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			Buc	iget Year 2021/	22		
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands								%
Revenue By Source								
Property rates	342,534	362,426	746	28,873	181,212	181,213	(1)	0%
Service charges - electricity revenue	621,122	710,188		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	(#)	3.5			-		-	
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	· ·	-		-	-	=	_	
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	2	=	1,088	3,045	9	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			Buc	iget Year 2021	122		
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R thousands								%
Expenditure By Type								
Employee related costs	546,878	570,234	= =	55,053	282,105	285,117	(3,012)	-1%
Remuneration of councillors	25,612	28,882	#	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	= 1	3,320	19,929	19,877	52	0%
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	(33)	0%
Contracted services	273,799	388,306		68,127	256,058	194,153	61,905	32%
Transfers and subsidies	·=.	:=:	18	-	-		-	
Other ex penditure	10,155	106,290		5,491	55,576	53,145	2,431	5%
Losses	76,013	1	-	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	5.	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	-	- 1	_		_	_	_	
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	-	-	_	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	-	- [-	1 450	(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	947	5 934	46 112	55 171	(9 059)	-16%
Provincial Government	819	11 035	9	3 116	3 147	5 518	(2 370)	-43%
District Municipality			-	-		-	(20,0)	7070
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	\w.	*	9			20 000	(11423)	- 13 70
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 Ye	ar 2021/22	
Description R thousands	Ref 1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS	+ +				-	
Current assets	1 1					
Cash	1 1	7,834	390			
Call investment deposits	1 1	1,666			47,235	39
Consumer debtors		647,406	8,760	1=	151,579	8,76
Other debtors	1 1		544,148	-	728,547	544, 14
Current portion of long-term receivables	1 1	115,423	81,351	1.7	118,112	81,35
Inventory	1 1	-	=	-	-	-
Total current assets	++	19,242	14,995		23,345	14,99
Total Cultent assets	+ +	791,572	649,643	_	1,068,819	649,64
Non current assets						
Long-term receivables		1	- 1	-	-	
Investments		-	- 1	-	= = =	
Investment property		327,735	341,874		327,785	341,874
Investments in Associate	1 1	187,056	217,333	-	187,056	
Property, plant and equipment		6,440,097	6,410,126	_	1	217,333
Biological			5,115,125	-	6,371,348	6,410,126
Intangible		1,260	1,224		-	
Other non-current assets		11,758	11,711		836	1,224
Total non current assets		6,967,906	6,982,268		11,774	11,711
TOTAL ASSETS		7,759,478	7,631,911	<u>-</u>	6,898,798 7,967,617	6,982,268 7,631,911
		***			1,007,011	7,001,01
LIABILITIES						
Current liabilities						
Bank overdraft		H:	:		21	_
Borrow ing	1 1	31,097	15,118	_	16,616	15,118
Consumer deposits		27,520	27,095		28,076	27,095
Trade and other payables		861,029	601,094	_	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		000.05				
Provisions		362,054	345,654	-	329,809	345,654
otal non current liabilities		214,597	202,464		214,597	202,464
OTAL LIABILITIES		576,650	548,118		544,406	548,118
NET ASSETS		1,507,703	1,201,177		1,513,981	1,201,177
	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	(=1)	6,423,478	6,400,660
Reserves		30,242	30,074	=	30,159	30,074
OTAL 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%	942,90
Other revenue		32,949	29,045	2	546	10,476	14,522	(4,046)	-28%	29,04
Transfers and Subsidies - Operational		527,884	695,021	-	230,533	522,800	537,256	(14,456)	-3%	695,02
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		-		=	-		2	_		_
Payments	П									
Suppliers and employees		(1,558,017)	(1,863,263)	-	(156,910)	(976,466)	(931,632)	13,383	-1%	(1,863,263
Finance charges	Ш	(42,721)	(39,754)		(3,320)	(19,929)	(19,877)	52	0%	(39,754
Transfers and Grants	1 1	-	-	_	\ i	=	(.u,u,,	_		(00,104
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										
Proceeds on disposal of PPE		4 005	44.000	14-	4 500					
		1,635	11,000	(6)	1,596	1,596	5,500	(3,904)	-71%	11,000
Decrease (increase) in non-current receivables	1		-	122	-	-	-	-		1.75
Decrease (increase) in non-current investments Payments		1,478	-	375	-	*	-	-		=
		4404 504								
Capital assets		(124,501)	(145, 393)		(11, 152)	(62,041)	(72,697)	(10,656)	15%	(145,393)
NET CASH FROM/(USED) INVESTING ACTIVITIES	H	(121,388)	(134,393)		(9,556)	(60,445)	(67, 197)	(6,751)	10%	(134,393
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			+			-	-	_		124
Borrowing long term/refinancing		= =	-		_		-	_		
Increase (decrease) in consumer deposits		=	=		=	75		_		
Paym ents	H									
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)		(27,984)	(46,726)	(15,942)	30,784	-193%	(31,884)
								Mili		, ,,,,,,,,
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		3. 1	9,500	15,985			9,500
Cash/cash equivalents at month/year end:		9,500	9,150	-		198,814	240,793			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	r 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	1,150	7%	35,37
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	-	312,613	1,265,483	1,251,705	13,778	1%	2,214,24
Employee costs	546,878	570,234	-	55,053	282,105	285,117	(3,012)	-1%	570,23
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%	378,678
Finance charges	64,980	39,754	_	3,320	19,929	19,877	52	0%	39,75
Materials and bulk purchases	686,953	693,252	_	47,483	342,027	346,626	(4,599)	-1%	693,252
Transfers and subsidies	_	_	_	_	_	_	_ 1		_
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)	(274,689)	_	99,881	123,830	7,239	116,591	1611%	(274,689
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	-	9,050	49,263	60,689	(11,425)	-19%	121,377
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (inkind - all)	_	_	_	_	_	_	_		_
Surplus/(Deficit) after capital transfers &	(165,311)	(153,312)	-	108,931	173,093	67,928	105,165	155%	(153,312
contributions	(`				,	100,100		(100,010
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	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
inancial 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				6,430,734
Cash flows									
Net cash from (used) operating	123,911	159,442		208,849	306 496	207.047	14 464	40/	450.440
Net cash from (used) investing	(121,388)		-		296,485	307,947	11,461	4%	159,442
		(134,393)	_	(9,556)	(60,445)	(67,197)	(6,751)	10%	(134,393)
Net cash from (used) financing Cash/cash equivalents at the month/year end	(29,291) 9,500	(31,884) 9,150	_	(27,984)	(46,726) 198,814	(15,942) 240,793	30,784 41,979	-193% 17%	(31,884)
and a second contraction of the second contr	0,000				130,014	240,155	41,373	1776	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									
	5,804	50,375	35,361	45,711	38,210	29,586	186,752	808,470	1,200,269
otal By Income Source Creditors Age Analysis Total Creditors	86,219	16,665	25,882	14,917	17,930		74,795		

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - 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								%	
Revenue - Functional										
Governance and administration		496,601	482,062	-	65,672	268,574	241,031	27,543	11%	482,06
Executive and council		11,774	7,046	-	4,203	10,524	3,523	7,001	199%	7,04
Finance and administration		484,827	475,016	-	61,469	258,049	237,508	20,541	9%	475,01
Internal audit		-	-	-	-	- 1	-	-		-
Community and public safety		55,462	229,414	-	51,966	164,950	114,707	50,243	44%	229,41
Community and social services		42,193	13,250	-	986	7,569	6,625	944	14%	13,25
Sport and recreation		110	11,724	-	-	3,635	5,862	(2,227)	-38%	11,72
Public safety		5,061	3,214	-	484	2,266	1,607	659	41%	3,214
Housing		8,079	201,163	-	50,494	151,476	100,581	50,895	51%	201,163
Health		19	63	-	2	4	32	(28)	-88%	63
Economic and environmental services		124,519	130,284	-	8,598	95,296	129,758	(34,461)	-27%	130,284
Planning and development		85,557	11,102	-	7,586	56,706	70,167	(13,461)	-19%	11,102
Road transport		38,962	119,182	-	1,012	38,590	59,591	(21,001)	-35%	119,182
Environmental protection		-	-	-	-	-	-	-		_
Trading services		1,409,512	1,493,686	-	195,414	785,839	826,811	(40,972)	-5%	1,493,686
Energy sources		710,519	806,767	-	80,553	427,611	418,736	8,875	2%	806,767
Water management		321,457	318,574	-	45,112	183,080	223,903	(40,823)	-18%	318,574
Waste water management		239,452	231,907	-	47,731	95,232	115,954	(20,722)	-18%	231,907
Waste management		138,084	136,438	_	22,019	79,916	68,219	11,697	17%	136,438
Other	4	187	173	_	14	88	87	1	1%	173
otai Revenue - Functional	2	2,086,281	2,335,619	-	321,663	1,314,746	1,312,393	2,353	0%	2,335,619
xpenditure - Functional										
Governance and administration		595,470	412,892	_	36,086	225,829	206,446	19,383	9%	412,892
Executive and council		172,102	81,428	_	7,810	48,723	40,714	8,009	20%	81,428
Finance and administration		418,192	324,629	_	28,160	176,877	162,314	14,563	9%	324,629
Internal audit		5,176	6,835	_	116	228	3,417	(3,189)	-93%	6,835
Community and public safety		228,840	363,201	_	68,081	243,407	181,600	61,806	34%	363,201
Community and social services		32,561	39,395	_	3,655	17,186	19,698	(2,512)	-13%	39,395
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%	60,864
Housing		48,669	172,577	_	52,026	158,443	86,289	72,155	84%	172,577
Health		9,188	9,315	_	827	4,490	4,658	(167)	-4%	9,315
Economic and environmental services		289,060	290,015	_	38,961	125,580	145,007	(19,427)	-13%	
Planning and development		81,394	85,704	-	7,008	38,467	42,852	(4,385)	-10%	290,015 85,704
Road transport		207,656	204,303	_	31,953	87,114	102,151	(15,038)	-15%	
Environmental protection		9	8		-	07,714	102,131		-100%	204,303 8
Trading services		1,167,699	1,419,052		69,605	545,994		(4)		
Energy sources		567,650	701,055		43,239	325,708	709,526 350,527	(163,532)	-23%	1,419,052
Water management		492,183	615,329		21,988	167,256	307,664	(24,819)	-7%	701,055
Waste water management		73,246	63,720	_	818	34,014		(140,408)	-46%	615,329
Waste management		34,619	38,948	_	3,560	19,015	31,860	2,154	7%	63,720
Other		801	3,771		3,360	843	19,474	(459)	-2%	38,948
otal Expenditure - Functional	3	2,281,870	2,488,931	-	212,732	1,141,653	1,886 1,244,465	(1,042) (102,812)	-55%	3,771
urplus/ (Deficit) for the year	,	(195,588)	(153,312)		108,931	173,093	67,928	105,165	-8% 155%	2,488,931 (153,312)

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%	79,492
Vote 2 - COMMUNITY SERVICES		185,559	164,689	-	23,494	93,404	82,345	11,059	13.4%	164,689
Vote 3 - BUDGET AND TREASURY		402,528	402,570	-	38,464	206,689	201,285	5,404	2.7%	402,570
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	_	-	_		_
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS	- 1 1	19,360	209,490	_	50,578	153,860	104,745	49,115	46.9%	209,490
Vote 6 - TECHNICAL SERVICES		674,026	672,611	_	101.367	371,297	465,537	(94,240)	-20.2%	672.611
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	- 1 1	710,519	806,767	_	80,553	427,611	418,736	8,875	2.1%	806,767
Vote 8 - [NAME OF VOTE 8]	- 1 1	- 1	-	- 1	_	-	_	_	2.170	-
Vote 9 - [NAME OF VOTE 9]		-	- 1	-	-	_	_	-		_
Vote 10 - [NAME OF VOTE 10]		-	-	-	_	-	_	-		_
Vote 11 - [NAME OF VOTE 11]	- 1 1	-	-	-	-	-	-	-		_
Vote 12 - [NAME OF VOTE 12]	- 1 1	-	-	-	-	-	-	- 1		_
Vote 13 - [NAME OF VOTE 13]	- 1 1	-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]	- 1 1	-	-	-	-	-	-	- 1		-
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	- 1 1	226,837	146,849	_	7,173	56,125	73,424	(17,300)	-23.6%	146,849
Vote 2 - COMMUNITY SERVICES	- 11 - 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%	
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		76.501	203,132	_	54,041	171,391	101,566	69,825		75,573
Vote 6 - TECHNICAL SERVICES	-11-1	827.582	938.144	_	60,133	314,282	469,072		68.7%	203,132
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES	1 1	578,094	708,144	_	43,857	333,497	469,072 354,072	(154,790)	-33.0%	938,144
Vote 8 - [NAME OF VOTE 8]		370,034	700,144		45,051	333,491	334,012	(20,575)	-5.8%	708,144
Vote 9 - [NAME OF VOTE 9]	- 1 1	_	_	_	_			_ [_
Vote 10 - [NAME OF VOTE 10]		_ [_	_ []	_	_	_			_
Vote 11 - [NAME OF VOTE 11]		- 1	_	_	_	_	_	_		_
Vote 12 - [NAME OF VOTE 12]		- 1	- 1	-	_	_	_	_		_
Vote 13 - [NAME OF VOTE 13]		- []	-	-	-	_ [-	_ [_
Vote 14 - [NAME OF VOTE 14]		- 1	- 1		-	_	-	-		_
Vote 15 - [NAME OF VOTE 15]		-	-	_	_	-	_	_		_
Total 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	- 100	28,873	181,212	181,213	(1)	0%	362,42
Service charges - electricity revenue		621,122	710,188	12	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%	2,29
Interest earned - outstanding debtors		3,835	4,642		607	2,154	2,321	(168)	-7%	4,64
Dividends received			=				2	-		97
Fines, penalties and forfeits		5,402	2,105	71	494	2,328	1,052	1,275	121%	2,10
Licences and permits		101	105		4	18	52	(35)	-66%	10:
Agency services		-			121 222		8	- 1		
Transfers and subsidies Other revenue		549,062	695,021	//	191,888	492,094	492,094	-		695,02
Gains		18,409	20,987		546	6,727	10,493	(3,766)	-36%	20,98
Odilis		52,158	-	-	1,088	3,045		3,045	#DIV/0!	35
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	-	312,613	1,265,483	1,251,705	13,778	1%	2,214,24
Expenditure By Type										
Employee related costs		546,878	570,234	540	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				
Depreciation & asset impairment				81			141,768	(131,687)	-93%	283,536
•		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%	557,138
Other materials		127,618	136,114	30	11,176	68,024	68,057	(33)	0%	136,114
Contracted services		273,799	388,306		68,127	256,058	194,153	61,905	32%	388,306
Transfers and subsidies		=	- 1	-	3 - 3	-	_	_		-
Other expenditure		10,155	106,290		5,491	55,576	53,145	2,431	5%	106,290
Losses		76,013	1	=	535	658	1	658	131592%	100,200
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)	(274,689)	-	99,881	123,830	7,239	116,591	0	(274,689
National / Provincial and District) National / Provincial and District)		90,870	121,377	-	9,050	49,263	60,689	(11,425)	(0)	121,377
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		(46E 244)	(4E2 242)		400.004	470.000	07.000	-		
purpus/pencit/ arter capital transfers & Contributions		(165,311)	(153,312)	-	108,931	173,093	67,928			(153,312
Taxation								-		
Surplus/(Deficit) after taxation		(165,311)	(153,312)	-	108,931	173,093	67,928	- F = A		(153,312
Attributable to minorities									Edited.	
Surplus/(Deficit) attributable to municipality		(165,311)	(153,312)	-	108,931	173,093	67,928		HATT	(153,312
Share of surplus/ (deficit) of associate		(30,277)								(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Surplus/ (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

