

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD:  
MONTH SEVEN: 31 JANUARY 2022**

**1. EXECUTIVE SUMMARY**

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

(1)

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

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

(2)

The statement must include-

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

(3)

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

## **2. RECOMMENDATIONS**

- 2.1 That the Council note the submission of S71 for the month ended 31 January 2022.
- 2.2 That the Council put measures to ensure that creditors are paid within 30 days of receiving invoice in order to reduce its debts and not incur fruitless and wasteful expenditure.
- 2.3 That the municipality prioritize spending of grant funded projects to meet targets sets in order to ensure that we do not revert funds to National Treasury
- 2.4 That this item be served in all portfolio committees to address all variances within their functions and take remedial steps at early stage.
- 2.5 That the municipality resuscitate its debt collection strategies in order to improve its collection rate.

SED: Budget  
& Treasury

## **3. PURPOSE**

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the monthly financial performance of the municipality in terms of the legislative requirements and regulations of Section 71 of the MFMA for the period ended 31 January 2022. This report is submitted to both the National and Provincial Treasuries in C Schedule format and through a series of data strings for which were designed for the purpose of uniform reporting for all municipalities.

## **4. BACKGROUND**

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

## **5. REPORT:**

### **ANNEXURES**

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

## 5.1 ANALYSIS OF FINANCIAL RESULTS

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

**Table C1: Monthly budget statements summary**

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

**KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M07 January**

Description	Budget Year 2020/21								
	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	342,534	362,426	-	28,868	210,080	211,415	(1,335)	-1%	362,426
Service charges	1,013,748	1,119,128	-	88,523	660,638	652,825	7,813	1%	1,119,128
Investment revenue	3,068	2,296	-	576	1,795	1,339	456	34%	2,296
Transfers and subsidies	549,062	695,021	-	11,891	504,018	504,018	-	-	695,021
Other own revenue	86,999	35,371	-	1,617	20,667	20,633	33	0%	35,371
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,995,412</b>	<b>2,214,242</b>	<b>-</b>	<b>131,476</b>	<b>1,397,198</b>	<b>1,390,230</b>	<b>6,968</b>	<b>1%</b>	<b>2,214,242</b>
Employee costs	546,878	570,234	-	49,436	331,541	332,636	(1,095)	-0%	570,234
Remuneration of Councillors	25,612	28,882	-	1,929	14,105	16,848	(2,743)	-16%	28,882
Depreciation & asset impairment	351,202	378,675	-	30,251	203,954	220,894	(16,940)	-8%	378,675
Finance charges	64,980	39,754	-	3,161	23,090	23,190	(100)	-0%	39,754
Materials and bulk purchases	686,953	693,252	-	36,833	378,725	404,397	(25,673)	-6%	693,252
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	575,969	778,133	-	41,236	363,224	453,911	(90,687)	-20%	778,133
<b>Total Expenditure</b>	<b>2,251,593</b>	<b>2,488,931</b>	<b>-</b>	<b>162,846</b>	<b>1,314,638</b>	<b>1,451,876</b>	<b>(137,238)</b>	<b>-9%</b>	<b>2,488,931</b>
<b>Surplus/(Deficit)</b>	<b>(256,181)</b>	<b>(274,689)</b>	<b>-</b>	<b>(31,370)</b>	<b>82,559</b>	<b>(61,646)</b>	<b>144,206</b>	<b>-234%</b>	<b>(274,689)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	-	2,496	51,755	70,803	(19,049)	-27%	121,377
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(165,311)</b>	<b>(153,312)</b>	<b>-</b>	<b>(28,874)</b>	<b>134,314</b>	<b>9,157</b>	<b>125,157</b>	<b>1367%</b>	<b>(153,312)</b>
Share of surplus/ (deficit) of associate	(30,277)	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(195,588)</b>	<b>(153,312)</b>	<b>-</b>	<b>(28,874)</b>	<b>134,314</b>	<b>9,157</b>	<b>125,157</b>	<b>1367%</b>	<b>(153,312)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>124,501</b>	<b>145,393</b>	<b>-</b>	<b>4,340</b>	<b>67,604</b>	<b>84,813</b>	<b>(17,208)</b>	<b>-20%</b>	<b>145,393</b>
Capital transfers recognised	90,870	121,377	-	2,496	51,755	70,803	(19,049)	-27%	121,377
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	33,631	24,016	-	1,845	15,850	14,009	1,840	13%	24,016
<b>Total sources of capital funds</b>	<b>124,501</b>	<b>145,393</b>	<b>-</b>	<b>4,340</b>	<b>67,604</b>	<b>84,813</b>	<b>(17,208)</b>	<b>-20%</b>	<b>145,393</b>
<b>Financial position</b>									
Total current assets	791,572	649,643	-	-	1,034,251	-	-	-	649,643
Total non current assets	6,967,906	6,982,268	-	-	6,861,141	-	-	-	6,982,268
Total current liabilities	931,052	653,059	-	-	933,105	-	-	-	653,059
Total non current liabilities	576,650	548,118	-	-	547,421	-	-	-	548,118
Community wealth/Equity	6,251,776	6,430,734	-	-	6,414,866	-	-	-	6,430,734
<b>Cash flows</b>									
Net cash from (used) operating	123,911	159,442	-	(66,931)	229,554	256,200	26,646	10%	159,442
Net cash from (used) investing	(121,388)	(134,393)	-	(2,437)	(64,106)	(78,396)	(14,290)	18%	(134,393)
Net cash from (used) financing	(29,291)	(31,884)	-	3,161	(43,566)	(18,599)	24,967	-134%	(31,884)
<b>Cash/cash equivalents at the month/year end</b>	<b>9,500</b>	<b>9,150</b>	<b>-</b>	<b>-</b>	<b>131,383</b>	<b>175,190</b>	<b>43,807</b>	<b>25%</b>	<b>2,665</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	84,492	41,251	47,415	33,133	42,797	36,586	174,610	836,615	1,296,901
<b>Creditors Age Analysis</b>									
Total Creditors	84,377	12,907	15,687	21,128	13,950	12,799	60,031	180,894	401,773

### **5.1.1 Operating budget performance-revenue**

5.1.1.1 The municipality generated a total revenue of R1.3 billion of the original budget of R2.2 billion, representing 63.1 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R6.9 million. Although the aggregate performance on revenue generated shows a variance of 1 percent, it is however necessary to explain reasons which attributed to the variance.

5.1.1.2 The municipality generated R7.8 million (2%) more revenue from service charges than the year-to-date budget of R652.8 million for the period under review. Electricity, sanitation and refuse over-performed above target by R9.4 million, R341 thousand and R1.9 million respectively. Water under-performed below target by R3.9 million. Furthermore, it must be noted that the alignment of S71 report figures are net of indigents while the monthly collection rate report reflects gross amounts.

5.1.1.3 The municipality generated revenue from property rates which is R1.3million (-1%) less than the year-to-date budget of R211.4 million during the period under review.

5.1.1.4 The municipality generated R456 thousand (34%) more revenue from interest on investments than the year-to-date budget of R1.3 million for the period under review. This is due to the investments top up.

5.1.1.5 The municipality recorded R504 million for operational and R51.7 million for capital transfers and subsidies.

5.1.1.6 The municipality generated R33 thousand (0.1%) more revenue from sundry revenue than a pro-rata budget of R20.3 million for the period under review.

### **5.1.2 Operating performance – expenditure**

5.1.2.1 The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of January 2022, the municipality incurred the total expenditure of R1.3 billion of the original budget of R2.4 billion, which represents 52.8 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R137.2 million, representing under-expenditure of 9 percent.

5.1.2.2 Depreciation has under-performed by R16.9 million (-8%) in the seventh month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalised). Debt impairment under-performed by R150.8 million (-91%) since the municipality is recognising debt impairment on indigents only during the year, all other impairments are done at year-end.

5.1.2.3 The municipality spent R15.5 million (-5%) less on the bulk purchases than the year-to-date budget of R324.9 million. This is due to warmer month's season.

5.1.2.4 Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be performing R10.1 million (-13%) less than the year-to-date budget of R79.4 million.

5.1.2.5 The municipality spent R60.2 million (27%) more on contracted services than the year-to-date budget of R226.5 million. Housing project is the main attributer to this variance.

5.1.2.6 The municipality spent R1 million (-0.1%) less on employee related costs than a year-to-date budget of R332.6 million. It must be noted that the municipality have cancelled all acting appointments as of 30 June 2021 in order to reduce employee costs and curbing of overtime is also attributing to this variance.

### 5.1.3 Operational Performance by Function

The table below reflects the municipality's operational programme in relation to expenditure by municipal function.

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		595,470	412,892	-	35,645	261,473	240,854	20,620	9%	412,892
Executive and council		172,102	81,428	-	6,461	54,525	47,500	7,025	15%	81,428
Finance and administration		418,192	324,629	-	29,104	206,640	189,367	17,273	9%	324,629
Internal audit		5,176	6,835	-	80	308	3,987	(3,679)	-92%	6,835
<i>Community and public safety</i>		228,840	363,201	-	24,324	267,730	211,867	55,863	26%	363,201
Community and social services		32,561	39,395	-	3,194	20,380	22,980	(2,600)	-11%	39,395
Sport and recreation		78,913	81,049	-	6,080	39,848	47,278	(7,431)	-16%	81,049
Public safety		59,508	60,864	-	5,423	34,943	35,504	(562)	-2%	60,864
Housing		48,669	172,577	-	8,827	167,271	100,670	66,600	66%	172,577
Health		9,188	9,315	-	799	5,289	5,434	(145)	-3%	9,315
<i>Economic and environmental services</i>		289,060	290,015	-	23,079	131,885	169,175	(37,290)	-22%	290,015
Planning and development		81,394	85,704	-	6,079	44,546	49,994	(5,448)	-11%	85,704
Road transport		207,656	204,303	-	16,999	87,338	119,177	(31,838)	-27%	204,303
Environmental protection		9	8	-	1	1	5	(3)	-74%	8
<i>Trading services</i>		1,167,699	1,419,052	-	79,798	652,706	827,780	(175,075)	-21%	1,419,052
Energy sources		567,650	701,055	-	45,709	384,814	408,949	(24,134)	-6%	701,055
Water management		492,183	615,329	-	23,393	204,167	358,942	(154,775)	-43%	615,329
Waste water management		73,246	63,720	-	7,161	41,175	37,170	4,005	11%	63,720
Waste management		34,619	38,948	-	3,534	22,549	22,720	(170)	-1%	38,948
<i>Other</i>		801	3,771	-	0	844	2,200	(1,356)	-62%	3,771
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>2,281,870</b>	<b>2,488,931</b>	<b>-</b>	<b>162,846</b>	<b>1,314,638</b>	<b>1,451,876</b>	<b>(137,238)</b>	<b>-9%</b>	<b>2,488,931</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(195,588)</b>	<b>(153,312)</b>	<b>-</b>	<b>(28,874)</b>	<b>134,314</b>	<b>9,157</b>	<b>125,157</b>	<b>1367%</b>	<b>(153,312)</b>

It must be mentioned that an over performance in some expenditure functions can be noted by the adverse variance for that function, mainly attributable to the addition of the R47 million housing grant whose budget will be considered during the adjustments budget. Depreciation and departmental charges are also noted as the one of the other contributions to the negative variances.

## 5.1.4 Capital budget performance

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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January										
Vote Description	Ref	2019/20			Budget Year 2020/21					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5,301	-	-	104	4,181	-	4,181	#DIV/0!	-
Vote 3 - BUDGET AND TREASURY		2,038	1,200	-	-	893	700	193	28%	1,200
Vote 4 - MUNICIPAL MANAGER		-	300	-	-	-	175	(175)	-100%	300
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		21,528	10,651	-	1,693	5,430	8,213	(783)	-13%	10,651
Vote 6 - TECHNICAL SERVICES		95,636	130,342	-	2,543	57,100	78,033	(18,932)	-25%	130,342
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	-	-	1,692	-	(1,692)	-100%	2,900
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	124,501	145,393	-	4,340	67,604	84,813	(17,208)	-20%	145,393
<b>Total Capital Expenditure</b>		124,501	145,393	-	4,340	67,604	84,813	(17,208)	-20%	145,393
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		2,038	4,400	-	-	893	2,687	(1,674)	-65%	4,400
Executive and council		-	300	-	-	-	175	(175)	-100%	300
Finance and administration		2,038	4,100	-	-	893	2,392	(1,499)	-63%	4,100
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		6,283	11,035	-	104	4,848	6,437	(1,789)	-28%	11,035
Community and social services		3,811	-	-	50	1,011	-	1,011	#DIV/0!	-
Sport and recreation		294	11,000	-	54	3,170	6,417	(3,247)	-51%	11,000
Public safety		1,683	-	-	-	466	-	466	#DIV/0!	-
Housing		895	35	-	-	-	20	(20)	-100%	35
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		74,561	47,143	-	2,560	23,986	27,500	(3,514)	-13%	47,143
Planning and development		20,407	10,731	-	1,693	5,015	6,280	(1,245)	-20%	10,731
Road transport		54,154	36,412	-	866	18,971	21,240	(2,269)	-11%	36,412
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		41,620	82,815	-	1,676	38,078	48,308	(10,231)	-21%	82,815
Energy sources		-	-	-	-	-	-	-	-	-
Water management		24,536	46,707	-	1,208	27,393	27,245	147	1%	46,707
Waste water management		16,946	36,109	-	469	10,685	21,063	(10,379)	-49%	36,109
Waste management		138	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	124,501	145,393	-	4,340	67,604	84,813	(17,208)	-20%	145,393
<b>Funded by:</b>										
National Government		90,051	110,342	-	2,494	48,606	64,366	(15,760)	-24%	110,342
Provincial Government		819	11,035	-	1	3,149	6,437	(3,288)	-51%	11,035
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		90,870	121,377	-	2,496	51,755	70,803	(19,049)	-27%	121,377
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
Internally generated funds		33,631	24,016	-	1,845	15,850	14,009	1,840	13%	24,016
<b>Total Capital Funding</b>	0	124,501	145,393	-	4,340	67,604	84,813	(17,208)	-20%	145,393

5.1.4.1 Capital expenditure for the seventh month of the financial year was R67.6 million which represents 46.5% of the original capital budget of R145.3 million. Comparison between the year-to-budget of R84.8 million and actual expenditure for the period reflects an under expenditure of (R17.1 million) which implies that the municipality spent 20% less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to National Treasury.

### 5.1.5 Capital and Operational Grant Reporting

The table below reflects the grant performance when the full year budget and actuals are compared. The grant expenditure reflects adequate spending in some grants on both operational and capital grants while others are delayed, fast tracking of the grants needs to be made to avoid withholding of some of the grants, over all expenditure of the grants is as follows:

<b>GRANT NAME</b>	<b>2021/2022 BUDGET ALLOCATION</b>	<b>YEAR TO DATE EXPENDITURE</b>	<b>% Spent</b>
Energy Efficiency and Demand Management	4,000,000.00	-	0%
Integrated National Electrification Programme	13,500,000.00	-	0%
Finance Management Grant	1,650,000.00	219,413.10	13%
Water Services Infrastructure Grant (WSIG)	40,000,000.00	12,643,737.80	32%
Municipal Infrastructure Grant (MIG)	119,182,000.00	51,931,829.00	44%
EPWP Incentive	2,948,000.00	1,812,145.38	61%
Museums Services	429,000.00	40,099.27	9%
Community Library Services Grant	2,475,000.00	2,475,000.00	100%
Housing	192,793,000.00	152,614,213.00	79%
Provincialisation of Libraries	6,757,000.00	3,601,393.35	53%
Accredited municipalities	3,839,000.00	3,243,698.36	84%
Neighbourhood Development Partnership	15,000,000.00	-	0%
Sport and Recreation	11,000,000.00	3,116,094.95	28%

It must be mentioned that our equitable share has been reduced due to the decline in our roll over application of R14 million, NDPG (R5.9million) and WSIG (R8.5 million). The municipality has also in the current year received a letter of intention to stop the current allocation for NDPG by R7.5 million and INEP R13.5 million.

