	Opening Balance	Opening Balance Investment Made	Investment	Withdrawale Made Interet	Accreud	Interest	Bank Charges	1
Fund Standard Bank 0684603544016 R. 14,050,000,000 R. 14,050,000,000,000 R. 14,050,000,000 R. 14,050,000	ielf Insurance Reserve Fund	Standard Bank 068450354/015	R 128 585 00	0 1 000 000 00		and an an an an an an an an an an an an an	HEIST	Capitalized	vat & Other	Balance
Standard Bank 08465034016 R 76 516 641	Housing Develorment Eura	C Transport	120,000.03	טיטטטיטטטין א		R 0.00		R 18,836.69		R 1.145.422.68
Standard Bank 088450354035 R 43,497.23 R 0.00 R 43,497.23 R 0.00 R 43,497.23 R 0.00	nina anadarana sucana	Standard Bank 068450354/016	R 76,816.84	R 104,636,683.50		R 75,000,000.00		R 348 013 69		D 20 004 544 02
R 18,528.89 R 3,894,231.35 R 3,703,325.91 R 2,169.86 R 3,5925.22 R 3,346 R 26,659.25 R 3,666,666.66 R 3,703,325.91 R 2,169.86 R 0,000 R 0,000<	Provincialisation	Standard Bank 068450354/035	R 43,497.23	R 0.00		B 43 407 23				N 30,001,314,U3
Standard Bank 068450354037 R. 36,680_278 R. 3,000_226 R. 0,000_226 R. 0,000_226 <t< td=""><td>MIG</td><td>Standard Bank 068450354/036</td><td>R 18 528 80</td><td>D 3 804 224 25</td><td></td><td>C2.104,04 11</td><td></td><td>K 0.00</td><td></td><td>R 0.00</td></t<>	MIG	Standard Bank 068450354/036	R 18 528 80	D 3 804 224 25		C2.104,04 11		K 0.00		R 0.00
Standard Bank 088450344039 R 56,056.28 R 3,703.325.91 R 2,169.86 R 0.00 Standard Bank 088450354039 R 79,269.02 R 0.00 Absa 920806428 R 0.00 R 0.00 R 0.00 Absa 920806428 R 0.00 R 0.00 R 0.00 Absa Bank: 9956019602 R 64,583.53 R 0.00 R 0.00 R 0.00 Absa Bank: 9956019602 R 64,583.63 R 0.00 R 0.00 R 0.00 Absa Bank: 9956019602 R 64,583.63 R 0.00 R 0.00 R 0.00 Absa Bank: 9956019602 R 64,583.63 R 0.00 R 0.00 R 0.00 Absa Bank: 9956019602 R 64,583.63 R 0.00 R 0.00 R 0.00 Absa Bank: 9956019602 R 64,583.63 R 0.00 R 0.00 R 0.00 Absa Bank: 9956019602 R 64,583.63 R 0.00 R 0.00 R 6,183.2 Absa Bank: 9956019602 R 64,583.63 R 17,709.00 0.00 R 17,77 R 0.00 R 17,	NDPG	Standard Bank 0604503541037	20.030,0	0.102,400,01		K 0.00		R 35,925.22		R 3,948,685.46
Standard Bank 068450354/038 R 60,906.29 R 0.00 R 70,269.05 R 0.00 R 70,269.05 R 0.00 R 70,269.05 R 0.00 R 80,141.30 R 8,676, Standard Bank 068450354/040 R 79,269.05 R 0.00 R 70,269.05 R 0.00 R 0.00 R 0.00 R 8,676, Absa: 928645624 R 64,583.53 R 0.00	- Constitution of	Stating in Dalik Vootsuss4/03/	K 36,659.25	R 3,666,666.66		R 3,703,325.91	R 2,169.86			00.00