R Rosenands R Davidge R Da	Vote Description	Ref	2019/20	0-2.1	8.0		Budget Year 2020				
R Robusted 1	vote pescription	Kei				Monthly actual	YearTD actual				Full Year Forecas
Non-1-CORPORATE SERVICES		_									
No. 3 - COMMAND TREASURY		2									
Web - FUNDER AND TREASURY	Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		
No. 4 - MUNICPA MONAGER CONTROL SERVICES	Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		
Web 1 - DEVICEONMENT PLANNING SETULENEST	Vote 3 - BUDGET AND TREASURY		-	-	-	-	_	-	-		
Year F.RECTIFICAL AND MICHANICAL SERVICES	Vote 4 - MUNICIPAL MANAGER		-	_	-	_	-	_	_		
Year F.RECTIFICAL AND MICHANICAL SERVICES		MENT	_	_	_	_	_	_	_		
Web - FLECHTROWAND MCCONNICLS SERVICES			_	_	_	_	_	_			
Vace 1-PAMEC OF VOTE 9			1					_	_		
Web 1- PAMAC GF VOTE 19			- 1	-	_	-		-			
Was 11 - NAME OF VOTE 19			- 1	-	-	-		-	-		
Vac 12 - NAME CF VOTE 19			- 1	- 1	-	-	-	-	-		
Vieto 12 - PAIMAC OF VOTE 19	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		
Vac 15 - PMANE OF VOTE 19	Vote 11 - [NAME OF VOTE 11]		-	-	-	- 1	-	-	-		
Value 14 Value 15	Vote 12 - [NAME OF VOTE 12]		-	- 1	-	- 1	-	-	_		
Value 15 Value CP VOTE 15 Value CP VOTE 15 Value CP VOTE 15 Value CP VOTE 16 Value CP VOTE 17 Value CP VOTE 17 Value CP VOTE 18 Value CP VOTE 18 Value CP VOTE 18 Value CP VOTE 19	Vote 13 - [NAME OF VOTE 13]		- 1	-	_	_	_	_	-		
Value 15 Value CP VOTE 15 Value CP VOTE 15 Value CP VOTE 15 Value CP VOTE 16 Value CP VOTE 17 Value CP VOTE 17 Value CP VOTE 18 Value CP VOTE 18 Value CP VOTE 18 Value CP VOTE 19	Vote 14 - INAME OF VOTE 14I		- 1	_	_	_	_	_	_		
Asid Capital Multi-gene exponentiture A7											
Intel® Year expenditure spornostation Vols 1- CORPORATE SERVICES Vols 1- CORPORATE SERVICES Vols 3- CORPORATE SERVICES Vols 3- DUDGET AND TREASURY Zols 1.200 — 6.3 851 600 251 258 Vols 3- DUDGET AND TREASURY Zols 1.200 — 6.3 851 600 251 258 Vols 3- DUDGET AND TREASURY Zols 1.200 — 6.3 851 600 251 258 Vols 3- DUDGET AND TREASURY Zols 1.200 — 6.3 851 600 251 258 Vols 3- DEVELOPMENT PLANNING AND HUMAN SETTLEMENT Zols 1.200 — 7 — 150 (159) -160% Vols 5- DEVELOPMENT PLANNING AND HUMAN SETTLEMENT Zols 1.200 — 7 — 3,737 5,262 (1589) -398 Vols 7- ELECTRICAL AND NECHANICAL SERVICES Vols 7- DAME OF VOTE 81 Vols 1- PAMEE OF VOTE 101 Vols 11- PAMEE OF VOTE 101 Vol		47				_					
Web 1 - COMPORTINE SERVICES	van cahirai muin-Aeai exhelinimie	4,1	-	-	-	-	-	-	_		
Was 2-DOMANITY SERVICES 5,217 - 3,117 4,040 - 4,060 600 251 4279	ngle Year expenditure appropriation	2									
Valo 3 - PUNDET FAM DIREASURY 2,038 1,200 - 63 851 600 251 42% 42550 4255 426 4255 425	Vote 1 - CORPORATE SERVICES		-	-	-	- 1	_	_	_		
Valor 3 - PLANE CENT AND TREASURY 2,038 1,200	Vote 2 - COMMUNITY SERVICES		5,301	- 1	_	3,137	4.040	_	4.040	#DIV/0!	
Victo 4 - MUNICIPAL MANAGER				1,200	_						1,
Valor 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT 21,528 10,951 -						_	_				1,
Vote 3 - FLECHNICAL SERVICES 98,535 139,342		MENIT					2 727				
Voto 8 - PIANE OF VOTE 8) Voto 8 - PIANE OF VOTE 9) Voto 10 - PIANE OF VOTE 10) Voto 10 - PIANE OF VOTE 10] Voto 10 - PIANE OF VOTE 10] Voto 10 - PIANE OF VOTE 10] Voto 11 - PIANE OF VOTE 11] Voto 12 - PIANE OF VOTE 11] Voto 12 - PIANE OF VOTE 11] Voto 13 - PIANE OF VOTE 12] Voto 14 - PIANE OF VOTE 13] Voto 14 - PIANE OF VOTE 14] Voto 15 - PIANE OF VOTE 15] da Capital inleps-war arpenditure 4 124,501 145,303 - 9,134 61,878 72,697 (10,718) 15% at Capital Expenditure Voto 15 - PIANE OF VOTE 15] da Capital Expenditure 1 24,501 145,303 - 9,134 61,878 72,697 (10,718) 15% at Capital Expenditure Voto 15 - PIANE OF VOTE 15] da Capital Expenditure 1 24,501 145,303 - 9,134 61,878 72,697 (10,718) 15% at Capital Expenditure 2 2,038 4,400 - 63 851 2,200 (1,349) 615% Exocutive and council Finance and administration 2 2,038 4,400 - 63 851 2,200 (1,349) 615% Exocutive and council Finance and administration 2 2,038 4,400 - 63 851 2,000 (1,199) 69% Internal audit Community and public earlety 6 2,833 11,035 - 3,137 4,506 5,518 (1,011) 18% Community and public aarlety 6 2,833 11,035 - 3,137 4,506 5,518 (1,011) 18% Sport and recreation 2 24 11,000 - 3,116 3,116 3,166 5,500 (2,384) 43% Public safety 1 8,955 35 - 466 18 49 2565% Heauth Excention and environmental services 7 4,561 47,451 - 1,356 20,141 23,571 (3,40) 15% Environmental protection 7 4,561 47,451 - 1,356 20,141 23,571 (3,40) 15% Environmental protection 7 4,561 47,451 - 1,356 18,19 18,000 (3,437) 18,000 1		MEIN!				E 004					10,
Vote 9 PAME OF VOTE 8			95,636			5,934	53,351				130,
Vote 10 - [NAME OF VOTE 9]			-	2,900	-	-	-	1,450	(1,450)	-100%	2,
Vacto 10 NAME OF VOTE 10			-	-	-	-	-	-	-		
Volo 11 - [NAME OF VOTE 13]	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		
Voto 13 - [NAME OF VOTE 12] Voto 14 - [NAME OF VOTE 14] Voto 15 - [NAME OF VOTE 15] Voto 14 - [NAME OF VOTE 15] Voto 15 - [NAME OF VOTE 16] Vo	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		
Voto 14 - [NAME OF VOTE 14]	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		
Vote 15 - [NAME OF VOTE 14]	Vote 12 - [NAME OF VOTE 12]		-	-	_	-	_	_	-		
Voto 15 - [NAME OF VOTE 14]	Vote 13 - [NAME OF VOTE 13]		_	_	_	_	-	_	_		
Vote 15 (AskE OF VOTE 15)			-	_	_	_	_	_	_		
tal Capital single-year expenditure 4 124,501 145,393 — 9,134 61,978 72,697 (10,718) -15% tal Capital Expenditure - Functional Classification 124,501 145,393 — 9,134 61,978 72,697 (10,718) -15% tistal Expenditure - Functional Classification 2,038 4,400 — 63 851 2,000 (1,349) -15% Executive and council — 300 — — — 150 (150) -100% Finance and administration 2,038 4,100 — 63 851 2,050 (1,199) -59% Internal audit — — — — — — — — — — — — — — — 99% (1,199) -59% (1,199) -59% (1,199) -59% (1,199) -100% (1,199) -100% (1,199) -100% — -116 0 (1,199) -109% 410% -100% — -116 0 -100% -100% -100% -100%			_ [_	_	_	_				
124,591 124,592 145,393 - 9,134 61,978 72,897 (10,719) -15%		4	124 501	145 303		0.134	61 078	72 607		450/	145,3
Extenditure - Functional Classification 2,038 4,400 - 63 851 2,200 (1,349) -61%		-									145,3
Sovernance and administration 2,038 4,400 - 63 851 2,200 (1,349) -61%				,		-,111.		12001	(10,710)	-1070	140,
Executive and council Finance and administration Internal audit Community and public safety Community and public safety Community and public safety Community and social services 3,611											
Finance and administration Internal audit			2,038	4,400	-	63	851	2,200	(1,349)	-61%	4,
Intermal audit Community and public safety Community and public safety Community and public safety Community and social services 3,611 3,1100 - 2,11 924 - 924 HDIVIOI Sport and recreation Public safety 1,683	Executive and council		-	300	*	-	- 1	150	(150)	-100%	3
Community and public safety	Finance and administration	- 1	2,038	4,100	= 1	63	851	2,050	(1,199)	-59%	4,
Community and social services 3,611	Internal audit		-			-		_	-		
Community and social services 3,611	Community and public safety		6,283	11,035	-	3,137	4,506	5,518	(1.011)	-18%	11,0
Sport and recreation	Community and social services			3							,-
Public safety Housing Housing Health Economic and environmental services 74,561 Planning and development 20,407 10,731 - 3,322 5,366 (2,044) -38% Road transport Environmental protection				11.000	_			5.500			11,0
Housing Health Economic and environmental services 74,561 47,143 - 1,356 20,141 23,571 (3,430) -15% Planning and development 20,407 10,731 - 3,322 5,366 (2,044) -38% Road transport 54,154 38,412 - 1,356 16,819 18,206 (1,387) -8% Environmental protection 77ading services 41,620 82,815 - 4,577 36,480 41,408 (4,927) -12% Energy sources Water management 24,536 46,707 1,429 26,264 23,353 2,911 12% Waste water management 16,946 38,109 - 3,149 10,216 18,054 (7,838) -43% Waste management 138				,		0,7.10	5,7.10	0,000		4570	11,
Health				35	2		466	40		DECEN	
Economic and environmental services	-	- 1	535	33	=	-		10		2000%	
Planning and development 20,407 10,731 -			7.70	4= 444				-			
Road transport 54,154 36,412 - 1,356 16,819 16,206 (1,387) -8% Environmental protection						1,356					47,
Environmental protection Trading services Energy sources Water management Waste water management Cother Ital Capital Expenditure - Functional Classification Provincial Government Provincial Government District Municipality Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Public Corporatons, Higher Educational Institutions) Transfers recognised - capital 41,620 82,815 - 4,577 36,480 41,408 (4,927) -12%						7.					10,7
Trading services			54,154	36,412	*	1,356		18,206	(1,387)	-8%	36,4
Energy sources Water management Water management Waste water management 16,946 16,946 36,109 3,149 10,216 18,054 (7,838) 43% Waste management 138	Environmental protection		#	-	-	-		100	-		
Water management 24,536 46,707 1,429 26,264 23,353 2,911 12% Waste water management 16,946 36,109 - 3,149 10,216 18,054 (7,838) -43% Waste management 138 -	Trading services		41,620	82,815	-	4,577	36,480	41,408	(4,927)	-12%	82,8
Waste water management Waste management 16,946 36,109 3,149 10,216 18,054 (7,838) -43% Waste management 138	Energy sources		-	- 1	*	*	-	-	- []		
Waste water management Waste management 16,946 36,109 3,149 10,216 18,054 (7,838) -43% Waste management 138	Water management		24,536	46,707		1,429	26,264	23,353	2.911	12%	46,7
Waste management	-			- 1							36,1
Other - <td>-</td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>00,</td>	-				-						00,
al Capital Expenditure - Functional Classification 3 124,501 145,393 - 9,134 61,978 72,697 (10,718) -15% Aded 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	-		100	2		2		72			
National Government 90,051 110,342 - 5,934 46,112 55,171 (9,059) -16%		3	124,501	145.393		9.134	61.978	72 697		-15%	145,3
National Government 90,051 110,342 - 5,934 46,112 55,171 (9,059) -16%		Ť	12-1,001	140,000		3,104	01,510	12,031	(10,7 10)	*1376	143,
Provincial Government District Municipality 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%											
District Municipality 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%	National Government		90,051	110,342	2	5,934	46,112	55,171	(9,059)	-16%	110,3
District Municipality 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%	Provincial Government		819	11,035	-	3,116	3,147	5,518	(2,370)	-43%	11,0
(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%	District Municipality		1	8	-	100					8
Public Corporations, Higher Educational Institutions) -	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies,										
Transfers recognised - capital 90,870 121,377 - 9,050 49,259 60,689 (11,429) -19%											
- The Country of			00 970	454 577		0.050	40.050			400	40.1
		,	90,610			9,000		ou,689		-19%	121,3
Borrowing 6	-	6			5	1英。					
Internally generated funds 33,631 24,016 84 12,719 12,008 711 5% al Capital Funding 124,501 145,393 - 9,134 61,978 72,697 (10,718) .15%			100	24,016		84	12,719	12,008	711	6%	24,0

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

		2019/20		Budget Y	ear 2020/21	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		7,834	390	-	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		-	-	=	## ## ## ## ## ## ## ## ## ## ## ## ##	-
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		:=:	2.0	-	= = 1	=
Investments		:=:	-	-	- 1	-
Investment property		327,735	341,874	141	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		-	-	-	-	=
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
LIABILITIES						
Current liabilities						
Bank overdraft		- 	-	-	.=	*
Borrowing		31,097	15,118	-	16,616	15,118
Consumer deposits		27,520	27,095		28,076	27,095
Trade and other payables		861,029	601,094	E	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	7.	329,809	345,654
Provisions		214,597	202,464		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	-	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										
Property rates		367,177	271,820	(2)	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%	942,90
Other revenue		32,949	29,045	37	546	10,476	14,522	(4,046)	-28%	29,045
Transfers and Subsidies - Operational		527,884	695,021	12	230,533	522,800	537,256	(14,456)	-3%	695,02
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
Dividends		-	五	-	=		75	_		-
Payments	- 1 1									
Suppliers and employees		(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	- 1 1	120	Ξ.	121	=	- //	-	_		
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									
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		-	8	=:	_		0,000	(0,001)	-7 1 70	11,000
Decrease (increase) in non-current investments		1,478	_	-	-	-	_	_		-
Payments									1	
Capital assets		(124,501)	(145,393)		(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				-24	75		- 6		i	
Borrowing long term/refinancing		=.0					12	_		
Increase (decrease) in consumer deposits			-					-		-
Payments	- 1 1	50	02			(24)		_		
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				
Cash/cash equivalents at beginning:		36,268	15,985	_	171,309	9,500	224,808			(6,835
Cash/cash equivalents at beginning. Cash/cash equivalents at month/year end:					4.00		15,985			9,500
Casincasii equivalents at monthiyear end.		9,500	9,150			198,814	240,793			2,665

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

V. R thousands Revenue By Source Fines, penalities and forfeits Other revenue	Vanance	Reasons for material deviations	Remedial or corrective steps/remarks
forfeits			
forfeits			
	121%	121% Dependent on the consumers reaction	This item will be manitored during the course of the year whether as aginctmost usually be required
	-36%	ed number of death.	This item will be monitored during the course of the year whether an adjustment would be required.
Rental of facilities and equipment	21%	21% Increase in the rental of council facilities due to the easing of lockdown restrictions	מינים ביים ביים ביים ביים ביים ביים ביים
Licences and permits	%99-		This item will be monitored during the course of the year whether an adjustment would be required
Expenditure By Type			and the second country and country and an analysis and an anal
	-93%	93% Only debt impairement for indigents is calculated monthly all other debtors is Biannually	
Remuneration of councillors	-16%	-16% Delay in the inaugaration of councillors	
Depreciation & asset impairment	-14%	-14% Delays in the capitalisation of assets affect this variance	
Contracted services	34%	34% High expenditure on housing project.	
Capital Expenditure			
Grant funded projects	-19%		Fast track SCM processes and management of contractors
Internally funded projects	%9		Fast track SCM processes and management of contractors
Repairs and maintenance	18%		Fast track SCM processes and management of contractors
Financial Poeition			
-			
Net Cash from Operating Activities	4%	4% Equitable Share and other grants bulk of it received early in the financial year	None
Net Cash Used from Investing Activities Net Cash Used from Financial Activities	10%		None None
Measureable performance			
Municipal Entities			

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

December of financial to discuss			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		+					
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		1197.2%	1149.3%	0.0%	1093.6%	1149.3%
Liquidity				1110.0%	0.070	1033.070	1143.376
Current Ratio	Current assets/current liabilities	11	85.0%	99.5%	0.0%	110.2%	99.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.0%	1.4%	0.0%	20.5%	1.4%
Revenue Management		П				20.070	1.170
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	ш	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		П					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions	1 1					
Other Indicators		1 1					
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			- 1				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

R thousands Debtors Age Analysis By Income Source Trade and Other Receivables from Exchange Transactions - Water Trade and Other Receivables from Exchange Transactions - Electricity Receivables from Non-exchange Transactions - Property Rates Receivables from Exchange Transactions - Waster Water Hoo Receivables from Exchange Transactions - Waster Water Management 1500 1206	0-30 Days 3											
ange Transactions - Water 1200 ange Transactions - Electricity 1300 silons - Property Rates 1400 s - Waste Water Management 1500 s - Waste Management 1600		31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	cn cn	Impairment - Bad Debts i.t.o
ange Transactions - Water 1200 ange Transactions - Electricity 1300 silons - Property Rates 1400 s - Waste Water Management 1500 s - Waste Management 1600											against Debtors	Council Policy
ter 1200 cricity 1300 1400 ement 1500												
1300 1400 ement 1500 1600	22,850	8,567	10.080	11.326	7 635	7 910	AG 3ER	230 707	667 777	405 000	707	
1400 ement 1500 1600	35,083	1,641	1,445	1,476	822	619	3 342	16.140	50 577	958,004	194	
1500 1600	33,848	9,534	9,020	12.447	15.884	7.885	44.301	200 540	335 554	22,400	63	
1600	16,421	6,397	6,301	8,641	6.214	5.794	37.523	319.355	406 646	377 627	730	
	12,675	4,839	4,681	5,962	4.506	4.199	26 167	160 039	223,050	720,110	430	
octions - Property Rental Debtors	1,377	180	155	165	114	104	584	2844	E00,022	2 044	/67	
1810	562	317	359	673	259	285	3 004	70.05	36 300	24 452	1 8	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1	1	1	- 1	1	1	2010	100,03	OSC OS	704,10	77	
Other 1900 (117,0	(117,012)	18,899	3.321	5 020	2777	2 800	25 392	/2EE 447/	- 040	1 070	1 8	
	5 804	50 275	25 264	AE 744	20 247	2,003	20,002	(711,202,117)	(313,921)	(871,8128)	200	
		a inter	100,000	100	00,210	000'67	76/,081	808,470	1,200,269	1,108,729	1,797	1
Debtors Age Analysis By Customer Group									1	'		
2200	2.406	1 469	1 202	1 012	050 8	000	1 200	100.04	0			
	22.792	5.195	3.067	4 557	0,000	202	126,1	070'01	31,738	969,02	Û	
	119,772	43.647	31.028	40 110	27 339	26,060	14,120	297.000	10,919	82,805	1	
	(139,166)	63	58	32	29	26,03	1 212	2 144	(135,602)	397,056	1,797,1	
Total By Customer Group 5,8	5,804	50,375	35,361	45,711	38,210	29,586	186.752	808.470	1200,0021	1 108 729	1 707	

