

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD: MONTH TWELVE:
30 JUNE 2022

| | |
|-----------------------|-------------------------------|
| Ref. No | : T 6/1/1 (2021/22) |
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| 1 st Level | : Finance Portfolio Committee |
| 2 nd Level | : Executive Committee |
| 3 rd Level | : Council |
| 4 th Level | : KZN Provincial Treasury |

1. PURPOSE

The purpose of this report is to appraise Council on the state of finances of the municipality at the period ended 30 June 2022. This report is prescribed in terms of section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA), which requires the Accounting Officer to submit a report to the Mayor on a monthly basis on the state of municipality's actual performance against the approved budget. The report allows council to exercise its oversight on the implementation of the budget and also serves as a tool for future planning. The report must also be submitted to the Provincial Treasuries as required by the same section of the MFMA. In the main, the report seeks council to note the implementation of the budget, and the implementation of the measures which will ensure that the state of finance of the municipality improve continuously, whereby the approved budget is compared to actual and expenditure.

2. BACKGROUND

Prior to the enactment of the MFMA, municipalities used to prepare budgets in different formats. Once the budgets were approved, municipality were also not prescribed by law to report regularly on the performance of their budget to councils. The promulgation of the MFMA prescribed the standardised and uniform formats of municipal budgets, adjustments budget, mid-year reports, quarterly reports and monthly reports. The main purpose of standardising these reports were to ensure uniformity and accountability across the local government sector, as well as to allow National Treasury to be able to consolidate and compare budget information of all municipalities. Once Council has approved the budget, the Accounting Officer is required by law to implement the budget and to report to Council through council committees on the performance of the budget through the Section 71 report.

3. DISCUSSION

This section will provide details of the actual performance against the approved budget of the municipality for the reporting period. It will cover the operating performance (operating revenue and operating expenditure), capital expenditure, financial position and cash flow position of the municipality. Since the municipality approved its adjustment budget on the 25th of February 2022, a comparison of the actual performance will therefore be based on the year-to-date adjusted budget.

This month's financial analysis comprises of the Section 71 will be reflected in both versions 6.4, manually captured, and 6.5 which is extracted from the system. The reason behind reflecting both versions is to update council on the progress of aligning the report to msoca data strings. There may be a few discrepancies which

- As at end the end of the twelfth month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.3 billion.
- 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:
 - The municipality's debtors aging as reflected in table SC3 is a total of R1.4 billion as at the end of the twelfth month. The bulk of the debtor's ageing amount (R1.2 billion) was for debt owing for more than 90 days, while R1.1 billion of the total debt is owed by households. When one investigates aged debtors less than 30 days there was a increase when compared with the previous month due to the easing uplifting Covid-19 regulations. It must be noted that the total figure of debtors is inclusive of indigent.
 - Property Plant and Equipment (Assets) comprise of R6.2 billion of the total assets of R7.7 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.
 - The municipality closed with a balance of cash and cash equivalent of R75.7 million as at the end of the twelfth month of the financial year, of which R29.5 million was at the current account and R46.2 million was from was from the call investments. It must be noted that the municipality had an obligation of R29.6 million relating to the HDF. The short-term obligations are sitting at R412.1 million as illustrated on SC4, while unspent conditional grants amount to R199.6 million, representing a cash shortfall of R565.5 million. Included under creditors is Eskom for R199.3 million which has also increased by R19.1 million when compared to May report, uThukela Water for R172.7 million, SARS – PAYE for R8.5 million, pension and other employee benefits for R16.7 million and other trade creditors for R14.8 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.
 - 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 R6.3 billion, while the net current asset is R45 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.
 - The **liquidity ratio** of the municipality is currently sitting at 7.9% as reflected in table SC2. As per paragraph 2.4.4 above, however, if one considers the impact of the HDF, conditional grants and creditors, the liquidity ratio is estimated at 0.18%, since the municipality needs R412.1 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.

may be due to timing differences in closing the financial systems whilst endeavouring to update the data strings. It should also be noted that the 2021/22 figures presented on this report are preliminary, until the audited Annual Financial Statements are produced.

Table C1: Monthly budget statements summary

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

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

| Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 342,534 | 362,426 | 362,426 | 28,511 | 352,585 | 362,426 | (9,841) | -3% | 362,426 |
| Service charges | 1,013,748 | 1,119,128 | 1,132,522 | 92,006 | 1,110,882 | 1,132,522 | (21,640) | -2% | 1,132,522 |
| Investment revenue | 3,068 | 2,296 | 2,294 | 548 | 4,445 | 2,294 | 2,151 | 94% | 2,294 |
| Transfers and subsidies | 549,062 | 695,021 | 842,932 | 9,508 | 757,748 | 757,748 | - | - | 842,932 |
| Other own revenue | 86,999 | 35,371 | 38,170 | 2,730 | 35,990 | 38,170 | (2,181) | -6% | 38,170 |
| Total Revenue (excluding capital transfers and contributions) | 1,995,412 | 2,214,242 | 2,378,344 | 133,304 | 2,261,650 | 2,293,160 | (31,510) | -1% | 2,378,344 |
| Employee costs | 546,878 | 570,234 | 572,674 | 51,573 | 578,120 | 572,674 | 5,446 | 1% | 572,674 |
| Remuneration of Councillors | 25,612 | 28,882 | 28,882 | 1,929 | 23,742 | 28,882 | (5,140) | -18% | 28,882 |
| Depreciation & asset impairment | 351,202 | 378,675 | 365,084 | 28,387 | 346,669 | 365,084 | (18,415) | -5% | 365,084 |
| Finance charges | 64,980 | 39,754 | 39,754 | 2,566 | 39,125 | 39,754 | (629) | -2% | 39,754 |
| Materials and bulk purchases | 686,953 | 693,252 | 696,716 | 93,705 | 655,568 | 696,716 | (41,148) | -6% | 696,716 |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Other expenditure | 575,969 | 778,133 | 951,142 | 93,317 | 691,340 | 951,142 | (259,802) | -27% | 951,142 |
| Total Expenditure | 2,251,593 | 2,488,931 | 2,654,252 | 271,456 | 2,334,563 | 2,654,252 | (319,689) | -12% | 2,654,252 |
| Surplus/(Deficit) | (256,181) | (274,689) | (275,908) | (138,152) | (72,913) | (361,092) | 288,179 | -80% | (275,908) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 90,870 | 121,377 | 156,106 | 16,114 | 122,888 | 156,106 | (33,218) | -21% | 156,106 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (165,311) | (153,312) | (119,803) | (122,039) | 49,975 | (204,987) | 254,961 | -124% | (119,803) |
| Share of surplus/ (deficit) of associate | (30,277) | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | (195,588) | (153,312) | (119,803) | (122,039) | 49,975 | (204,987) | 254,961 | -124% | (119,803) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 124,501 | 145,393 | 185,393 | 20,831 | 149,888 | 185,393 | (35,506) | -19% | 185,393 |
| Capital transfers recognised | 90,870 | 121,377 | 156,105 | 16,114 | 122,888 | 156,105 | (33,217) | -21% | 156,105 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 33,631 | 24,016 | 29,289 | 4,717 | 27,000 | 29,289 | (2,289) | -8% | 29,289 |
| Total sources of capital funds | 124,501 | 145,393 | 185,393 | 20,831 | 149,888 | 185,393 | (35,506) | -19% | 185,393 |
| Financial position | | | | | | | | | |
| Total current assets | 791,572 | 649,643 | 646,675 | | 1,001,620 | | | | 646,675 |
| Total non current assets | 6,967,906 | 6,982,268 | 6,982,268 | | 6,797,421 | | | | 6,982,268 |
| Total current liabilities | 931,052 | 653,059 | 741,635 | | 956,525 | | | | 741,635 |
| Total non current liabilities | 576,650 | 548,118 | 548,117 | | 510,391 | | | | 548,117 |
| Community wealth/Equity | 6,251,776 | 6,430,734 | 6,339,190 | | 6,332,127 | | | | 6,339,190 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 123,911 | 159,442 | 202,958 | (4,977) | 272,302 | 274,136 | 1,834 | 1% | 202,958 |
| Net cash from (used) investing | (121,388) | (134,393) | (174,393) | (20,091) | (143,250) | (174,393) | (31,143) | 18% | (174,393) |
| Net cash from (used) financing | (29,291) | (31,884) | (31,884) | (29,266) | (62,792) | (31,884) | 30,907 | -97% | (31,884) |
| Cash/cash equivalents at the month/year end | 9,500 | 9,150 | 6,181 | - | 75,761 | 77,359 | 1,599 | 2% | 6,181 |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 113,944 | 31,852 | 32,344 | 61,420 | 68,428 | 28,079 | 186,129 | 907,294 | 1,429,490 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 123,905 | 5 | - | - | 11,284 | - | 105,436 | 171,552 | 412,182 |