## 5.1.6 Financial position

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

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

**KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M07 January**

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		7,834	390	–	7,351	390
Call investment deposits		1,666	8,760	–	124,032	8,760
Consumer debtors		647,406	544,148	–	760,466	544,148
Other debtors		115,423	81,351	–	118,877	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		19,242	14,995	–	23,525	14,995
<b>Total current assets</b>		<b>791,572</b>	<b>649,643</b>	<b>–</b>	<b>1,034,251</b>	<b>649,643</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		327,735	341,874	–	326,840	341,874
Investments in Associate		187,056	217,333	–	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	–	6,334,686	6,410,126
Biological		–	–	–	–	–
Intangible		1,260	1,224	–	765	1,224
Other non-current assets		11,758	11,711	–	11,795	11,711
<b>Total non current assets</b>		<b>6,967,906</b>	<b>6,982,268</b>	<b>–</b>	<b>6,861,141</b>	<b>6,982,268</b>
<b>TOTAL ASSETS</b>		<b>7,759,478</b>	<b>7,631,911</b>	<b>–</b>	<b>7,895,392</b>	<b>7,631,911</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		31,097	15,118	–	16,761	15,118
Consumer deposits		27,520	27,095	–	28,143	27,095
Trade and other payables		861,029	601,094	–	876,795	601,094
Provisions		11,406	9,752	–	11,406	9,752
<b>Total current liabilities</b>		<b>931,052</b>	<b>653,059</b>	<b>–</b>	<b>933,105</b>	<b>653,059</b>
<b>Non current liabilities</b>						
Borrowing		362,054	345,654	–	332,824	345,654
Provisions		214,597	202,464	–	214,597	202,464
<b>Total non current liabilities</b>		<b>576,650</b>	<b>548,118</b>	<b>–</b>	<b>547,421</b>	<b>548,118</b>
<b>TOTAL LIABILITIES</b>		<b>1,507,703</b>	<b>1,201,177</b>	<b>–</b>	<b>1,480,526</b>	<b>1,201,177</b>
<b>NET ASSETS</b>	2	<b>6,251,776</b>	<b>6,430,734</b>	<b>–</b>	<b>6,414,866</b>	<b>6,430,734</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	–	6,384,910	6,400,660
Reserves		30,242	30,074	–	29,956	30,074
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>6,251,776</b>	<b>6,430,734</b>	<b>–</b>	<b>6,414,866</b>	<b>6,430,734</b>

5.1.6.1 As at end the end of the seventh month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.4 billion. It must be mentioned that financial statements were still in the process of being finalized which is why there has been a fluctuation under non-current assets in relation to last month's financial statement.

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

5.1.6.2 The municipality's debtors aging as reflected in table SC3 is a total of R1.29 billion as at the end of the seventh month. The bulk of the debtor's ageing amount (R1.3 billion) was for debt owing for more than 90 days, while R1.2 million of the total debt is owed by households. When one investigates



aged debtors less than 30 days there was a decrease due to the easing of COVID-19 lockdown regulations. It must be noted that the total figure of debtors is inclusive of indigent.

5.1.6.3 Property Plant and Equipment (Assets) comprise of R6.3 billion of the total assets of R7.8 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants, and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.

5.1.6.4 The municipality closed with a balance of cash and cash equivalent of R131.3 million as at the end of the seventh month of the financial year, of which R7.3 million was at the current account and R124 million was from was from the call investments. It must be noted that the municipality had an obligation of R29.8 million relating to the HDF. The short-term obligations are sitting at R401.7 million as illustrated on SC4, while unspent conditional grants amount to R110.4 million, representing a cash shortfall of R410.6 million. Included under creditors is Eskom for R205.7 million which has also decreased by R8.1 million when compared to December report, uThukela Water for R152.9 million, SARS – PAYE for R8.5 million, pension and other employee benefits for R16.8 million and other trade creditors for R17.6 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.

5.1.6.5 The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.4 billion, while the net current asset is R101.1 million. The net current ratio indicates that the municipality's current will be adequate to cover for the current liabilities over the next twelve months. Due to the standing of the municipality by virtue it of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.

5.1.6.6 The **liquidity ratio** of the municipality is currently sitting at 14.1% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 32.6%, since the municipality needs R401.7 million in order to pay all its short-term obligations. Again, this is a bad reflecting on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

## 5.1.7 Cash flow analysis

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

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		367,177	271,820	-	28,868	209,788	158,561	51,227	32%	271,820
Service charges		682,204	942,901	-	49,539	525,676	550,026	(24,350)	-4%	942,901
Other revenue		32,949	29,045	-	3,771	14,247	16,943	(2,695)	-16%	29,045
Transfers and Subsidies - Operational		527,884	695,021	-	3,000	525,800	540,256	(14,456)	-3%	695,021
Transfers and Subsidies - Capital		107,531	121,377	-	-	99,169	99,169	-	-	121,377
Interest		6,903	2,296	-	893	4,272	1,339	2,933	219%	2,296
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(1,558,017)	(1,863,263)	-	(149,842)	(1,126,308)	(1,086,903)	39,404	-4%	(1,863,263)
Finance charges		(42,721)	(39,754)	-	(3,161)	(23,090)	(23,190)	(100)	0%	(39,754)
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>123,911</b>	<b>159,442</b>	<b>-</b>	<b>(66,931)</b>	<b>229,554</b>	<b>256,200</b>	<b>26,646</b>	<b>10%</b>	<b>159,442</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1,635	11,000	-	1,903	3,499	6,417	(2,918)	-45%	11,000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		1,478	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(124,501)	(145,393)	-	(4,340)	(67,604)	(84,813)	(17,208)	20%	(145,393)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(121,388)</b>	<b>(134,393)</b>	<b>-</b>	<b>(2,437)</b>	<b>(64,106)</b>	<b>(78,396)</b>	<b>(14,290)</b>	<b>18%</b>	<b>(134,393)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		0	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		(29,291)	(31,884)	-	3,161	(43,566)	(18,599)	24,967	-134%	(31,884)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(29,291)</b>	<b>(31,884)</b>	<b>-</b>	<b>3,161</b>	<b>(43,566)</b>	<b>(18,599)</b>	<b>24,967</b>	<b>-134%</b>	<b>(31,884)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(26,768)</b>	<b>(6,835)</b>	<b>-</b>	<b>(66,208)</b>	<b>121,883</b>	<b>159,205</b>			<b>(6,835)</b>
Cash/cash equivalents at beginning:		36,268	15,985	-	-	9,500	15,985			9,500
Cash/cash equivalents at month/year end:		9,500	9,150	-	-	131,383	175,190			2,665

5.1.7.1 The municipality opened with a cash and cash equivalent balance of R9.5 million at the beginning of the financial year and closed with a balance of R131.3 million as at the end of January 2022 which represents a cash increase of R121.8 million since the beginning of the financial year. This is due to receipt of grant allocations.

5.1.7.2 Cash flows from operating activities yielded a net cash inflow of R229.5 million as result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net cash inflow was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors, and paid the portion of the outstanding interest on loans.

5.1.7.3 Cash flows from investing activities recorded net cash outflows of R64.1 million this is due to the capital expenditure incurred.

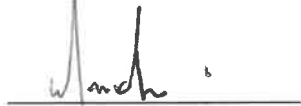
5.1.7.4 Cash flows from financing activities recorded net cash outflows of R43.5 million. This was due to the capital repayment of loans by the municipality during the period.

### **5.1.8 CONCLUSION**

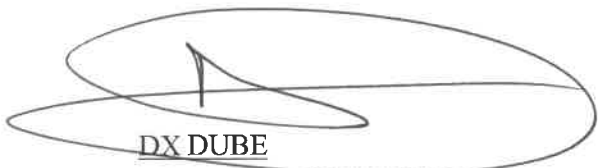
The under-expenditure on operational budget is acceptable if it is due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seems to be under-performing by 13.8%. The issues that still reflect material variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget and the funding plan.

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

**Report prepared by:**



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**NEWCASTLE MUNICIPALITY**

**2022 -02- 1 4**

**MAYORS OFFICE**

**KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M07 January**

Description	Budget Year 2020/21								
	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	342 534	362 426	–	28 868	210 080	211 415	(1 335)	-1%	362 426
Service charges	1 013 748	1 119 128	–	88 523	660 638	652 825	7 813	1%	1 119 128
Investment revenue	3 068	2 296	–	576	1 795	1 339	456	34%	2 296
Transfers and subsidies	549 062	695 021	–	11 891	504 018	504 018	–		695 021
Other own revenue	86 999	35 371	–	1 617	20 667	20 633	33	0%	35 371
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 995 412</b>	<b>2 214 242</b>	<b>–</b>	<b>131 476</b>	<b>1 397 198</b>	<b>1 390 230</b>	<b>6 968</b>	<b>1%</b>	<b>2 214 242</b>
Employee costs	546 878	570 234	–	49 436	331 541	332 636	(1 095)	-0%	570 234
Remuneration of Councillors	25 612	28 882	–	1 929	14 105	16 848	(2 743)	-16%	28 882
Depreciation & asset impairment	351 202	378 675	–	30 251	203 954	220 894	(16 940)	-8%	378 675
Finance charges	64 980	39 754	–	3 161	23 090	23 190	(100)	-0%	39 754
Materials and bulk purchases	686 953	693 252	–	36 833	378 725	404 397	(25 673)	-6%	693 252
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	575 969	778 133	–	41 236	363 224	453 911	(90 687)	-20%	778 133
<b>Total Expenditure</b>	<b>2 251 593</b>	<b>2 488 931</b>	<b>–</b>	<b>162 846</b>	<b>1 314 638</b>	<b>1 451 876</b>	<b>(137 238)</b>	<b>-9%</b>	<b>2 488 931</b>
<b>Surplus/(Deficit)</b>	<b>(256 181)</b>	<b>(274 689)</b>	<b>–</b>	<b>(31 370)</b>	<b>82 559</b>	<b>(61 646)</b>	<b>144 206</b>	<b>-234%</b>	<b>(274 689)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90 870	121 377	–	2 496	51 755	70 803	(19 049)	-27%	121 377
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(165 311)</b>	<b>(153 312)</b>	<b>–</b>	<b>(28 874)</b>	<b>134 314</b>	<b>9 157</b>	<b>125 157</b>	<b>1367%</b>	<b>(153 312)</b>
Share of surplus/ (deficit) of associate	(30 277)	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>(195 588)</b>	<b>(153 312)</b>	<b>–</b>	<b>(28 874)</b>	<b>134 314</b>	<b>9 157</b>	<b>125 157</b>	<b>1367%</b>	<b>(153 312)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>124 501</b>	<b>145 393</b>	<b>–</b>	<b>4 340</b>	<b>67 604</b>	<b>84 813</b>	<b>(17 208)</b>	<b>-20%</b>	<b>145 393</b>
Capital transfers recognised	(64 106)	121 377	–	2 496	51 755	70 803	(19 049)	-27%	121 377
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	33 631	24 016	–	1 845	15 850	14 009	1 840	13%	24 016
<b>Total sources of capital funds</b>	<b>(30 475)</b>	<b>145 393</b>	<b>–</b>	<b>4 340</b>	<b>67 604</b>	<b>84 813</b>	<b>(17 208)</b>	<b>-20%</b>	<b>145 393</b>
<b>Financial position</b>									
Total current assets	791 572	649 643	–		1 034 251				649 643
Total non current assets	6 967 906	6 982 268	–		6 861 141				6 982 268
Total current liabilities	931 052	653 059	–		933 105				653 059
Total non current liabilities	576 650	548 118	–		547 421				548 118
Community wealth/Equity	6 251 776	6 430 734	–		6 414 866				6 430 734
<b>Cash flows</b>									
Net cash from (used) operating	123 911	159 442	–	(66 931)	229 554	256 200	26 646	10%	159 442
Net cash from (used) investing	(121 388)	(134 393)	–	(2 437)	(64 106)	(78 396)	(14 290)	18%	(134 393)
Net cash from (used) financing	(29 291)	(31 884)	–	3 161	(43 566)	(18 599)	24 967	-134%	(31 884)
<b>Cash/cash equivalents at the month/year end</b>	<b>9 500</b>	<b>9 150</b>	<b>–</b>	<b>–</b>	<b>131 383</b>	<b>175 190</b>	<b>43 807</b>	<b>25%</b>	<b>2 665</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	84 492	41 251	47 415	33 133	42 797	36 586	174 610	836 615	1 296 901
<b>Creditors Age Analysis</b>									
Total Creditors	84 377	12 907	15 687	21 128	13 950	12 799	60 031	180 894	401 773

**KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January**

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>496 601</b>	<b>482 062</b>	-	<b>30 329</b>	<b>298 896</b>	<b>281 203</b>	17 693	6%	<b>482 062</b>
Executive and council		11 774	7 046	-	350	10 209	4 110	6 099	148%	7 046
Finance and administration		484 827	475 016	-	29 979	288 686	277 093	11 594	4%	475 016
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>55 462</b>	<b>229 414</b>	-	<b>11 565</b>	<b>173 145</b>	<b>133 825</b>	39 320	29%	<b>229 414</b>
Community and social services		42 193	13 250	-	1 007	8 576	7 729	847	11%	13 250
Sport and recreation		110	11 724	-	3 609	3 660	6 839	(3 179)	-46%	11 724
Public safety		5 061	3 214	-	382	2 862	1 875	987	53%	3 214
Housing		8 079	201 163	-	6 549	158 025	117 345	40 680	35%	201 163
Health		19	63	-	18	22	37	(15)	-41%	63
<b>Economic and environmental services</b>		<b>124 519</b>	<b>130 284</b>	-	<b>4 540</b>	<b>63 437</b>	<b>108 859</b>	(45 422)	-42%	<b>130 284</b>
Planning and development		85 557	11 102	-	509	4 182	6 476	(2 294)	-35%	11 102
Road transport		38 962	119 182	-	4 031	59 255	102 383	(43 128)	-42%	119 182
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>1 409 512</b>	<b>1 493 686</b>	-	<b>87 523</b>	<b>913 373</b>	<b>937 045</b>	(23 672)	-3%	<b>1 493 686</b>
Energy sources		710 519	806 767	-	55 478	483 089	503 478	(20 389)	-4%	806 767
Water management		321 457	318 574	-	13 621	187 448	218 699	(31 251)	-14%	318 574
Waste water management		239 452	231 907	-	9 971	154 466	135 279	19 187	14%	231 907
Waste management		138 084	136 438	-	8 453	88 370	79 589	8 781	11%	136 438
<b>Other</b>	4	<b>187</b>	<b>173</b>	-	<b>14</b>	<b>101</b>	<b>101</b>	<b>0</b>	<b>0%</b>	<b>173</b>
<b>Total Revenue - Functional</b>	2	<b>2 086 281</b>	<b>2 335 619</b>	-	<b>133 971</b>	<b>1 448 952</b>	<b>1 461 033</b>	<b>(12 081)</b>	<b>-1%</b>	<b>2 335 619</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>595 470</b>	<b>412 892</b>	-	<b>35 645</b>	<b>261 473</b>	<b>240 854</b>	20 620	9%	<b>412 892</b>
Executive and council		172 102	81 428	-	6 461	54 525	47 500	7 025	15%	81 428
Finance and administration		418 192	324 629	-	29 104	206 640	189 367	17 273	9%	324 629
Internal audit		5 176	6 835	-	80	308	3 987	(3 679)	-92%	6 835
<b>Community and public safety</b>		<b>228 840</b>	<b>363 201</b>	-	<b>24 324</b>	<b>267 730</b>	<b>211 867</b>	55 863	26%	<b>363 201</b>
Community and social services		32 561	39 395	-	3 194	20 380	22 980	(2 600)	-11%	39 395
Sport and recreation		78 913	81 049	-	6 080	39 848	47 278	(7 431)	-16%	81 049
Public safety		59 508	60 864	-	5 423	34 943	35 504	(562)	-2%	60 864
Housing		48 669	172 577	-	8 827	167 271	100 670	66 600	66%	172 577
Health		9 188	9 315	-	799	5 289	5 434	(145)	-3%	9 315
<b>Economic and environmental services</b>		<b>289 060</b>	<b>290 015</b>	-	<b>23 079</b>	<b>131 885</b>	<b>169 175</b>	(37 290)	-22%	<b>290 015</b>
Planning and development		81 394	85 704	-	6 079	44 546	49 994	(5 448)	-11%	85 704
Road transport		207 656	204 303	-	16 999	87 338	119 177	(31 838)	-27%	204 303
Environmental protection		9	8	-	1	1	5	(3)	-74%	8
<b>Trading services</b>		<b>1 167 699</b>	<b>1 419 052</b>	-	<b>79 798</b>	<b>652 706</b>	<b>827 780</b>	(175 075)	-21%	<b>1 419 052</b>
Energy sources		567 650	701 055	-	45 709	384 814	408 949	(24 134)	-6%	701 055
Water management		492 183	615 329	-	23 393	204 167	358 942	(154 775)	-43%	615 329
Waste water management		73 246	63 720	-	7 161	41 175	37 170	4 005	11%	63 720
Waste management		34 619	38 948	-	3 534	22 549	22 720	(170)	-1%	38 948
<b>Other</b>		<b>801</b>	<b>3 771</b>	-	<b>0</b>	<b>844</b>	<b>2 200</b>	<b>(1 356)</b>	<b>-62%</b>	<b>3 771</b>
<b>Total Expenditure - Functional</b>	3	<b>2 281 870</b>	<b>2 488 931</b>	-	<b>162 846</b>	<b>1 314 638</b>	<b>1 451 876</b>	<b>(137 238)</b>	<b>-9%</b>	<b>2 488 931</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(195 588)</b>	<b>(153 312)</b>	-	<b>(28 874)</b>	<b>134 314</b>	<b>9 157</b>	<b>125 157</b>	<b>1367%</b>	<b>(153 312)</b>

**KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January**

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - CORPORATE SERVICES		94 290	79 492	-	2 546	63 765	46 370	17 395	37,5%	79 492
Vote 2 - COMMUNITY SERVICES		185 559	164 689	-	13 480	103 514	96 069	7 445	7,7%	164 689
Vote 3 - BUDGET AND TREASURY		402 528	402 570	-	27 783	235 130	234 833	298	0,1%	402 570
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19 360	209 490	-	6 612	160 472	122 202	38 270	31,3%	209 490
Vote 6 - TECHNICAL SERVICES		674 026	672 611	-	28 073	402 982	458 081	(55 099)	-12,0%	672 611
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		710 519	806 767	-	55 478	483 089	503 478	(20 389)	-4,0%	806 767
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>2 086 281</b>	<b>2 335 619</b>	<b>-</b>	<b>133 971</b>	<b>1 448 952</b>	<b>1 461 033</b>	<b>(12 081)</b>	<b>-0,8%</b>	<b>2 335 619</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - CORPORATE SERVICES		226 837	146 849	-	9 215	64 681	85 662	(20 980)	-24,5%	146 849
Vote 2 - COMMUNITY SERVICES		270 856	252 079	-	22 603	155 207	147 046	8 162	5,6%	252 079
Vote 3 - BUDGET AND TREASURY		218 299	165 010	-	16 478	109 596	96 256	13 340	13,9%	165 010
Vote 4 - MUNICIPAL MANAGER		83 702	75 573	-	5 833	47 128	44 084	3 044	6,9%	75 573
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		76 501	203 132	-	10 797	182 188	118 494	63 695	53,8%	203 132
Vote 6 - TECHNICAL SERVICES		827 582	938 144	-	51 650	363 074	547 251	(184 176)	-33,7%	938 144
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		578 094	708 144	-	46 269	392 763	413 084	(20 321)	-4,9%	708 144
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>2 281 870</b>	<b>2 488 931</b>	<b>-</b>	<b>162 846</b>	<b>1 314 638</b>	<b>1 451 876</b>	<b>(137 238)</b>	<b>-9,5%</b>	<b>2 488 931</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(195 589)</b>	<b>(153 312)</b>	<b>-</b>	<b>(28 874)</b>	<b>134 314</b>	<b>9 157</b>	<b>125 157</b>	<b>1366,8%</b>	<b>(153 312)</b>

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		342 534	362 426	-	28 868	210 080	211 415	(1 335)	-1%	362 426
Service charges - electricity revenue		621 122	710 188	-	55 478	423 737	414 277	9 461	2%	710 188
Service charges - water revenue		188 410	193 910	-	14 622	109 132	113 114	(3 982)	-4%	193 910
Service charges - sanitation revenue		112 244	119 429	-	9 978	70 008	69 667	341	0%	119 429
Service charges - refuse revenue		91 973	95 601	-	8 445	57 760	55 767	1 993	4%	95 601
Rental of facilities and equipment		7 093	7 532	-	637	5 201	4 394	808	18%	7 532
Interest earned - external investments		3 068	2 296	-	576	1 795	1 339	456	34%	2 296
Interest earned - outstanding debtors		3 835	4 642	-	324	2 477	2 708	(231)	-9%	4 642
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5 402	2 105	-	363	2 905	1 228	1 677	137%	2 105
Licences and permits		101	105	-	6	24	61	(37)	-61%	105
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		549 062	695 021	-	11 891	504 018	504 018	-	-	695 021
Other revenue		18 409	20 987	-	694	7 422	12 242	(4 821)	-39%	20 987
Gains		52 158	-	-	(407)	2 638	-	2 638	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 995 412</b>	<b>2 214 242</b>	<b>-</b>	<b>131 476</b>	<b>1 397 198</b>	<b>1 390 230</b>	<b>6 968</b>	<b>1%</b>	<b>2 214 242</b>
<b>Expenditure By Type</b>										
Employee related costs		546 878	570 234	-	49 436	331 541	332 636	(1 095)	0%	570 234
Remuneration of councillors		25 612	28 882	-	1 929	14 105	16 848	(2 743)	-16%	28 882
Debt impairment		216 003	283 536	-	4 511	14 591	165 396	(150 805)	-91%	283 536
Depreciation & asset impairment		351 202	378 675	-	30 251	203 954	220 894	(16 940)	-8%	378 675
Finance charges		64 980	39 754	-	3 161	23 090	23 190	(100)	0%	39 754
Bulk purchases		559 335	557 138	-	35 610	309 478	324 997	(15 519)	-5%	557 138
Other materials		127 618	136 114	-	1 223	69 247	79 400	(10 153)	-13%	136 114
Contracted services		273 799	388 306	-	27 130	286 760	226 512	60 248	27%	388 306
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		10 155	106 290	-	9 595	61 214	62 002	(788)	-1%	106 290
Losses		76 013	1	-	-	658	1	658	112779%	1
<b>Total Expenditure</b>		<b>2 251 593</b>	<b>2 488 931</b>	<b>-</b>	<b>162 846</b>	<b>1 314 638</b>	<b>1 451 876</b>	<b>(137 238)</b>	<b>-9%</b>	<b>2 488 931</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(256 181)	(274 689)	-	(31 370)	82 559	(61 646)	144 206	(0)	(274 689)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		90 870	121 377	-	2 496	51 755	70 803	(19 049)	(0)	121 377
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(165 311)</b>	<b>(153 312)</b>	<b>-</b>	<b>(28 874)</b>	<b>134 314</b>	<b>9 157</b>			<b>(153 312)</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>(165 311)</b>	<b>(153 312)</b>	<b>-</b>	<b>(28 874)</b>	<b>134 314</b>	<b>9 157</b>			<b>(153 312)</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(165 311)</b>	<b>(153 312)</b>	<b>-</b>	<b>(28 874)</b>	<b>134 314</b>	<b>9 157</b>			<b>(153 312)</b>
Share of surplus/ (deficit) of associate		(30 277)								
<b>Surplus/ (Deficit) for the year</b>		<b>(195 588)</b>	<b>(153 312)</b>	<b>-</b>	<b>(28 874)</b>	<b>134 314</b>	<b>9 157</b>			<b>(153 312)</b>

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		5 301	-	-	104	4 181	-	4 181	#DIV/0!	-
Vote 3 - BUDGET AND TREASURY		2 038	1 200	-	-	893	700	193	28%	1 200
Vote 4 - MUNICIPAL MANAGER		-	300	-	-	-	175	(175)	-100%	300
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		21 528	10 651	-	1 693	5 430	6 213	(783)	-13%	10 651
Vote 6 - TECHNICAL SERVICES		95 636	130 342	-	2 543	57 100	76 033	(18 932)	-25%	130 342
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2 900	-	-	-	1 692	(1 692)	-100%	2 900
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	124 501	145 393	-	4 340	67 604	84 813	(17 208)	-20%	145 393
<b>Total Capital Expenditure</b>		124 501	145 393	-	4 340	67 604	84 813	(17 208)	-20%	145 393
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		2 038	4 400	-	-	893	2 567	(1 674)	-65%	4 400
Executive and council		-	300	-	-	-	175	(175)	-100%	300
Finance and administration		2 038	4 100	-	-	893	2 392	(1 499)	-63%	4 100
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		6 283	11 035	-	104	4 648	6 437	(1 789)	-28%	11 035
Community and social services		3 611	-	-	50	1 011	-	1 011	#DIV/0!	-
Sport and recreation		294	11 000	-	54	3 170	6 417	(3 247)	-51%	11 000
Public safety		1 683	-	-	-	466	-	466	#DIV/0!	-
Housing		695	35	-	-	-	20	(20)	-100%	35
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		74 561	47 143	-	2 560	23 986	27 500	(3 514)	-13%	47 143
Planning and development		20 407	10 731	-	1 693	5 015	6 260	(1 245)	-20%	10 731
Road transport		54 154	36 412	-	866	18 971	21 240	(2 269)	-11%	36 412
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		41 620	82 815	-	1 676	38 078	48 309	(10 231)	-21%	82 815
Energy sources		-	-	-	-	-	-	-	-	-
Water management		24 536	46 707	-	1 208	27 393	27 245	147	1%	46 707
Waste water management		16 946	36 109	-	469	10 685	21 063	(10 379)	-49%	36 109
Waste management		138	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	124 501	145 393	-	4 340	67 604	84 813	(17 208)	-20%	145 393
<b>Funded by:</b>										
National Government		90 051	110 342	-	2 494	48 606	64 366	(15 760)	-24%	110 342
Provincial Government		819	11 035	-	1	3 149	6 437	(3 288)	-51%	11 035
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		(64 106)	121 377	-	2 496	51 755	70 803	(19 049)	-27%	121 377
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
Internally generated funds		33 631	24 016	-	1 845	15 850	14 009	1 840	13%	24 016
<b>Total Capital Funding</b>		(30 475)	145 393	-	4 340	67 604	84 813	(17 208)	-20%	145 393



**KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M07 January**

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		7 834	390	–	7 351	390
Call investment deposits		1 666	8 760	–	124 032	8 760
Consumer debtors		647 406	544 148	–	760 466	544 148
Other debtors		115 423	81 351	–	118 877	81 351
Current portion of long-term receivables		–	–	–	–	–
Inventory		19 242	14 995	–	23 525	14 995
<b>Total current assets</b>		<b>791 572</b>	<b>649 643</b>	<b>–</b>	<b>1 034 251</b>	<b>649 643</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		327 735	341 874	–	326 840	341 874
Investments in Associate		187 056	217 333	–	187 056	217 333
Property, plant and equipment		6 440 097	6 410 126	–	6 334 686	6 410 126
Biological		–	–	–	–	–
Intangible		1 260	1 224	–	765	1 224
Other non-current assets		11 758	11 711	–	11 795	11 711
<b>Total non current assets</b>		<b>6 967 906</b>	<b>6 982 268</b>	<b>–</b>	<b>6 861 141</b>	<b>6 982 268</b>
<b>TOTAL ASSETS</b>		<b>7 759 478</b>	<b>7 631 911</b>	<b>–</b>	<b>7 895 392</b>	<b>7 631 911</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		31 097	15 118	–	16 761	15 118
Consumer deposits		27 520	27 095	–	28 143	27 095
Trade and other payables		861 029	601 094	–	876 795	601 094
Provisions		11 406	9 752	–	11 406	9 752
<b>Total current liabilities</b>		<b>931 052</b>	<b>653 059</b>	<b>–</b>	<b>933 105</b>	<b>653 059</b>
<b>Non current liabilities</b>						
Borrowing		362 054	345 654	–	332 824	345 654
Provisions		214 597	202 464	–	214 597	202 464
<b>Total non current liabilities</b>		<b>576 650</b>	<b>548 118</b>	<b>–</b>	<b>547 421</b>	<b>548 118</b>
<b>TOTAL LIABILITIES</b>		<b>1 507 703</b>	<b>1 201 177</b>	<b>–</b>	<b>1 480 526</b>	<b>1 201 177</b>
<b>NET ASSETS</b>	2	<b>6 251 776</b>	<b>6 430 734</b>	<b>–</b>	<b>6 414 866</b>	<b>6 430 734</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6 221 534	6 400 660	–	6 384 910	6 400 660
Reserves		30 242	30 074	–	29 956	30 074
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>6 251 776</b>	<b>6 430 734</b>	<b>–</b>	<b>6 414 866</b>	<b>6 430 734</b>

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		367 177	271 820	-	28 868	209 788	158 561	51 227	32%	271 820
Service charges		682 204	942 901	-	49 539	525 676	550 026	(24 350)	-4%	942 901
Other revenue		32 949	29 045	-	3 771	14 247	16 943	(2 695)	-16%	29 045
Transfers and Subsidies - Operational		527 884	695 021	-	3 000	525 800	540 256	(14 456)	-3%	695 021
Transfers and Subsidies - Capital		107 531	121 377	-	-	99 169	99 169	-	-	121 377
Interest		6 903	2 296	-	893	4 272	1 339	2 933	219%	2 296
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(1 558 017)	(1 863 263)	-	(149 842)	(1 126 308)	(1 086 903)	39 404	-4%	(1 863 263)
Finance charges		(42 721)	(39 754)	-	(3 161)	(23 090)	(23 190)	(100)	0%	(39 754)
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>123 911</b>	<b>159 442</b>	<b>-</b>	<b>(66 931)</b>	<b>229 554</b>	<b>256 200</b>	<b>26 646</b>	<b>10%</b>	<b>159 442</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1 635	11 000	-	1 903	3 499	6 417	(2 918)	-45%	11 000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		1 478	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(124 501)	(145 393)	-	(4 340)	(67 604)	(84 813)	(17 208)	20%	(145 393)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(121 388)</b>	<b>(134 393)</b>	<b>-</b>	<b>(2 437)</b>	<b>(64 106)</b>	<b>(78 396)</b>	<b>(14 290)</b>	<b>18%</b>	<b>(134 393)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		0	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		(29 291)	(31 884)	-	3 161	(43 566)	(18 599)	24 967	-134%	(31 884)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(29 291)</b>	<b>(31 884)</b>	<b>-</b>	<b>3 161</b>	<b>(43 566)</b>	<b>(18 599)</b>	<b>24 967</b>	<b>-134%</b>	<b>(31 884)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(26 768)</b>	<b>(6 835)</b>	<b>-</b>	<b>(66 208)</b>	<b>121 883</b>	<b>159 205</b>			<b>(6 835)</b>
Cash/cash equivalents at beginning:		36 268	15 985	-	-	9 500	15 985			9 500
Cash/cash equivalents at month/year end:		9 500	9 150	-	-	131 363	175 190			2 665

**KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M07 January**

Ref	R thousands	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1		<b>Revenue By Source</b> Fines, penalties and forfeits Other revenue Rental of facilities and equipment Interest earned - external investments <b>Licences and permits</b>	137% -39% 18% 34% -61%	Dependent on the consumers reaction Consumer reaction due to the increased number of death. Increase in the rental of council facilities due to the easing of lockdown restrictions Dependent on the consumers reaction	This item will be monitored during the course of the year whether an adjustment would be required. This item will be monitored during the course of the year whether an adjustment would be required.
2		<b>Expenditure By Type</b> Debt impairment Remuneration of councillors Depreciation & asset impairment Other materials Contracted services	-91% -16% -14% -13% 27%	Only debt impairment for irridigents is calculated monthly all other debtors is Biannually Delay in the inauguration of councillors Delays in the capitalisation of assets affect this variance High expenditure on housing project.	This item will be monitored during the course of the year whether an adjustment would be required.
3		<b>Capital Expenditure</b> Grant funded projects Internally funded projects Repairs and maintenance	-27% 4% 14%	Due to SCM processe being at initial stages Due to SCM processe being at initial stages Due to SCM processe being at initial stages	Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
4		<b>Financial Position</b>			
5		<b>Cash Flow</b> Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	10% 18% -134%	Main attributor is property rates due to increased number of new properties & conversion of household to business category Slow capital expenditure Based on amortalisation schedules	None None None
6		<b>Measureable performance</b>			
7		<b>Municipal Entities</b>			

**KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January**

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1,6%	16,8%	0,0%	1,8%	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%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20,1%	15,0%	0,0%	19,1%	15,0%
Gearing	Long Term Borrowing/ Funds & Reserves		1197,2%	1149,3%	0,0%	1111,0%	1149,3%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	85,0%	99,5%	0,0%	110,8%	99,5%
Liquidity Ratio	Monetary Assets/Current Liabilities		1,0%	1,4%	0,0%	14,1%	1,4%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		38,2%	28,2%	0,0%	62,9%	28,2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		27,4%	25,8%	0,0%	23,7%	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%	1,7%	3,1%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

**KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January**

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	21 232	8 894	8 095	9 619	10 758	7 356	45 532	299 684	411 170	372 949	1 684	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	46 453	1 401	981	981	1 154	593	2 848	16 248	70 660	21 825	82	
Receivables from Non-exchange Transactions - Property Rates	1400	36 276	9 523	8 924	8 506	11 724	15 360	41 842	185 622	317 777	263 054	784	
Receivables from Exchange Transactions - Waste Water Management	1500	15 527	6 858	6 110	6 064	8 277	6 012	36 206	310 762	395 816	367 321	1 059	
Receivables from Exchange Transactions - Waste Management	1600	12 295	5 034	4 567	4 485	5 665	4 334	25 173	144 644	206 197	184 300	713	
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 359	193	162	136	152	109	575	2 553	5 238	3 524	0	
Interest on Arrear Debtor Accounts	1810	641	281	286	338	556	241	2 708	25 932	30 983	29 775	19	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(49 291)	9 068	18 289	3 005	4 512	2 581	19 726	(148 830)	(140 940)	(119 007)	646	
<b>Total By Income Source</b>	<b>2000</b>	<b>84 492</b>	<b>41 251</b>	<b>47 415</b>	<b>33 133</b>	<b>42 797</b>	<b>36 586</b>	<b>174 610</b>	<b>836 615</b>	<b>1 296 901</b>	<b>1 123 742</b>	<b>4 987</b>	<b>-</b>
<b>2019/20 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 078	882	828	845	799	7 791	2 939	13 746	28 909	26 120	-	
Commercial	2300	40 906	3 101	4 508	2 590	3 808	2 495	13 079	57 061	127 548	79 033	-	
Households	2400	119 797	32 822	42 028	29 651	38 162	26 275	157 373	763 693	1 209 800	1 015 154	4 987	
Other	2500	(77 289)	4 447	51	47	27	25	1 219	2 116	(69 356)	3 434	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>84 492</b>	<b>41 251</b>	<b>47 415</b>	<b>33 133</b>	<b>42 797</b>	<b>36 586</b>	<b>174 610</b>	<b>836 615</b>	<b>1 296 901</b>	<b>1 123 742</b>	<b>4 987</b>	<b>-</b>

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

R thousands	Description	NT Code	Budget Year 2020/21										Total	Prior year totals for chart (same period)	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year					
	<b>Creditors Age Analysis By Customer Type</b>														
	Bulk Electricity	0100	41 009	-	-	1 100	-	-	-	200	163 463	-	205 772	-	
	Bulk Water	0200	12 477	12 512	12 263	18 945	12 616	12 665	58 485	12 979	152 941	8 568	152 941	8 568	
	PAYE deductions	0300	8 568	-	-	-	-	-	-	-	-	-	8 568	-	
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-	
	Pensions / Retirement deductions	0500	16 882	-	-	-	-	-	-	-	-	-	16 882	-	
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-	
	Trade Creditors	0700	5 441	395	3 424	1 063	1 334	134	1 346	4 452	17 609	-	17 609	-	
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-	
	Other	0900	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total By Customer Type</b>	<b>1000</b>	<b>84 377</b>	<b>12 907</b>	<b>15 687</b>	<b>21 128</b>	<b>13 950</b>	<b>12 799</b>	<b>60 031</b>	<b>180 894</b>	<b>401 773</b>	<b>-</b>	<b>401 773</b>	<b>-</b>	

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

R thousands	Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
			Yrs	Months											
	<b>Municipality</b>														
	Nedbank									Call account	515	998	(324 970)	402 980	79 523
	Standard Bank									Call account	538	615	(86 887)	129 698	43 963
	ABSA									Call account	611	-	(64)	-	546
	<b>Municipality sub-total</b>										<b>1 664</b>	<b>1 612</b>	<b>(411 922)</b>	<b>532 677</b>	<b>124 032</b>
	<b>Entities</b>														
	<b>Entities sub-total</b>														
	<b>TOTAL INVESTMENTS AND INTEREST</b>	2									<b>1 664</b>	<b>1 612</b>	<b>(411 922)</b>	<b>532 677</b>	<b>124 032</b>

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		513 354	488 728	-	3 000	313 599	328 055	(14 456)	-4,4%	488 728
Local Government Equitable Share		448 493	417 790	-	-	298 886	313 342	(14 456)	-4,6%	417 790
Energy Efficiency and Demand Management			4 000	-	3 000	4 000	4 000			4 000
Integrated National Electrification Programme		7 000	13 500	-	-	1 000	1 000			13 500
Finance Management		1 700	1 650	-	-	1 650	1 650			1 650
Municipal Systems Improvement			-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		18 000	36 000	-	-	6 000	6 000			36 000
Municipal Infrastructure Grant (MIG)	3	35 266	12 840	-	-	-	-			12 840
Massification			-	-	-	-	-			-
EPWP Incentive		2 895	2 948	-	-	2 063	2 063			2 948
Other transfers and grants [insert description]			-	-	-	-	-			-
<b>Provincial Government:</b>		137 487	206 293	-	-	212 718	212 718			206 293
Health subsidy			-	-	-	-	-			-
Level 2 accreditation			-	-	-	-	-			-
Museums Services		42	429	-	-	429	429			429
Community Library Services Grant		2 312	2 475	-	-	2 475	2 475			2 475
Sport and Recreation			-	-	-	-	-			-
Spatial Development Framework Support			-	-	-	-	-			-
Housing		120 903	192 793	-	-	201 697	201 697			192 793
Title Deeds		1 200	-	-	-	-	-			-
COGTA Support Scheme			-	-	-	-	-			-
Provincialisation of Libraries	4	6 729	6 757	-	-	6 757	6 757			6 757
Neighbourhood Development Partnership			-	-	-	-	-			-
Accredited municipalities		6 301	3 839	-	-	1 361	1 361			3 839
<b>District Municipality:</b>		-	-	-	-	-	-			-
<b>Other grant providers:</b>		-	-	-	-	-	-			-
Tirelo Basha Grant		-	-	-	-	-	-			-
EED Housing Grant		-	-	-	-	-	-			-
<b>Total Operating Transfers and Grants</b>	5	650 841	695 021	-	3 000	526 317	540 773	(14 456)	-2,7%	695 021
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		107 166	125 342	-	-	96 169	96 169			125 342
Neighbourhood Development Partnership		15 000	15 000	-	-	-	-			15 000
Municipal Infrastructure Grant (MIG)		75 166	106 342	-	-	92 169	92 169			106 342
Integrated National Electrification Programme			-	-	-	-	-			-
Emergency efficiency & demand side management			-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		17 000	4 000	-	-	4 000	4 000			4 000
Neighbourhood Development Partnership			-	-	-	-	-			-
Other capital transfers [insert description]			-	-	-	-	-			-
<b>Provincial Government:</b>		365	11 000	-	-	-	-			11 000
Level 2 accreditation			-	-	-	-	-			-
Recapitalisation of Community Libraries			-	-	-	-	-			-
Sport and Recreation			11 000	-	-	-	-			11 000
Museum		365	-	-	-	-	-			-
Community Library Service			-	-	-	-	-			-
<b>District Municipality:</b>		-	-	-	-	-	-			-
[insert description]			-	-	-	-	-			-
<b>Other grant providers:</b>		-	-	-	-	-	-			-
[insert description]			-	-	-	-	-			-
<b>Total Capital Transfers and Grants</b>	5	107 531	136 342	-	-	96 169	96 169			136 342
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	758 372	831 363	-	3 000	622 486	636 942	(14 456)	-2,3%	831 363



KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		502 069	488 728	--	3 732	304 688	354 723	(50 034)	-14,1%	488 728
Local Government Equitable Share		448 493	417 790	--	--	298 886	313 342	(14 456)	-4,6%	417 790
Water Services Infrastructure Grant (WSIG)		5 497	36 000	--	2 174	449	21 000	(20 551)	-97,9%	36 000
Municipal Infrastructure Grant (MIG)		712	12 840	--	1 448	3 322	7 490	(4 168)	-55,6%	12 840
Energy Efficiency and Demand Management		--	4 000	--	--	--	2 333	(2 333)	-100,0%	4 000
Integrated National Electrification Programme		9 200	13 500	--	--	--	7 875	(7 875)	-100,0%	13 500
Finance Management Grant		35 266	1 650	--	18	219	963	(743)	-77,2%	1 650
Massification		--	--	--	--	--	--	--	--	--
EPWP Incentive		2 902	2 948	--	91	1 812	1 720	92	5,4%	2 948
Municipal Systems Improvement		--	--	--	--	--	--	--	--	--
<b>Provincial Government:</b>		133 211	206 293	--	7 108	162 178	120 338	41 841	34,8%	206 293
Health subsidy		--	--	--	--	--	--	--	--	--
Housing		120 903	192 793	--	5 844	152 614	112 463	40 152	35,7%	192 793
Spatial Development Framework Support		--	--	--	--	--	--	--	--	--
Title Deeds		520	--	--	--	--	--	--	--	--
Provincialisation of Libraries		5 739	6 757	--	522	3 601	3 942	(340)	-8,6%	6 757
Level 2 Accreditation		--	--	--	--	--	--	--	--	--
Museum Services		40	429	--	0	2	250	(248)	-99,2%	429
Community Services		2 312	2 475	--	352	2 717	1 444	1 273	88,2%	2 475
Accredited municipalities		3 697	3 839	--	388	3 244	2 239	1 004	44,8%	3 839
<b>District Municipality:</b>		--	--	--	--	--	--	--	--	--
<b>Other grant providers:</b>		--	--	--	--	--	--	--	--	--
<i>Tirelo Bosha Grant</i>		--	--	--	--	--	--	--	--	--
<b>Total operating expenditure of Transfers and Grants:</b>		635 280	695 021	--	10 839	466 867	475 060	(8 193)	-1,7%	695 021
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		94 942	125 342	--	2 494	49 426	73 116	(23 690)	-32,4%	125 342
Neighbourhood Development Partnership		5 605	15 000	--	--	--	8 750	(8 750)	-100,0%	15 000
Municipal Infrastructure Grant(MIG)		72 578	106 342	--	2 494	48 610	62 033	(13 423)	-21,6%	106 342
Water Services Infrastructure Grant (WSIG)		16 759	4 000	--	--	816	2 333	(1 518)	-65,0%	4 000
Emergy efficiency & demand side management		--	--	--	--	--	--	--	--	--
Other capital transfers [insert description]		--	--	--	--	--	--	--	--	--
<b>Provincial Government:</b>		301	11 000	--	--	3 116	6 417	(3 301)	-51,4%	11 000
Level 2 accreditation		--	--	--	--	--	--	--	--	--
Museums Services		301	--	--	--	--	--	--	--	--
Provincialisation of Libraries		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
GOGTA Support Scheme		--	--	--	--	--	--	--	--	--
Sport and Recreation		--	11 000	--	--	3 116	6 417	(3 301)	-51,4%	11 000
Community Library Service		--	--	--	--	--	--	--	--	--
<b>District Municipality:</b>		--	--	--	--	--	--	--	--	--
<b>Other grant providers:</b>		--	--	--	--	--	--	--	--	--
<b>Total capital expenditure of Transfers and Grants</b>		95 243	136 342	--	2 494	52 542	79 533	(26 991)	-33,9%	136 342
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		730 523	831 363	--	13 334	519 409	554 593	(35 184)	-6,3%	831 363

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Local Government Equitable Share						
Integrated National Electrification Programme						
Finance Management						
Municipal Systems Improvement						
Water Services Infrastructure Grant (WSIG)						
Municipal Infrastructure Grant (MIG)						
Other transfers and grants [insert description]						
<b>Provincial Government:</b>		743	6	139	603	81,2%
Museums Services		397		65	332	83,6%
Spatial Development Framework Support						
Provincialisation of Libraries		346	6	74	272	78,5%
Neighbourhood Development Partnership						
Accredited municipalities						
<b>District Municipality:</b>		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
<i>Tirelo Bosha Grant</i>						
<b>Total operating expenditure of Approved Roll-overs</b>		743	6	139	603	81,2%
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Neighbourhood Development Partnership						
Water Services Infrastructure Grant (WSIG)						
Other capital transfers [insert description]						
<b>Provincial Government:</b>		1 070	49	936	134	12,5%
Provincialisation of Libraries		657		540	117	17,9%
Community Library Service		413	49	396	16	3,9%
Museums Services		155	1	38	117	75,4%
<b>District Municipality:</b>		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		1 070	49	936	134	12,5%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		1 813	55	1 076	737	40,7%



Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-		-
% Increase	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-		-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		572 490	599 116	-	51 365	345 646	349 485	(3 839)	-1%	599 116
% Increase	4		4,7%							4,7%
<b>TOTAL MANAGERS AND STAFF</b>		546 878	570 234	-	49 436	331 541	332 636	(1 095)	0%	570 234