Standard Bank 068450354039 R 79,269.05 R 0.00 R 79,269.05 R 0.00 R 80,141.90 R 80,763 Absa 3200506428 R 64,583.53 R 0.00 R 80,741.90 R 8	securication Grant	Standard Bank 068450354/038	R 60,906.28	R 0.00		R 60,906.28		0000		מימט
Using Standard Bank 068450354/040 R 95,375,91 R 16,500,000,00 R 8,074,130 R 8,676, Absa: 9288456248 R 64,583,53 R 0.00 R 0.00 R 0.00 R 0.00 R 120,00 Absa 9300506428 R 0.00 Absa Bank: 9956013602 R 545,945,93 R 0.00 R 17,757,163.06 R 12,566.88 R 65,192.3 R 0.00 Nedbank 0376485544146 R 117,05 R 0.00 R 17,757,163.06 R 12,566.88 R 15,060.88 R 15,060.88 R 15,666.88 R 16,90 R 65,192.3 R 16,90	-GM	Standard Bank 068450354/039	R 79,269.05	R 0.00		R 79 269 05				K 0.00
Absai 9288456248 R 64,583.53 R 0.00 R 8,041,000 R 80,141,90 R 8,676,000	itel deed low cost housing	Standard Bank 068450354/040	R 95 975 91	D 18 500 000 00		00.004		00.0 7		R 0.00
Absa 9300-24-0 R 0.00 R 0.00 R 0.00 R 0.00 R 0.00 R 120.00 R 120.00 <th< td=""><td>Capacity Building</td><td>Ahea: 02884E6240</td><td>0.000</td><td>00,000,000,01</td><td></td><td>K 8,000,000.00</td><td></td><td>R 80,141.90</td><td></td><td>R 8,676,117.81</td></th<>	Capacity Building	Ahea: 02884E6240	0.000	00,000,000,01		K 8,000,000.00		R 80,141.90		R 8,676,117.81
Absa 9300506428 R 0.00 R 0.00 <t< td=""><td>0</td><td>04-2004-00-00-00-00-00-00-00-00-00-00-00-00-</td><td>K 64,583.53</td><td>R 0.00</td><td></td><td>R 64,463.53</td><td>R 0.00</td><td></td><td></td><td></td></t<>	0	04-2004-00-00-00-00-00-00-00-00-00-00-00-00-	K 64,583.53	R 0.00		R 64,463.53	R 0.00			
Absa Bank: 9956019602 R 545,945,93 R 0.00 R 0.00 R 0.00 R 0.00 R 0.57 R 0.00 R 6,519.23 R 0.00 R 552,042,00 R 550,00 R 0.00 R 177.05 R 177.05 R 177.05 R 177.05 R 177.05 R 177.05 R 177.07 R 0.00 R 177.07 R 170.00 R 17	OUNCII FUNGS	Absa 9300506428	R 0.00	R 0.00		R 0.00		0000		
Nedbank 0376485554146 R 117.05 R 17.709,000.00 R 17.757,163.06 R 17.757,163.06 R 6,519.23 R 56.26.88 R 15.026.88 R 12.566.88 R 12.566.88 R 10.90 R 10.00	/AT Refund	Absa Bank : 9956019602		ROOR		0000		000		
Medbank 037648555441 47 R 177.05	ouncil Funds	Nedbank 037648555441 46	D 447 0E	00 000 001 17 0		00.04		K 6,519.23		R 552,465.16
Nedbank 037648555441 48 R 117.05 R 5.000,000.00 R 5.012,683.93 R 12,566.88 R 12,566.88 R 16,939 R 10,592 R 11,592	Council Europe	04 144 000 00 00 00 00 00 00 00 00 00 00 00	CD. / I L	K 17,709,000.00		R 17,757,163.06		R 48,046.01		R 0.00