3.1. Operating budget performance-revenue

- The municipality generated a total revenue of R2.2 billion of the adjusted budget of R2.3 billion, representing 95% percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R31.5 million. Although the aggregate performance on revenue generated shows a variance of negative 1 percent, it is however necessary to explain reasons which attributed to the variance.
- The municipality generated R21.6 million (-2%) less revenue from service charges than the year-to-date budget of R1.132 billion for the period under review. Electricity, sanitation and refuse under-performed below target by R21.3million, R1 million and R807 thousand respectively. Water over-performed above target by R1.5 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.
- The municipality generated revenue from property rates which is R9.8 million (-3%) less than the year-to-date budget of R362.4 million during the period under review.
- The municipality generated R2.1 million (94%) more revenue from interest on investments than the year-to-date budget of R2.2 million for the period under review. This is due to the investments top up.
- The municipality recorded R757.7 million for operational and R122.8 million for capital transfers and subsidies.
- The municipality generated R38.1 million (-6%) less revenue from sundry revenue than a pro-rata budget of R38.1 million for the period under review.

3.2. Operating performance – expenditure

- The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of June 2022, the municipality incurred the total expenditure of R2.3 billion of the adjusted budget of R2.6 billion, which represents 87.9 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R319.6 million, representing under-expenditure of 12 percent.
- Depreciation has under-performed by R18.4 million (-5%) in the twelfth month of the financial year due to the very low capital expenditure and projects still under work in progress (not yet capitalised). Debt impairment under-performed by R250.4 million (-91%) since the municipality is recognising debt impairment on indigents only during the year, all other impairments are done at the compilation of Annual Financial Statements at year-end.
- The municipality spent R38.3 million (-7%) less on the bulk purchases than the year-to-date budget of R557.1 million. This is due to warmer month's season and performance is expected to improve in the last month of the financial year as it gets colder.
- Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be performing R2.7 million (-2%) less than the year-to-date budget of R139.5 million.

- The municipality spent R6.4 million (-1%) less on contracted services than the year-to-date budget of R564.9 million. This is due to some of the housing projects being slower in implementation.
- The municipality spent R5.4 million (1%) more on employee related costs than a year-to-date budget of R572.6 million. The performance is considered to be in line with the budget.

3.2.1 Operational expenditure by function

The table below reflects the municipality's operational expenditure of the municipality by standards function.

| KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | % | |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 595,470 | 412,892 | 463,170 | 53,282 | 466,817 | 463,170 | 3,647 | 1% | 463,170 |
| Executive and council | | 172,102 | 81,428 | 95,154 | 11,170 | 93,820 | 95,154 | (1,334) | -1% | 95,154 |
| Finance and administration | | 418,192 | 324,629 | 367,278 | 42,028 | 372,369 | 367,278 | 5,090 | 1% | 367,278 |
| Internal audit | | 5,176 | 6,835 | 737 | 85 | 628 | 737 | (109) | -15% | 737 |
| Community and public safety | | 228,840 | 363,201 | 517,110 | 63,942 | 507,769 | 517,110 | (9,341) | -2% | 517,110 |
| Community and social services | | 32,561 | 39,395 | 42,032 | 5,698 | 37,498 | 42,032 | (4,534) | -11% | 42,032 |
| Sport and recreation | | 78,913 | 81,049 | 71,745 | 6,885 | 67,860 | 71,745 | (3,885) | -5% | 71,745 |
| Public safety | | 59,508 | 60,864 | 67,611 | 5,917 | 65,732 | 67,611 | (1,879) | -3% | 67,611 |
| Housing | | 48,669 | 172,577 | 326,119 | 44,519 | 327,112 | 326,119 | 993 | 0% | 326,119 |
| Health | | 9,188 | 9,315 | 9,603 | 923 | 9,566 | 9,603 | (37) | 0% | 9,603 |
| Economic and environmental services | | 289,060 | 290,015 | 271,605 | 9,306 | 259,504 | 271,605 | (12,100) | -4% | 271,605 |
| Planning and development | | 81,394 | 85,704 | 80,996 | 5,064 | 78,093 | 80,996 | (2,904) | -4% | 80,996 |
| Road transport | | 207,656 | 204,303 | 190,601 | 4,241 | 181,404 | 190,601 | (9,197) | -5% | 190,601 |
| Environmental protection | | 9 | 8 | 8 | 1 | 7 | 8 | (0) | -3% | 8 |
| Trading services | | 1,167,699 | 1,419,052 | 1,399,012 | 142,691 | 1,097,209 | 1,399,012 | (301,803) | -22% | 1,399,012 |
| Energy sources | | 567,650 | 701,055 | 705,018 | 78,754 | 658,462 | 705,018 | (46,555) | -7% | 705,018 |
| Water management | | 492,183 | 615,329 | 595,992 | 55,187 | 344,272 | 595,992 | (251,719) | -42% | 595,992 |
| Waste water management | | 73,246 | 63,720 | 55,661 | 4,267 | 53,873 | 55,661 | (1,788) | -3% | 55,661 |
| Waste management | | 34,619 | 38,948 | 42,342 | 4,483 | 40,601 | 42,342 | (1,741) | -4% | 42,342 |
| Other | | 801 | 3,771 | 3,356 | 2,234 | 3,265 | 3,356 | (91) | -3% | 3,356 |
| Total Expenditure - Functional | 3 | 2,281,870 | 2,488,931 | 2,654,252 | 271,456 | 2,334,563 | 2,654,252 | (319,689) | -12% | 2,654,252 |
| Surplus/ (Deficit) for the year | | (195,588) | (153,312) | (119,803) | (122,039) | 49,975 | (204,987) | 254,961 | -124% | (119,803) |