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

R thousands	Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework			
			July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2020/21	Budget Year +2 2022/23		
	<b>Cash Receipts By Source</b>																	
	Property rates		34 089	13 457	24 524	28 694	28 804	28 873	28 868						84 501	271 820	293 022	321 182
	Service charges - electricity revenue		52 762	46 594	48 709	58 340	65 430	58 508	44 909						320 733	695 985	810 822	938 982
	Service charges - water revenue		14 489	11 241	21 658	2 889	18 426	16 009	17 107						116 346	128 271	150 362	150 362
	Service charges - sanitation revenue		10 166	6 065	10 935	5 216	11 680	10 590	11 674						5 529	72 254	79 002	92 608
	Service charges - refuse		8 644	4 818	6 085	8 061	9 440	9 105	9 881						2 283	58 317	63 240	74 131
	Rental of facilities and equipment		656	602	575	638	658	1 435	637						2 331	7 532	7 909	8 344
	Interest earned - external investments		314	768	461	153	72	76	576						(124)	2 296	2 410	2 543
	Interest earned - outstanding debtors		-	-	-	-	-	-	-						-	-	-	-
	Dividends received		-	-	-	-	-	-	-						-	-	-	-
	Fines, penalties and forfeits		27	193	243	462	536	494	363						421	1 879	1 749	1 749
	Licences and permits		2	3	3	4	2	4	6						81	105	110	116
	Agency services		-	-	-	-	-	-	-						-	-	-	-
	Transfers and Subsidies - Operational		175 079	18 538	22 980	27 446	48 224	258 128	3 000						141 626	695 021	633 136	648 973
	Other revenue		314	1 116	-	899	1 613	546	694						15 804	20 987	22 036	23 248
	<b>Cash Receipts by Source</b>		<b>296 553</b>	<b>103 395</b>	<b>136 173</b>	<b>132 782</b>	<b>184 885</b>	<b>384 167</b>	<b>117 717</b>						<b>585 411</b>	<b>1 941 082</b>	<b>2 041 837</b>	<b>2 262 238</b>
	<b>Other Cash Flows by Source</b>																	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		41 709	-	29 865	-	-	-	-						-	-	-	-
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-						-	-	-	-
	Proceeds on Disposal of Fixed and Intangible Assets		-	-	2	-	-	-	3 578						-	-	-	-
	Short term loans		-	-	-	-	-	-	-						-	-	-	-
	Borrowing long term/financing		-	-	-	-	-	-	-						-	-	-	-
	Increase (decrease) in consumer deposits		-	-	-	-	-	-	-						-	-	-	-
	Decrease (increase) in non-current receivables		-	-	-	-	-	-	-						-	-	-	-
	Decrease (increase) in non-current investments		-	-	-	-	-	-	-						-	-	-	-
	<b>Total Cash Receipts by Source</b>		<b>338 262</b>	<b>103 395</b>	<b>166 041</b>	<b>132 782</b>	<b>184 885</b>	<b>384 167</b>	<b>121 294</b>						<b>642 633</b>	<b>2 073 459</b>	<b>2 189 286</b>	<b>2 397 680</b>
	<b>Cash Payments by Type</b>																	
	Employee related costs		40 999	45 417	46 021	46 114	48 500	55 053	49 436						238 693	570 234	590 500	622 221
	Remuneration of councillors		2 170	2 175	1 987	2 038	1 876	1 929	1 929						14 778	28 882	30 038	31 239
	Interest paid		3 335	3 360	3 306	3 321	3 287	3 320	3 161						16 664	39 754	41 424	43 247
	Bulk purchases - Electricity		65 473	77 755	80 642	50 880	50 713	49 382	48 987						133 306	557 138	649 056	759 407
	Bulk purchases - Water & Sewer		11 255	12 350	-	-	-	35 035	10 509						(69 149)	-	-	-
	Other materials		4 178	37 530	33 459	44 348	71 989	68 127	27 130						136 114	136 114	140 003	144 059
	Contracted services		-	-	-	-	-	-	-						-	-	-	-
	Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-						-	-	-	-
	Grants and subsidies paid - other		-	-	-	-	-	-	-						-	-	-	-
	General expenses		24 886	16 884	24 991	28 266	8 964	37 129	48 753						106 690	94 102	89 554	89 554
	<b>Cash Payments by Type</b>		<b>152 305</b>	<b>195 472</b>	<b>190 406</b>	<b>174 967</b>	<b>185 328</b>	<b>249 976</b>	<b>189 905</b>						<b>1 826 718</b>	<b>1 890 090</b>	<b>1 890 090</b>	<b>2 042 649</b>
	<b>Other Cash Flows/Payments by Type</b>																	
	Capital assets		(2 565)	(5 241)	(12 862)	(15 386)	(16 788)	(9 134)	(4 340)						211 710	145 393	145 450	133 442
	Repayment of borrowing		(7 874)	(18 275)	800	3 320	3 287	(27 984)	3 161						76 450	31 884	31 884	31 884
	Other Cash Flows/Payments		134 545	(47 594)	-	-	-	-	-						(10 653)	76 299	61 370	33 109
	<b>Total Cash Payments by Type</b>		<b>276 411</b>	<b>124 361</b>	<b>178 344</b>	<b>162 901</b>	<b>171 827</b>	<b>212 859</b>	<b>188 725</b>						<b>764 867</b>	<b>2 080 295</b>	<b>2 128 794</b>	<b>2 241 086</b>
	<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>61 850</b>	<b>(20 966)</b>	<b>(12 303)</b>	<b>(30 118)</b>	<b>13 058</b>	<b>171 309</b>	<b>(67 431)</b>						<b>(122 233)</b>	<b>(6 835)</b>	<b>60 492</b>	<b>156 595</b>
	Cash/cash equivalents at the month/year beginning:		15 985	77 835	56 869	44 566	14 447	27 505	198 814						131 383	15 985	9 150	69 642
	Cash/cash equivalents at the month/year end:		77 835	56 869	44 566	14 447	27 505	198 814	131 383						9 150	9 150	69 642	226 236

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M07 January

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue By Source</b>										
Property rates		342 534	362 426	-	28 868	210 080	211 415	(1 335)	-1%	362 426
Service charges - electricity revenue		621 122	710 188	-	55 478	423 737	414 277	9 461	2%	710 188
Service charges - water revenue		188 410	193 910	-	14 622	109 132	113 114	(3 982)	-4%	193 910
Service charges - sanitation revenue		112 244	119 429	-	9 978	70 008	69 667	341	0%	119 429
Service charges - refuse revenue		91 973	95 601	-	8 445	57 760	55 767	1 993	4%	95 601
Rental of facilities and equipment		7 093	7 532	-	637	5 201	4 394	808	18%	7 532
Interest earned - external investments		3 068	2 296	-	576	1 795	1 339	456	34%	2 296
Interest earned - outstanding debtors		3 835	4 642	-	324	2 477	2 708	(231)	-9%	4 642
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5 402	2 105	-	363	2 905	1 228	1 677	137%	2 105
Licences and permits		101	105	-	6	24	61	(37)	-61%	105
Agency services		-	-	-	-	-	-	-	-	0,00%
Transfers and subsidies		549 062	695 021	-	11 891	504 018	504 018	-	-	695 021
Other revenue		18 409	20 987	-	694	7 422	12 242	(4 821)	-39%	20 987
Gains		52 158	-	-	(407)	2 638	-	2 638	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 995 412</b>	<b>2 214 242</b>	<b>-</b>	<b>131 476</b>	<b>1 397 198</b>	<b>1 390 230</b>	<b>6 968</b>	<b>1%</b>	<b>2 214 242</b>
<b>Expenditure By Type</b>										
Employee related costs		546 878	570 234	-	49 436	331 541	332 636	(1 095)	0%	570 234
Remuneration of councillors		25 612	28 882	-	1 929	14 105	16 848	(2 743)	-16%	28 882
Debt impairment		216 003	283 536	-	4 511	14 591	165 396	(150 805)	-91%	283 536
Depreciation & asset impairment		351 202	378 675	-	30 251	203 954	220 894	(16 940)	-8%	378 675
Finance charges		64 980	39 754	-	3 161	23 090	23 190	(100)	0%	39 754
Bulk purchases		559 335	557 138	-	35 610	309 478	324 997	(15 519)	-5%	557 138
Other materials		127 618	136 114	-	1 223	69 247	79 400	(10 153)	-13%	136 114
Contracted services		273 799	388 306	-	27 130	286 760	226 512	60 248	27%	388 306
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		10 155	106 290	-	9 595	61 214	62 002	(788)	-1%	106 290
Losses		76 013	1	-	-	658	1	658	112779%	1
<b>Total Expenditure</b>		<b>2 251 593</b>	<b>2 488 931</b>	<b>-</b>	<b>162 846</b>	<b>1 314 638</b>	<b>1 451 876</b>	<b>(137 238)</b>	<b>-9%</b>	<b>2 488 931</b>
<b>Surplus/(Deficit)</b>		<b>(256 181)</b>	<b>(274 689)</b>	<b>-</b>	<b>(31 370)</b>	<b>82 559</b>	<b>(61 646)</b>	<b>144 206</b>	<b>-234%</b>	<b>(274 689)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		90 870	121 377	-	2 496	51 755	70 803	(19 049)	-27%	121 377
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(165 311)</b>	<b>(153 312)</b>	<b>-</b>	<b>(28 874)</b>	<b>134 314</b>	<b>9 157</b>	<b>125 157</b>	<b>1367%</b>	<b>(153 312)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(165 311)</b>	<b>(153 312)</b>	<b>-</b>	<b>(28 874)</b>	<b>134 314</b>	<b>9 157</b>	<b>125 157</b>	<b>1367%</b>	<b>(153 312)</b>



**KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January**

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	0	12 116	–	2 565	2 565	12 116	9 551	78,8%	2%
August	948	12 116	–	5 241	7 806	24 232	16 426	67,8%	5%
September	5 971	12 116	–	12 777	20 584	36 348	15 765	43,4%	14%
October	2 042	12 116	–	15 392	35 976	48 464	12 489	25,8%	25%
November	14 281	12 116	–	16 790	52 766	60 580	7 815	12,9%	36%
December	10 515	12 116	–	10 498	63 264	72 697	9 432	13,0%	44%
January	2 783	12 116	–	4 340	67 605	84 813	17 208	20,3%	46%
February	9 482	12 116	–	0	67 605	96 929	29 324	30,3%	46%
March	12 412	12 116	–	0	67 605	109 045	41 440	38,0%	46%
April	8 648	12 116	–	0	67 605	121 161	53 556	44,2%	0
May	10 734	12 116	–	0	67 605	133 277	65 672	49,3%	0
June	30 982	12 116	–	0	67 605	145 393	77 788	53,5%	0
<b>Total Capital expenditure</b>	<b>108 799</b>	<b>145 393</b>	<b>–</b>	<b>67 605</b>					





Theatres	-	-	-	-	-	-	-	-	-	
Libraries	3 750	-	-	98	1 058	-	(1 058)	#DIV/0!	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Purts	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	294	-	-	54	54	-	(54)	#DIV/0!	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
<b>Furniture and Office Equipment</b>	2 434	1 350	-	-	586	788	202	25,6%	1 350	
Furniture and Office Equipment	2 434	1 350	-	-	586	788	202	25,6%	1 350	
<b>Machinery and Equipment</b>	857	-	-	-	774	-	(774)	#DIV/0!	-	
Machinery and Equipment	857	-	-	-	774	-	(774)	#DIV/0!	-	
<b>Transport Assets</b>	3 133	3 200	-	-	-	1 867	1 867	100,0%	3 200	
Transport Assets	3 133	3 200	-	-	-	1 867	1 867	100,0%	3 200	
<b>Land</b>	500	-	-	-	-	-	-	-	-	
Land	500	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on new assets</b>	1	77 703	70 770	-	3 039	27 218	41 282	14 064	34,1%	70 770



Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
<b>Transport Assets</b>	219	-	-	-	-	-	-	-	-	
Transport Assets	219	-	-	-	-	-	-	-	-	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on renewal of existing assets</b>	1	15 557	9 000	-	-	7 240	5 250	(1 990)	-37,9%	9 000



Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	10	8	0	0	5	4	90,9%	8		
Galleries	2	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	158	29	4	14	17	3	18,6%	29		
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	495	560	19	191	327	136	41,7%	560		
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	127	115	2	42	67	25	36,9%	115		
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	757	681	-	202	397	195	49,0%	681		
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	230	190	41	213	111	(102)	-91,9%	190		
Sport and Recreation Facilities	139	298	-	35	174	139	80,1%	298		
Indoor Facilities	88	183	-	25	107	81	76,3%	183		
Outdoor Facilities	51	115	-	9	67	58	86,1%	115		
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	<b>2 954</b>	<b>4 419</b>	<b>-</b>	<b>375</b>	<b>1 495</b>	<b>2 578</b>	<b>1 083</b>	<b>42,0%</b>	<b>4 419</b>	
Operational Buildings	1 722	3 367	-	294	833	1 964	1 131	57,6%	3 367	
Municipal Offices	1 640	3 260	-	288	766	1 902	1 136	59,7%	3 260	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	17	43	-	6	15	25	9	37,7%	43	
Yards	-	-	-	-	-	-	-	-	-	
Stores	64	64	-	1	52	38	(14)	-37,3%	64	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	1 232	1 052	-	80	662	614	(48)	-7,9%	1 052	
Staff Housing	708	603	-	77	371	352	(19)	-5,5%	603	
Social Housing	524	449	-	3	291	262	(29)	-11,1%	449	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	<b>3 109</b>	<b>-</b>	<b>262</b>	<b>1 910</b>	<b>1 814</b>	<b>(97)</b>	<b>-5,3%</b>	<b>3 109</b>	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	3 109	-	262	1 910	1 814	(97)	-5,3%	3 109	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	3 109	-	262	1 910	1 814	(97)	-5,3%	3 109	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	<b>3 991</b>	<b>-</b>	<b>-</b>	<b>176</b>	<b>1 382</b>	<b>-</b>	<b>(1 382)</b>	<b>#DIV/0!</b>	<b>-</b>	
Computer Equipment	3 991	-	-	176	1 382	-	(1 382)	#DIV/0!	-	
<b>Furniture and Office Equipment</b>	<b>16</b>	<b>38</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>22</b>	<b>12</b>	<b>57,0%</b>	<b>38</b>	
Furniture and Office Equipment	16	38	-	-	9	22	12	57,0%	38	
<b>Machinery and Equipment</b>	<b>6 638</b>	<b>5 830</b>	<b>-</b>	<b>1 319</b>	<b>3 812</b>	<b>3 401</b>	<b>(411)</b>	<b>-12,1%</b>	<b>5 830</b>	
Machinery and Equipment	6 638	5 830	-	1 319	3 812	3 401	(411)	-12,1%	5 830	
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>44 151</b>	<b>86 495</b>	<b>-</b>	<b>7 855</b>	<b>43 510</b>	<b>50 455</b>	<b>6 946</b>	<b>13,8%</b>	<b>86 495</b>



Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	137	-	-	15	76	-	(76)	#DIV/0!	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	133	-	-	15	74	-	(74)	#DIV/0!	-	-
Cemeteries/Crematoria	3 278	-	-	364	1 821	-	(1 821)	#DIV/0!	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	1 400	-	-	156	778	-	(778)	#DIV/0!	-	-
Public Open Space	546	-	-	61	303	-	(303)	#DIV/0!	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	6	-	-	-	3	3	100,0%	6	6
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	6	-	-	-	3	3	100,0%	6	6
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	10 232	61 996	-	1 137	5 684	36 164	30 480	84,3%	61 996	61 996
Operational Buildings	10 232	61 996	-	1 137	5 684	36 164	30 480	84,3%	61 996	61 996
Municipal Offices	10 232	61 996	-	1 137	5 684	36 164	30 480	84,3%	61 996	61 996
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	1 773	-	-	197	985	-	(985)	#DIV/0!	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	1 773	-	-	197	985	-	(985)	#DIV/0!	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1 773	-	-	197	985	-	(985)	#DIV/0!	-	-
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	963	-	-	107	535	-	(535)	#DIV/0!	-	-
Computer Equipment	963	-	-	107	535	-	(535)	#DIV/0!	-	-
<b>Furniture and Office Equipment</b>	2 008	-	-	223	1 116	-	(1 116)	#DIV/0!	-	-
Furniture and Office Equipment	2 008	-	-	223	1 116	-	(1 116)	#DIV/0!	-	-
<b>Machinery and Equipment</b>	2 720	-	-	302	1 511	-	(1 511)	#DIV/0!	-	-
Machinery and Equipment	2 720	-	-	302	1 511	-	(1 511)	#DIV/0!	-	-
<b>Transport Assets</b>	4 657	-	-	517	2 587	-	(2 587)	#DIV/0!	-	-
Transport Assets	4 657	-	-	517	2 587	-	(2 587)	#DIV/0!	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	351 202	378 675	-	30 251	203 954	220 893	16 940	7,7%	378 675





Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	44	11 000	-	-	3 116	6 417	3 301	51,4%	11 000	-
Indoor Facilities	44	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	11 000	-	-	3 116	6 417	3 301	51,4%	11 000	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	4 450	-	-	-	51	-	(51)	#DIV/0!	-	-
Operational Buildings	4 450	-	-	-	51	-	(51)	#DIV/0!	-	-
Municipal Offices	4 450	-	-	-	51	-	(51)	#DIV/0!	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	138	-	-	-	-	-	-	-	-	-
Machinery and Equipment	138	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	31 241	65 623	-	1 302	33 226	38 280	5 055	13,2%	65 623



**NEWCASTLE MUNICIPALITY**  
(Registration number KZ252)

**ANNUAL FINANCIAL STATEMENTS  
FOR THE 7 MONTHS ENDED 31 JANUARY 2022**

# Newcastle Municipality

Annual Financial Statements for the 7 Months ended 31 January 2022

## Statement of Financial Position as at 31 January 2022

Figures in Rand	Note(s)	31 January 2022	30 June 2021
<b>Assets</b>			
<b>Current Assets</b>			
Inventories		23 525 145	18 806 337
Receivables from exchange transactions		100 129 150	99 418 303
Receivables from non-exchange transactions		18 747 373	16 002 938
Consumer debtors from exchange transactions		539 696 885	504 404 673
Consumer debtors from non-exchange transactions		220 769 073	136 908 187
Cash and cash equivalents		131 383 037	9 500 299
		<b>1 034 250 663</b>	<b>785 040 737</b>
<b>Non-Current Assets</b>			
Investment property		326 839 618	327 734 618
Property, plant and equipment		6 334 685 981	6 470 545 398
Intangible assets		764 907	1 257 668
Heritage assets		11 794 732	11 757 932
Investments in associates		187 056 075	187 056 075
		<b>6 861 141 313</b>	<b>6 998 351 691</b>
<b>Total Assets</b>		<b>7 895 391 976</b>	<b>7 783 392 428</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Financial liabilities		16 505 638	30 987 268
Finance lease obligation		255 142	109 927
Payables from exchange transactions		722 160 948	796 421 953
VAT payable		44 214 047	18 539 020
Consumer deposits		28 142 905	27 501 909
Unspent conditional grants and receipts		110 420 185	41 232 304
Defined benefit plan		11 406 000	11 406 000
		<b>933 104 865</b>	<b>926 198 381</b>
<b>Non-Current Liabilities</b>			
Financial liabilities		331 412 824	362 011 519
Finance lease obligation		1 411 573	42 180
Defined benefit plan		155 397 002	155 397 002
Provision for rehabilitation of landfill site		59 199 647	59 199 647
		<b>547 421 046</b>	<b>576 650 348</b>
<b>Total Liabilities</b>		<b>1 480 525 911</b>	<b>1 502 848 729</b>
<b>Net Assets</b>		<b>6 414 866 065</b>	<b>6 280 543 699</b>
<b>Reserves</b>			
Housing Development fund		29 617 894	29 806 660
Self-insurance reserve		338 203	435 241
Accumulated surplus		6 384 909 968	6 250 301 798
<b>Total Net Assets</b>		<b>6 414 866 065</b>	<b>6 280 543 699</b>

# Newcastle Municipality

Annual Financial Statements for the 7 Months ended 31 January 2022

## Statement of Financial Performance

Figures in Rand	Note(s)	31 January 2022	30 June 2021
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Service charges		660 637 890	1 013 748 409
Rental of facilities and equipment		5 201 433	7 093 441
Other Revenue		7 421 537	18 701 443
Interest received		4 272 135	6 660 722
<b>Total revenue from exchange transactions</b>		<b>677 532 995</b>	<b>1 046 204 015</b>
<b>Revenue from non-exchange transactions</b>			
<b>Taxation revenue</b>			
Property rates		210 080 436	342 533 924
Licences and Permits		24 170	101 472
<b>Transfer revenue</b>			
Government grants & subsidies		555 780 725	639 932 157
Fines, Penalties and Forfeits		2 904 766	5 401 977
<b>Total revenue from non-exchange transactions</b>		<b>768 790 097</b>	<b>987 969 530</b>
<b>Total revenue</b>		<b>1 446 323 092</b>	<b>2 034 173 545</b>
<b>Expenditure</b>			
Employee related costs		331 541 033	546 878 068
Remuneration of councillors		14 104 872	25 611 680
Depreciation and amortisation		203 953 770	351 084 296
Finance costs		23 090 051	64 979 614
Debt Impairment		14 591 249	217 027 951
Bulk purchases		309 477 717	559 335 056
Contracted services		283 386 691	273 733 982
General Expenses		133 834 401	138 569 468
<b>Total expenditure</b>		<b>1 313 979 784</b>	<b>2 177 220 115</b>
<b>Operating surplus (deficit)</b>		<b>132 343 308</b>	<b>(143 046 570)</b>
Share of deficit in investment in associates		-	(30 277 147)
Actuarial gains/losses		-	12 908 000
Impairment loss		-	(25 822 582)
Inventories losses/write-downs		(658 462)	(117 170)
Profit/(Loss) on Sale of Assets		2 637 520	(50 052 096)
Public contributions and donations		-	39 249 962
		<b>1 979 058</b>	<b>(54 111 033)</b>
<b>Surplus (deficit) for the 7 Months</b>		<b>134 322 366</b>	<b>(197 157 603)</b>

# Newcastle Municipality

Annual Financial Statements for the 7 Months ended 31 January 2022

## Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Self Insurance Reserves	Total reserves	Accumulated surplus	Total net assets
<b>Balance at 01 July 2020</b>	<b>28 807 981</b>	<b>532 983</b>	<b>29 340 964</b>	<b>6 448 360 338</b>	<b>6 477 701 302</b>
Changes in net assets					
Deficit for the year	-	-	-	(197 157 603)	(197 157 603)
Transfer to Housing Development Fund	998 679	-	998 679	(998 679)	-
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)
<b>Balance at 01 July 2021</b>	<b>29 806 660</b>	<b>435 241</b>	<b>30 241 901</b>	<b>6 250 301 798</b>	<b>6 280 543 699</b>
Deficit for the year	-	-	-	134 322 366	134 322 366
Transfer to Housing Development Fund	(188 766)	-	(188 766)	188 766	-
Transfer from Self Insurance Reserves	-	(97 038)	(97 038)	97 038	-
Other 2	-	-	-	-	-
Total changes	(188 766)	(97 038)	(285 804)	134 608 170	134 322 366
<b>Balance at 31 January 2022</b>	<b>29 617 894</b>	<b>338 203</b>	<b>29 956 097</b>	<b>6 384 909 968</b>	<b>6 414 866 065</b>

# Newcastle Municipality

Annual Financial Statements for the 7 Months ended 31 January 2022

## Cash Flow Statement

Figures in Rand	Note(s)	31 January 2022	30 June 2021
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Sale of goods and services		749 711 599	1 083 861 952
Grants		624 968 606	635 415 131
Interest income		4 272 135	6 660 722
		<u>1 378 952 340</u>	<u>1 725 937 805</u>
<b>Payments</b>			
Employee costs and Councillors remuneration		(345 645 905)	(568 958 990)
Suppliers		(780 662 057)	(990 347 232)
Finance costs		(23 090 051)	(42 720 784)
		<u>(1 149 398 013)</u>	<u>(1 602 027 006)</u>
<b>Net cash flows from operating activities</b>		<b><u>229 554 327</u></b>	<b><u>123 910 799</u></b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(67 604 473)	(124 427 766)
Proceeds from sale of property, plant and equipment		2 682 646	1 649 005
Proceeds from sale of Investment property		895 000	1 478 261
Purchase of other intangible assets		(42 245)	-
Purchases of Heritage Assets		(36 800)	(87 700)
		<u>(64 105 872)</u>	<u>(121 388 200)</u>
<b>Net cash flows from investing activities</b>		<b><u>(64 105 872)</u></b>	<b><u>(121 388 200)</u></b>
<b>Cash flows from financing activities</b>			
Net movements in long term loans		(45 080 325)	(28 914 561)
Movement on finance lease		1 514 608	(376 233)
		<u>(43 565 717)</u>	<u>(29 290 794)</u>
<b>Net cash flows from financing activities</b>		<b><u>(43 565 717)</u></b>	<b><u>(29 290 794)</u></b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b><u>121 882 738</u></b>	<b><u>(26 768 195)</u></b>
Cash and cash equivalents at the beginning of the year		9 500 299	36 268 498
<b>Cash and cash equivalents at the end of the year</b>		<b><u>131 383 037</u></b>	<b><u>9 500 303</u></b>

**- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 Jan 2022**

NEWCASTLE MUNICIPALITY									
Description	2020/21	Current Year 2021/22							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								%	
<b>Revenue By Source</b>									
Service charges - water revenue	111,420	131,717		10,850	76,223	76,835	(612)	-0.8%	131,717
Service charges - other									
Rental of facilities and equipment									
Interest earned - external investments									
Interest earned - outstanding debtors									
Agency services									
Transfers recognised - operational									
Other revenue									
Gains on disposal of PPE									
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>111,420</b>	<b>131,717</b>	<b>-</b>	<b>10,850</b>	<b>76,223</b>	<b>76,835</b>	<b>(612)</b>	<b>-0.8%</b>	<b>131,717</b>
<b>Expenditure By Type</b>									
Employee related costs	14,853	15,793		1,251	9,031	9,212	(181)	-2.0%	15,793
Remuneration of Directors	-	-		-	-	-	-		-
Debt impairment	-	-		-	-	-	-		-
Depreciation & asset impairment	59,410	823		69	480	480	0	0.0%	823
Finance charges	-	-		-	-	-	-		-
Bulk purchases	30,245	24,276		2,025	14,163	14,161	2	0.0%	24,276
Materials and Supplies	6,481	6,170		787	2,997	3,599	(602)	-16.7%	6,170
Contracted services	3,468	11,071		150	1,207	6,458	(5,251)	-81.3%	11,071
Transfers and grants	-	-		-	-	-	-		-
Other expenditure	32,453	29,586		2,976	22,921	17,259	5,662	32.8%	29,586
Loss on disposal of PPE	-	-		-	-	-	-		-
<b>Total Expenditure</b>	<b>146,910</b>	<b>87,718</b>	<b>-</b>	<b>7,258</b>	<b>50,799</b>	<b>51,169</b>	<b>(370)</b>	<b>-0.7%</b>	<b>87,718</b>
<b>Recharge</b>									
Head Office Recharge	51,174	40,430		3,550	19,337	23,584	(4,247)	-18.0%	40,430
<b>Surplus/(Deficit)</b>	<b>(86,664)</b>	<b>3,569</b>	<b>-</b>	<b>42</b>	<b>6,087</b>	<b>2,082</b>			<b>3,569</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
<b>Surplus/(Deficit) for the year</b>	<b>(86,664)</b>	<b>3,569</b>	<b>-</b>	<b>42</b>	<b>6,087</b>	<b>2,082</b>			<b>3,569</b>





EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630



TEL: 08600 37566  
SMS: 35328

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

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

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

NEWCASTLE MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.42
BILLING DATE	2022-02-01
TAX INVOICE NO	557848439710
ACCOUNT MONTH	JANUARY 2022
CURRENT DUE DATE	2022-03-03
VAT REG NO	4000791824

EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630

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

## TAX INVOICE

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

### ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	5,380.67
TRANSMISSION NETWORK CAPACITY		R	1,711,250.00
URBAN LOW VOLTAGE SUBSIDY		R	2,437,500.00
ANCILLARY SERVICE (ALL)		R	164,632.08
ENERGY CHARGE (STD)	13,424,192.00	R	11,833,425.25
ENERGY CHARGE (PEAK)	5,501,686.00	R	7,046,559.43
ENERGY CHARGE (OFF)	15,372,471.00	R	8,596,285.78
ELECTRIFICATION AND RURAL SUBS (ALL)		R	3,704,221.69
SERVICE CHARGE		R	168,482.83

**TOTAL CHARGES FOR BILLING PERIOD** R **35,667,737.73**

### ACCOUNT SUMMARY FOR JANUARY 2022

BALANCE BROUGHT FORWARD	(Due Date 2022-02-02)	R	213,808,244.74
PAYMENT(S) RECEIVED	Cash - 2022-01-14	R	-48,987,229.23
TOTAL CHARGES FOR BILLING PERIOD		R	35,667,737.73
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-57,866.66
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	5,341,480.66

COPY ONLY

### ACCOUNT NO / REFERENCE NO

5578885631

### NAME

NEWCASTLE MUNICIPALITY

### FAX NUMBER

0343129697

 **0934 5578885631**



11341 5578885631

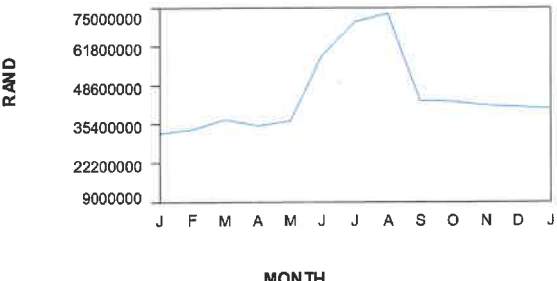
9207 0657 8885 6313



ARREARS					CURRENT	TOTAL DUE R
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS			
80,880,500.4	42,138,839.28	0.00	41,743,809.10	41,009,218.39	<b>205,772,367.24</b>	

Account OVERDUE - Subject to Disconnection

**TOTAL AMOUNT DUE**  
**205,772,367.20**



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

PAYMENT ARRANGEMENT	
INSTALMENT	0.00
ARREARS (Due Immediately)	164,763,148.85
DUE DATE (For Current Amount)	2022-03-03
AMOUNT PAID	

PAGE RUN NO	EP 7
BILL GROUP	
BILL PAGE	1 OF 2

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



EASTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566

FAX NO: 0862 437 566

E-MAIL: customerservices@eskom.co.za

WEB: WWW.ESKOM.CO.ZA

NEWCASTLE MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

<b>YOUR ACCOUNT NO</b>	<b>5578885631</b>
<b>BILLING DATE</b>	2022-02-01
<b>TAX INVOICE NO</b>	557848439710
<b>ACCOUNT MONTH</b>	JANUARY 2022
<b>CURRENT DUE DATE</b>	2022-03-03
<b>VAT REG NO</b>	4000791824
<b>NOTIFIED MAX DEMAND</b>	125,000.00
<b>UTILISED CAPACITY</b>	125,000.00

**CONSUMPTION DETAILS (2022-01-01 - 2022-01-31)**

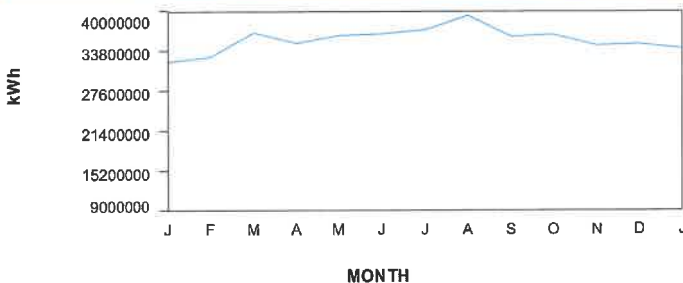
ENERGY CONSUMPTION OFF PEAK kWh	15,372,471.08
ENERGY CONSUMPTION STD kWh	13,424,192.04
ENERGY CONSUMPTION PEAK kWh	5,501,686.10
ENERGY CONSUMPTION ALL kWh	34,298,349.22
DEMAND CONSUMPTION - OFF PEAK	58,829.95
DEMAND CONSUMPTION - STD	65,452.74
DEMAND CONSUMPTION - PEAK	66,051.74
DEMAND READING - KW/KVA	66,051.74
REACTIVE ENERGY - OFF PEAK	5,430,035.12
REACTIVE ENERGY - STD	4,658,114.76
REACTIVE ENERGY - PEAK	1,835,111.08
LOAD FACTOR	74.00