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

Description	Ę				Ba	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	69,590	15	150,973
PAYE deductions	0300	9,794	\$	i.	1	į	I	ï	11	9.794
VAT (output less input)	0400	1	T)		(3)	-9	ä	i	â	1
Pensions / Retirement deductions	0200	17,790	3	ï	9	İ	(1)	E	ľ	17.790
Loan repayments	0090	ı	t	1	15	1	I,	t	1	ı
Trade Creditors	0200	4,379	4,402	3,837	2,301	5,264	,	5,005	6.676	31.865
Auditor General	0800	I	1	1	1	1	1	1	. 1	1
Other	0060	1		Ĭ	3	///	30	.1	.0	J
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 Fixed interest Rate 3 Paid (Rands) Recipient rate	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months											
<u>Municipality</u> Nedbank			Call Account					Call account	515	029	(296,970)	402,980	107,195
Standard Bank ABSA			Call Account					Call account	538	483			43,832
													1 1 1
Municipality sub-total Entitles		-							1,664	1,160	(383,922)	532,677	151,579
													1 1
													1 1
													1 1
Entities sub-total									1		1	ı	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

.	1	2019/20				Budget Year 2	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									%	
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		513,354	488,728	_	126,133	310,599	325,055	(14,456)	-4.4%	488,72
Local Government Equitable Share		448,493	417,790		124,807	298,886	313,342	(14,456)	-4.6%	417,79
Energy Efficiency and Demand Management			4,000	2	=	1,000	1,000	(,.=-,		4,00
Integrated National Electrification Programme		7,000	13,500		17.	1,000	1,000			13,50
Finance Management		1,700	1,650	-	-	1,650	1,650			1,65
Municipal Systems Improvement				= 1	-	- 1	1.0			
Water Services Infrastructure Grant (WSIG)		18,000	36,000		=	6,000	6,000			36,000
Municipal Infrastructure Grant (MIG)	3	35,266	12,840	=	- 4	-		-		12,840
Massification			-	=	=	-	-	-		2
EPWP Incentive		2,895	2,948	=	1,326	2,063	2,063	-		2,948
Other transfers and grants [insert description]			=	-		+	-	-		
Provincial Government:		137,487	206,293	-	105,267	212,718	212,718	-		206,293
Health subsidy			=	- 25	(5.0	8	*	-		-
Level 2 accreditation			-	=	-	-			- 1	-
Museums Services		42	429	100	===	429	429			429
Community Library Services Grant		2,312	2,475	74	-	2,475	2,475			2,475
Sport and Recreation			=	150	-	-	-			=
Spatial Development Framework Support			=	1966	101710		327	-		2
Housing		120,903	192,793	(420)	104,718	201,697	201,697			192,793
Title Deeds		1,200	*	200	180	=	12			-
COGTA Support Scheme			- 54		74		-		- 1	=
Provincialisation of Libraries	4	6,729	6,757	-	-	6,757	6,757	-		6,757
Neighbourhood Development Partnership		0.004		-	-	=	-	-	- 1	-
Accredited municipalities		6,301	3,839		550	1,361	1,361	-		3,839
District Municipality:		-				-	-	-		
								-		
Other grant providers:		-	_		_			-		_
Tirelo Bosha Grant			_	_		_	_	-		-
EED Housing Grant		-	-					-		=
									- 1	
									1	
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										
National Government:		107,166	125,342	_	27,595	96,169	96,169	_		125,342
Neighbourhood Development Partnership		15,000	15,000	-	21,000	50,105	30,103			15,000
Municipal Infrastructure Grant (MIG)		75,166	106,342	-	27,595	92,169	92,169	- 1		106,342
Integrated National Electrification Programme		10,100	100,012	-	= 1000	-	JE, 100		1	100,042
Ernergy efficiency & demand side management			6- <u>2</u> 4	-		921	_			
Water Services Infrastructure Grant (WSIG)		17,000	4,000	-	_	4,000	4,000	_	1	4,000
Neighbourhood Development Partnership			-	-	-	122	==		i i	1,000
Other capital transfers [insert description]		= 1			-		-	_		
Provincial Government:		365	11,000	-	_	-	-		-	11,000
Level 2 accreditation				-	- 2	-	-	-	- 1	-
Recapitalisation of Community Libraries		×	-	547	=	120	2			20
Sport and Recreation		-	11,000	-	-	100	-			11,000
Museum		365	-	- 1	=	:=1	골			==
Community Library Service	1 1	+	-	77/	75		8			-
				=1	-	180	-	_		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		-	-		-	-	-			-
[insert description]								-		
								_		
tal Capital Transfers and Grants	5	107,531	136,342	-	27,595	96,169	96,169	-		136,342
OTAL RECEIPTS OF TRANSFERS & GRANTS	5	758,372	831,363	-	258,995	619,486	633,942	(14,456)	-2.3%	831,363

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

		2019/20				Budget Year 20	020/21			
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	(H)	124,807	298,886	313,342	(14,456)		417,7
Water Services Infrastructure Grant (WSIG)		5,497	36,000		368	9,654	18,000	(8,346)		36,0
Municipal Infrastructure Grant (MIG)		712	12,840	-	870	2,690	6,420	(3,730)		12,8
Energy Efficiency and Demand Management			4,000	-	_		2,000	(2,000)		4,0
Integrated National Electrification Programme		9,200	13,500	5-2	72		6,750	(6,750)		13,5
Finance Management Grant		35,266	1,650	-	17	201	825	(624)		1,6
Massification				2		h <u>"</u>]))	-	(02-1)	10.070	1,0
EPWP Incentive		2,902	2,948	-	362	1,721	1,474			2,9
Municipal Systems Improvement			24	2	_		- 1, 11	_		2,0
Provincial Government:		133,211	206,293	-	51,111	154,170	103,147	85	0.1%	206,29
Health subsidy				-		-	-	-		200,2.
Housing		120,903	192,793		49,791	146,770	96,397			192,79
Spatial Development Framework Support	- 1 1		_		_	:=:	:=:	_		102,7
Title Deeds		520			=	_	-			
Provincialisation of Libraries	- 1 - 1	5,739	6,757	-	528	2,527	3,379	(851)	-25.2%	6,75
Level 2 Accreditation			(=)	-	(E)	7 = 7	-	(001)	201270	
Museum Services		40	429		-		215		1	42
Community Services		2,312	2,475	-	365	2,017	1,238			2,47
Accredited municipalities		3,697	3,839	-	427	2,856	1,920	936	48.8%	3,83
District Municipality:		-	_	-	-	-		_	10.075	0,00
								-		
			1	1				_		
Other grant providers:		-	-	-	-	_	-	_		_
Tirelo Bosha Grant al operating expenditure of Transfers and Grants:								-		
								-		
		635,280	695,021	-	177,536	467,321	451,958	(35,821)	-7.9%	695,02
Capital expenditure of Transfers and Grants										
National Government:		94,942	125,342	_	5,934	46,116	62,671	(16,555)	-26.4%	125 24
Neighbourhood Development Partnership		5,605	15,000	-	0,504	40,110	7,500	(7,500)	-100.0%	125,34 15,00
		72,578	106,342	量	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
Ernergy efficiency & demand side management		,	= 1	_	_	_	2,000	(1,104)	-00.2.70	4,00
Other capital transfers [insert description]			=	3	2		2			
Provincial Government:	1	301	11,000	_	3,116	3,116	5,500	(2,384)	-43.3%	11,00
Level 2 accreditation			7.,000	2	=	= 1	2	(2,304)	-40.070	11,00
Museums Services		301	_	_	_	_		-		130
Provincialisation of Libraries		-	9	4	2	2				_
Housing		_		*	¥		2			
GOGTA Support Scheme		-	2	2	- 1	_	_			
Sport and Recreation		+	11,000		3,116	3,116	5,500			11,000
Community Library Service		= =	11,000	_	_	-	-			11,00
			=							
District Municipality:		-	-		-	-	-			
			i i	- 1				-		
Other grant providers:		-	-	-	_		_			_
								_		
otal capital expenditure of Transfers and Grants		95,243	136,342		9,050	49,232	68,171	(18,939)	-27.8%	136,342
OTAL EXPENDITURE OF TRANSFERS AND GRANTS		730,523	831,363	-	186,586	516,553	520,129	(54,761)	-10.5%	831,363

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

				Budget Year 2020/2	l	
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		337	.7	30	350	30.370
Provincialisation of Libraries		346	12	12	334	96.5%
Neighbourhood Development Partnership		540	12	12	334	30.376
Accredited municipalities					_	
District Municipality:		_	_	_	_	
,				_	_	
					_	
Other grant providers:		_	_	-		
3					_	
Tirelo Bosha Grant		4	1		_	
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)						
(,						
	1 1				_	
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	l l	347	65	15.8%
Museums Services		155	21	37	00	101070
District Municipality:		_	_	_	_	
					_	
					_	
Other grant providers:		-	-	_	_	
•					_	
					_	
otal capital expenditure of Approved Roll-overs		1,070	-	887	183	17.1%
and addition of postations of Alpho von 12011 over 01						

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 Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1		В	С			·		%	
Councillors (Political Office Bearers plus Other)	+	A	Б	·						D
Basic Salaries and Wages		14,043	16,301	12	1,114	6,803	8,151	(1,347)	-17%	16,30
Pension and UIF Contributions		1,747	1,979	-	150	912	989	(78)	-8%	1,97
Medical Aid Contributions		81	111		-	34	55	(22)	-39%	11
Motor Vehicle Allowance		5,893	6,229	=	420	2,670	3,115	(445)	-14%	6,22
Celiphone Allowance		2,753	3,088	-	228	1,333	1,544	(211)	-14%	3,08
Housing Allowances		1,095	1,175		17	424	588	(163)	-28%	1,179
Other benefits and allowances		- 15	-		_		-	-		-
Sub Total - Councillors		25,612	28,882	-	1,929	12,175	14,441	(2,266)	-16%	28,88
% Increase	4		12.8%							12.8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,661	7,682	.=:	374	2,394	3,841	(1,447)	-38%	7,683
Pension and UIF Contributions		640	840	-	57	306	420	(114)	-27%	840
Medical Aid Contributions		94	-	380	10	55	-	55	#DIV/0!	_
Overtime		-		197	(4)	-		-		
Performance Bonus		100	386	F#6 (-	_	193	(193)	-100%	386
Motor Vehicle Allowance		814	997	-	55	344	499	(154)	-31%	997
Cellphone Allowance		1987			(m)	-	180	_		-
Housing Allowances		190	54.5		43	_	_	_		2
Other benefits and allowances		387	20	<u>\$</u> 5	83	326	_	326	#DIV/0!	2
Payments in lieu of leave		5.	- 1	(4)	_	_	_	-		
Long service awards		141	50	12.1	5.5	2.1	27	-		- 3
Post-retirement benefit obligations	2	5	40	20	37	5	- 2			
Sub Total - Senior Managers of Municipality	1 1	7,597	9,906	-	579	3,425	4,953	(1,528)	-31%	9,906
% Increase	4	- 1	30.4%			-,		(1,1000)		30.4%
Other Municipal Staff										
		000 55:0	070 070		01710	170.480	.==	202		Tari Mari
Basic Salaries and Wages Pension and UIF Contributions	1 1	339,553	350,670		34,742	176,072	175,335	737	0%	350,670
Medical Aid Contributions		60,523	64,340		6,274	32,131	32,170	(39)	0%	64,340
Overtime		26,480	24,498	97	2,410	14,398	12,249	2,149	18%	24,498
Performance Bonus		33,472	34,290	-	2,843	12,441	17,145	(4,704)	-27%	34,290
		00.000	27,734	=	= =	=	13,867	(13,867)	-100%	27,734
Motor Vehicle Allowance		20,232	21,861		1,939	10,969	10,930	39	0%	21,861
Celiphone Allowance				=				-		
Housing Allowances Other benefits and allowances		6,858	7,342	-	597	3,538	3,671	(133)	-4%	7,342
		48,281	22,638	=	5,547	27,307	11,319	15,988	141%	22,638
Payments in lieu of leave			- 0.770		474			-		-
Long service awards		3,883	3,750	=	121	1,824	1,875	(51)	-3%	3,750
Post-retirement benefit obligations Sub Total - Other Municipal Staff	2	539,281	3,204 560,328		54.474	270 600	1,602	(1,602)	-100%	3,204
% increase	4	339,201	3.9%	-	54,474	278,680	280,164	(1,484)	-1%	560,328 3.9%
	1									
otal Parent Municipality		572,490	599,116 4.7%	-	56,983	294,281	299,558	(5,278)	-2%	599,116 4.7%
Inpaid salary, allowances & benefits in arrears:										4.1.75
loard Members of Entities										
Basic Salaries and Wages	1 1							_		
Pension and UIF Contributions	1 1		1	- 1						
Medical Aid Contributions	1 1	- 1						_		
Overtime	1 1									
Performance Bonus	1 1			-				_		
Motor Vehicle Allowance	1 1					i II		_		
Celiphone Allowance	1 1							_		
Housing Allowances						a N		_ 1		
Other benefits and allowances	1 1							_		
Board Fees								_		
Payments in lieu of leave								_		
Long service awards								_		
Post-retirement benefit obligations										
ub Total - Board Members of Entities	2	-	-	-	- 1	-	-	-		-
% Increase	4									
enior Managers of Entities										
Basic Salaries and Wages								_		
Pension and UIF Contributions										
Medical Aid Contributions								_ [
Overtime										
Performance Bonus					1			- 1		
Motor Vehicle Allowance								[]		
Cellphone Allowance								_ []		
Housing Allowances								_		
Other benefits and allowances										
Payments in lieu of leave									1	
	1 1								The state of the s	
Long service awards	2									
Long service awards Post-retirement benefit obligations	2		_			-	_			112
Long service awards	2 4	-	-	-	-	-	-	-		-
Long service awards Post-retirement benefit obligations ub Total - Senior Managers of Entities % Increase		-	-	-	-	-	-	-		- 1
Long service awards Post-retirement benefit obligations ub Total - Senlor Managers of Entities % Increase ther Staff of Entities		-	-	-	-		-	-		-
Long service awards Post-retirement benefit obligations ub Total - Senior Managers of Entities % Increase		-	-	-	-		-	-		-

Performance Bonus Motor Vehicle Allowance					- 1	- 1		-		
Cellphone Allowance					1	- 1		-		
Housing Allowances					-			-		
Other benefits and allowances			1					-		
Payments in lieu of leave	1 1					1		-		
Long service awards	1 1				1			-		
Post-retirement benefit obligations	1 1					- 1		-		
Sub Total - Other Staff of Entities	1 1	-	_	_						
% increase	4		-	-	-	-	-	25.00		_
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		572,490	599,116	-	56,983	294,281	299,558	(5,278)	-2%	599,116
% Increase	4		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

														M PG/0606	O THE TANK TO SEE TO SE	
Description	Ref						Budget Year 2020/21	r 2020/21						Expe	Expenditure Framework	rork
	-	-	-	Sept	October	Nov	Dec	January	Feb	March	April	May	June	#	Budget Year Budget Year	Budget Year
K thousands Cash Receirfs Bu Source	1 Outcome		Outcome	Outcome	Outcome	Outcome	Оитсоше	Budget	Budget	Budget	Budget	Budget	Budget	2020/21	+1 2021/22	+2 2022/23
Property rates	34	34,099	13.457	24.524	28 694	28 804	28 873		İ				113 370	274 000	000 000	204 400
Service charges - electricity revenue	25	52,762	46,594	48,709	58,340	65,430	58,508						365.642	695 985	840.822	038 082
Service charges - water revenue	14	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	10,166	6,065	10,935	5,216	11,680	10,990						17,203	72,254	79,002	92.608
Service charges - refuse	œ	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	602	575	929	658	1,435						2.968	7.532	506.2	8 344
Interest earned - external investments		314	768	461	153	72	92						452	2,296	2.410	2.543
Interest earned - outstanding debtors		1											1	ı	- 1	'
Dividends received				7.120									1		8 8	
Fines, penalties and forfeits		27	193	243	462	536	494						(1,536)	421	1.879	1.749
Licences and permits		2	က	ო	4	2	4						87		110	116
Agency services				¥									'			
Transfers and Subsidies - Operational	175	175,079	18,538	22,980	27,446	48,224	258,128						144,626	695,021	633,136	648,973
Other revenue		314	1,116	1	888	1,613	546						16,499	20,987	22.036	23,248
Cash Receipts by Source	596	296,553	103,395	136,173	132,782	184,885	384,167	1	1	ı	ı	ı	703,127	1,941,082	2,041,837	2,262,238
Other Cash Flows by Source		1											,			
Transfers and subsidies - capital (monetary allocations) (National													49.803	121.377	134.450	122 442
/ Provincial and District)	4	41,709	11.	29,865												
Transfers and subsidies - capital (monetary allocations) (National																
Provincial Departmental Agencies, Households, Non-profit																
Institutions, Private Emerprises, Public Corporations, Higher Educational Institutions)													ı			
Proceeds on Disposal of Fixed and Intangible Assets				2									10 998	11 000	11 000	11 000
Short term loans													20 1	000,11	000'11	200-1
Borrowing long term/refinancing													1			
Increase (decrease) in consumer deposits													'	1	2 000	2 000
Decrease (increase) in non-current receivables													ı		ī	
Decrease (increase) in non-current investments													'			
Total Cash Receipts by Source	338	338,262	103,395	166,041	132,782	184,885	384,167	1	1	1	1	1	763,928	2,073,459	2,189,286	2,397,680
Cash Payments by Type													1			
Employee related costs	9	40,999	45,417	46,021	46,114	48.500	55.053						288 120	570 234	590 500	622 224
Remuneration of councillors	2	2,170	2,175	1,987	2,038	1,876	1,929						16.707	78.882	30 038	31 239
Interest paid	w	3,335	3,360	3,306	3,321	3,287	3,320						19 825	39.754	41 424	43 247
Bulk purchases - Electricity	65	65,473	77,755	80,642	50,880	50,713	49,382						182.294	557.138	649.066	759.407
Bulk purchases - Water & Sewer	F	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	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				6									1		1	
Grants and subsidies paid - other	-			9									ı			.4.0
Certeral expenses	74		16,884	24,991	28,266	8,964	37,129						(34,440)	106.690	94,102	89,554
cash rayments by Type	152,	152,305	195,472	190,406	174,967	185,328	249,976	1	1	1	1	1	678,264	1,826,718	1,890,090	2,042,649
Other Cash Flows/Payments by Type																
Capital assets	(2)		(5,241)	(12,862)	(15,386)	(16,788)	(9,134)						207,370	145,393	145,450	133,442
Repayment of borrowing	(7,		(18,275)	800	3,320	3,287	(27.984)						78,611	31,884	31,884	31,884
Other Cash Flows/Payments	134,		(47,594)										(10,653)	76,299	61,370	33,109
Total Cash Payments by Type	276,	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,		(20,966)	(12,303)	(30,118)	13,058	171,309	1	ı	1	1	1	(189.664)	(6.835)	60.492	156.595
Cash/cash equivalents at the month/year beginning:	15,	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,	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	69 642	226 236
													1	ani in	ALOGOD	CEU, EVU