Nedbank 037648555441 48 R 117.07 R 0.00 R 117.97 R 0.00 R 117.97 R 0.90 R 105.91 R 106.91 Nedbank 037648555441 52 R 132,168.09 R 360,270,681.53 R 0.00 R 254,200,000.00 R 60,670.65 R 106,812 R 106,812 Nedbank 037648555441 56 R 382,513.94 R 0.00 R 20,000,000.00 R 20,000,000.00 R 20,000,000.00 R 20,000,000.00 R 12,026.16 R 1,159,722.10 R 126.00 R 151,579.	Spiller reside	Nedbank 03/648555441 47	R 117.05	R 5,000,000.00		R 5,012,683.93		R 12.566.88		0000
Nedbank 037648555441 52 R 117.07 R 0.00 R 117.07 R 0.00 R 117.07 R 0.00 R 117.97 R 106.812 Nedbank 037648555441 52 R 132,168.09 R 360,270,681.53 R 0.00 R 254,200,000.00 R 609,670.65 R 106.812 R 106.812 Nedbank 037648555441 56 R 382,513.94 R 0.00 R 20,000,000.00 R 20,000,000.00 R 20,000,000.00 R 20,000,000.00 R 12,026.16 R 1,159,722.10 R 12,020.16 R 151.579.	Journal Funds	Nedbank 037648555441 48	R 117.07	R 0.00		R 117.97		0000		0.00
Nedbank 037648555441 52 R 132,168.09 R 360,270,681.53 R 254,200,000.00 R 254,200,000.00 R 609,670,65 R 106,812, Nedbank 037648555441 56 R 382,513.94 R 0.00 R 20,000,000.00 R 20,000,000.00 R 20,000,000.00 R 20,000,000.00 R 20,000,000.00 R 12,026.16 R 1,159,722.10 R 12,020.16 R 15,1572.20	Council Funds	Nedbank 037648555441 49	R 117.07	R 0.00		D 447 07		0000		K 0.00
Nedbank 037648555441 57 R 32,513.94 R 0.000 R 20,000,000.00 R 20,000,000.00 R 20,000,000.00 R 383,921,591.86 R 12,026.16 R 11,529,722.10 R 120,00 R 12,026.16 R 12,020.16	Council Funds	Nedbank 037648555441 52	и.	D 260 270 604 52		10.111.01		X 0.90		R 0.00
Nedbank 037648555441 57 R 0.00 R 20,000,000.00 R 20,000,000.00 R 20,000,000.00 R 20,000,000.00 R 1,026.16 R 1,159,722.10 R 120,00 R 15,579.	Sound Founds	Made and Control of the Management	- 1	11 000,21 0,00 I.33		K 254,200,000.00		R 609,670.65		R 106.812.520.27
Nedbank 037648555441 57 R 0.00 R 20,000,000.00 R 20,000,000.00 R 20,000,000.00 R 20,000,000.00 R 12,026.16 R 1,159,722.10 R 120,00 R 151,579.	Spring Lailus	Nedbank 037648555441 53	R 46.90	R 0.00		R 46.93	R 0.00	R 0 03		0000
Nedbank 03764855541 57 R 0.00 R 20,000,000.00 R 20,000,000.00 R 1,663,966.07 R 532,677,263.04 R 0.00 R 383,921,591.86 R 12,026.16 R 1,159,722.10 R 120,00 R 15	ost Office Guarentee	Nedbank 037648555441 56	R 382,513,94	R 0.00			P 0 856 30	0000		0.0 A
R 1,663,966.07 R 532,677,263.04 R 0.00 R 383,921,591.86 R 12,026.16 R 1,159,722.10 R 120.00	ouncil Funds	Nedbank 037648555441 57	R 0.00	R 20.000 000 00		00 000 000 00 0	20.000,0	00.0 N		R 382,513.94
K 1,0505,396,0/J K 532,677,283,04 R 0.00 R 383,921,591,86 R 12,026,16 R 1,159,722,10 R 120,00	otal as '2021/10/26		18							R 0.00
			N 1,003,366.U7	K 532,677,263.04	R 0.0		R 12,026.16	R 1,159,722.10		