- Presentation of the operating performance function is required by National Treasury (NT) to be done by all municipality in order to achieve standardization and uniformity. The functions represent the departments that NT encourages all municipalities to set up.
- The table above reflects that most of the functions seem to be under-spending when compared with the year-to-date budget. Governance and Administration is overspent by R3.6 million (1%), Community and Public Safety is underspent by R9.3 million (-2%), Economic and Environmental Services is under-spent by R12.1 million (-4%), Trading services are underspent by R301.8 million (-22%) and Other Services are underspent by R91 thousand (-3%)

3.3. Capital expenditure

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

| KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June | | | | | | | | | | |
|---|------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Vote Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 2 - COMMUNITY SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 3 - BUDGET AND TREASURY | | - | - | - | - | - | - | - | - | - |
| Vote 4 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS | | - | - | - | - | - | - | - | - | - |
| Vote 6 - TECHNICAL SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | - | - | - | - | - | - | - | - | - |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 2 - COMMUNITY SERVICES | | 5,301 | - | 13,812 | 1,289 | 5,583 | 13,812 | (8,229) | -60% | 13,812 |
| Vote 3 - BUDGET AND TREASURY | | 2,038 | 1,200 | 2,066 | 498 | 1,748 | 2,066 | (319) | -15% | 2,066 |
| Vote 4 - MUNICIPAL MANAGER | | - | 300 | 239 | 243 | 243 | 239 | 4 | 2% | 239 |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS | | 21,528 | 10,651 | 26,405 | 6,438 | 13,195 | 26,405 | (13,210) | -50% | 26,405 |
| Vote 6 - TECHNICAL SERVICES | | 95,636 | 130,342 | 139,971 | 12,384 | 128,910 | 139,971 | (11,061) | -9% | 139,971 |
| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES | | - | 2,900 | 2,900 | - | 2,208 | 2,900 | (692) | -24% | 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] | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 124,501 | 145,393 | 185,393 | 20,831 | 149,888 | 185,393 | (35,506) | -19% | 185,393 |
| Total Capital Expenditure | | 124,501 | 145,393 | 185,393 | 20,831 | 149,888 | 185,393 | (35,506) | -19% | 185,393 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 2,038 | 4,400 | 5,205 | 740 | 4,199 | 5,205 | (1,008) | -19% | 5,205 |
| Executive and council | | - | 300 | 239 | 243 | 243 | 239 | 4 | 2% | 239 |
| Finance and administration | | 2,038 | 4,100 | 4,966 | 498 | 3,956 | 4,966 | (1,010) | -20% | 4,966 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 6,283 | 11,035 | 13,637 | 245 | 5,025 | 13,637 | (8,612) | -63% | 13,637 |
| Community and social services | | 3,611 | - | 1,490 | 67 | 1,162 | 1,490 | (328) | -22% | 1,490 |
| Sport and recreation | | 294 | 11,000 | 11,098 | 148 | 3,367 | 11,098 | (7,731) | -70% | 11,098 |
| Public safety | | 1,683 | - | - | - | - | - | - | - | - |
| Housing | | 695 | 35 | 1,049 | 30 | 496 | 1,049 | (553) | -53% | 1,049 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 74,561 | 47,143 | 58,384 | 8,022 | 42,210 | 58,384 | (16,174) | -28% | 58,384 |
| Planning and development | | 20,407 | 10,731 | 25,471 | 6,411 | 12,778 | 25,471 | (12,693) | -50% | 25,471 |
| Road transport | | 54,154 | 36,412 | 32,913 | 1,612 | 29,432 | 32,913 | (3,481) | -11% | 32,913 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 41,620 | 82,815 | 108,167 | 11,823 | 98,454 | 108,167 | (9,713) | -9% | 108,167 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | 24,536 | 46,707 | 64,577 | 4,865 | 60,525 | 64,577 | (4,052) | -8% | 64,577 |
| Waste water management | | 16,946 | 36,109 | 42,366 | 5,904 | 36,874 | 42,366 | (5,491) | -13% | 42,366 |
| Waste management | | 138 | - | 1,224 | 1,054 | 1,054 | 1,224 | (170) | -14% | 1,224 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 124,501 | 145,393 | 185,393 | 20,831 | 149,888 | 185,393 | (35,506) | -19% | 185,393 |
| Funded by: | | | | | | | | | | |
| National Government | | 90,051 | 110,342 | 132,942 | 11,279 | 112,998 | 132,942 | (19,944) | -15% | 132,942 |
| Provincial Government | | 819 | 11,035 | 23,163 | 4,835 | 9,890 | 23,163 | (13,272) | -57% | 23,163 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial / Departmental) | | - | - | - | - | - | - | - | - | - |
| Agencies, Households, Non-profit institutions, Private | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 90,870 | 121,377 | 156,105 | 16,114 | 122,888 | 156,105 | (33,217) | -21% | 156,105 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 33,631 | 24,016 | 29,289 | 4,717 | 27,000 | 29,289 | (2,289) | -8% | 29,289 |
| Total Capital Funding | 0 | 124,501 | 145,393 | 185,393 | 20,831 | 149,888 | 185,393 | (35,506) | -19% | 185,393 |

- Capital expenditure for the twelfth month of the financial year was R149.8 million which represents 80.8% of the adjusted capital budget of R185.3 million. Comparison between the year-to-budget of R185.3 million and actual expenditure for the period reflects an under expenditure of R35.5 million, which implies that the municipality spent 19% 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.