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

		2019/20 Budget Year 2020/21									
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									/0		
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 eamed - outstanding debtors		3,835	4,642		607	2,154	2,321	(168)	-7%	4,642	
Dividends received			-					-		.,0.12	
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		-	-		-	+/	_	- (,		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	-		1,088	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	21	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%	557,138	
Other materials		127,618	136,114	-	11,176	68,024	68,057	(33)	0%	136,114	
Contracted services		273,799	388,306		68,127	256,058	194,153	61,905	32%	388,306	
Transfers and subsidies		+	-	-	_	_	· _	_		40	
Other expenditure		10,155	106,290		5,491	55,576	53,145	2,431	5%	106,290	
Losses		76,013	1	2	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)		(256,181)	(274,689)	_	99,881	123,830	7,239	116,591	1611%	(274,689)	
I ransters and subsidies - capital (monetary allocations) (National / Provincial and District) I ransters and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons,		90,870	121,377	2	9,050	49,263	60,689	(11,425)	-19%	121,377	
Higher Educational Institutions) Transfers and subsidies - capital (in-kind - all)						2		-			
Transition and addatated - dupited (in-third - diff											
Surplus/(Deficit) after capital transfers & contributions Taxation		(165,311)	(153,312)	_	108,931	173,093	67,928	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

NZNZ52 Newcastie - NOT REQUIRED - municipality	\Box	2019/20 Budget Year 2020/21									
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	1 1	122,506	126,581	*	10,880	65,373	65,858	(485)	-1%	126,581	
	1 1			=	:=:	7 €1	-	`- 1			
				5	20	- 1	E.,	-			
	1 1			Æ	*	=	=	_			
				=	2 2	-		-			
	1 1			12	20	-	¥ .	-			
	1 1			18	(4 0)		=	-			
				=	7.0	= 1	7	-			
	1 1			12	=1	2	÷.	-	11		
Total Operating Revenue	1	122,506	126,581) = 1	- 40.000	65 272		- (400)	404		
	+	122,000	120,301	-	10,880	65,373	65,858	(485)	-1%	126,581	
Expenditure By Municipal Entity	1 1										
Employee related costs	1 1	14,591	14,462	-	1,296	7,781	7,896	(116)	-1%	14,462	
Remuneration of Directors	1 1	77	7	1.77	-	=	=			-	
Debt Impairment	1 1	-	_	72	_	_	=			(7)	
Depreciation & asset impairment	1 1	780	780	·	69	412	412			780	
Finance charges	1 1	00.070	20.070	海	=		=			(-)	
Bulk purchases Materials and Supplies		26,276	26,276	-	2,023	12,138	12,138	0	0%	26,276	
Contracted services		6,616	5,848	3.00	584	2,210	3,085	(875)	-28%	5,848	
Transfers and grants	1 1	4,437	10,494		107	1,057	5,535	(4,479)	-81%	10,494	
Other expenditure		35,595	31,364	-	5,356	19,944	14 700	- E 1 E 1	250/	04.004	
Loss on disposal of PPE		- 00,000	01,004		3,330	19,544	14,793	5,151	35%	31,364	
Ecos on disposal of FFE			20	(F)	- -		724	-		-	
	1 1			_	_	-	-	_			
Total Operating Expenditure	2	88,296	89,224	-	9,435	43,541	43,859	(318)	-1%	89,224	
Surplus/ (Deficit) for the yr/period Capital Expenditure By Municipal Entity		34,210	37,357	-	1,445	21,832	21,999	(803)	-4%	37,357	
Service charges - water revenue	1 1							_			
	1 1							_			
	1 1							_			
								_			
	1 1							_			
								- 1			
								- 1			
								-			
								- 1			
	3										

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

	2019/20				Budget Year 2	020/21			
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	427	12,856	20,663	36,348	15,686	43.2%	14%
October	2,042	12,116	=0	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	-20	9,134	61,978	72,697	10,718	14.7%	43%
January	2,783	12,116	₹A.	0	61,978	84,813	22,834	26.9%	43%
February	9,482	12,116	20	0	61,978	96,929	34,950	36.1%	43%
March	12,412	12,116	= 1	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	=	0	61,978	145,393	83,415	57.4%	0
Total Capital expenditure	108,799	145,393	-	61,978				1104	

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

Description	Ref	2019/20 Audited	Owlete	Adline -	Manara	Budget Year 20		Lem-	.mr	
peset ib ao n	Ket	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea Forecas
thousands	1						Padget	-unance	%	, orecas
apital expenditure on new assets by Asset Class/Sub-class	S									
frastructure		66,734	66,220	-	2,121	20,574	33,110	12,536	37.9%	66,2
Roads Infrastructure		49,638	23,170	_	1,356	9,580	11,585	2,005	17.3%	23,1
Roads	ı	49,638	23,170	2	1,356	9,580	11,585	2,005	17.3%	23,1
Road Structures	ш	-	- 1	_	_	- 1	_			20,
Road Furniture	ш	-	_	2	-			_		
Capital Spares	П						9	_		
Storm water Infrastructure	ΙI	_			_	_	_	-		
Drainage Collection		121	= 1				1.00-	_		
Storm water Conveyance	Ш		-					-		
Attenuation	ш			=	1 3			-		
Electrical Infrastructure	l		0.404	-	(=)	=	4.000	4 000	400.00/	
		-	2,184		-	-	1,092	1,092	100.0%	2,
Power Plants		-		-		=	-	-		
HV Substations		12.4	2,184	15		5	1,092	1,092	100.0%	2,
HV Switching Station		100	=	5	187	8	100	-		
HV Transmission Conductors			=	(4)	==1	=	741	-		
MV Substations		-	=	12	-	=	723	-		
MV Switching Stations		-	=	-	-	8	1.77	-		
MV Networks		-	=	: =:	-	*	5 = 1	-		
LV Networks		-		100	-	8) <u>*</u>	-		
Capital Spares		-	9	12	F40	=	12-2	-		
Water Supply Infrastructure		17,096	4,758	-	765	10,638	2,379	(8,259)	-347.2%	4,
Dams and Weirs		-		17.	-7.	-	;=:	-		, "
Boreholes			-	7.00	540.7	_		_		
Reservoirs		-	-	1943	-			_		
Pump Stations		-	벌	727				_		
Water Treatment Works		123	8	- 2		=	_	_		
Bulk Mains					765	-			#DIV/0I	
		47.000	4700	1.00	700	9,822	-	(9,822)		
Distribution		17,096	4,758	3.70		816	2,379	1,563	65.7%	4,
Distribution Points		-	8	(=)	=	-	-	-		
PRV Stations		-	~	-	-	- 1	-	-		
Capital Spares		30	-	15	- 5	5.1	*	-		
Sanitation Infrastructure		-	36,109	-	-	356	18,054	17,698	98.0%	36,
Pump Station		540	36,109	-	9	-	18,054	18,054	100.0%	36,
Reticulation		34.9	-		=	356	=	(356)	#DIV/0!	
Waste Water Treatment Works			=		~	12	-	-	- 1	
Outfall Sewers		-	- 1	-	-	-	-	_		
Toilet Facilities			-		-	-	-	_		
Capital Spares			=				120	_		
Solid Waste Infrastructure		-	- 1	_	_	_	_	_		
Landfill Sites		5.1	=(1)	23		-	-	_	. 1	
Waste Transfer Stations		-					-	_	1	
Waste Processing Facilities	- 1		2				500	-		
		3.1						~		
Waste Drop-off Points						-	-	-		
Waste Separation Facilities		-	- 1	- 1	-	-	-	-		
Electricity Generation Facilities		=	=		7.		120			
Capital Spares			5.		-	15	-	-		
Rail Infrastructure		-	-	-	-	-	-	-		
Rail Lines		-	=	-	-	14	= 1	-		
Rail Structures		2	1.4	-	9		E.,	-		
Rail Furniture		=	15	=	=		=	-		
Drainage Collection		-	(*	· ·	*		(40	-		
Storm water Conveyance		8	(#E)	-	=	12	45	-		
Attenuation		=	74	-	2	- 2	225	-		
MV Substations		2	-		_	-		_		
LV Networks		-	-	-	- m	-	-	_		
Capital Spares				200	20	-	5			
Coastal Infrastructure		_		-	-	_	_	-	1	
Sand Pumps		=	721	20	3		_	- 11		
								-		
Piers		-			=		=	-		
Revetments		8		197	-	-	=	- 11		
Promenades		8	-		=	-	=	-		
Capital Spares		8	-		- 2	-	-	-		
nformation and Communication Infrastructure		-	-	-	-	-	-	-		
Data Centres			1.00	= =	5	-	=	- 1		
Core Layers		*) * :		=	-	=	_		
Distribution Layers		8	-		=	30	=	- 1		
Capital Spares		=	4	-		~	2	_		
		,							uma ues	
munity Assets	-	4,044	-		21	924	-	(924)	#D(V/0!	
Community Facilities		4,044	-	-	21	924	-	(924)	#DIV/01	
Halls		美	·	=	-	-	*	-		
Centres		•	-	2	2	120	=	- 1		

Testing Selform Maskey	Zoo's Marine and Non-biological Animals	-	-	-	-	-	_	-		
Management		500	1,5	;E.C	=			-		
Monacos	Land		_	-	_	_	_			
Management										
Massers		3,133								
Manness	1									
Management						14302				
Management										
Management		0.494	4 250						10.50	
Monomers		_	-							
Manaces			-		-		-			
Mostumen			=	-	=		30			
Massamis		8	3	=		152	20			
Moseume	1	2	≦	-	2	15	150	-		
Measures						1	120			
Massurams							_			
Materians	1									
Manuseums		-	-							
Masseums			-	-	-	-	-	-		
Mosewas		_	-							
Calebries		= 2	-	-				~		
Advances	1	3.0	- 5	100			=	-		
Autocums										
Ministrums	I i		-	_	-	-	-	_		
Maseums	Capital Spares	200	#			-	-	-		
Maseums		100	-	-	-					
Gallerine Gallerine Callerine Librarios Librarios Coemetrierio/Crematoria Police Puls Public Open Space Habre Reserves Fulsic Robino Facilities Marteria Salia Abstract Alargoria Tara Residues Terminals Capital Sparnes Sport and Reservation Facilities Indicate Residues Capital Sparnes Heritage seates Monuments Heritage seates Heritage seates Revenue Generating Improved Property Unimproved Property Unimp				-	-					
Absence										
Maseums					-					
Misseums		1.00		12.	31					
Misseums				-						
Maseums				(4)		-				
Gallerines Gallerines Theatres Librarines Gallerines Commetorico-Crematoria Police Commetorico-Crematoria Police Puris Public Open Space Muture Pisserves Public Abution Facilities Markets Stalle Abattoris Alaptoris Trans Faministe Gapital Spares Sport and Recreation Facilities Indoor Facilities Indo				100		8		-		
Museums				- 15	5 5.	=	(#)	-		
Museums	Operational Buildings	-	-	-	-	-	_	-		
Museums		_	-	_	_	-				
Museums										
Museums										
Museums	I I					8	15	_		
Museums			-				-	-		
Museums										
Museums									-	-
Museums							=			
Museums	1 1			-			3			
Museums	I I									
Museums	1					1	=			
Museums						=	=			
Museums			_	-	-	-	_	-		
Museums - </td <td>Capital Spares</td> <td>721</td> <td>20</td> <td>9</td> <td>=</td> <td>- 3</td> <td>į.</td> <td>1</td> <td></td> <td></td>	Capital Spares	721	20	9	=	- 3	į.	1		
Museums - </td <td></td> <td></td> <td>120</td> <td></td> <td></td> <td>2</td> <td>-</td> <td></td> <td></td> <td></td>			120			2	-			
Museums - </td <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	1									
Museums - </td <td></td> <td>20</td> <td></td> <td></td> <td></td> <td></td> <td>Ξ.</td> <td>1</td> <td></td> <td></td>		20					Ξ.	1		
Museums - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td> <td>-</td> <td>-</td> <td></td> <td></td>						1	-	-		
Museums - </td <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td></td>					-			-		
Museums - </td <td>I I</td> <td></td> <td></td> <td></td> <td></td> <td>=</td> <td>=</td> <td>I)</td> <td></td> <td></td>	I I					=	=	I)		
Museums Galleries Theatres Libraries Cemeteries/Crematoria Police Purks Public Open Space Nature Reserves Public Ablution Facilities Markets		1000		-	-		-	-		
Museums Gallerias Theatres Libraries Cemeteries/Crematoria Police Puris Public Open Space Nature Reserves Public Abilution Facilities				9	9	3		-		
Museums Galleries Theatres Libraries Cemeteries/Crematoria Police Puris Public Open Space Nature Reserves	I I	l =	- 4	=	=	141	=======================================	-		
Museums Gallarias Theatres Libraries Cemeteries/Crematoria Police Puris	Nature Reserves	(H	-	*) E	-		-		
Museums Gallarias Theatres Libraries 3,750 - 21 924 - (924) #DIVIOI Cemeterles/Crematoria Police Burle	1	-	707		-	190		_		
Museums Galleries Theatres Libraries Cemeteries/Crematoria Complete Service S	1	_			-	-				
Museums Gallerias Theatres Libraries 3,750 - 21 924 - (924) #DIVIO!					72	20				
Museums Galleries Theatres									1	
Museums Galleries Thorping) #DIV/ni	
Museums				8		1275	11			
Museume	1	2		8						
- PANIS MINISTER					100					