Balance as per Bank Statements

R 151,579,239.35

SUMMARY OF LOAN REGISTER FOR DECEMBER 2021

Account number	Interest	9	Oper as at	Total Capital Payments	Interest Capitalised to Date	Interest Capitalised Interest Capitalised Total Interest to Date	Total Interest Payments	Balance
Loan Account: 61000536	9.37%		4,569,221.41	2,843,583.15	140,557.87	23.680.95	303 998 55	1 562 107 69
Loan Account: 61000654	9.10%	25,993,166.00	7,462,923.97	1,331,702,13			332 030 72	6 400 405 01
Loan Account: 61000826	11.29%	12,750,000.00					002,000.12	0,102,480.90
oan Account: 61000827	11.25%	1,975,000.00			75,670.28		70,002,004	3,633,748.40
Loan Account: 61000920	10.69%	7.000.000.00	L					1,346,772.62
Loan Account: 61000921	10.83%	1.850.000.00						4,290,329.15
Loan Account: 61007325	2 00%	-			04,020.02	10,790.80	128,353.37	1,148,667.60
Loan Account: 61007195	40 409/	1	ľ		146,518.00		301,943.98	5,348,414.75
Loan Account: 3042598105	44 440%	122,185,000.00	1		4,784,599.74		9,663,431.14	87,827,422.25
	11.44%	284,839,939.00	263,293,802.81	15,620,708.04	13,924,669.97	2,320,778.33	28,059,428.40	233,538,336.34
Totals				28,509,788.51	19,898,321.32	3,319,512.86	39,587,998.25	344,798,384.64
BALANCE PER GENERAL LEGDER							,10	344,757,744.78
DIFF - STATEMENT VS GEN LED								40,639.85
VARIANCE SAVINGS ON LOAN 61000536 LOAN 61000920 OVERPAYMENT ON LOAN								40,639.85 39,411.00
PREPARED BY:		REVIEWED BY:			REVIEWED BY:		_	AUTHORIZED BY:
C HARIPARSAD		BN KHUMALO			INC ION ON	Î		
ACCOUNTANT: GEN ACCOUNT & ADMIN					DIRECTOR: BUDGET & FINANCIAL			STRATEGIC EXECUTIVE DIRECTOR: BUDGET
SERVICES		MANAGER			REFORMS			& IREASURY OFFICE
DATE:	_	DATE:			DATE:		_	DATE:
						Í	1	