3.3.1 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

GRANT ANALYSIS AS AT 30 JUNE 2022

| GRANT NAME | 2021/2022 BUDGET ALLOCATION | 2021/2022 ADJUSTED BUDGET | 2021/2022 TOTAL BUDGET | YEAR TO DATE (Ind vat) | % Spent |
|---|-----------------------------------|------------------------------|---------------------------|---------------------------|---------|
| NATIONAL GRANTS | | | | | |
| Energy Efficiency and Demand Management | 4,000,000.00 | | 4,000,000.00 | 343,660.66 | 86% |
| Integrated National Electrification Programme | 13,500,000.00 | - 13,500,000.00 | - | - | 0% |
| Finance Management Grant | 1,650,000.00 | - | 1,650,000.00 | 1,602,516.80 | 97% |
| Water Services Infrastructure Grant (WSIG) | 40,000,000.00 | - | 40,000,000.00 | 38,927,694.82 | 97% |
| Municipal Infrastructure Grant (MIG) | 119,182,000.00 | - | 119,182,000.00 | 120,229,861.56 | 101% |
| EPWP Incentive | 2,948,000.00 | - | 2,948,000.00 | 2,848,393.57 | 97% |
| LGSETA | 1,546,185.00 | - | 1,546,185.00 | 1,426,090.87 | 92% |
| Neighbourhood Development Partnership | 15,000,000.00 | - 7,500,000.00 | 7,500,000.00 | 3,002,036.34 | 40% |
| | | | | | |
| PROVINCIAL GRANTS | | | | | |
| Museums Services | 429,000.00 | - | 429,000.00 | 91,750.62 | 21% |
| Community Library Services Grant | 2,475,000.00 | | 2,475,000.00 | 2,461,837.05 | 99% |
| Housing(EEDBS Transfer of Ownership) | 2,746,443.00 | | 2,746,443.00 | 177,560.01 | 6% |
| Housing Projects | 192,793,000.00 | 120,000,000.00 | 312,793,000.00 | 265,998,435.38 | 85% |
| Provincialisation of Libraries | 6,757,000.00 | | 6,757,000.00 | 6,757,000.00 | 100% |
| Accredited municipalities | 3,839,000.00 | 2,055,000.00 | 5,894,000.00 | 6,112,009.31 | 104% |
| Water Intervention Project | - | 8,700,000.00 | 8,700,000.00 | 6,386,679.79 | 73% |
| Sport and Recreation | 11,000,000.00 | - | 11,000,000.00 | 3,583,509.37 | 33% |
| | | | | | |
| GRANTS ROLLOVERS | | | | | |
| Museums Services(Rollover) | 552,221.00 | - | 552,221.00 | 350,035.92 | 63% |
| Provincialisation of Libraries(Rollover) | 1,012,958.00 | - | 1,012,958.00 | 957,191.76 | 94% |
| Community Library(Rollover) | 412,548.00 | - | 412,548.00 | 406,786.65 | 99% |
| Greenest Town | - | 1,223,975.00 | 1,223,975.00 | 1,054,469.46 | 86% |
| EDTEA(Airport Upgrade) | - | 2,000,000.00 | 2,000,000.00 | - | 0% |
| EDTEA(Trade Stalls) | - | 1,000,000.00 | 1,000,000.00 | - | 0% |
| | | | | | |
| | | GOOD SPENDING | 95% -100% | | |
| | | MODERATE SPENDING | 80%-94% | | |
| | | LOW SPENDING | >79% | | |

It must be mentioned that at amount of R14.4 million was withheld from our second trench of the equitable share due to application for grant roll-overs being declined by National Treasury, NDPG (R5.9million) and WSIG (R8.5 million). The electrification grant allocation of R13.5 million for 2021/22 was also denied in the adjusted DORA .

3.4. Financial position

Table C6: Monthly budget statements – Financial Position

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

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

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | |
|--|-----|------------------|---------------------|------------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 7,834 | 390 | 390 | 29,529 | 390 |
| Call investment deposits | | 1,666 | 8,760 | 5,791 | 46,232 | 5,791 |
| Consumer debtors | | 647,406 | 544,148 | 544,148 | 836,334 | 544,148 |
| Other debtors | | 115,423 | 81,351 | 81,351 | 65,009 | 81,351 |
| Current portion of long-term receivables | | – | – | – | – | – |
| Inventory | | 19,242 | 14,995 | 14,995 | 24,518 | 14,995 |
| Total current assets | | 791,572 | 649,643 | 646,675 | 1,001,620 | 646,675 |
| Non current assets | | | | | | |
| Long-term receivables | | – | – | – | – | – |
| Investments | | – | – | – | – | – |
| Investment property | | 327,735 | 341,874 | 341,874 | 324,521 | 341,874 |
| Investments in Associate | | 187,056 | 217,333 | 217,333 | 187,056 | 217,333 |
| Property, plant and equipment | | 6,440,097 | 6,410,126 | 6,410,126 | 6,273,640 | 6,410,126 |
| Biological | | – | – | – | – | – |
| Intangible | | 1,260 | 1,224 | 1,224 | 382 | 1,224 |
| Other non-current assets | | 11,758 | 11,711 | 11,711 | 11,823 | 11,711 |
| Total non current assets | | 6,967,906 | 6,982,268 | 6,982,268 | 6,797,421 | 6,982,268 |
| TOTAL ASSETS | | 7,759,478 | 7,631,911 | 7,628,942 | 7,799,042 | 7,628,942 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Borrowing | | 31,097 | 15,118 | 15,118 | 32,361 | 15,118 |
| Consumer deposits | | 27,520 | 27,095 | 27,095 | 33,406 | 27,095 |
| Trade and other payables | | 861,029 | 601,094 | 689,671 | 879,352 | 689,671 |
| Provisions | | 11,406 | 9,752 | 9,752 | 11,406 | 9,752 |
| Total current liabilities | | 931,052 | 653,059 | 741,635 | 956,525 | 741,635 |
| Non current liabilities | | | | | | |
| Borrowing | | 362,054 | 345,654 | 345,654 | 297,998 | 345,654 |
| Provisions | | 214,597 | 202,464 | 202,464 | 212,392 | 202,464 |
| Total non current liabilities | | 576,650 | 548,118 | 548,117 | 510,391 | 548,117 |
| TOTAL LIABILITIES | | 1,507,703 | 1,201,177 | 1,289,752 | 1,466,915 | 1,289,752 |
| NET ASSETS | 2 | 6,251,776 | 6,430,734 | 6,339,190 | 6,332,127 | 6,339,190 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 6,221,534 | 6,400,660 | 6,313,348 | 6,302,219 | 6,313,348 |
| Reserves | | 30,242 | 30,074 | 25,842 | 29,907 | 25,842 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 6,251,776 | 6,430,734 | 6,339,190 | 6,332,127 | 6,339,190 |

3.5. Cash flow position

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

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

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|----------|------------------|---------------------|------------------|-----------------|------------------|------------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 367,177 | 271,820 | 271,820 | 28,796 | 348,289 | 271,820 | 76,469 | 28% | 271,820 |
| Service charges | | 682,204 | 942,901 | 955,548 | 95,471 | 983,477 | 955,548 | 27,929 | 3% | 955,548 |
| Other revenue | | 32,949 | 29,045 | 257,709 | 734 | 13,234 | 257,709 | (244,475) | -95% | 257,709 |
| Transfers and Subsidies - Operational | | 527,884 | 695,021 | 828,432 | 5,179 | 889,216 | 903,672 | (14,456) | -2% | 828,432 |
| Transfers and Subsidies - Capital | | 107,531 | 121,377 | 152,677 | — | 148,615 | 148,615 | (0) | 0% | 152,677 |
| Interest | | 6,903 | 2,296 | 2,294 | 644 | 8,238 | 2,294 | 5,944 | 259% | 2,294 |
| Dividends | | — | — | — | — | — | — | — | — | — |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (1,558,017) | (1,863,263) | (2,225,766) | (133,236) | (2,079,641) | (2,225,766) | (146,126) | 7% | (2,225,766) |
| Finance charges | | (42,721) | (39,754) | (39,754) | (2,566) | (39,125) | (39,754) | (629) | 2% | (39,754) |
| Transfers and Grants | | — | — | — | — | — | — | — | — | — |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 123,911 | 159,442 | 202,958 | (4,977) | 272,302 | 274,136 | 1,834 | 1% | 202,958 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 1,635 | 11,000 | 11,000 | 740 | 6,638 | 11,000 | (4,362) | -40% | 11,000 |
| Decrease (increase) in non-current receivables | | — | — | — | — | — | — | — | — | — |
| Decrease (increase) in non-current investments | | 1,478 | — | — | — | — | — | — | — | — |
| Payments | | | | | | | | | | |
| Capital assets | | (124,501) | (145,393) | (185,393) | (20,831) | (149,888) | (185,393) | (35,506) | 19% | (185,393) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (121,388) | (134,393) | (174,393) | (20,091) | (143,250) | (174,393) | (31,143) | 18% | (174,393) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | — | — | — | — | — | — | — | — | — |
| Borrowing long term/refinancing | | — | — | — | — | — | — | — | — | — |
| Increase (decrease) in consumer deposits | | — | — | — | — | — | — | — | — | — |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (29,291) | (31,884) | (31,884) | (29,266) | (62,792) | (31,884) | 30,907 | -97% | (31,884) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (29,291) | (31,884) | (31,884) | (29,266) | (62,792) | (31,884) | 30,907 | -97% | (31,884) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (26,768) | (6,835) | (3,319) | (54,334) | 66,260 | 67,859 | | | (3,319) |
| Cash/cash equivalents at beginning: | | 36,268 | 15,985 | 9,500 | | 9,500 | 9,500 | | | 9,500 |
| Cash/cash equivalents at month/year end: | | 9,500 | 9,150 | 6,181 | | 75,761 | 77,359 | | | 6,181 |