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	Original	Adjusted	Monthly	Budget Year 20		VTD	VTD	Ealt Ma
	"	Outcome	Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1		-						%	
pital expenditure on renewal of existing assets by Asset C	Class/	Sub-class								
frastructure		15,338	9,000	-	-	7,240	4,500	(2,740)	-60.9%	9,0
Roads Infrastructure		15,338	9,000	-	-	7,240	4,500	(2,740)	-60.9%	9,0
Roads		15,338	9,000			7,240	4,500	(2,740)	-60.9%	9,00
Road Structures			=	-	-	-	393	-		
Road Furniture	1	-			=	14	(in)	-		
Capital Spares		-		=	-	100	7.0	_		
Storm water Infrastructure		-	-	-	_	-	-	-	- 1	
Drainage Collection		- 4	- 1	-	- 2	722	100	_		
Storm water Conveyance		-	-	÷ 1	-	-	~	_		
Attenuation		-	-	-	2	100		_		
Electrical Infrastructure		-	-	_	_	-	_	_		
Power Plants			설	2		YE!	12	_	1	
HV Substations		2	-	- 6	5	120		_		
HV Switching Station		2		2		122	-			
HV Transmission Conductors		=	8	7.0		722		_		
MV Substations				- 1		20	- 2	_		
MV Switching Stations							- 3	-		
				-				-		
MV Networks		- C	- 2	5	=		- 3	-		
LV Networks		-		3	100	15	30	-		
Capital Spares		-		-		- 2	(5)	-		
Water Supply Infrastructure		-	-	-	-	-	-	-		
Dams and Weirs		-	-	- 5	(2)	-	- 40	-		
Boreholes		- 2	- 3	7.0	1.7		12.1	-		
Reservoirs		*		-	1.7	2	-	-		
Pump Stations			7.	. 12:	1.0	3	17.5	-		
Water Treatment Works		- 1	-		12.	- 3	120	-		
Bulk Mains	- 1			180	-		(#)	_		
Distribution			-		100		380	-	1	
Distribution Points		-	- 1	100	100		140	-	1	
PRV Stations		-	-	1,60		-	-	_		
Capital Spares			-	-	-	-	-	_		
anitation Infrastructure			_	-	_	-	_	_		
Pump Station		-	-1	100	-	-	-	_		
Reticulation		-	-					_ [- 1	
Waste Water Treatment Works							-	_		
Outfall Sewers			100					- 1		
Tailet Fedities					-		=	-		
		-			-		-	-		
Capital Spares		-	100	198			-	-	Į.	
olid Waste Infrastructure		-	-	-	-	-	-	-		
Landfill Siles		1 (46)) ==	-	-	(=)	-	-		
Waste Transfer Stations		1 =	-	-	-	==	=	-		
Waste Processing Facilities		7=	7.61	-	- 20	-	2	-		
Waste Drop-off Points		2 1	250	-	-	-	~	-	1	
Waste Separation Facilities		*	120	-	-	=	=	-	1	
Electricity Generation Facilities		765	Sec.	-	-	9	-	-		
Capital Spares		-	840	- 3	- 10	=	-	-		
ail Infrastructure		-	- 1	-	-	-	-	- 1		
Rail Lines	11	12		\$	74	72	2	_		
Rail Structures		120		57	20	2	2	_		
Rail Furniture		150		120	320	3	3	_		
Drainage Collection		-	5	- 50	(2)	8		_		
Storm water Conveyance		5		35	19.1	3				
Attenuation		-		25	- [8	Ĩ.	-		
MV Substations						8	3	-		
LV Networks		-	9			5		-		
			-	20	2.0	7	-	~		
Capital Spares				137	7	-	3.	-	110	
astal Infrastructure		-		-	-	-	-	- 1		
Sand Pumps	- 1	-		57.1	- 1	= =	3	-		
Piers			-	4		-	2.	-		
Revetments		-	= 1		主		*	-		
Promenades			-	2		=	=	-		
Capital Spares		-	-	-		a	-	-		
ormation and Communication Infrastructure		-	-	-	-	-	-	-		
Data Centres		153		-	·		-	_		
Core Layers			-	-			_	_[]		
Distribution Layers		300	-				-	- 1		
Cepital Spares		90	-21		-			-		
					-	-		-	1	
unity Assets		-	-	-	-	-	-	-		-
mmunity Facilities		-	-	-	-	-	_			
Halls		100	-	- 3	*	+	-	-		
Centres		-		-	-	-	-	-		
Crèches		-		-		-	_	_		

£	000		Ģ.							
Fire/Ambulance Stations Testing Stations		1.5	=	-	- 5	- 5		-		
Testing Stations Museums		(5)	-	(5)		-		_		
Galleries			1	- 5						
Theatres			-				1 3	_		
Libraries		-	-	-	-	-	-	-		
Cemeteries/Crematoria		=	1-3		=	=	-	-		
Police			180	*	=		-	-		
Puris		100	30	- 8			-	-		
Public Open Space Nature Reserves		-	-				-	-		
Public Ablution Facilities						V 0		_		l'
Markets	1	-		-				_		
Stells		-	=	-		-	0 =	_		
Abattoirs		:+:	-		. +		-	-1		
Airports		-	=	· ·		*	(4)	-		
Taxi Ranks/Bus Terminals	1	-	-		*	-	1	-		
Capital Spares Sport and Recreation Facilities		-	-	-		-	122	-		
Indoor Facilities	1	120	-	-	-		73	-		-
Outdoor Facilities								_		
Capital Spares		127	=	=		=	-	_		
Heritage assets		_	-	_	-	_	_	_		_
Monuments		40		12	-	-	121	-		
Historic Buildings		54	=	1	=	=	12	-		
Works of Art			-	-	=	-	-	-		
Conservation Areas		19	-	-	-	-	17	-		
Other Heritage			-	-		= -		-		
Investment properties			-	-	-	-		_		_
Revenue Generating		-	-	-	-	_	-			
Improved Property						12	-	-		
Unimproved Property Non-revenue Generating				(4	-	140	-			
Improved Property		-	_	_	- 2	72	- 23	-		-
Unimproved Property				2	_	25	- 0	_		
Other assets		_	_	_	_	_	-	_		_
Operational Buildings	1 1	-		-	-	-	_	-		-
Municipal Offices	1 1	-		=	-	-	-	-		
Pay/Enquiry Points			3	=	- 5		17.0	-		
Building Plan Offices		5	8	7.	112	2.7	12.5	-		
Workshops	1 1	- 5	3	-5		1.5		- 1		
Yards Stores	1 1	. 5		펄	100	100	- 25	-		
Laboratories		-		-	18			_		
Training Centres		-	-	-	3.00		-	_		
Manufacturing Plant		-	2		-		-	_		
Depots		=	-	-		-	30	-		
Capital Spares		=		150	75	-	-	-		
Housing		-	-	-	-	-		- 1		-
Staff Housing		=	- 5	120		-	(100)	-		
Sociel Housing		*	=	1,00			(%)	-		
Capital Spares			-	(e.				- 1		
Biological or Cultivated Assets		-	-	-	-		_	-		-
Biological or Cultivated Assets		2	•) =	(*)	- 1	181	-		
Intangible Assets		-	-	-		-	-	-		_
Servitudes					(*)	*	-	-		
Licences and Rights		-	-		-	-	-	-		-
Water Rights		3	15	-		-	-	-		
Effluent Licenses Solid Waste Licenses		2	18:		~	180	100	-		
Computer Software and Applications		- 3	(@)	2.5	-	:20		-		
Load Settlement Software Applications		= =	79-1	-			_	_		
Unspecified		-	- 6			-	-	_		
Computer Equipment		- 1		_	_	_	_	_		
Computer Equipment		_		-	(-2)	_	-	_	_	_
Furniture and Office Equipment				-	-	_		-		-
Furniture and Office Equipment		7.	15	-	20	12	Ē	-		
Machinery and Equipment		-			-	-	-	-		-
Machinery and Equipment						2	=	-		
Transport Assets		219	-	-	-	_	-	-		-
Transport Assets		219		- 2	127	22	=	-		5
Land		-	-	-	_	_				_
Land				124	- 1	3	7 7	-		
Zoo's Marine and Non-biological Animals		-	-	_	-	_	-	_		-
Zoo's, Marine and Non-biological Animals				741	127		2	-		
Total Capital Expenditure on renewal of existing assets	1	15,557	9,000			7 240	4 500	/2.740	-60,9%	0.864
	1 1	19,331	5,000	-		7,240	4,500	(2,740)	-00,3%	9,000

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Mid-Year Assessment

Description	Ref	2019/20 Audited	Onlained	Adinos	Hardle.	Budget Year 20		Ven	V-m	E. E
- Total Space	1,461	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
thousands	1								%	
epairs and maintenance expenditure by Asset Class/Sub-	lass									
frastructure		28,385	71,033	-	5,073	28,466	35,517	7,050	19.9%	71,03
Roads Infrastructure	ш	910	4,466	-	543	3,035	2,233	(801)	-35.9%	4,48
Roads	ы	910	4,466	7.	543	3,035	2,233	(801)	-35.9%	4,46
Road Structures Road Furniture		1	- 5		-		- 10	-		
Capital Spares	1 1			- 5	2	3	87.0	-		
Storm water Infrastructure	П	3,598	18,422	_	2,276	10,392	9,211	(1,181)	-12.8%	18,42
Drainage Collection		540	70) 144	141	2,274	10,002	-	- (1,101)	14,010	10,44
Storm water Conveyance	Ш	3,598	18,422	123	2,276	10,392	9,211	(1,181)	-12.8%	18,42
Attenuation	ı	- 0		-	-	341	-	-		
Electrical Infrastructure		2,661	7,231	-	1,157	3,317	3,616	298	8.3%	7,23
Power Plants	П			-		(0)		-		
HV Substations		2,661	7,231	- 3	1,157	3,317	3,616	298	8.3%	7,23
HV Switching Station HV Transmission Conductors		*			-	-	. (**)	-		
MV Substations				- 2				-		
MV Switching Stations			-					_		
MV Networks			100				-	_		
LV Networks		- 6		-				-		
Capital Spares		- 8	12	-	- 1	- 3	-	-		
Water Supply Infrastructure		9,043	11,466	-	_	4,275	5,733	1,458	25.4%	11,4
Dams and Weirs				-	744	- 4		-		
Boreholes		~		2	4121	= .	15	-		
Reservoirs		- 4		-	(*)	- 2	-	-		
Pump Stations		3,325	5,034	=	12	27	2,517	2,490	98,9%	5,0
Water Treatment Works		5,183	5,000	-	-	4,232	2,500	(1,732)	-69.3%	5,0
Bulk Mains Distribution		500	4.400	2	-	-	244	-	07.00	
Distribution Points		536	1,432		7.00	16	716	700	97.8%	1,4
PRV Stations		- 31		-		-		_		
Capital Spares										
Sanitation Infrastructure	l	12,173	27,383	-	1,096	7,448	13,691	6,243	45.6%	27,38
Pump Station		-	27,000	-	1,000	-	-	-		21,00
Reticulation		2,250	2,463	-	_	201	1,231	1,031	83.7%	2,46
Waste Water Treatment Works		4,970	5,000	3 (870	1,926	2,500	574	22.9%	5,00
Outfall Sewers		≘ .	1	-	*	9	-	-		
Toilet Facilities		4,953	19,920	-	226	5,321	9,960	4,639	46.6%	19,92
Capital Spares		-	-	=	-		120	-		
Solid Waste Infrastructure		-	2,065	-	-	-	1,033	1,033	100.0%	2,0
Landfill Sites		-		-	-			-		
Waste Transfer Stations Waste Processing Facilities		*	2,065	=			4.000		400.00/	
Waste Drop-off Points			2,000			- 0	1,033	1,033	100.0%	2,00
Waste Separation Facilities		-						_		
Electricity Generation Facilities				-	-	-				
Capital Spares		-		*	-		-			
Rail Infrastructure		-	-	-	-	-	-	_	- 4	
Rail Lines	1			- 5	-	=	:=0	-		
Rail Structures			l l	-	3		-	-		
Rail Furniture			- 1	5.	180	5.1	2.7	-		
Drainage Collection			- 1	-	-	- 8	150	-		
Storm water Conveyance				=	-	-	-	-		
Attenuation				-		-	20	-		
MV Substations				-	1911	-	-	-	1	
LV Networks			- 1		191	-	-	-	1	
Capital Spares Coastel Infrastructure	ľ		-	2	F40	-	-	-		
Sand Pumps		_		-		- 2	-		1	
Piers							-			
Revetments					-		-			
Promenades				-		-		-11		
Capital Spares				-	-	-	-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-		-	-	=	- 15	-		
Core Layers		35					-	-		
Distribution Layers		-	=	25	= 1	1.5	- 5	-		
Capital Spares		-		- 02	- 3			-		
nmunity Assels		2,168	2,065	-	102	712	1,033	321	31.1%	2,06
Community Facilities		2,029	1,767	-	77	677	884	207	23.4%	1,76
Hails		250	185	194	19	81	-93	11	12.2%	185

Ti	9 7								
Crèches Clinics/Care Centres			1	-			-		
Fire/Ambulence Stations									
Testing Stations		-	1	-	-	-	_		
Museums	1	0 8	-			4	4	100.0%	
Galleries		2 =	+		-	=	-		
Theatres	137	1	-	-	1 =	-	-		
Libraries Cerneteries/Crematoria	15		1		10	14	5	34.2%	
Police			-		0.23	-			
Puris	1		-		15				
Public Open Space	499	5 560		44	172	280	108	38.7%	5
Nature Reserves	12			1	-	-	_		
Public Ablution Facilities	52	2	12	-	6	-	-		
Markets	-	- =	1/2	2	100	-	-		
Stalls	123	7 115	-	6	40	57	17	29.7%	1
Abattoirs	-			-	-	-		40.504	
Airports Taxi Ranks/Bus Terminals	75	681		-	202	340	138	40.5%	6
Capital Spares	230	190		8	172	95	(77	-80.6%	1
Sport and Recreation Facilities	139		-	25	35	149	114	76.8%	2
Indoor Facilities	88		-	25	25	91	66	72.3%	1
Outdoor Facilities	5	1 115	-	-	9	57	48	83.8%	1
Capital Spares	-				-	_	-		
Heritage assets	-	-		-	-	-	-		
Monuments			-			7.	-		
Historic Buildings Works of Art	1	3	-	3		2.	-		
Conservation Areas		1 1	1 3	3	-	- 3	-		
Other Heritage	1	1 5			3	- 7	_		
_							_		
Revenue Ceneration		-	-	-	-	-	-		
Revenue Generating Improved Property	-	-	-	- 2	-	-	_		
Unimproved Property Unimproved Property			-				_		
Non-revenue Generating		_	_		_	-	_		
Improved Property			-		-		_		
Unimproved Property			-	=	37.		_		
Other assets	2,954		-	258	1,120	2,210	1,089	49.3%	4,41
Operational Buildings	1,722		-	69	538	1,683	1,145	68.0%	3,36
Municipal Offices	1,640	3,260	3/	44	476	1,630	1,152	70.7%	3,25
Pay/Enquiry Points Building Plan Offices	_		3	1 3	- 3	15:	-		1
Workshops	17	43	- 5	1 5	10	21	- 12	54,4%	
Yards			-		ile.	21	-	04.470	
Stores	64	64	-	25	51	32	(19)	-58.1%	6
Laboratories	-	194	14	-	_	- 1	-		
Training Centres	*	-	-	-	- 12	240	-		
Manufacturing Plant		-	. ÷	000		100	-		
Depots	*	3.63	39			(iei	-		
Capital Spares Housing	1,232	4.050	-	400	E00	500	-	40.6V	4.00
Staff Housing	708	1,052 603	-	188 78	582 294	526 302	(56)	-10.6% 2.4%	1,05
Social Housing	524	449		110	288	225	7 (63)	-28.1%	60
Capital Spares	024	-		-	100	223	- (00)	241170	44
Biological or Cultivated Assets			-				1		
Biological or Cultivated Assets	_		- 4	J VE	-	220	-		10
Intangible Assets Servitudes	-	3,109	-	-	1,648	1,555	(94)	-6.0%	3,10
Licences and Rights	_	3,109	-	-	1,648	1,555	/DAN	-6.0%	2.40
Water Rights	-	3,108	-	-	1,048	1,000	(94)	- 5.0 /0	3,10
Effluent Licenses	-	-	-				_		
Solid Waste Licenses		-		::	-	-	_		
Computer Software and Applications	-	3,109		=	1,648	1,555	(94)	-6.0%	3,10
Load Settlement Software Applications	-	-	-	-	-		-		
Unspecified	3	9		- 3	=	130	-		
Computer Equipment	3,991			333	1,206	-	(1,206)	#DIV/0!	_
Computer Equipment	3,991	30	2	333	1,206	4	(1,206)	#DIV/0!	
urniture and Office Equipment	16	38	_	3	9	19	9	49.8%	3
Furniture and Office Equipment	16	38	-	3	. 9	(19)	9	49.8%	1
Machinery and Equipment	6,638	5,830	-	812	2,493	2,915	422	14.5%	5,83
Machinery and Equipment	5,638	5,830	- 3	812	2,493	2,915	422	14.5%	5,83
Transport Assets Transport Assets	-	-	_	- 20	-	-	-		
							-		
_and	_	-			-	-	-		_
Land	7	14	3	370			-		
Zoo's Marine and Non-biological Animals	-	-			-	-	-		-
Zoo's, Marine and Non-biological Animals		72	- 2		-	-	- 1		

(ZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - degreciation by asset class - Mid-Year Assessment