Controlled Con	Number	Vote number	Description	Opening balance	Receipts	Expanditure for DEC	Adjustments	Total Expenditure before	VAT FOR THE MONTH	Total VAT America		
Controller Con	-		Environmental Management Framework							Total VAI Amount	lotal Expenditure after VAT	Closing balance
		-	Cleanost Town	1023 075 44						24	•	(50.2 871 431
Contribution Cont	۲	030962043812	Electrification Grant									(823,975,11)
Controlled Con				(2,747,163.18)		22 803.40		0C 540 701			(H)	
1,100,000 1,10					2,063,000,00	362 242 98		4 700 040 04		7 061.30	174 699.02	(2,542,464.18)
Concessionary Concessionar	_							17.090.01			1,720,648,01	(342 151.98)
Control Cont	1	330952006512	Grant Skill Development	The state of the s	1,650,000,00	17 020.58		201 032.89		00.000.00	210 032 80	The state of the state of
Control Cont	-	130062013912	Comminist I be Society Dead	1,546,184,81	458 480.37			83,252.00			00.200 00	1,438,967,11
1,155,214 1,15	1	330952021001	frame Frash Produce	412,548.81	(2,475,000,00)	385 181.20		2,364,003,838		4,741,90	2 369 435.58	(1.911,412.08)
10 10 10 10 10 10 10 10	-			HE.565,11								(11,363.39)
Proposition of the Control of Early (1971) Proposition of Earl				(10,220.00)								100 000 000
1,10,0,144 1,10,0,444 1,10,0,444 1,0,0,445 1,2,0,2,0,14 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,0,444 1,0,4,444 1,0,4,444 1,0,4,444 1,0,4,444 1,0,4,444 1,0,4,444 1,0,4,444 1,0,4,444 1,0,4,444 1,0,4,444 1,0,4,444 1,0,4,444 1,0,4,4,44 1,0,4,4,44 1,0,4,4,4,4 1,0,4,4,4 1,0,4,4,4 1,0,4,4,4 1,0,4,4,4 1,0,4,4,4 1,0,4,4,4 1,0,4,4,4 1,0,4,	0	030852001312	MIG		092.169.000.001	6 804 308 5B		The state of the s				00.025 01
Consistence Control Contro	1			(36,920,00)		2000 5000		47,988,057,14	1,020,846,00		65,232,677,26	36,938,322,74)
Procession Pro	7	П.	Contdor De wiggment	131,074,84)								38,920,00)
Controller Con	υ c	П	Overdentalitation									(131,074.64)
Consideration Consideratio	100			(4,003,385,95)	(6,757,000,00)	540 133.49		3 079 210.84	1,874,61		3.128.286.50	100 000 000
Confection County Conf	ó	1		350 487.84	128 000.00							470 407 04
CONSISTION Consist with part Consist wit	٥	\neg	Fort Amiel Museum	(201,732,75)	(300,000,000)	4 nRn 47						
Control Cont	٥	-	Capacity Building Housing	(2.102.588.54)	14 380 74 OF	476 888 77		38 307.77				463.424.98
Control State Control Stat	0		Newcastle Airport	(1.815,281,36)		1100000		2,800,046.31		6.459.18		(801,219,99)
Concestioned Appert Carbologous Decision O	130952019001	Hawker Statts		(1.023.829.841)								
COMPRESSORIE Compact	٥	130952019001	Newcastle Amont		(2.000.000.00)						•	
Concestration Concestratio			Neighbouring Davelopment		(2)					+		(4.838.911.17)
Consisterate Cons	٥			(5,939,933.12)			20 090 090 3	X				
Control Cont	0 0			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			0.000 0000					(0.12)
Control Cont	1			8,518,369,60	10,000,000,00	368 125.00	8 618 067.00	10 469 380.47	66 218.76		11 784 748 83	
Control Cont	1		All nousling orange	4,268 812.79	(201,696,758,25)	49 790 538.58		146 769 792.39			and and and	1,78-445.23
Concession of the Denois Residentifier Grant - Dead Catalage	2		Stuff and Recreation	5.847.084.32		3,116,094,95		3 116 094.95	24 A14 A3		146 768 792.39	59 183 778,65
Europy Ellicancy and Doment's State Figure 1 Europy Ellicancy and Doment's State Elli	6	_	Title Deeds Restoration Grant - Post	(5.496.326.30)					Phillip Ide		3 583 608.37	(1,083,674.85)
Concession Management Grant Control Co	-	_	Energy Efficiency and Demend Side	(orrespondents)							•	(5,198 328 30)
TOTA	٥		Management Grant		(1,000,000,00)							doctoral no del
-174079000 -1329801, 477.01 7.519.158.78 9.148.909.84 228.011, 477.01 145.0000	1		TOTAL	(41,232,313,71)	(323,082,607,40)	81.817.394.00	4# 458 000 00	248 885 841 64				(1,000,000,000)
	PREPARED BY:		i R	EVIEWED BY:	-174079000 -139263000 14456000 (621,968,607.40)			-	REVIEWED BY:			(121859,444.10) THORIZED BY:
	C HARIPARSAD		82	NKHIMALO				i				
RINKHIMAIO			1					•	H.S NDLOVU		N.S.	INKOSI
B.N KHUMALO M.S NDLOVU	TNA		3								STR	RATEGIC EXECUTIVE ECTOR: BIDGET &
B.N KHUMALO M.S NDLOVU			DATE OF THE PROPERTY OF THE PR	IANAGER							TRE	EASURY OFFICE
B.N KHUMALO M.S NDLOVU			ă	ATE:				۵	ATE:		DA	ښ
B.N.KHUMALO M.S.NDLOVU MANAGER DATE:												i
B.N.KHUMALO M.S.NDLOVU MANAGER DATE: DATE:			:					•	***************************************			





THE FINANCIAL MANAGER
*NEWCASTLE LOCAL MUNICIPALITY
COLLECTION ACCOUNT
X6621
NEWCASTLE
2940

135 Rivonia Road, Sandown, 2196 P O Box 1144, Johannesburg, 2000, South Africa

> Bank VAT Reg No 4320116074 Lost cards 0800 110 929 Client Solution Desk 0860 555 333

> > nedbank.co.za

Tax invoice

Some of our fees will change on 1 January 2022.

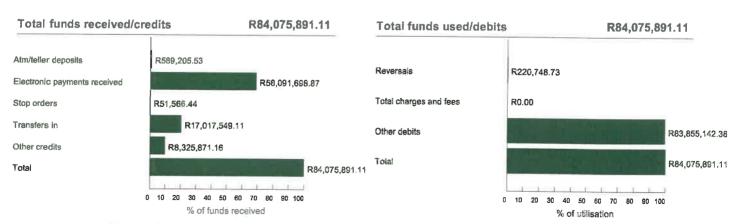
For more information go to nedbank.co.za or consult your business manager.