- 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 R75.7 million as at the end of June 2022 which represents a cash increase of R66.2 million since the beginning of the financial year. This is due to receipt of grant allocations, some of which have not been spent.
- Cash flows from operating activities yielded a net cash inflow of R272.3 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.
- Cash flows from investing activities recorded net cash outflows of R143.2 million this is due to the capital expenditure incurred.

- Cash flows from financing activities recorded net cash outflows of R62.7 million. This was due to the capital repayment of loans by the municipality during the period.

4. LEGAL IMPLICATIONS

The submission of the S71 report is a requirement of the MFMA. Failure by the Accounting Officer to submit this report to the Mayor and to the National and Provincial Treasuries within 10 working days after the end of each month constitute non-compliance with the law. If such non-compliance is not rectified, National Treasury may invoke section 38(1)(a) of the MFMA which states that National Treasury may stop the transfer of funds due to a municipality as its share of local government's equitable share referred to in Section 214(1)(a) of the Constitution.

5. POLICY IMPLICATIONS

The submission of the S71 report is also a requirement and compliance with the approved Budget Policy of Council, which is reviewed annually as part of the budget-related policies.

6. FINANCIAL IMPLICATIONS

There are no financial implications associated with the approval of this report. The report is intended to appraise council of the budget implementation to allow the council to monitor and take remedial steps should there be any material variances from the projected revenue by source and from the municipality's expenditure projections per vote.

7. RISKS

There are no risks appreciated with the submission and approval of this report. It is however important that the report is submitted within the legislated timeframes in order to ensure compliance. Risk of non-compliance with S71 of the MFMA, should the report not reach the Mayor, Provincial Treasury and National Treasury within 10 working days after the end of the month.

8. MANAGEMENT OF RISKS

All month-end processes must be done on time to allow the budget and treasury office to prepare and submit report timeously.

9. RECOMMENDATIONS

9.1 That the Council notes the submission of S71 for the month ended 30 June 2022;

9.2 That the management implement 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;

SED: BTO

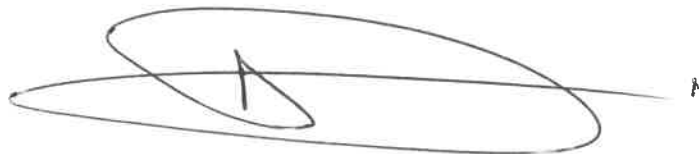
9.3 That the management prioritize spending of grant funded projects to meet targets sets in order to ensure that we do not revert funds to National Treasury;

9.4 That the municipality resuscitate its debt collection strategies in order to improve its collection rate.

Report prepared by:

A handwritten signature in black ink, appearing to read 'J. Ndlovu', written over a horizontal line.

Report seen by:

A large, stylized handwritten signature in black ink, likely belonging to DX DUBE.

DX DUBE
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE

A handwritten signature in black ink, likely belonging to SM NKOSI.

SM NKOSI
STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE



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

| Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 342,534 | 362,426 | 362,426 | 28,511 | 352,585 | 362,426 | (9,841) | -3% | 362,426 |
| Service charges | 1,013,748 | 1,119,128 | 1,132,522 | 92,006 | 1,110,882 | 1,132,522 | (21,640) | -2% | 1,132,522 |
| Investment revenue | 3,068 | 2,296 | 2,294 | 548 | 4,445 | 2,294 | 2,151 | 94% | 2,294 |
| Transfers and subsidies | 549,062 | 695,021 | 842,932 | 9,508 | 757,748 | 757,748 | — | | 842,932 |
| Other own revenue | 86,999 | 35,371 | 38,170 | 2,730 | 35,990 | 38,170 | (2,181) | -6% | 38,170 |
| Total Revenue (excluding capital transfers and contributions) | 1,995,412 | 2,214,242 | 2,378,344 | 133,304 | 2,261,650 | 2,293,160 | (31,510) | -1% | 2,378,344 |
| Employee costs | 546,878 | 570,234 | 572,674 | 51,573 | 578,120 | 572,674 | 5,446 | 1% | 572,674 |
| Remuneration of Councillors | 25,612 | 28,882 | 28,882 | 1,929 | 23,742 | 28,882 | (5,140) | -18% | 28,882 |
| Depreciation & asset impairment | 351,202 | 378,675 | 365,084 | 28,367 | 346,669 | 365,084 | (18,415) | -5% | 365,084 |
| Finance charges | 64,980 | 39,754 | 39,754 | 2,566 | 39,125 | 39,754 | (629) | -2% | 39,754 |
| Materials and bulk purchases | 686,953 | 693,252 | 696,716 | 93,705 | 655,568 | 696,716 | (41,148) | -6% | 696,716 |
| Transfers and subsidies | — | — | — | — | — | — | — | | — |
| Other expenditure | 575,969 | 778,133 | 951,142 | 93,317 | 691,340 | 951,142 | (259,802) | -27% | 951,142 |
| Total Expenditure | 2,251,593 | 2,488,931 | 2,654,252 | 271,456 | 2,334,563 | 2,654,252 | (319,689) | -12% | 2,654,252 |
| Surplus/(Deficit) | (256,181) | (274,689) | (275,908) | (138,152) | (72,913) | (361,092) | 288,179 | -80% | (275,908) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 90,870 | 121,377 | 156,106 | 16,114 | 122,888 | 156,106 | (33,218) | -21% | 156,106 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | — | — | — | — | — | — | — | | — |
| Surplus/(Deficit) after capital transfers & contributions | (165,311) | (153,312) | (119,803) | (122,039) | 49,975 | (204,987) | 254,961 | -124% | (119,803) |
| Share of surplus/ (deficit) of associate | (30,277) | — | — | — | — | — | — | | — |
| Surplus/ (Deficit) for the year | (195,588) | (153,312) | (119,803) | (122,039) | 49,975 | (204,987) | 254,961 | -124% | (119,803) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 124,501 | 145,393 | 185,393 | 20,831 | 149,888 | 185,393 | (35,506) | -19% | 185,393 |
| Capital transfers recognised | 90,870 | 121,377 | 156,105 | 16,114 | 122,888 | 156,105 | (33,217) | -21% | 156,105 |
| Borrowing | — | — | — | — | — | — | — | | — |
| Internally generated funds | 33,631 | 24,016 | 29,289 | 4,717 | 27,000 | 29,289 | (2,289) | -8% | 29,289 |
| Total sources of capital funds | 124,501 | 145,393 | 185,393 | 20,831 | 149,888 | 185,393 | (35,506) | -19% | 185,393 |
| Financial position | | | | | | | | | |
| Total current assets | 791,572 | 649,643 | 646,675 | | 1,001,620 | | | | 646,675 |
| Total non current assets | 6,967,906 | 6,982,268 | 6,982,268 | | 6,797,421 | | | | 6,982,268 |
| Total current liabilities | 931,052 | 653,059 | 741,635 | | 956,525 | | | | 741,635 |
| Total non current liabilities | 576,650 | 548,118 | 548,117 | | 510,391 | | | | 548,117 |
| Community wealth/Equity | 6,251,776 | 6,430,734 | 6,339,190 | | 6,332,127 | | | | 6,339,190 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 123,911 | 159,442 | 202,958 | (4,977) | 272,302 | 274,136 | 1,834 | 1% | 202,958 |
| Net cash from (used) investing | (121,388) | (134,393) | (174,393) | (20,091) | (143,250) | (174,393) | (31,143) | 18% | (174,393) |
| Net cash from (used) financing | (29,291) | (31,884) | (31,884) | (29,266) | (62,792) | (31,884) | 30,907 | -97% | (31,884) |
| Cash/cash equivalents at the month/year end | 9,500 | 9,150 | 6,181 | — | 75,761 | 77,359 | 1,599 | 2% | 6,181 |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 113,944 | 31,852 | 32,344 | 61,420 | 68,428 | 28,079 | 186,129 | 907,294 | 1,429,490 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 123,905 | 5 | — | — | 11,284 | — | 105,436 | 171,552 | 412,182 |