Deportation	Dat	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								%	
preciation by Asset Class/Sub-class										
Irastructure	- 1 - 1	323,269	316,673	-	26,078	147,525	158,337	10,811	6.8%	316,673
Roads Infrastructure Roads	- 1 - 1	207,257	184,538	-	12,266	78,465	92,269	13,805	15.0%	184,538
Road Structures	- 1 1	207,257	184,538	*	12,266	78,465	92,269	13,805	15.0%	184,538
Road Furniture			- 1	-		-		_		
Capital Spares	-1-1				=		-	-		
Storm water Infrastructure	-11	19,951	-	- 20	1 006	0.076	*	(0.070)	#DIV/01	
Drainage Collection		18,831		-	1,995	9,976	-	(9,976)	BDIVIO	_
Storm water Conveyance		19,951		200	4.005	0.076		(0.076)	#DIV/01	
Attenuation		19,931		127	1,995	9,976	*	(9,976)	#DIA/OI	-
Electrical Infrastructure	1 1	46,402	53,855	(2)	5,156	25,779	26,927	1,149	4.3%	53,855
Power Plants		40,402	55,055		3,100	20,110	20,321	1,149	4.270	55,000
HV Substations		- 5		5	2	- 54		_		
HV Switching Station				8.0	- 8	5.1		_		
HV Transmission Conductors		=			31		-	_		
MV Substations	-1-1			-			-	-		
MV Switching Stations	-1-1					-	-	_		
MV Networks		46,402	53,855	12	5,156	25,779	26,927	1,149	4.3%	53,855
LV Networks		10,402	55,000		0,100	20,118	20,821	1,148	7.570	23,000
Capital Spares								_		
Water Supply Infrestructure		26,009	48,869	-	2,890	14,450	24,434	9,985	40.9%	48,869
Dams and Weirs		20,000	40,000	_	2,030	14,450	24,434	3,303	10.070	40,008
Boreholes	1 1				100			_		
Reservoirs	1 1			- 5	78		2.7	-		
Pump Stations	1 1	9			-	*	45	_		
Water Treatment Works	1 1	26,009	48,869		2,890	14.450	24.424		40.9%	40 000
Bulk Mains	1 1	20,000	40,000	3	2,030	14,450	24,434	9,985	40.570	48,869
Distribution	1 1	- 6		8	-	6		_		
Distribution Points	1 1			8	3	5 1	- 8	_		
PRV Stations						- 5	- 15	_		
Capital Spares								_		
Senitation Infrastructure	1 1	23,650	29,412	_	3,771	18,857	14,706		-28.2%	00.440
Pump Station	1 1	25,000	20,412		3,171	10,037	14,700	(4,151)	-20.276	29,412
Reticulation	1 1	23,650	29,412	01	3,771	18,857	14,706	(4.464)	-28.2%	90.449
Waste Water Treatment Works		23,000	23,412		3,111	10,007	14,700	(4,151)	-20.270	29,412
Outfall Sewers			1	1			-	_		
Totlet Facilities		- 01						_		
Capital Spares	1 1					-		-		
Solid Waste Infrastructure		-	-	-	-	2	-		1	_
Landfill Sites	1 1	-		-		-	[+]	_		
Waste Transfer Stations		8		81		-		_		
Waste Processing Facilities	1 1	3								
Waste Drop-off Points		9		81	100					
Waste Separation Facilities	1 1	8	- 1	81	161		- 3	-		
Electricity Generation Facilities	1 1	-		- 8	- 6		- 3	-		
Capital Spares	1 1	3			-		6.		1	
Rail Infrastructure		-	_	-		_	_	-		
Rail Lines		2	127	2			124	_		_
Reil Structures	1 1		- 20		50		180	_		
Rail Furniture	1 1							- 1		
Drainage Collection						2	30			
Storm water Conveyance			-					-	1	
Attenuation	1 1	-	-2.1	- 2				_		
MV Substations	1 1		120					_		
LV Networks	1 1		:57.0	-		5		-		
Capital Spares		-			150	-	-50			
Coastal Infrastructure			:2	-	120		(40)			_
Send Pumps		-	-			-				
Piers		18	9.7		-	4	(7)	_		
Revetments		7.5	- 6	- 5	- 3	8	3			
Promenades		6:	=		-		33	[]		
Capital Spares							-			
Information and Communication Infrastructure		-	_	-				_ []		
Data Centres		9 244	-	1764	-	- 24	-			_
Core Layers					-	-	-			
Distribution Layers			2				-			
		-	-	100	=		-	-		
Capital Spares						-	-	-		
nmunity Assets		5,580	6	-	620	3,100	3	(3,097)	*********	6
	1 6	5,580	-	-	620	3,100		(3,100)	#DIV/0!	_
Community Facilities Halls		85			9	0,100		(0,100)		

*	ay y					L'				
Crèches		=	34	-	-	+	-	-		12
Clinics/Care Centres Fire/Ambulance Stations		137		-	15	3	18	-	a #DIV/0!	-
Testing Stations		145			10	76	=	(76	#DIVIUS	-
Museums		-	-							
Galleries		-		-				_		
Theatres		-				-	-	-		5
Libraries		133	-	-	15	74	-	(74	#DIV/0!	-
Cemeteries/Crematoria	3	,278		1.5	364	1,821		(1,821) #DIV/0!	
Police		-			-	1	=	-		
Puris		,400			156	778	- 5	(778		
Public Open Space Nature Reserves		546	-	-	61	303	- 5	(303	#DIV/0!	
Public Ablution Facilities			-	-				-		9
Markets			-			122				8
Stalls		-	_	-		14:	-	_		
Abattoirs		-	₩.		-		-	_		2
Airports		-	-	-		-	-	-		
Taxi Ranks/Bus Terminals		-	*	-	-	-	=	-		
Capital Spares		-		-		-	-	-		
Sport and Recreation Facilities		-	6	-	-	-	3	3	100.0%	-
Indoor Facilities		-		57.		=	1	-		
Outdoor Facilities Capital Spares			5	-	_ = =		3	3	100.0%	
Heritage assets		-				123	=	-		
Monuments		27	-	-	-	-				-
Historic Buildings		(1)	8	- 5			-	_		
Works of Art		41	- 2	Pay	2	3	100	_		
Conservation Areas		5	-	141	-	= 1	22	_		
Other Heritage		= 1	-	-	_ =	141		-		
Investment properties		-	- 1	_	_	_	_	_		_
Revenue Generating		-	-	-	-	-	-	-		
Improved Property		-	-	- 1	-	120	-	-		
Unimproved Property		10	-		-	(2)	80	-		
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		7	1.7	2	-	12	- 5	-		
Unimproved Property Other assets	40	-	44 000		4.407			-	04 704	
Operational Buildings		232	61,996 61,996		1,137 1,137	5,684	30,998	25,313	81.7% 81.7%	61,996
Municipal Offices		232	61,996	- 4	1,137	5,684 5,684	30,998 30,998	25,313 25,313	81.7%	61,996 61,996
Pay/Enquiry Points	""	-	01,000		1,101	3,004	30,330	25,313	01.770	01,000
Building Plan Offices		=	-	- 1		9	121	_		
Workshops		-	V#:	¥		- 2	14	_		
Yards		-	- 0	14	100	=	120	-		
Stores		=	1 m	*	- 1	9	0#:	-		
Laboratories		=	-	33		9	3.00	-		
Training Centres		=	100	8	-	*	-	-		
Manufacturing Plant		=		-		3	(*)	-		
Depots Capital Spares		=	-	=	(*)	*		-		
Housing		3		3.	353		(2)			
Staff Housing		- 1		-	-	-	_	_		_
Social Housing			3					_		
Capital Spares		2	2	8						
					-					
Biological or Cultivated Assets Biological or Cultivated Assets		-		-	= = =	-	-	-		
				-		-		-		
Intengible Assets	1,	773	-	-	197	985	-	(985)	#DIV/0!	
Servitudes Licences and Rights		772		=	407	007	-	-	#DR461	
Water Rights	1,	773	-		197	985		(985)	#DIVIOI	
Effluent Licenses		-	= 1	1	130	3	370	_		
Solid Waste Licenses		3	31	3	5	3	351	_		
	1.3	773	31	2	197	985		(985)	#DIV/0!	
Computer Software and Applications		-	20	2	-		- 3	-		1 = 1
Computer Software and Applications Load Settlement Software Applications					= 1	1 31	35	-		
		=	- 4			- 1				
Load Settlement Software Applications Unspecified			- 1	_	107	535	_	(535)	#DIV/01	_
Load Settlement Software Applications Unspecified		=			107 107	535 535	140	(535) (535)	#DIV/0! #DIV/0!	-
Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment	9	963	-	-	107	535	(4)	(535)	#DIV/0!	-
Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment	2,1	963 963 963		-	107	535 1,116	(4)	(535) (1,116)	#DIV/0! #DIV/0!	-
Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment	2,1 2,1	963 963 963 108	-	-	107 223 223	1,116 1,116	-	(535) (1,116) (1,116)	#DIV/0! #DIV/0! #DIV/0!	-
Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Eurniture and Office Equipment Furniture and Office Equipment Machinery and Equipment	2,0 2,0 2,0	963 963 963 908 908	-	-	107 223 223 302	535 1,116 1,116 1,511	(4) - -	(535) (1,116) (1,116) (1,511)	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	-
Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Eurniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment	2,0 2,0 2,0	963 963 963 108	-	-	107 223 223	1,116 1,116	-	(535) (1,116) (1,116)	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	-
Load Settlement Softwere Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Machinery and Equipment Transport Assets	2,1 2,7 2,7 4,6	963 963 983 988 988 988 988 9720 9720	-		107 223 223 302 302 517	1,116 1,116 1,511 1,511 2,587	(4) - -	(535) (1,116) (1,116) (1,511) (1,511) (2,587)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	-
Load Settlement Softwere Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment	2,1 2,1 2,1	963 963 983 988 988 988 988 9720 9720	-	- - - -	107 223 223 302 302	1,116 1,116 1,116 1,511 1,511	* * * * * * * * * * * * * * * * * * *	(535) (1,116) (1,116) (1,511) (1,511)	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	-
Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets	2,1 2,0 2,7 2,7 2,7 4,4	963 963 983 988 988 988 988 9720 9720	-		107 223 223 302 302 517	1,116 1,116 1,511 1,511 2,587	-	(535) (1,116) (1,116) (1,511) (1,511) (2,587)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	-
Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets	2,1 2,0 2,7 2,7 2,7 4,4	963 963 908 908 908 720 720 757	-	-	107 223 223 302 302 517 517	535 1,116 1,110 1,511 1,511 2,587 2,587	(a)	(535) (1,116) (1,116) (1,511) (1,511) (2,587) (2,587)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	
Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Eurniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Land Land	5 2.1 2.0 2.2 2.7 4.6	963 963 908 908 908 720 720 757	-		107 223 223 302 302 517 517.	1,116 1,116 1,511 1,511 2,587 -	-	(535) (1,116) (1,116) (1,511) (1,511) (2,587) (2,587)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	-
Load Settlement Software Applications Unspecified Computer Equipment Computer Equipment Eurniture and Office Equipment Furniture and Equipment Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Land	5 2.1 2.0 2.2 2.7 4.6	963 963 908 908 908 908 920 920 920 957	-		107 223 223 302 302 517 517.	1,116 1,116 1,511 1,511 2,587 2,587	-	(535) (1,116) (1,116) (1,511) (1,511) (2,587) (2,587)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	*

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	Adinada	Maritt.	Budget Year 20		V70	(men	p. 1134
- Seempleon	1761	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year
thousands	1	a Pub al-							%	
pital expenditure on upgrading of existing assets by Asse restructure	Cins									
Roads Infrastructure		26,610	54,623	-	3,813	28,757	27,312	(1,445)	-5.3%	54,6
		2,223	8,762	-	-	-	4,381	4,381	100.0%	6,7
Roads		2,223	8,762	-		-	4,381	4,381	100,0%	8,7
Road Structures		-		-	*	=		-		
Road Furniture		=			31	=	100	-		
Capital Speres		-			-	=) (#	- 1		
Storm water Infrastructure		-	-	-	-	-	-	-		
Drainage Collection		*		*	*	=	100	-		
Storm water Conveyance		*	(+:	100		-) ie :	-		
Attenuation			(#)		≆	=	100	-)		
Electrical Infrastructure		-	1,348	-	-	-	674	674	100.0%	1,3
Power Plents		-	-	(4)	-	+1	-	- 1		
HV Substations		+:	1,348		-		674	674	100.0%	1,3
HV Switching Station		-	47.7	-	-			_		.,-
HV Transmission Conductors		-	-	-				_		
MV Substations		-	-					_		
					-	=		-		
MV Switching Stations		-	-			=		-		
MV Networks		5.	-	=	8	=		- [
LV Networks		5	-	*	× ,	-	-	-		
Capital Spares		5	-			-		-		
Water Supply Infrastructure		24,386	29,109	-	664	18,018	14,554	(3,464)	-23.8%	29,1
Dams and Weirs	1		(8)			-	-	_ [
Boreholes		3.5		-		160	:=:	-		
Reservoirs		-		-		160	-	-		
Pump Stations) =	-		-	100	-			
Water Treatment Works		16,946					-			
Bulk Mains		3,966				40.045	-	- (40 D4E)	4DB/fol	
	1			-		16,045	1	(16,045)	#DIV/01	
Distribution		3,475	29,109	*	664	1,973	14,554	12,581	86.4%	29,1
Distribution Points		150	120		- 0	-	-	-		
PRV Stations		200	-		-	7-	-	-		
Capital Spares		(2)		-	+1	740	5#C	-		
Sanitation Infrastructure		- 1	15,404	-	3,149	10,738	7,702	(3,037)	-39.4%	15,4
Pump Station		543	15,404	-	-	-	7,702	7,702	100.0%	15,4
Reticulation		-	-	-	_		:=	_		10,1
Waste Water Treatment Works		-	2		3,149	10,738	300		#DIV/OI	
Outfall Sewers		-			3,148	10,736		(10,738)	*DIAIOI	
		(3)	- 6	*	=	-	540			
Toilet Facilities			*	- 1	= 1		3	-		
Capital Spares			- 2	*	5		9	-	1	
Solid Waste Infrastructure		-	-	-	-	-	-	-		
Landfill Sites		-		-	-	-		-		
Weste Transfer Stations			-	-	(**)					
Waste Processing Facilities			-	*			- 34	-		
Waste Drop-off Points	- 1	-	-	_	-	-		_		
Weste Separation Facilities		-	-	21			_			
Electricity Generation Facilities		-	_		1			_		
			3.1	-	0.50	-		-		
Capital Spares				5	150	(2)	*	-		
Rail Infrastructure		-	-	-	-	-	-	-		
Rail Lines		-	*	= 1	75	- 40	2	-		
Rail Structures		-	-	=	7,000	(#)	達	-		
Rail Furniture			-	=	2.50	(*)	- 3	-		
Drainage Collection			-	-	-	(-)	:=	-		
Storm water Conveyance		-	-	=	-	(4)	*	_		
Attenuation			-	-	-			_		
MV Substations		-					-			
LV Networks							0			
Capital Speres				13.54						
		8	ā	024		-	*	-		
Coastal Infrastructure		-	-	-	-	-	-	- 1		
Sand Pumps			=	100	-		*	- 11		
Piers			=	1.50	-	=	*	-		
Revelments			=	150			*	-		
Promenades			* 1	7.5	:=:		*			
Capital Spares		=	=	1.5	-		*	-		
nformation and Communication Infrastructure		-	-	-	-	-	-	_ [
Data Centres		-		100		-				
Core Layers			-	(E)	EX		2	-		
				222	200			- 11		
Distribution Leyers			5	100	37		*	- 11		
Capital Spares		- 3	5	199	190		2	-		
numbu Annata		44	11,000	_	3,116	3,116	5,500	2,384	43.3%	11,0
			-		-	3,110	3,300			
			_	-	-	-	-	-		
Community Facilities										
Community Facilities Halls		=	150		27	5	=	-		
Centres		3	7.	-	3	5 5	 1.	-		
Community Facilities Halfs		500	, T.		3	0.00	7. 73.			

	41 7940						41		
Testing Stations Museums	2.00	-		=)+	-	-		
Galleries		-	- 3	1	-	-	_		
Theatres	-	-				-	_		
Libraries		-	=	+		-	-		
Cemeteries/Crematoria	·	190	- 3	-	-	-	-		
Police	-	-	9	=	-	-	-		
Puris Public Open Space			-	=	-		-	ľ	
Nature Reserves							_		
Public Ablution Facilities	-	- (_		-	(-)	_		
Markets	-	(0)	=	=	-	-	_		
Stalls	:=:	(*)	9	: =	-		-		
Abettoirs		-	-		-	E#	-		
Airports Taxi Ranks/Bus Terminals			=	-			-		
Capital Spares					1	-	_		
Sport and Recreation Facilities	44	11,000	_	3,116	3,116	5,500	2,384	43.3%	11,000
Indoor Facilities	-44	-	Ξ.	3,116	3,116	39	(3,116)		-
Outdoor Facilities	-	11,000	-	100	(#)	5,500	5,500	100.0%	11,000
Capital Spares	-		-	100	-	-	-		
Heritage assets	-	-		-	-	-			_
Monuments Historic Buildings	-	=	-		-	=	-		
Works of Art			1	-			_		
Conservation Areas		=	-	-	-	-	_		
Other Heritage		=	-		-	-	-		
Investment properties	_	_	_	-	_	-	_		-
Revenue Generating	-	-	-	-	-	_	-		-
Improved Property	(2)	- 1	-	100	-		-		
Unimproved Property	-	=	-	18	180		_		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property		*	7.1	-	(*)		-		
Unimproved Property Other assets	4,450	9		250	51		- (51)	#DIV/01	-
Operational Buildings	4,450	-	-	-	51	-	(51)	#DIV/01	
Municipal Offices	4,450		-	(=	51		(51)	#DIV/0!	*
Pay/Enquiry Points	35.0		=	878	-		-		-
Building Plan Offices	25.0		=	-	- 1	=	-		
Workshops	= 1	3	5			7	-		- 5
Yards Stores	3 7		× ×		181		-		-
Leboratories	=		-		-		_		
Treining Centres	-				-		_		-
Manufacturing Plant			-	-		3	-		-
Depots			-	:=:		5	-		5
Capital Spares	181	8			-		-		*
Housing	-	-	-	-	-	-	-		-
Staff Housing Social Housing	=	-	-	-	=	3	-		
Capital Spares					-		_		
Bîological or Cultivated Assets	_			151	-	3	_		
Biological or Cultivated Assets		_		-	-	- 3	-		
Intangible Assets Servitudes	-	-	161	_	-	-	- :		
Licences and Rights	_	_	_	_	_	_			
Water Rights	12		16:	- 2	2	8	-		
Effluent Licenses	===	-	-		=		-		
Solid Waste Licenses	=	=	140	- 3	-	2	-		
Computer Software and Applications			7+1		-	2	-		
Load Settlement Software Applications Unspecified	2	- 5		-	-		-		
· ·		1							
Computer Equipment	- 2		-	=51	-	-	-		-
Computer Equipment						*	-	1	
Furniture and Office Equipment	-	-		-	_	_	-		-
Furniture and Office Equipment	3.	-	15	37)	-		-		
Machinery and Equipment	138				-		-		-
Machinery and Equipment	138	5.	(%)	:57.	-	2	-		
Transport Assets	-	-	-	-	-	-	-		
Transport Assets	2.0		720	27	2	2	-		
<u>Lend</u>	-	-			-	-	-		-
Land	-	=	-	45	-		-		
Zoo's Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	+	-		100	-	-	-		