Please examine this statement soonest. If no error is reported within 30 days after receipt, the statement will be considered as being correct.

Account summary

Account type Current account		Account number 1162660066	
Statement date: Statement period: Statement frequency:	31/12/2021 30/11/2021 – 31/12/2021 Month-end	Envelope: Total pages: Client VAT number:	1 of 1 198
Bank charges summary		Cashflow	
Other charges Bank charge(s) (total) *VAT inclusive @ VAT calculated monthly	R0.00 R0.00 15.000%	Opening balance Funds received/Credits Funds used/Debits Closing balance Annual credit interest rate	R0.00 R84,075,891.11 R84,075,891.11 R0.00 0.000%



see money differently

NEDBANK

We subscribe to the Code of Banking Practice of The Banking Association South Africa and, for unresolved disputes, support resolution through the Ombudsman for Banking Service. Authorised financial services and registered credit provider (NCRCP16). Nedbank Ltd. Reg No 1951/000009/06

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Tran list no	Date	Description	Fees (R)	Debits (R)	Credits (R)	Balance (R)
		Balance brought forward				,
	31/12/2021	ABSA BANK 370005591687			150.00	3,502,001.97
	31/12/2021	ABSA BANK 5192594			150.00	3,502,151.97
	31/12/2021	290006626179			120.00	3,502,271.97
	31/12/2021	ABSA BANK 56523390000000000000			112.50	3,502,384.47
	31/12/2021	ABSA BANK 230002637117			112.14	3,502,496.61
	31/12/2021	ABSA BANK 320005587425			50.00	3,502,546.61
	31/12/2021	ABSA BANK 559270900000000000000			42.00	3,502,588.61
	31/12/2021	110001201160	1.13		3,200.00	3,505,788.61
	31/12/2021	ATM CASH R3,200.00			0.00	3,505,788.61
	31/12/2021	270001117446	1.13		2,333.00	3,508,121.61
	31/12/2021	BR CASH R2,333.00			0.00	3,508,121.61
	31/12/2021	210004105608	1.13		1,500.00	3,509,621.61
	31/12/2021	ATM CASH R1,500.00			0.00	3,509,621.61
	31/12/2021	210005502175	1.13		1,500.00	3,511,121.61
	31/12/2021	ATM CASH R1,500.00			0.00	3,511,121.61
019031	31/12/2021	220006535316	1.13		1,000.00	3,512,121.61
	31/12/2021	ATM CASH R1,000.00			0.00	3,512,121.61
	31/12/2021	10023287	1.13		1,000.00	3,513,121.61
	31/12/2021	ATM CASH R1,000.00			0.00	3,513,121.61
	31/12/2021	0005604564	1.13		600.00	3,513,721.61
	31/12/2021	ATM CASH R600.00			0.00	3,513,721.61
	31/12/2021	220005590155	1.13		600.00	3,514,321.61
	31/12/2021	ATM CASH R600.00			0.00	
	31/12/2021	240010031635	1.13		360.00	3,514,321.61 3,514,681.61
	31/12/2021	ATM CASH R360.00			0.00	
	31/12/2021	6557688	1.13		300.00	3,514,681.61 3,514,981.61
	31/12/2021	ATM CASH R300.00			0.00	
	31/12/2021	6009669	1.13		250.00	3,514,981.61
	31/12/2021	ATM CASH R250.00			0.00	3,515,231.61
	31/12/2021	020120000053	1.13		90.00	3,515,231.61
	31/12/2021	ATM CASH R90.00			0.00	3,515,321.61
	31/12/2021	330002385931			14,439.99	3,515,321.61
	31/12/2021	300001332881			11,885.57	3,529,761.60
	31/12/2021	210001205856				3,541,647.17
	31/12/2021	230002633553			7,711.47	3,549,358.64
019032	31/12/2021	180002705455			5,232.57	3,554,591.21
	31/12/2021	210001129072			3,787.00	3,558,378.21
	31/12/2021	390001184992			3,628.00	3,562,006.21
	31/12/2021	140010030223			3,597.27	3,565,603.48
	31/12/2021	370002684048			3,355.00	3,568,958.48
	31/12/2021	260001102785			3,000.00	3,571,958.48
	31/12/2021	310001153528			2,953.35	3,574,911.83
	31/12/2021	240001721269			2,658.22	3,577,570.05
	31/12/2021	320010032987			2,488.24	3,580,058.29
	31/12/2021	250002222094			2,484.79	3,582,543.08
	31/12/2021	330001227795			2,174.91	3,584,717.99
	31/12/2021	190001165652			2,124.00	3,586,841.99
	31/12/2021				1,590.00	3,588,431.99
		180001100971			1,500.00	3,589,931.99
		320010029637 CM SWE TO 4462667229			485.00	3,590,416.99
	J 11 12/2021	CM SWP TO-1162667338		3,590,416.99		0.00