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

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|----------|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| Governance and administration | | 496,601 | 482,062 | 484,385 | 31,638 | 469,582 | 484,385 | (14,803) | -3% | 484,385 |
| Executive and council | | 11,774 | 7,046 | 13,647 | 1,669 | 8,676 | 13,647 | (4,971) | -36% | 13,647 |
| Finance and administration | | 484,827 | 475,016 | 470,738 | 29,970 | 460,906 | 470,738 | (9,832) | -2% | 470,738 |
| Internal audit | | - | - | - | - | - | - | - | | - |
| Community and public safety | | 55,462 | 229,414 | 390,530 | 2,014 | 300,140 | 390,530 | (90,390) | -23% | 390,530 |
| Community and social services | | 42,193 | 13,250 | 14,475 | 1,073 | 14,854 | 14,475 | 379 | 3% | 14,475 |
| Sport and recreation | | 110 | 11,724 | 11,132 | 14 | 4,711 | 11,132 | (6,420) | -58% | 11,132 |
| Public safety | | 5,061 | 3,214 | 3,903 | 243 | 5,164 | 3,903 | 1,261 | 32% | 3,903 |
| Housing | | 8,079 | 201,163 | 361,016 | 641 | 275,319 | 361,016 | (85,697) | -24% | 361,016 |
| Health | | 19 | 63 | 4 | 43 | 91 | 4 | 88 | 2324% | 4 |
| Economic and environmental services | | 124,519 | 130,284 | 142,356 | 11,044 | 141,205 | 57,172 | 84,033 | 147% | 142,356 |
| Planning and development | | 85,557 | 11,102 | 134,316 | 3,106 | 102,901 | 52,391 | 50,510 | 96% | 134,316 |
| Road transport | | 38,962 | 119,182 | 8,040 | 7,938 | 38,305 | 4,782 | 33,523 | 701% | 8,040 |
| Environmental protection | | - | - | - | - | - | - | - | | - |
| Trading services | | 1,409,512 | 1,493,686 | 1,517,005 | 104,707 | 1,473,442 | 1,517,005 | (43,563) | -3% | 1,517,005 |
| Energy sources | | 710,519 | 806,767 | 822,980 | 58,786 | 784,466 | 822,980 | (38,513) | -5% | 822,980 |
| Water management | | 321,457 | 318,574 | 311,775 | 23,600 | 311,953 | 311,775 | 178 | 0% | 311,775 |
| Waste water management | | 239,452 | 231,907 | 241,210 | 14,178 | 237,985 | 241,210 | (3,226) | -1% | 241,210 |
| Waste management | | 138,084 | 136,438 | 141,040 | 8,143 | 139,038 | 141,040 | (2,002) | -1% | 141,040 |
| Other | 4 | 187 | 173 | 174 | 14 | 169 | 174 | (5) | -3% | 174 |
| Total Revenue - Functional | 2 | 2,086,281 | 2,335,619 | 2,534,450 | 149,418 | 2,384,538 | 2,449,266 | (64,728) | -3% | 2,534,450 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 595,470 | 412,892 | 463,170 | 53,282 | 466,817 | 463,170 | 3,647 | 1% | 463,170 |
| Executive and council | | 172,102 | 81,428 | 95,154 | 11,170 | 93,820 | 95,154 | (1,334) | -1% | 95,154 |
| Finance and administration | | 418,192 | 324,629 | 367,278 | 42,028 | 372,369 | 367,278 | 5,090 | 1% | 367,278 |
| Internal audit | | 5,176 | 6,835 | 737 | 85 | 628 | 737 | (109) | -15% | 737 |
| Community and public safety | | 228,840 | 363,201 | 517,110 | 63,942 | 507,769 | 517,110 | (9,341) | -2% | 517,110 |
| Community and social services | | 32,561 | 39,395 | 42,032 | 5,698 | 37,498 | 42,032 | (4,534) | -11% | 42,032 |
| Sport and recreation | | 78,913 | 81,049 | 71,745 | 6,885 | 67,860 | 71,745 | (3,885) | -5% | 71,745 |
| Public safety | | 59,508 | 60,864 | 67,611 | 5,917 | 65,732 | 67,611 | (1,879) | -3% | 67,611 |
| Housing | | 48,669 | 172,577 | 326,119 | 44,519 | 327,112 | 326,119 | 993 | 0% | 326,119 |
| Health | | 9,188 | 9,315 | 9,603 | 923 | 9,566 | 9,603 | (37) | 0% | 9,603 |
| Economic and environmental services | | 289,060 | 290,015 | 271,605 | 9,306 | 259,504 | 271,605 | (12,100) | -4% | 271,605 |
| Planning and development | | 81,394 | 85,704 | 80,996 | 5,064 | 78,093 | 80,996 | (2,904) | -4% | 80,996 |
| Road transport | | 207,656 | 204,303 | 190,601 | 4,241 | 181,404 | 190,601 | (9,197) | -5% | 190,601 |
| Environmental protection | | 9 | 8 | 8 | 1 | 7 | 8 | (0) | -3% | 8 |
| Trading services | | 1,167,699 | 1,419,052 | 1,399,012 | 142,691 | 1,097,209 | 1,399,012 | (301,803) | -22% | 1,399,012 |
| Energy sources | | 567,650 | 701,055 | 705,018 | 78,754 | 658,462 | 705,018 | (46,555) | -7% | 705,018 |
| Water management | | 492,183 | 615,329 | 595,992 | 55,187 | 344,272 | 595,992 | (251,719) | -42% | 595,992 |
| Waste water management | | 73,246 | 63,720 | 55,661 | 4,267 | 53,873 | 55,661 | (1,788) | -3% | 55,661 |
| Waste management | | 34,619 | 38,948 | 42,342 | 4,483 | 40,601 | 42,342 | (1,741) | -4% | 42,342 |
| Other | | 801 | 3,771 | 3,356 | 2,234 | 3,265 | 3,356 | (91) | -3% | 3,356 |
| Total Expenditure - Functional | 3 | 2,281,870 | 2,488,931 | 2,654,252 | 271,456 | 2,334,563 | 2,654,252 | (319,689) | -12% | 2,654,252 |
| Surplus/ (Deficit) for the year | | (195,588) | (153,312) | (119,803) | (122,039) | 49,975 | (204,987) | 254,961 | -124% | (119,803) |