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

Assets Current Assets Inventories Receivables from exchange transactions Receivables from non-exchange transactions Consumer debtors from exchange transactions Consumer debtors from non-exchange transactions Cash and cash equivalents Non-Current Assets Investment property Property, plant and equipment	8 9 10 11 11 12 3 4 5 6 7	23 345 094 99 949 799 18 162 623 489 689 135 238 858 034 198 814 421 1 068 819 106 327 785 318 6 371 347 570 835 512	18 806 337 99 418 303 16 002 938 504 404 673 136 908 187 9 500 299 785 040 737 327 734 618 6 470 545 398
Inventories Receivables from exchange transactions Receivables from non-exchange transactions Consumer debtors from exchange transactions Consumer debtors from non-exchange transactions Cash and cash equivalents Non-Current Assets Investment property Property, plant and equipment	9 10 11 11 12 3 4 5 6	99 949 799 18 162 623 489 689 135 238 858 034 198 814 421 1 068 819 106 327 785 318 6 371 347 570	99 418 303 16 002 938 504 404 673 136 908 187 9 500 299 785 040 737
Receivables from exchange transactions Receivables from non-exchange transactions Consumer debtors from exchange transactions Consumer debtors from non-exchange transactions Cash and cash equivalents Non-Current Assets Investment property Property, plant and equipment	9 10 11 11 12 3 4 5 6	99 949 799 18 162 623 489 689 135 238 858 034 198 814 421 1 068 819 106 327 785 318 6 371 347 570	99 418 303 16 002 938 504 404 673 136 908 187 9 500 299 785 040 737
Receivables from non-exchange transactions Consumer debtors from exchange transactions Consumer debtors from non-exchange transactions Cash and cash equivalents Non-Current Assets Investment property Property, plant and equipment	10 11 11 12 3 4 5 6	18 162 623 489 689 135 238 858 034 198 814 421 1 068 819 106 327 785 318 6 371 347 570	16 002 938 504 404 673 136 908 187 9 500 299 785 040 737
Consumer debtors from exchange transactions Consumer debtors from non-exchange transactions Cash and cash equivalents Non-Current Assets Investment property Property, plant and equipment	11 11 12 3 4 5 6	489 689 135 238 858 034 198 814 421 1 068 819 106 327 785 318 6 371 347 570	16 002 938 504 404 673 136 908 187 9 500 299 785 040 737
Consumer debtors from non-exchange transactions Cash and cash equivalents Non-Current Assets Investment property Property, plant and equipment	11 12 3 4 5 6	238 858 034 198 814 421 1 068 819 106 327 785 318 6 371 347 570	136 908 187 9 500 299 785 040 737 327 734 618
Non-Current Assets Investment property Property, plant and equipment	12 3 4 5 6	198 814 421 1 068 819 106 327 785 318 6 371 347 570	9 500 299 785 040 737 327 734 618
Non-Current Assets Investment property Property, plant and equipment	3 4 5 6	327 785 318 6 371 347 570	785 040 737 327 734 618
Investment property Property, plant and equipment	4 5 6	327 785 318 6 371 347 570	327 734 618
Investment property Property, plant and equipment	4 5 6	6 371 347 570	
Property, plant and equipment	4 5 6	6 371 347 570	
	5 6		6 470 545 398
	6	835 512	
Intangible assets			1 257 668
Heritage assets	7	11 773 732	11 757 932
Investments in associates	•	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	969 575 041	11 406 000 926 198 381
		303 373 041	720 130 301
Non-Current Liabilities Financial liabilities	47	220 252 402	000 044 540
Finance lease obligation	17 15	328 252 106	362 011 519
Defined benefit plan	18	1 556 788 155 397 002	42 180
Provision for rehabilitation of landfill site	19	59 199 647	155 397 002 59 199 647
		544 405 543	576 650 348
Total Liabilities		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

Figures in Rand	Note(s)	31 December 2021	30 June 2021
Revenue			
Revenue from exchange transactions			
Service charges	24	572 115 343	1 013 748 409
Rental of facilities and equipment	25	4 564 184	7 093 441
Other Revenue	27	6 727 399	18 701 443
Interest received	28	3 379 347	6 660 722
Total revenue from exchange transactions		586 786 273	1 046 204 015
Revenue from non-exchange transactions			-
Taxation revenue			
Property rates	29	181 212 094	342 533 924
Licences and Permits		17 712	101 472
Transfer revenue			
Government grants & subsidies	30	541 357 478	639 932 157
Fines, Penalties and Forfeits	26	2 327 965	5 401 977
Total revenue from non-exchange transactions		724 915 249	987 969 530
Total revenue	23	1 311 701 522	2 034 173 545
Expenditure		· 	
Employee related costs	31	282 105 183	546 878 068
Remuneration of councillors	32	12 175 408	25 611 680
Depreciation and amortisation	34	163 043 535	351 084 296
Finance costs	36	19 928 970	64 979 614
Debt Impairment	37	10 080 565	217 027 951
Bulk purchases	38	274 002 925	559 335 056
Contracted services	39	256 058 166	273 730 752
General Expenses	40	123 600 000	138 572 698
Total expenditure		1 140 994 752	2 177 220 115
Operating surplus (deficit)		170 706 770	(143 046 570)
Share of deficit in investment in associates		-	(30 277 147)
Actuarial gains/losses		-	12 908 000
Impairment loss	35	-	(25 822 582)
Inventories losses/write-downs		(658 462)	(117 170)
Profit/(Loss) on Sale of Assets		3 044 721	(50 052 096)
Public contributions and donations		-	39 249 962
		2 386 259	(54 111 033)
Surplus (deficit) for the 6 Months		173 093 029	(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

Figures in Donal		31 December	30 June
Figures in Rand	Note(s)	2021	2021
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
	· -	130 014 421	3 500 303

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

				NEWCASTL	E MUNICIPA	LITY			
	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									
Service charges - water revenue Service charges - other Rental of facilities and equipment Interest earned - external investments Interest earned - outstanding debtors	111,420	131,717		10,880	65,373	65,858	(485)	-0.7%	131,71
Agency services	1 1				1		0		
Transfers recognised - operational	1 1								
Other revenue	1 1			i i					
Gains on disposal of PPE				1					
Total Revenue (excluding capital transfers and									
contributions)	111,420	131,717	_	10,880	65,373	65,858	(485)	-0.7%	131,717
,	111,120	2027727		20,000	03,313	03,030	(465)	-0.776	131,/1/
Expenditure By Type									
Employee related costs	14,853	15,793		1,296	7,781	7,896	(116)	-1.5%	15,793
Remuneration of Directors	-	- 1			_	_		2.570	
Debt impairment	- 1	-		- 1	- 1	- 1	_		_
Depreciation & asset impairment	59,410	823		69	412	412	0	0.0%	823
Finance charges	- 1	-		- 1		- 1	-		_
Bulk purchases	30,245	24,276		2,023	12,138	12,138	0	0.0%	24,276
Materials and Supplies	6,481	6,170	- 1	584	2,210	3,085	(875)	-28.4%	6,170
Contracted services	3,468	11,071	1	107	1,057	5,535	(4,479)	-80.9%	11,071
Transfers and grants	-	-		-	-	-]]		_
Other expenditure	32,453	29,586		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
D. L									
Recharge	F4.471	40.455		45 50-	45 man				
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: 0862 437 566 F-MAIL:

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

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

35328 SMS:

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

EASTERN REGION PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL

BANK: First National Bank **BRANCH CODE:** 223626 50850143295 BANK ACC NO:

TAX INVOICE

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

ACCOUNT TRANSACTION SUMMARY		
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) 13,837,484.0	0 R	12,197,742.15
ENERGY CHARGE (PEAK) 5,535,735.00	0 R	7,090,169.39
ENERGY CHARGE (OFF) 15,640,655.00	0 R	8,746,254.28
ELECTRIFICATION AND RURAL SUBS (ALL)	R	3,781,498.50
SERVICE CHARGE	R	168,482.83
TOTAL CHARGES FOR BILLING PERIOD	R	36,306,344.42

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%

RAND

(Due Date 2021-12-31) R 221,503,188,22 Cash - 2021-12-15 R -49,382,172.71 R 36,306,344.42 WHEELING/3RD PARTY WHEELING CHARGES R -56,579.87 R 0.00 R 5,437,464.68

ACCOUNT NO /	REFERENCE NO
5578885631	
AL ABOT	

NEWCASTLE MUNICIPALITY

FAX NUMBER

0343129697

0934 5578885631







213,808,244.70

	ARRI	EARS				
>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 OVER	OUE - Subject to D	isconnection				

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

75000000 61800000 48600000 35400000 22200000 9000000 Α М Α SOND

MONTH

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

PAYMENT ARRANGEMENT

TOTAL AMOUNT DUE

INSTALMENT 0.00 ARREARS 172,064,435.64 DUE DATE (For Current Amount) 2022-02-02 AMOUNT PAD

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



NEWCASTLE MUNICIPALITY PRIVATE BAG X6621 NEWCASTLE 2940 EASTERN REGION

PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566

FAX NO:

customerservices@eskom.co.za

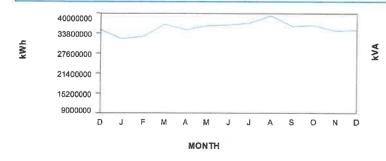
E-MAIL: WEB:

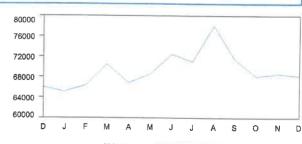
WWW.ESKOM.CO.ZA

0862 437 566

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
UTILISED CAPACITY	125,000.00

CONCUMPTION DETAILS (S			
CONSUMPTION DETAILS (2	2021-12-01 - 2021-12-31)		
ENERGY CONSUMPTION OFF PEAK kW	VH		15,640,655.30
ENERGY CONSUMPTION STD kWh			13,837,483.98
ENERGY CONSUMPTION PEAK kWh			5,535,735.48
ENERGY CONSUMPTION ALL kWh			35,013,874.76
DEMAND CONSUMPTION - OFF PEAK			60,634.0
DEMAND CONSUMPTION - STD			67,632.0
DEMAND CONSUMPTION - PEAK			68,271.0
DEMAND READING - KW/KVA			68,271.0
REACTIVE ENERGY - OFF PEAK			5,541,844.00
REACTIVE ENERGY - STD			4,711,982.54
REACTIVE ENERGY - PEAK			1,797,085.60
LOAD FACTOR			73.00
PREMISE ID NUMBER	5578885383 TARIFF NAME: Megaflex		
INST 08881 BULK SUPPLY 1 NEWCASTLE CIVIC	C CENTRE 37 MURCHISON BULK SUPPLY TO NEWCASTLE MUNICIPALITY		
Administration Charge @ R173.57 pe		R	5,380.67
TX Network Capacity Charge 125,000	0 kVa @ R13 69 · = R13 69/kVΔ		0,000.01
	_	R	•
	_	R R	1,711,250.00
Jrban Low Voltage Subsidy 125,000	kVa @ R19.50 : = R19.50/kVA		1,711,250.00 2,437,500.00
Urban Low Voltage Subsidy 125,000 Ancillary Service Charge 35,013,875	kVa @ R19.50 : = R19.50/kVA kWh @ R0.0048 /kWh	R	1,711,250.00 2,437,500.00 168,066.60
Urban Low Voltage Subsidy 125,000 Ancillary Service Charge 35,013,875 Low Season Standard Energy Charge	kVa @ R19.50 : = R19.50/kVA kWh @ R0.0048 /kWh e 13,837,484 kWh @ R0.8815 /kWh	R R R	1,711,250.00 2,437,500.00 168,066.60 12,197,742.15
Urban Low Voltage Subsidy 125,000 Ancillary Service Charge 35,013,875 Low Season Standard Energy Charge Low Season Peak Energy Charge 5,5	kVa @ R19.50 : = R19.50/kVA kWh @ R0.0048 /kWh e 13,837,484 kWh @ R0.8815 /kWh 535,735 kWh @ R1.2808 /kWh	R R R	1,711,250.00 2,437,500.00 168,066.60 12,197,742.15 7,090,169.39
Urban Low Voltage Subsidy 125,000 Ancillary Service Charge 35,013,875 Low Season Standard Energy Charge Low Season Peak Energy Charge 5,5 Low Season Off Peak Energy Charge	kVa @ R19.50 : = R19.50/kVA kWh @ R0.0048 /kWh e 13,837,484 kWh @ R0.8815 /kWh 535,735 kWh @ R1.2808 /kWh e 15,640,655 kWh @ R0.5592 /kWh	R R R R	1,711,250.00 2,437,500.00 168,066.60 12,197,742.15 7,090,169.39 8,746,254.28
Urban Low Voltage Subsidy 125,000 Ancillary Service Charge 35,013,875 Low Season Standard Energy Charge Low Season Peak Energy Charge 5,5	kVa @ R19.50 : = R19.50/kVA kWh @ R0.0048 /kWh e 13,837,484 kWh @ R0.8815 /kWh 535,735 kWh @ R1.2808 /kWh e 15,640,655 kWh @ R0.5592 /kWh	R R R	1,711,250.00 2,437,500.00 168,066.60 12,197,742.15 7,090,169.39
Urban Low Voltage Subsidy 125,000 Ancillary Service Charge 35,013,875 Low Season Standard Energy Charge Low Season Peak Energy Charge 5,5 Low Season Off Peak Energy Charge	kVa @ R19.50 : = R19.50/kVA kWh @ R0.0048 /kWh e 13,837,484 kWh @ R0.8815 /kWh 535,735 kWh @ R1.2808 /kWh e 15,640,655 kWh @ R0.5592 /kWh	R R R R	1,711,250.00 2,437,500.00 168,066.60 12,197,742.15 7,090,169.39 8,746,254.28





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 authukelawater.co.za



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

uthukela water

Bill to:

M003

Newcastle Municipality - WSA

Private Bag X 6621

Newcastle

VAT No: 4000791824

Item Description

DECEMBER 2021 BULK

Quantity

Price (Ex)

<u>Tax</u>

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

Moda

Terms strictly 30 days from date of invoice

Total (Excl)

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

034 328 5000 034 326 3388

2021/12/31 150 973 203.41

N003

Newcastle Municipality - WSA Private Bag X 6621 Newcastle 2940 Amount Due

Data	Deference	Decodedian				
<u>Date</u>	Reference	Description	Allocated To	<u>Debit</u>	Credit	Balance
2021/07/01		Balance Brought Forward	116 667 9	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			12 350 147.53	129 361 133,42
2021/09/01	INV00002563	Invoice	12 615 5			141 976 687.98
2021/10/03	INV00002575	Invoice	12 745 6	371.28		154 722 359.26
2021/11/02	INV00002579	Invoice	10 663 2	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 7	75.43		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 6	99.51		173 496 834.20
2021/12/06	CRN0068	Invoice		1	2 511 699.51	160 985 134.69
2021/12/01	INV00002586	Invoice	12 511 6	99.51		173 496 834.20
2021/12/07	Newcastle Munic	Newcastle Municipality - WSA		1	0 852 701.21	162 644 132.99
2021/12/15	Newcastle Munic	Newcastie 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

Deposit Banking Details
uThukela Water (Pty) Ltd
Account Number: 61936939
Bank Name: Standard Bank