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NEDBANK





THE FINANCIAL MANAGER
*NEWCASTLE LOCAL MUNICIPALITY
PRIMARY BANK ACCOUNT
X6621
NEWCASTLE
2940

135 Rivonia Road, Sandown, 2196 P O Box 1144, Johannesburg, 2000, South Africa

> Bank VAT Reg No 4320116074 Lost cards 0800 110 929 Client Solution Desk 0860 555 333

> > nedbank.co.za
> > Tax invoice

Some of our fees will change on 1 January 2022.

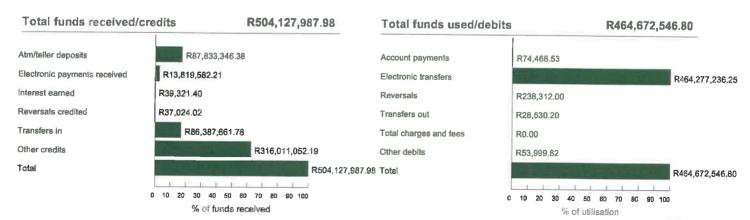
For more information go to nedbank.co.za or consult your business manager.



Please examine this statement soonest. If no error is reported within 30 days after receipt, the statement will be considered as being correct.

Account summary

Account type Current account		Account number 1162667338	
Statement date: Statement period: Statement frequency:	31/12/2021 30/11/2021 – 31/12/2021 Month-end	Envelope: Total pages: Client VAT number:	1 of 1 21
Bank charges summary		Cashflow	
Other charges Bank charge(s) (total) *VAT inclusive @ VAT calculated monthly	R0.00 R0.00 15.000%	Opening balance Funds received/Credits Funds used/Debits Closing balance Annual credit interest rate	R7,738,607.49 R504,127,987.98 R464,672,546.80 R47,194,048.67 0.000%



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NEDBANK

We subscribe to the Code of Banking Practice of The Banking Association South Africa and, for unresolved disputes, support resolution through the Ombudsman for Banking Service. Authorised financial services and registered credit provider (NCRCP16). Nedbank Ltd Reg No 1951/000009/06.

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Tran list no	Date	Description	Fees (R)	Debits (R)	Credits (R)	Balance (R)
		Balance brought forward				
	31/12/2021	MERCH D - 02960748		864.80		43,608,382.22
	31/12/2021	MERCH D - 02960730		864.80		43,607,517.42
	31/12/2021	MERCH D - 02960722		864.80		43,606,652.62
	31/12/2021	MERCH D - 02961274		864.80		43,605,787.82
	31/12/2021	MERCH D - 02960698		844.10		43,604,943.72
	31/12/2021	MERCH D - 02960672		762.88		43,604,180.84
	31/12/2021	MERCH D - 02997799		460.00		43,603,720.84
	31/12/2021	CM SWP FROM-1162660066			3,590,416.99	47,194,137.83
	31/12/2021	TRANSFER TO 1180366085	12.92	89.16		47,194,048.67
Closing bala	ince		y may be			47,194,048.67

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, Vishanderan Govender, the Acting Municipal Manager of Newcastle Municipality, hereby certify that the mid-year review budget and supporting documentation of the 2021/2022 Operational and Capital Budget have been prepared in accordance with Section 72(1)(a)(b) of the Municipal Finance Management Act, No56 of 2003; and Regulation 56-59 of the Municipal Budget and Reporting Regulations.

Print Name : Vishanderan Govender

Acting Municipal Manager : NEWCASTLE MUNICIPALITY

Signature :

Date : 24 / 011 3022