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

| Vote Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - CORPORATE SERVICES | | 94,290 | 79,492 | 85,078 | 1,561 | 88,576 | 85,078 | 3,498 | 4.1% | 85,078 |
| Vote 2 - COMMUNITY SERVICES | | 185,559 | 164,689 | 170,596 | 9,518 | 163,905 | 170,596 | (6,691) | -3.9% | 170,596 |
| Vote 3 - BUDGET AND TREASURY | | 402,528 | 402,570 | 399,306 | 30,078 | 391,006 | 399,306 | (8,300) | -2.1% | 399,306 |
| Vote 4 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS | | 19,360 | 209,490 | 381,375 | 3,759 | 281,341 | 381,375 | (100,033) | -26.2% | 381,375 |
| Vote 6 - TECHNICAL SERVICES | | 674,026 | 672,611 | 675,115 | 45,716 | 675,244 | 589,931 | 85,312 | 14.5% | 675,115 |
| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES | | 710,519 | 806,767 | 822,980 | 58,786 | 784,466 | 822,980 | (38,513) | -4.7% | 822,980 |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 2,086,281 | 2,335,619 | 2,534,450 | 149,418 | 2,384,538 | 2,449,266 | (64,728) | -2.6% | 2,534,450 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - CORPORATE SERVICES | | 226,837 | 146,849 | 102,856 | 11,612 | 98,250 | 102,856 | (4,607) | -4.5% | 102,856 |
| Vote 2 - COMMUNITY SERVICES | | 270,856 | 252,079 | 298,538 | 30,816 | 289,990 | 298,538 | (8,547) | -2.9% | 298,538 |
| Vote 3 - BUDGET AND TREASURY | | 218,299 | 165,010 | 192,008 | 18,980 | 194,989 | 192,008 | 2,982 | 1.6% | 192,008 |
| Vote 4 - MUNICIPAL MANAGER | | 83,702 | 75,573 | 88,499 | 11,853 | 90,316 | 88,499 | 1,817 | 2.1% | 88,499 |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS | | 76,501 | 203,132 | 357,475 | 49,615 | 357,987 | 357,475 | 511 | 0.1% | 357,475 |
| Vote 6 - TECHNICAL SERVICES | | 827,582 | 938,144 | 894,952 | 65,852 | 639,115 | 894,952 | (255,837) | -28.6% | 894,952 |
| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES | | 578,094 | 708,144 | 719,925 | 82,729 | 663,916 | 719,925 | (56,009) | -7.8% | 719,925 |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 2,281,870 | 2,488,931 | 2,654,252 | 271,456 | 2,334,563 | 2,654,252 | (319,689) | -12.0% | 2,654,252 |
| Surplus/ (Deficit) for the year | 2 | (195,589) | (153,312) | (119,803) | (122,039) | 49,975 | (204,987) | 254,961 | -124.4% | (119,803) |

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

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 342,534 | 362,426 | 362,426 | 28,511 | 352,585 | 362,426 | (9,841) | -3% | 362,426 |
| Service charges - electricity revenue | | 621,122 | 710,188 | 726,407 | 58,786 | 705,057 | 726,407 | (21,350) | -3% | 726,407 |
| Service charges - water revenue | | 188,410 | 193,910 | 187,084 | 15,173 | 188,622 | 187,084 | 1,538 | 1% | 187,084 |
| Service charges - sanitation revenue | | 112,244 | 119,429 | 120,014 | 9,907 | 118,993 | 120,014 | (1,021) | -1% | 120,014 |
| Service charges - refuse revenue | | 91,973 | 95,601 | 99,017 | 8,140 | 98,211 | 99,017 | (807) | -1% | 99,017 |
| Rental of facilities and equipment | | 7,093 | 7,532 | 8,917 | 667 | 8,372 | 8,917 | (545) | -6% | 8,917 |
| Interest earned - external investments | | 3,068 | 2,296 | 2,294 | 548 | 4,445 | 2,294 | 2,151 | 94% | 2,294 |
| Interest earned - outstanding debtors | | 3,835 | 4,642 | 4,247 | 275 | 3,792 | 4,247 | (454) | -11% | 4,247 |
| Dividends received | | — | — | — | — | — | — | — | — | — |
| Fines, penalties and forfeits | | 5,402 | 2,105 | 3,944 | 238 | 5,353 | 3,944 | 1,409 | 36% | 3,944 |
| Licences and permits | | 101 | 105 | 41 | 2 | 46 | 41 | 4 | 11% | 41 |
| Agency services | | — | — | — | — | — | — | — | — | — |
| Transfers and subsidies | | 549,062 | 695,021 | 842,932 | 9,508 | 757,748 | 757,748 | — | — | 842,932 |
| Other revenue | | 18,409 | 20,987 | 18,384 | 727 | 15,939 | 18,384 | (2,445) | -13% | 18,384 |
| Gains | | 52,158 | — | 2,638 | 822 | 2,488 | 2,638 | (149) | -6% | 2,638 |
| Total Revenue (excluding capital transfers and contributions) | | 1,995,412 | 2,214,242 | 2,378,344 | 133,304 | 2,261,650 | 2,293,160 | (31,510) | -1% | 2,378,344 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 546,878 | 570,234 | 572,674 | 51,573 | 578,120 | 572,674 | 5,446 | 1% | 572,674 |
| Remuneration of councillors | | 25,612 | 28,882 | 28,882 | 1,929 | 23,742 | 28,882 | (5,140) | -18% | 28,882 |
| Debt impairment | | 216,003 | 283,536 | 274,982 | 240 | 24,492 | 274,982 | (250,490) | -91% | 274,982 |
| Depreciation & asset impairment | | 351,202 | 378,675 | 365,084 | 28,367 | 346,669 | 365,084 | (18,415) | -5% | 365,084 |
| Finance charges | | 64,980 | 39,754 | 39,754 | 2,566 | 39,125 | 39,754 | (629) | -2% | 39,754 |
| Bulk purchases | | 559,335 | 557,138 | 557,138 | 71,056 | 518,773 | 557,138 | (38,365) | -7% | 557,138 |
| Other materials | | 127,618 | 136,114 | 139,578 | 22,649 | 136,795 | 139,578 | (2,783) | -2% | 139,578 |
| Contracted services | | 273,799 | 388,306 | 564,999 | 82,195 | 558,508 | 564,999 | (6,490) | -1% | 564,999 |
| Transfers and subsidies | | — | — | — | — | — | — | — | — | — |
| Other expenditure | | 10,155 | 106,290 | 110,501 | 10,894 | 107,693 | 110,501 | (2,808) | -3% | 110,501 |
| Losses | | 76,013 | 1 | 659 | (12) | 646 | 659 | (14) | -2% | 659 |
| Total Expenditure | | 2,251,593 | 2,488,931 | 2,654,252 | 271,456 | 2,334,563 | 2,654,252 | (319,689) | -12% | 2,654,252 |
| Surplus/(Deficit) | | (256,181) | (274,689) | (275,908) | (138,152) | (72,913) | (361,092) | 288,179 | (0) | (275,908) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 90,870 | 121,377 | 156,106 | 16,114 | 122,888 | 156,106 | (33,218) | (0) | 156,106 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) | | | | | | | | — | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | — | | — | | |
| Surplus/(Deficit) after capital transfers & contributions | | (165,311) | (153,312) | (119,803) | (122,039) | 49,975 | (204,987) | | | (119,803) |
| Taxation | | | | | | | | — | | |
| Surplus/(Deficit) after taxation | | (165,311) | (153,312) | (119,803) | (122,039) | 49,975 | (204,987) | | | (119,803) |
| Attributable to minorities | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | (165,311) | (153,312) | (119,803) | (122,039) | 49,975 | (204,987) | | | (119,803) |
| Share of surplus/ (deficit) of associate | | (30,277) | | | | | | | | |
| Surplus/ (Deficit) for the year | | (195,588) | (153,312) | (119,803) | (122,039) | 49,975 | (204,987) | | | (119,803) |