Branch Code: 057724

180 Days 150 D		90 Days	60 Days	30 Days	Current	Amount Due	
75 794 130.98 12 378	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 0684603544015 R.126,686.89 R.1000,000.00 R.766,686.89 R.1000,000.00 R.766,086.89 R.	Name Of Investment	Account Number	Opening Balance	Opening Balance Investment Made	investment Matured	Mithdrawals Made Interst	ō	Interest	Bank Charges	0
Fund Standard Bank 068460364(016) R 76.816.34 R 104.656.663.50 R 77.500.000.00 R 77.500.00 R 78.3467.23 R 70.00 R 78.00	Self Insurance Reserve Fund	Standard Bank 068450354/015				0000		200000		Dalance
Standard Bank 068460354035 R 43,497.23 R 18,528.89 R 3,864.291.35 R 18,000.00 Standard Bank 068460354036 R 18,528.89 R 18,528.89 R 18,666.866 R 18,000.00 Standard Bank 068460354039 R 18,528.02 R 18,000.00 Standard Bank 068460354039 R 18,528.02 R 18,000.00 Standard Bank 06846035404039 R 18,528.02 R 18,000.00 Absa: 258645244 S R 117.05 R 117.05 R 117.05 R 117.05 R 117.05 R 117.05 R 117.07 R 10.00 Nedbank 03764855541 46 R 117.07 R 10.00 Nedbank 03764855541 46 R 117.05 R 10.00 Nedbank 03764855541 53 R 18,000.00 Nedbank 03764855541 55 R 18,000.00 Nedbank 03764855541 56 R 18,000.00 Nedbank 03764855541 56 R 18,000.00 Nedbank 03764855541 56 R 18,000.00 Nedbank 03764855541 57 R 18,000.00 Nedbank 03764855541 57 R 18,0	Housing Development Fund	Standard Bank 068450354/016	R 76.816.84			0.000 000 00		K 18,836.69		R 1,145,422.68
Standard Bank DesketopsAy(1756) R 43,497 (23) R 1,000 Standard Bank DesketopsAy(1756) R 1,000 R 1,000 R 1,000 Standard Bank DesketopsAy(1756) R 1,000 R 1,000 R 1,000 R 1,000 Standard Bank DesketopsAy(1756) R 1,000 R 1,000 R 1,000 R 1,000 R 1,000 Standard Bank DesketopsAy(1756) R 1,000 R 1,000 R 1,000 R 1,000 R 1,000 Standard Bank DesketopsAy(1756) R 1,000 R 1,	Provincialisation	Standard Rapk 068450254/035	00 204 04 0	1		ממיחטטימטטיבי א		R 348,013.69		R 30,061,514.03
Standard Bank Desk6503401356 R 18.628.89 R 3.884.23 1.55 R 2.000.000.00 R 3.004.89 R 3.884.23 1.55 R 2.000.000.00 R 2.0000.000 R 2.000.000 R 2.000.000 R 2	Mic	CCO#CCCCC WIND BIRDING	N 45,491.23			R 43,497.23		R 0.00		R 0.00
Standard Bank 088450354037 R 36,669.26 R 6,006.28 R 0,006.28 R 0,006.20 R 0,006.28 R 0,006.20	Supplier	Standard Bank 068450354/036	R 18,528.89			R 0.00		R 35 925 22		07 100 070
Standard Bank 0684503541039 R 60,306,20	NDPG	Standard Bank 068450354/037	R 36,659.25			R 3 703 325 94		27.07.00		N 3,346,685.46
Standard Bank 066450354/039 R 79,269.05 R 0.00 R 79,269.05 R 0.00 Electrification Grant	Standard Bank 068450354/038	R 60.906.28			0.020,00.00	1, 2, 100,00	N.U.N		R 0.00	
using Standard Bank G8456340 R 16,500,000.00 R 8,000,000.00 R 80,141.90 R 8,676, Absa: 928845248 R 64,583.53 R 16,500,000.00 R 8,000,000.00 R 80,141.90 R 120.00 Absa: 928845248 R 64,583.53 R 10,00 R 0.00 R 10,00 R 120.00 R 120.00 Absa Bank: 9956019602 R 545,945.93 R 0.00 R 0.00 R 0.00 R 120.00 R 120.00 Absa Bank: 9956019602 R 545,945.93 R 0.00 R 0.00 R 0.00 R 0.00 R 0.00 R 0.00 Absa Bank: 9956019602 R 545,945.93 R 0.00 R 0.00 R 0.00 R 0.00 R 0.00 R 0.00 Absa Bank: 9956019602 R 117.05 R 117.05 R 117.05 R 117.07 R 0.00 R 0.00 R 0.00 Nedbank 037648555441 46 R 117.07 R 0.00 R 117.97 R 117.97 R 0.00 R 0.00 R 0.00 Nedbank 037648555441 52 R 132,168.09 R 0.00 Nedbank 037	FGM	Standard Bank 0684503540039	0 70 050 05			N 00,300.20		R 0.00		R 0.00
Absailable Absailable Absailable R 96,845.5 R 16,500,000.00 R 80,000.00 R 10,000.00 R 10,000.00 R 10,000.00 R 10,000 R 10	Title deed low cost housing	Control of the property	N 19,203.U3	K 0.00		R 79,269.05		R 0.00		R 0.00
Absal 30x0806428 R 64,63.53 R 0.00 R 64,63.53 R 0.00 R 0.00 R 120.00 R 120.00 Absa Bank: 9986019602 R 545,945.93 R 6.00 R 0.00 R 10.00 R	Suitant and suitan	Standard Barik 068450354/040	R 95,975.91	R 16,500,000.00		R 8,000,000.00		R 80,141.90		R 8.676 117 81
Absa 9300506428 R 0.00 R 17.757, 163.06 R 17.757 R 0.90 R 17.757 R 0.90 R 17.566.88 R 17.500 R 17.577 R 0.90 R 17.577 R 17.5726.16 R 17.5926.16	Capacity building	Absa: 9288456248	R 64,583.53	R 0.00		R 64,463.53	R 0.00	000	0 120 00	20.11.01.01
Absa Bank : 9956019602 R 545,945,93 R 0.00 R 0.00 <td>Council Funds</td> <td>Absa 9300506428</td> <td>R 0.00</td> <td>R 0.00</td> <td></td> <td>0000</td> <td></td> <td>00000</td> <td></td> <td>M 0.00</td>	Council Funds	Absa 9300506428	R 0.00	R 0.00		0000		00000		M 0.00
Nedbank 03764855544146	VAT Refund	Absa Bank : 9956019602		0008		00.0		W 0.00		R 0.00
Nedbank 037648555441 47 R 117.05 R 5,000,000.00 R 17,757,163.06 R 48,046.01 R 12,566.88 R 117.05 R 5,000,000.00 R 5,012,883.93 R 12,566.88 R 10,6812,168.09 R 117.07 R 0.00 R 117.07 R 117	Council Funds	Nedbank 027848888444 48	-			N 0.00		R 6,519.23		R 552,465.16
Nedbank 03764855544147 R 117.05 R 5,000,000.00 R 5,012,883.93 R 12,566.88 R 10,566.88 R 10,590 R 10,590 R 10,590 R 10,590 R 10,590 R 10,691.20		Dt Ittorroto ion windows	R 117.05			R 17,757,163.06		R 48,046.01		00 0 0
Nedbank 03764855544148 R 117.07 R 0.00 R 117.97 R 0.00 R 117.97 R 0.90 R 105.00 R 105.01	Council Funds	Nedbank 037648555441 47	R 117.05	R 5,000,000.00		R 5.012.683.93		D 12 556 99		2000
Nedbank 037648555441 52 R 117.07 R 0.00 R 10.00	Council Funds	Nedbank 037648555441 48	R 117.07	R 0.00		R 117 07		00.000.00		K 0.00
Nedbank 037648555441 52 R 132,168.09 R 360,270,681.53 R 254,200,000.00 R 60.96 R 609,670.65 R 106,812 arentee 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 382,513.94 R 1,663,966.07 R 532,677,263.04 R 0.00 R 383,921,591.86 R 1,159,722.10 R 11,597,22.10 R 15,579,000	Council Funds	Nedbank 037648555441 49	0 447 07	0000				08.0 F		R 0.00
Nedbank 037648555441 57 R 1,663,966.07 R 632,677,263.04 R 0.00 R 234,200,000.00 R 254,200,000.00 R 699,670.65 R 1,06,812,168.09 R 1,663,966.07 R 1,663,966.0	Compel Ernole	Madhant, Angelennass no	- 111	00.0 7		R 117.97		R 0.90		R 0.00
Nedbank 037648555441 53 R 46.90 R 0.00 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 383,921,591.86 R 1,693,722.10 R 120.00 R 151,579 R 151,579	compa mana	Nedbank 03/648555441 52	~ I	R 360,270,681.53		R 254,200,000.00		R 609.670.65		D 100 813 530 97
Nedbank 037648555441 56 R 382,513.94 R 0.00 R 20,000,000.00 R 1,000,000.00 R 1,663,966.07 R 663,966.07 R 663,966.07 R 632,677,263.04 R 0.00 R 383,921,591.86 R 1,159,722.10 R 1,159,722.10 R 15,1579,000	Council Funds	Nedbank 037648555441 53	R 46.90	R 0.00		R 46.93	0000	D 0 03		12.020,210,001
Nedbank 03764855441 57 R 0.00 R 20,000,000.00 R 20,000,000.00 R 20,000,000.00 R 382,900,000.00 R 383,921,591.86 R 12,026.16 R 1,159,722.10 R 120.00 R 151,579,	Post Office Guarentee	Nedbank 037648555441 56	R 382,513.94	R 0.00			D 0 056 20	000		N 0.00
R 1,663,966.07 R 532,677,263.04 R 0.00 R 383,921,591.86 R 1,159,722.10 R 120.00 R 151,579.	Council Funds	Nedbank 037648555441 57	R 0 00	R 20 000 000 00		200000000000000000000000000000000000000	00.000,5	00.0 A		R 382,513.94
Ik Statements 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 100 added to capital)	Total as '2021/10/26			20,000,000,00						R 0.00
(not added to capital)			K 1,663,966.07	R 532,677,263.04			R 12,026.16	R 1,159,722.10	R 120.00	R 151.579 239 35
	Balance as per Bank Stateme	nts					not added to capital)			16 454 570 000 05

R 151,579,239.35

SUMMARY OF LOAN REGISTER FOR DECEMBER 2021

Account number	Interest Rate	LOAN AMOUNT	Opening balance		Interest Capitalised	alised	Total Interest	
Loan Account: 61000538	0 220		33 at	Lay	to Date	for the month	Payments	Balance
Loan Account: 64000664	9.27.70	1			140,557.87	23,680.95	303,998,55	1 562 197 58
Loss Assessed Colonology	%0L.8			1,331,702.13	304,213.83	46.107.21	332 939 72	6 102 40E 0E
Loan Account: 01000620	11.29%	`	4,129,319.58	483,066.85	214.835.31	33 879 07	227 330 64	0,000,1490,90
Loan Account: 61000827	11.25%	1,975,000.00	1.397,370.65		75.670.28	42,643,00	40.666,722	3,633,748.40
Loan Account: 61000920	10.69%	7.000.000.00			040.040.40	12,515.30	60.700,07	1,346,772.62
Loan Account: 61000921	10.83%			1	243,218.70	40,977.06	493,896.36	4,290,329.15
Loan Account: 61007325	0,000	ľ			64,028.62	10,790.80	128,353.37	1.148.667.60
l oan Account: 64007405	3.00%		4		146,518.00	24,685.10	301 943 98	5 348 414 75
Loan Account: 04050040E	10.40%	122,185,000.00	Ц	6,773,802.84	4.784,599.74	806.101.04	9 663 431 14	7,540,414.7
LUAII ACCOUNT. 3042380103	11.44%	284,839,959.00	263,293,802.81		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								344,757,744.78
DIFF - STATEMENT VS GEN LED								
O NA I O NA I O NA I O NA I O NA I O NA I O NA I O NA I O NA I O NA I O NA I O NA I O NA I O NA I O NA I O NA I								40,038.63
SAVINGS ON LOAN 61000536 LOAN 61000920							, 	40,639.85
OVERPAYMENT ON LOAN								982.47
PREPARED BY:		REVIEWED BY:			REVIEWED BY:			AUTHORIZED BY:
						ř		
C HARIPARSAD		BN KHUMALO			MS NDLOVU			SM NKOSI
ACCOUNTANT: GEN ACCOUNT & ADMIN					DIRECTOR: BUDGET &			STRATEGIC EXECUTIVE DIRECTOR: BUDGET
SERVICES		MANAGER			FINANCIAL REFORMS			& TREASURY OFFICE
DATE:	_	DATE:			DATE			
					i			DAIE:

Number	Vote number	Description	Opening balance	Receime	Expenditure for DEC	Adjustments	Total Expenditure before	TAY TOO THE				-
-	030962000109	Environmental Management Framework				1		TAN INC. INC. INC. INC. INC. INC. INC. INC	otal VA I Amount	lotal Expenditure after VAT	Closing balance	+
. 2		Cleanest Town	602,871,43								1502 871 AT	_
62			11.078.528				,				21 18 200 2 11 18 200	1
, 4	030952035612		A POS TATE								TLOS 67	0 0
9	030952002012	Franched P/Works Inconflue	2,11,103,10		22 803.40		187,647,72		7,051,30	174 699.02	S 542 464 181	1
	_	_		(2,063,600,60)	362 242.98		1,720,648,01				342 351.99	1
80				(1,850,000,00)	17 020.58		201 022 80					1
,	_		(1,546,184,61)	458 480.37			BU 352 DU		8,000.00		(1,439,987.11)	F
	030062013912	Community Library Services Grant	(412,548.81)	(2,475,000.00)	385 181.20		2 364 663.68		4 744 00	83,252,90	(1,941,412.08)	4
Ča .	030862021001	0309852021001 Ingree Fresh Produce	(11,353,39)						9 741.90		618,113,23	Ш
ç	030052023004	Surfa Maintenance Coulists									11 353.39	60
2			10 220.00						1.0		000	-
		MIG		92 169 000 001	8 804 408 50						10.220.00	4
12	030052000200	Osizweni Arts Centre	(36.920.00)		000000000		47,889,857.14	1 020 646,00	7 242 720.12	65 232 677.28	38 938 322,74	.4. X
13	030952009301		(131,074,64)								36.920.00	
į,	030952021812/										131,074,64	M.
4			(1,003,385,95)	B 757 000,00	540,133,49		3.079.210.84	728	07 054 00		74	L
10	т	Camedo Art Gallery	350,487.84)	(129,000.00)						3.176.265.60	4.58 120.45	Z Q
16	030952028712	Fort Amiel Museum	130.4 719 761								479 487.84	_
17		Capacity Building Housing	19 409 FBB 641	2000 0000 0000	4.060.47		36,5007.77			38,307.77	483 424 PB	_
16	030952019001	Newcastle Airport	1 445 284 26	18.857.000	426,888.77		2,865,646.31		0,459,18	2.6	801.219.00	┺
19	030952019001	Hawker Staffs		14 023 820 PA					,			CZ.
20	030862019001	Newcastle Airport		(2.000.000.00)					,			L
		Neighbouring Davelopment									(4.838,911.17)	1
21	7	Parthership Grant	(5 939 933.12)			5.839.933.00						Ц.
22	030983124612	Municipal Water Infra Grant	000								(0.12)	S
23	$\overline{}$		A 288 842 70	10 000 000 000		8.516.067.00	10,469,380,47	55 218.75	1,316,368,36	11 784 748,83	1.784.446.23	-
24	030952002211		M. 647 004 22	G7'96 / 989 107			146,760,760,30			146 789 792,38	(59.193.778.64)	L.
			N2:100		3 116 094.95		3,116,094,95	467 414.42	467,414,42		2 063 574,9	>
22	030962002601	Title Deeds Restoration Grant - Post	(6,198,326.30)									1
86	03000000	Energy Efficiency and Demand Side								2	(5,196,328.30)	
		TOTA:		(1,000,000,00)							d and dea by	_
		INIA	(44,232, 143,74)	323 082 607.40	61 817 394.00	14,455,000,00	218 885,667,07	1,545,153,78	9.148.809.94	228 84% 477.04	(Or non condit)	5 6
PREDABED BY.				-174079000 -139263000 14456000							1.21	a 1
בי אובי ה			REVIEWED BY:	(621,968,607.40)				REVIEWED BY:		A	AUTHORIZED BY:	
							•					
										:		
C HARIPARSAD			B.N KHUMALO				-	M.S NDLOVU		Ö	S.M NKOSI	
										เร	STRATEGIC EXECUTIVE	
ACCOUNTANT			MANAGER							<u> </u>	DIRECTOR: BUDGET & TREASHRY OFFICE	
										•		
DATE:			DATE:				1	DATE:		ď	DATE:	
											į.	
							•					





*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.

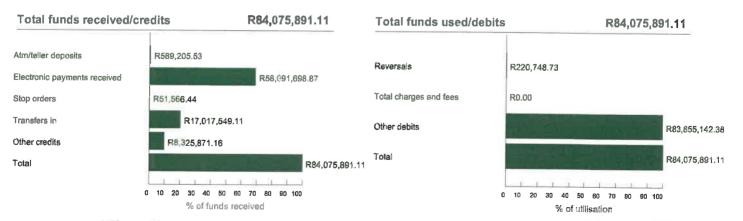
For more information go to nedbank.co.za or consult your business manager.



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).

Necbank Ltd Reg No 1951/00009/06.

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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	3,502,001.9
	31/12/2021	ABSA BANK 5192594			150.00	3,502,151.9
	31/12/2021	290006626179			120.00	3,502,271.9
	31/12/2021	ABSA BANK 56523390000000000000			112.50	3,502,384.4
	31/12/2021	ABSA BANK 230002637117			112.14	3,502,496.6
	31/12/2021	ABSA BANK 320005587425			50.00	3,502,546.6
	31/12/2021	ABSA BANK 55927090000000000000			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
19031	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	3,514,321.61
	31/12/2021	240010031635	1.13		360.00	3,514,681.61
	31/12/2021	ATM CASH R360.00			0.00	3,514,681.61
	31/12/2021	6557688	1.13		300.00	3,514,981.61
	31/12/2021	ATM CASH R300.00			0.00	3,514,981.61
	31/12/2021	6009669	1.13		250.00	3,515,231.61
	31/12/2021	ATM CASH R250.00			0.00	3,515,231.61
	31/12/2021	020120000053	1.13		90.00	3,515,321.61
	31/12/2021	ATM CASH R90.00			0.00	
	31/12/2021	330002385931			14,439.99	3,515,321.61 3,529,761.60
	31/12/2021	300001332881			11,885.57	
	31/12/2021	210001205856			7,711.47	3,541,647.17
	31/12/2021	230002633553			5,232.57	3,549,358.64
019032	31/12/2021	180002705455			3,787.00	3,554,591.21 3,558,378.21
	31/12/2021	210001129072				
	31/12/2021	390001184992			3,628.00 3,597.27	3,562,006.21
	31/12/2021	140010030223				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	180001100971			1,590.00	3,588,431.99
	31/12/2021	320010029637			1,500.00	3,589,931.99
	31/12/2021	CM SWP TO-1162667338		3,590,416.99	485.00	3,590,416.99
				0,000,410.89		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.

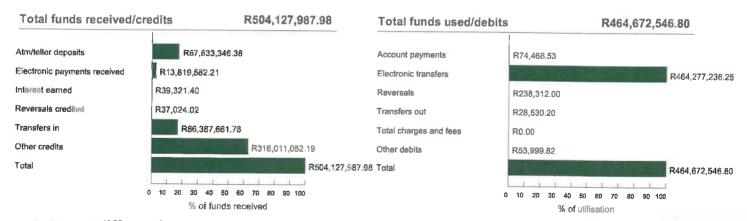
For more information go to nedbank.co.za or consult your business manager.



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

Account summary

Account type		Account number	
Current account		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 αedit 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	ance				- 4	7,194,048.67

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 / 01 3022