PREMISE ID NUMBER 5578885383 TARIFF NAME: Megaflex

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

Administration Charge @ R173.57 per day for 31 days	R	5,380.67
TX Network Capacity Charge 125,000 kVa @ R13.69 : = R13.69/kVA	R	1,711,250.00
Urban Low Voltage Subsidy 125,000 kVa @ R19.50 : = R19.50/kVA	R	2,437,500.00
Ancillary Service Charge 34,298,349 kWh @ R0.0048 /kWh	R	164,632.08
Low Season Standard Energy Charge 13,424,192 kWh @ R0.8815 /kWh	R	11,833,425.25
Low Season Peak Energy Charge 5,501,686 kWh @ R1.2808 /kWh	R	7,046,559.43
Low Season Off Peak Energy Charge 15,372,471 kWh @ R0.5592 /kWh	R	8,596,285.78
Electrification and Rural Subsidy 34,298,349 kWh @ R0.108 /kWh	R	3,704,221.69
<b>SERVICE CHARGE</b>	R	168,482.83

**TOTAL CHARGES** R **35,667,737.73**



<b>PAGE RUN NO</b>	EP 8
<b>BILL GROUP</b>	
<b>BILL PAGE</b>	2 OF 2

## Tax Invoice

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



uthukela  
water

Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002598
Date	2022/01/03

## Bill to:

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

<u>Item Description</u>	<u>Quantity</u>	<u>Price (Ex)</u>	<u>Tax</u>
JANUARY 2022 BULK INVOICE	2 753 687.00	3.94	1 627 429.02

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

Total (Excl)	10 849 526.78
Tax	1 627 429.02
<b>Total</b>	<b>12 476 955.80</b>

*F. Moola*

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

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

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

# Statement

uThukela Water (Pty) Ltd  
79 Harding Street  
Newcastle  
2940



uthukela  
water

Telephone	034 328 5000
Fax	034 326 3388
Date	2022/01/31
Amount Due	152 941 211.60

N003  
Newcastle Municipality - WSA  
Private Bag X 6621  
Newcastle  
2940

Date	Reference	Description	Allocated To	Debit	Credit	Balance
2021/07/01		Balance Brought Forward		116 667 909.30		116 667 909.30
2021/07/01	INV00002555	Invoice		12 378 302.33		129 046 211.63
2021/08/02	INV00002556	Invoice		12 665 069.32		141 711 280.95
2021/08/04	Newcastle Munic	Newcastle Municipality - WSA			12 350 147.53	129 361 133.42
2021/09/01	INV00002563	Invoice		12 615 554.56		141 976 687.98
2021/10/03	INV00002575	Invoice		12 745 671.28		154 722 359.26
2021/11/02	INV00002579	Invoice		10 663 282.98		165 385 642.24
2021/11/03	CRN0066	Invoice			10 663 282.98	154 722 359.26
2021/11/03	INV00002580	Invoice		12 262 775.43		166 985 134.69
2021/10/26	Newcastle Munic	Newcastle Municipality - WSA			6 000 000.00	160 985 134.69
2021/12/06	INV00002585	Invoice		12 511 699.51		173 496 834.20
2021/12/06	CRN0068	Invoice			12 511 699.51	160 985 134.69
2021/12/01	INV00002586	Invoice		12 511 699.51		173 496 834.20
2021/12/07	Newcastle Munic	Newcastle Municipality - WSA			10 852 701.21	162 644 132.99
2021/12/15	Newcastle Munic	Newcastle Municipality - WSA			11 670 929.58	150 973 203.41

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
77 663 485.70	12 665 069.32	12 615 554.56	12 745 671.28	12 262 775.43	12 511 699.51	12 476 955.80	152 941 211.60

## Deposit Banking Details

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

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
77 663 485.70	12 665 069.32	12 615 554.56	12 745 671.28	12 262 775.43	12 511 699.51	12 476 955.80	152 941 211.60

# Statement

uThukela Water (Pty) Ltd  
79 Harding Street  
Newcastle  
2940



uthukela  
water

Telephone	034 328 5000
Fax	034 326 3388
Date	2022/01/31
Amount Due	152 941 211.60

N003  
Newcastle Municipality - WSA  
Private Bag X 6621  
Newcastle  
2940

Date	Reference	Description	Allocated To	Debit	Credit	Balance
		Brought forward from previous page				150 973 203.41
2022/01/03	INV00002598	Invoice		12 476 955.80		163 450 159.21
2022/01/17	Newcastle Munic	Newcastle Municipality - WSA			10 508 947.61	152 941 211.60

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
77 663 485.70	12 665 069.32	12 615 554.56	12 745 671.28	12 262 775.43	12 511 699.51	12 476 955.80	152 941 211.60

## Deposit Banking Details

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

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
77 663 485.70	12 665 069.32	12 615 554.56	12 745 671.28	12 262 775.43	12 511 699.51	12 476 955.80	152 941 211.60

UTHUKELA WATER JANUARY 2022 RECON

Date	Details	AMOUNT EXCL VAT	VAT AMOUNT	CURRENT BILLING MOVEMENT	BALANCES
1/Jul/2021	Opening Balance	101 450 355,92	15 217 553,38	116 667 909,30	116 667 909,30
	Invoices raised previous months	65 373 106,46	9 805 965,97	75 179 072,43	75 179 072,43
2/Jan/2022	invoice raised during the months	10 849 526,78	1 627 429,02	12 476 955,80	12 476 955,80
	Total invoices for the year	76 222 633,24	11 433 394,99	87 656 028,23	87 656 028,23
	Payments made previous months	(35 542 415,92)	(5 331 362,40)	(40 873 778,32)	(40 873 778,32)
1/Jan/2022	Payment made during the months	(9 138 215,31)	(1 370 732,30)	(10 508 947,61)	(10 508 947,61)
	Total payments for the year	(44 680 631,24)	(6 702 094,69)	(51 382 725,93)	(51 382 725,93)
31/Jan/2022	Closing Balance	132 992 357,93	19 948 853,67	152 941 211,60	152 941 211,60
	<b>BALANCE AS PER GL -(010710010346)</b>	65 373 106,46			

JUN RECON

B

C

Preparer: Ikho Kubi  
Junior Accountant

Reviewer: CN Kubheka  
Manager: Expenditure

Reviewer: S T Biyela  
Director :Expenditure and Revenue Enhancement

Reviewer: S M Nkosi  
STRATEGIC EXECUTIVE DIRECTOR: BTO

Date: 01/02/2022

Date: 03/02/2022

Date: 4/2/2022

Date: 2022/02/04

INVESTMENT REGISTER FOR THE YEAR 2021/2022

NEWCASTLE LOCAL MUNICIPALITY

INVESTMENTS REGISTER FOR JAN 2021

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Accrued Interest	Interest Capitalized	Bank Charges Vat & Other	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 126,585.99	R 1,000,000.00		R 0.00		R 22,362.40		R 1,148,948.39
Housing Development Fund	Standard Bank 068450354/016	R 76,816.84	R 104,636,683.50		R 75,000,000.00		R 440,545.50		R 30,154,045.84
Provincialisation	Standard Bank 068450354/035	R 43,497.23	R 0.00		R 43,497.23		R 0.00		R 0.00
MIG	Standard Bank 068450354/036	R 18,528.89	R 3,894,231.35		R 3,703,325.91	R 2,169.86	R 44,861.15		R 3,957,621.39
NDPG	Standard Bank 068450354/037	R 36,659.25	R 3,666,666.66		R 60,906.28		R 0.00		R 0.00
Electrification Grant	Standard Bank 068450354/038	R 60,906.28	R 0.00		R 60,906.28		R 0.00		R 0.00
FGM	Standard Bank 068450354/039	R 79,269.05	R 0.00		R 79,269.05		R 0.00		R 0.00
Title deed low cost housing	Standard Bank 068450354/040	R 95,975.91	R 16,500,000.00		R 8,000,000.00		R 106,847.70		R 8,702,823.61
Capacity Building	Absa: 9288456248	R 64,583.53	R 0.00		R 64,463.53	R 0.00	R 0.00	R 120.00	R 0.00
Council Funds	Absa 9300506428	R 0.00	R 0.00		R 0.00		R 0.00	R 0.00	R 0.00
VAT Refund	Absa Bank : 9956019602	R 545,945.93	R 0.00				R 7,727.09		R 553,673.02
Council Funds	Nedbank 037648555441 46	R 117.05	R 17,709,000.00		R 17,757,163.06		R 48,046.01		R 0.00
Council Funds	Nedbank 037648555441 47	R 117.05	R 5,000,000.00		R 5,012,883.93		R 12,566.88		R 0.00
Council Funds	Nedbank 037648555441 48	R 117.07	R 0.00		R 117.97		R 0.90		R 0.00
Council Funds	Nedbank 037648555441 49	R 117.07	R 0.00		R 117.97		R 0.90		R 0.00
Council Funds	Nedbank 037648555441 52	R 132,168.09	R 360,270,681.53		R 282,200,000.00		R 929,487.88		R 79,132,337.50
Council Funds	Nedbank 037648555441 53	R 46.90	R 0.00		R 46.93	R 0.00	R 0.03		R 0.00
Post Office Guarantee	Nedbank 037648555441 56	R 382,513.94	R 0.00			R 11,318.24	R 0.00		R 382,513.94
Council Funds	Nedbank 037648555441 57	R 0.00	R 20,000,000.00		R 20,000,000.00		R 0.00		R 0.00
<b>Total</b>		<b>R 1,663,966.07</b>	<b>R 532,677,263.04</b>	<b>R 0.00</b>	<b>R 411,921,591.86</b>	<b>R 13,488.10</b>	<b>R 1,612,446.44</b>	<b>R 120.00</b>	<b>R 124,031,963.69</b>

Balance as per Bank Statements

(not added to capital)



<b>Month Recon</b>	
<b>Jan 2021</b>	
<b>Investments Reconciliation Statement as at 2021/01/31</b>	
<b>Closing Balance as per GL at 2021/01/31</b>	<b>123,575,017.55</b>
030997010001	42,406,931.37
030997070301	734,332,376.18
030997080301	-653,164,290.00
<b>Closing Balance as per Bank Statement at 31 Jan 2021</b>	<b>124,031,963.69</b>
STD 068450354/015	1,148,948.39
STD 068450354/016	30,154,045.84
STD 068450354/036	3,957,621.39
STD 068450354/040	8,702,823.61
ABSA 9300506428	553,673.02
NEDBANK 03/7648555441/052	79,132,337.50
NEDBANK 03/7648555441/056	382,513.94
<b>Reconciling Amount</b>	<b>-456,946.14</b>
<b>Reconciling Items</b>	
JV37996	1,207.86
JV37997	135,921.05
JV37995	319,817.23
<b>TOTAL</b>	<b>456,946.14</b>

Prepared by: SITHEMBISO  
Accountant: Financial Reporting  
Budget & Treasury Office

Checked by: B N KHUMALO  
Manager: Financial reporting  
Budget & Treasury Office

Reviewed by: M S NDLOVU  
Director: Budget and Financial Reforms  
Budget & Treasury Office

Approved by: S M NKOSI  
Strategic Executive Director:  
Budget & Treasury Office



**SUMMARY OF LOAN REGISTER FOR JANUARY 2022**

Account number	Interest Rate	LOAN AMOUNT	Opening balance as at 01.07.2021	Total Capital Payments	Interest Capitalised to Date	Interest Capitalised for the month	Total Interest Payments	Balance
Loan Account: 61000536	9.37%	24,285,550.00	4,569,221.41	2,843,583.15	152,676.10	12,118.23	303,998.55	1,574,315.81
Loan Account: 61000654	9.10%	25,993,166.00	7,462,923.97	1,331,702.13	350,321.04	46,107.21	332,939.72	6,148,603.16
Loan Account: 61000826	11.29%	12,750,000.00	4,129,319.58	483,066.85	248,714.38	33,879.07	227,339.64	3,667,627.47
Loan Account: 61000827	11.25%	1,975,000.00	1,397,370.65	49,610.22	88,192.59	12,513.31	76,667.09	1,359,285.93
Loan Account: 61000920	10.69%	7,000,000.00	4,979,491.43	438,484.62	282,171.36	38,952.66	493,896.36	4,329,281.81
Loan Account: 61000921	10.83%	1,850,000.00	1,261,676.09	48,683.74	74,594.36	10,565.74	128,353.37	1,159,233.34
Loan Account: 61007325	5.00%	11,980,174.80	6,423,987.65	920,146.92	169,230.43	22,712.43	301,943.98	5,371,127.18
Loan Account: 61007195	10.40%	122,185,000.00	99,480,056.49	6,773,802.84	5,560,368.55	775,768.81	9,663,431.14	88,603,191.08
Loan Account: 3042598105	11.44%	284,839,959.00	263,293,802.81	15,620,708.04	16,132,769.61	2,208,099.64	28,059,428.40	235,746,435.98
<b>Totals</b>				<b>28,509,788.51</b>	<b>23,059,038.42</b>	<b>3,160,717.10</b>	<b>39,587,998.25</b>	<b>347,959,101.74</b>

**BALANCE PER GENERAL LEDGER**

**347,918,461.88**

**DIFF - STATEMENT VS GEN LED**

**40,639.85**

VARIANCE

**40,639.85**

SAVINGS ON LOAN 61000536

**39,411.00**

LOAN 61000920

**982.47**

OVERPAYMENT ON LOAN

**246.38**

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

BN KHUMALO

MS NDLOVU

SM NKOSI  
STRATEGIC  
EXECUTIVE

ACCOUNTANT: GEN ACCOUNT & ADMIN SERVICES

MANAGER

DIRECTOR:  
BUDGET &  
FINANCIAL  
REFORMS

DIRECTOR: BUDGET  
& TREASURY  
OFFICE

DATE:

DATE:

DATE:

DATE:

**NEWCASTLE MUNICIPALITY GRANT REGISTER FOR JANUARY 2022**

Number	Vote number	Description	Opening balance	Receipts	Expenditure for JAN	Adjustments	Total Expenditure before VAT	VAT FOR THE MONTH	Total VAT Amount	Total Expenditure after VAT	Closing balance
1	03095200109	Environmental Management Framework	(60,871.43)								160,871.43
2	03095200709	Cherwell Town Electrification Grant	(823,975.11)								(823,975.11)
3	03095200812	Title Deeds Restoration Grant			43,205.64		210,833.38			274,038.99	
4	03095200812	Essential PV/Kiosk Incentive			51,497.37		1,832,145.38	3,183.71	10,585.03	1,912,145.38	
5	03095200512	Financial Management Grant (FMG)			18,952.21		219,413.10			238,365.31	
6	03095200612	Community Library Service Grant			179,833.26		273,156.18			452,989.44	
7	030952013912	Community Library Service Grant			352,471.43		2,717,186.11			3,069,657.54	
8	030952021001	Harrop Fresh Produce									
9	030952023901	South Maintenance Facilities Grant									
10	030952001212	MFG			3,941,871.64		51,031,828.78	834,536.83	7,777,886.95	59,709,034.73	
11	030952000929	Cherwell Arts Centre									
12	030952000929	Cherwell Arts Centre									
13	030952000929	Cherwell Arts Centre									
14	03095201812	Provision of									
15	03095201812	Provision of									
16	030952029712	For Amel Museum			179,150		40,099.27			40,099.27	
17	030952019812	Quality Building Hours			388,050.05		3,243,894.38			3,631,944.43	
18	030952019001	Newcastle Airport									
19	030952019001	Newcastle Airport									
20	030952019001	Newcastle Airport									
21	03095205112	Neighbouring Development									
22	03095202812	Medical Water Juts Grant			2,174,357.33		12,443,737.43			14,618,094.76	
23	030952024612	All Health Grants			9,544,423.82		153,614,213.21			163,158,637.03	
24	03095202211	Spas and Recreation					3,118,564.65			3,118,564.65	
25	030952026501	Title Deeds Restoration Grant - Post Management Grant									
26	030952043901	Energy Efficiency and Demand Side Management Grant									
		<b>TOTAL</b>	(4,232,313.71)	(29,682,807.40)	13,658,211.78	14,456,000.00	232,423,878.86	884,037.37	10,014,847.31	242,438,726.16	(4,600,000.00)

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

B.N KHUMALO

M.S NDLOYU

S.M NKOSI

ACCOUNTANT

MANAGER

DIRECTOR: BUDGET & FINANCIAL REFORMS

DIRECTOR: EXECUTIVE & TREASURY OFFICE

DATE:

DATE:

DATE:

DATE:

**ASSET REGISTER SUMMARY - 31 JAN 2022**

Description	OPENING BALANCE	PRIOR YEAR ADJUSTMENTS	RESTATED OPENING BALANCE	ADDITIONS	TRANSFERS	DEPRECIATION	DISPOSALS	CLOSING BALANCE
Land	171 960 447,16	-	171 960 447,16				(130 000,00)	171 830 447,16
Buildings	351 355 714,80	(88 849,68)	351 266 865,12			(8 653 520,82)	(62 335,54)	342 551 008,76
Community Assets	190 338 282,21	(24 326,60)	190 313 955,61		2 091 403,17	(5 829 704,57)		186 575 654,21
Infrastructure Assets	5 533 202 818,09	32 393 341,53	5 565 596 159,62		11 326 255,62	(179 810 513,79)		5 397 111 901,45
Movable Assets	45 105 023,86	(1 898 317,95)	43 206 705,92	1 374 399,86		(8 858 666,03)	(2 989,13)	35 719 450,62
Leased Assets	154 249,13	98 343,54	252 592,67	1 364 608,17		(262 541,39)		1 354 659,45
Work In Progress	147 979 418,34	3 004 524,47	150 983 942,81	64 865 465,74	(13 417 658,79)			202 431 749,76
	<b>6 440 095 953,59</b>	<b>33 484 715,31</b>	<b>6 473 580 668,91</b>	<b>67 604 473,77</b>	<b>-</b>	<b>(203 414 946,60)</b>	<b>(195 324,67)</b>	<b>6 337 574 871,41</b>
Intangible Assets	1 260 317,11	(2 649,15)	1 257 667,96	42 244,81		(539 548,64)		760 364,13
Heritage Assets	11 757 932,34	(120,00)	11 757 812,34	36 800,00				11 794 612,34
Investment Property	327 734 618,53	-	327 734 618,53				(895 000,00)	326 839 618,53
	<b>340 752 867,98</b>	<b>(2 769,15)</b>	<b>340 750 098,83</b>	<b>79 044,81</b>	<b>-</b>	<b>(539 548,64)</b>	<b>(895 000,00)</b>	<b>339 394 595,00</b>
	<b>6 780 848 821,57</b>	<b>33 481 946,17</b>	<b>6 814 330 767,74</b>	<b>67 683 518,58</b>	<b>-</b>	<b>(203 954 495,24)</b>	<b>(1 090 324,67)</b>	<b>6 676 969 466,41</b>

Prepared by:  Chantel Mazibuko - Accountant FAR

Approved by:  Nokubonga Msweli - Assets Manager

Reviewed by: Mfanafuthi Ndlovu - Director

Date: \_\_\_\_\_



Tran list no	Date	Description	Fees (R)	Debits (R)	Credits (R)	Balance (R)
		Balance brought forward				
	31/01/2022	TRANSFER TO 1180366085	13.85	15,233.41		7,321,054.51
<b>Closing balance</b>						<b>7,321,054.51</b>

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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				
	28/01/2022	NEDLNK DP 00100951 85			2,753.59	4,618,913.23
	29/01/2022	MAAA0606184/220128 12			16,000.00	4,634,913.23
	29/01/2022	CM SWP FROM-1162660066			544,385.22	5,179,298.45
	29/01/2022	TRANSFER TO 1180366085	13.85	333.38		5,178,965.07
002346	30/01/2022	RXA3CA1 CO06038003L0			18,184.70	5,197,149.77
	30/01/2022	CV CASH R18,184.70			0.00	5,197,149.77
	30/01/2022	RXA3CN4 CO06038003L1			13,554.00	5,210,703.77
	30/01/2022	CV CASH R13,554.00			0.00	5,210,703.77
	30/01/2022	RXA3CC3 CO06038003L2			7,473.00	5,218,176.77
	30/01/2022	CV CASH R7,473.00			0.00	5,218,176.77
	31/01/2022	EASYPAY			313,781.64	5,531,958.41
	31/01/2022	NEDLNK DP 90894081 688			140,197.23	5,672,155.64
	31/01/2022	NEDLNK DP 90894593 710			52,525.68	5,724,681.32
	31/01/2022	NEDLNK DP 90895116 630			36,652.05	5,761,333.37
	31/01/2022	NEDLNK DP 90893570 555			23,831.77	5,785,165.14
	31/01/2022	NEDLNK DP 00100951 86			7,171.07	5,792,336.21
	31/01/2022	BASQ21 KZN: AGR,001138157			15,547.71	5,807,883.92
	31/01/2022	SASSAFIN 261266			5,157.12	5,813,041.04
	31/01/2022	BASQ26 KZN: HEAL001403835			161.22	5,813,202.26
	31/01/2022	00001419			1,650.00	5,814,852.26
	31/01/2022	CC CASH R1,650.00			0.00	5,814,852.26
	31/01/2022	00001773			1,000.00	5,815,852.26
	31/01/2022	CC CASH R1,000.00			0.00	5,815,852.26
	31/01/2022	00002600			976.00	5,816,828.26
	31/01/2022	CC CASH R976.00			0.00	5,816,828.26
002347	31/01/2022	00001774			658.00	5,817,486.26
	31/01/2022	CC CASH R658.00			0.00	5,817,486.26
	31/01/2022	CASHIER 14			95.00	5,817,581.26
	31/01/2022	CC CASH R95.00			0.00	5,817,581.26
	31/01/2022	CASHIER 14			49.50	5,817,630.76
	31/01/2022	CC CASH R49.50			0.00	5,817,630.76
	31/01/2022	CASHIER 14			27.00	5,817,657.76
	31/01/2022	CC CASH R27.00			0.00	5,817,657.76
	31/01/2022	COMP 940 JAN 2022		643,814.00		5,173,843.76
	31/01/2022	COMP 912 JAN 2022		172,440.00		5,001,403.76
	31/01/2022	T248/220131		18,240.00		4,983,163.76
	31/01/2022	B142/220131		8,560.00		4,974,603.76
	31/01/2022	TW KUBHEKA 0789931757		4,000.00		4,970,603.76
	31/01/2022	M00883/220131		3,960.00		4,966,643.76
	31/01/2022	K00271/220127		1,980.00		4,964,663.76
	31/01/2022	S00575/220131		1,812.50		4,962,851.26
	31/01/2022	MERCH D - 02960755		66,064.80		4,896,786.46
	31/01/2022	MERCH D - 02960748		895.85		4,895,890.61
	31/01/2022	MERCH D - 02960730		895.85		4,894,994.76
	31/01/2022	MERCH D - 02960722		895.85		4,894,098.91
002348	31/01/2022	MERCH D - 02961274		895.85		4,893,203.06
	31/01/2022	MERCH D - 02960698		872.85		4,892,330.21
	31/01/2022	MERCH D - 02960672		801.05		4,891,529.16
	31/01/2022	MERCH D - 02997799		460.00		4,891,069.16
	31/01/2022	CM SWP FROM-1162660066			2,445,218.76	7,336,287.92
		Balance carried forward				

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Nedbank Ltd Reg No 1951/000009/06.  
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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](http://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	Account number		
Current account	1162667338		
Statement date:	31/01/2022	Envelope:	1 of 1
Statement period:	31/12/2021 – 31/01/2022	Total pages:	23
Statement frequency:	Month-end	Client VAT number:	

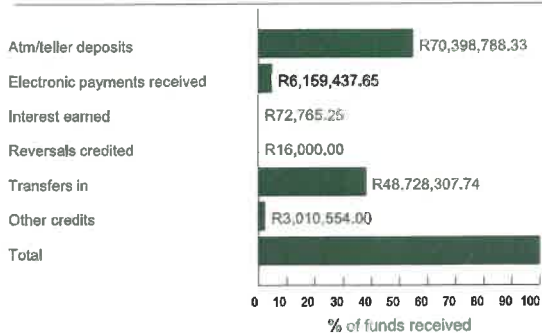
### Bank charges summary

Other charges	R0.00
Bank charge(s) (total)	R0.00
*VAT inclusive @	15.000%
VAT calculated monthly	

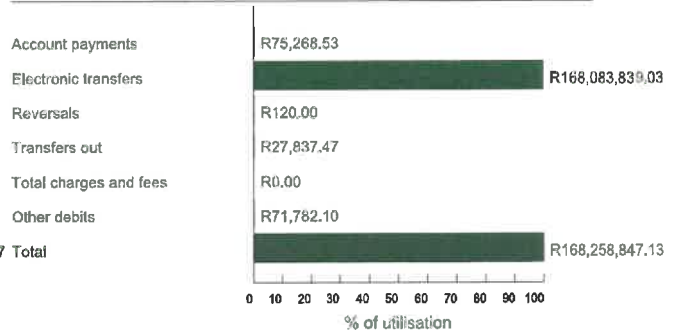
### Cashflow

Opening balance	R47,194,048.67
Funds received/Credits	R128,385,852.97
Funds used/Debits	R168,258,847.13
Closing balance	R7,321,054.51
Annual credit interest rate	0.000%

### Total funds received/credits R128,385,852.97



### Total funds used/debits R168,258,847.13



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Nedbank Ltd Reg No 1951/000009/06.  
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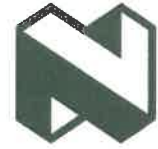
Tran list no	Date	Description	Fees (R)	Debits (R)	Credits (R)	Balance (R)
		Balance brought forward				
	31/01/2022	090010006400			3,174.48	2,387,770.79
	31/01/2022	190001128023			3,100.00	2,390,870.79
	31/01/2022	140010030223			3,084.00	2,393,954.79
	31/01/2022	260001102785			3,083.39	2,397,038.18
	31/01/2022	230010003633			3,038.77	2,400,076.95
019488	31/01/2022	180002564050			3,000.00	2,403,076.95
	31/01/2022	200001135342			2,960.00	2,406,036.95
	31/01/2022	190010001187			2,914.00	2,408,950.95
	31/01/2022	320001220849			2,846.97	2,411,797.92
	31/01/2022	170010016175			2,840.00	2,414,637.92
	31/01/2022	310001229336			2,713.66	2,417,351.58
	31/01/2022	250002709280			2,200.00	2,419,551.58
	31/01/2022	330001227795			2,173.00	2,421,724.58
	31/01/2022	240010031940			2,150.41	2,423,874.99
	31/01/2022	170010033352			2,018.00	2,425,892.99
	31/01/2022	190010021755			1,753.00	2,427,645.99
	31/01/2022	360002244966			1,715.94	2,429,361.93
	31/01/2022	320001220849			1,225.00	2,430,586.93
	31/01/2022	250003513673			1,193.17	2,431,780.10
	31/01/2022	220010020479			1,161.00	2,432,941.10
	31/01/2022	250010023369			1,117.28	2,434,058.38
	31/01/2022	240001163132			930.00	2,434,988.38
	31/01/2022	300001164672			820.00	2,435,808.38
	31/01/2022	200010004042			783.40	2,436,591.78
	31/01/2022	260003518715			772.62	2,437,364.40
019489	31/01/2022	290003516548			734.88	2,438,099.28
	31/01/2022	240003518507			697.14	2,438,796.42
	31/01/2022	310003518538			697.14	2,439,493.56
	31/01/2022	260003518665			697.14	2,440,190.70
	31/01/2022	340003518747			697.14	2,440,887.84
	31/01/2022	310003518546			697.14	2,441,584.98
	31/01/2022	270003518658			697.14	2,442,282.12
	31/01/2022	180010007902			657.00	2,442,939.12
	31/01/2022	110010010750			621.36	2,443,560.48
	31/01/2022	270002555792			600.00	2,444,160.48
	31/01/2022	320010029637			485.00	2,444,645.48
	31/01/2022	230006506961			350.00	2,444,995.48
	31/01/2022	240010000796			223.28	2,445,218.76
	31/01/2022	CM SWP TO-1162667338		2,445,218.76		0.00
<b>Closing balance</b>						<b>0.00</b>

see money differently

**NEDBANK**

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

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

Bank VAT Reg No 4320116074  
 Lost cards 0800 110 929  
 Client Solution Desk 0860 555 333  
 nedbank.co.za

Tax invoice

## Some of our fees will change on 1 January 2022.

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



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

### Account summary

Account type	Account number
Current account	1162660066

Statement date:	31/01/2022	Envelope:	1 of 1
Statement period:	31/12/2021 – 31/01/2022	Total pages:	185
Statement frequency:	Month-end	Client VAT number:	

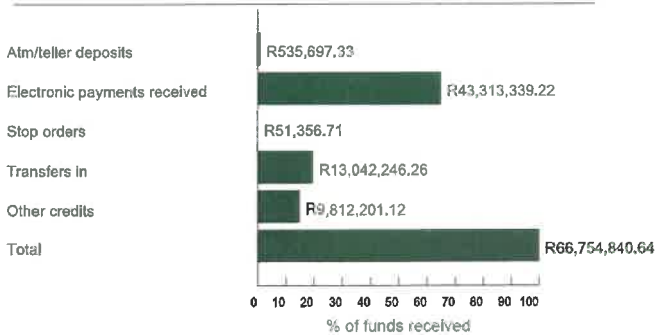
### Bank charges summary

Other charges	R0.00
Bank charge(s) (total)	R0.00
*VAT inclusive @	15.000%
VAT calculated monthly	

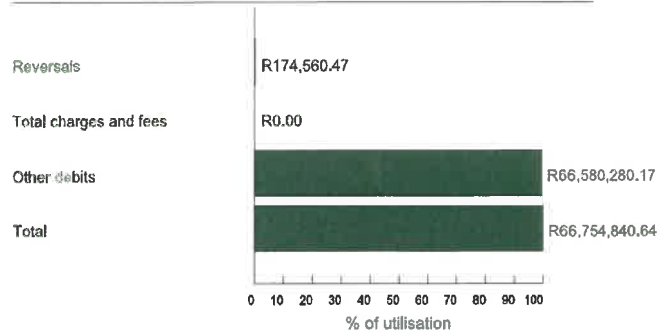
### Cashflow

Opening balance	R0.00
Funds received/Credits	R66,754,840.64
Funds used/Debits	R66,754,840.64
Closing balance	R0.00
Annual credit interest rate	0.000%

Total funds received/credits R66,754,840.64



Total funds used/debits R66,754,840.64



see money differently

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 Nedbank Ltd Reg No 1951/00009/06.  
 Page 1 of 185

## MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **Z W Mcineka**, the Acting Municipal Manager of **Newcastle Municipality**, hereby certify that the monthly budget statement for the month of January 2021/2022 financial year; have been prepared in accordance with the Municipal Finance Management Act, No56 of 2003; and Regulation 27 of the Municipal Budget and Reporting Regulations.

**Print Name** : **ZAMOKWAKHE WESLEY MCINEKA**

**Acting Municipal Manager** : **NEWCASTLE MUNICIPALITY**

**Signature** : .....

A handwritten signature in black ink, appearing to read 'Z W Mcineka', written over a dotted line.

**Date** : .....

11 FEBRUARY 2022