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

| Vote Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - CORPORATE SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 2 - COMMUNITY SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 3 - BUDGET AND TREASURY | | - | - | - | - | - | - | - | | - |
| Vote 4 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | | - |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT | | - | - | - | - | - | - | - | | - |
| Vote 6 - TECHNICAL SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | | - |
| Total Capital Multi-year expenditure | 4,7 | - | - | - | - | - | - | - | | - |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - CORPORATE SERVICES | | - | - | - | - | - | - | - | | - |
| Vote 2 - COMMUNITY SERVICES | | 5,301 | - | 13,812 | 1,269 | 5,583 | 13,812 | (8,229) | -60% | 13,812 |
| Vote 3 - BUDGET AND TREASURY | | 2,038 | 1,200 | 2,066 | 498 | 1,748 | 2,066 | (319) | -15% | 2,066 |
| Vote 4 - MUNICIPAL MANAGER | | - | 300 | 239 | 243 | 243 | 239 | 4 | 2% | 239 |
| Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT | | 21,528 | 10,651 | 26,405 | 6,438 | 13,195 | 26,405 | (13,210) | -50% | 26,405 |
| Vote 6 - TECHNICAL SERVICES | | 95,636 | 130,342 | 139,971 | 12,384 | 126,910 | 139,971 | (13,061) | -9% | 139,971 |
| Vote 7 - ELECTRICAL AND MECHANICAL SERVICES | | - | 2,900 | 2,900 | - | 2,208 | 2,900 | (692) | -24% | 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] | | - | - | - | - | - | - | - | | - |
| Total Capital single-year expenditure | 4 | 124,501 | 145,393 | 185,393 | 20,831 | 149,888 | 185,393 | (35,506) | -19% | 185,393 |
| Total Capital Expenditure | | 124,501 | 145,393 | 185,393 | 20,831 | 149,888 | 185,393 | (35,506) | -19% | 185,393 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 2,038 | 4,400 | 5,205 | 740 | 4,199 | 5,205 | (1,006) | -19% | 5,205 |
| Executive and council | | - | 300 | 239 | 243 | 243 | 239 | 4 | 2% | 239 |
| Finance and administration | | 2,038 | 4,100 | 4,966 | 498 | 3,956 | 4,966 | (1,010) | -20% | 4,966 |
| Internal audit | | - | - | - | - | - | - | - | | - |
| Community and public safety | | 6,283 | 11,035 | 13,637 | 245 | 5,025 | 13,637 | (8,612) | -63% | 13,637 |
| Community and social services | | 3,611 | - | 1,490 | 67 | 1,162 | 1,490 | (328) | -22% | 1,490 |
| Sport and recreation | | 294 | 11,000 | 11,098 | 148 | 3,367 | 11,098 | (7,731) | -70% | 11,098 |
| Public safety | | 1,683 | - | - | - | - | - | - | | - |
| Housing | | 695 | 35 | 1,049 | 30 | 496 | 1,049 | (553) | -53% | 1,049 |
| Health | | - | - | - | - | - | - | - | | - |
| Economic and environmental services | | 74,561 | 47,143 | 58,384 | 8,022 | 42,210 | 58,384 | (16,174) | -28% | 58,384 |
| Planning and development | | 20,407 | 10,731 | 25,471 | 6,411 | 12,778 | 25,471 | (12,693) | -50% | 25,471 |
| Road transport | | 54,154 | 36,412 | 32,913 | 1,612 | 29,432 | 32,913 | (3,481) | -11% | 32,913 |
| Environmental protection | | - | - | - | - | - | - | - | | - |
| Trading services | | 41,620 | 82,815 | 108,167 | 11,823 | 98,454 | 108,167 | (9,713) | -9% | 108,167 |
| Energy sources | | - | - | - | - | - | - | - | | - |
| Water management | | 24,536 | 46,707 | 64,577 | 4,865 | 60,525 | 64,577 | (4,052) | -6% | 64,577 |
| Waste water management | | 16,946 | 36,109 | 42,366 | 5,904 | 36,874 | 42,366 | (5,491) | -13% | 42,366 |
| Waste management | | 138 | - | 1,224 | 1,054 | 1,054 | 1,224 | (170) | -14% | 1,224 |
| Other | | - | - | - | - | - | - | - | | - |
| Total Capital Expenditure - Functional Classification | 3 | 124,501 | 145,393 | 185,393 | 20,831 | 149,888 | 185,393 | (35,506) | -19% | 185,393 |
| Funded by: | | | | | | | | | | |
| National Government | | 90,051 | 110,342 | 132,942 | 11,279 | 112,998 | 132,942 | (19,944) | -15% | 132,942 |
| Provincial Government | | 819 | 11,035 | 23,163 | 4,835 | 9,890 | 23,163 | (13,272) | -57% | 23,163 |
| District Municipality | | - | - | - | - | - | - | - | | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - | | - |
| Transfers recognised - capital | | 90,870 | 121,377 | 156,105 | 16,114 | 122,888 | 156,105 | (33,217) | -21% | 156,105 |
| Borrowing | 6 | - | - | - | - | - | - | - | | - |
| Internally generated funds | | 33,631 | 24,016 | 29,289 | 4,717 | 27,000 | 29,289 | (2,289) | -8% | 29,289 |
| Total Capital Funding | 0 | 124,501 | 145,393 | 185,393 | 20,831 | 149,888 | 185,393 | (35,506) | -19% | 185,393 |

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

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | |
|--|-----|------------------|---------------------|------------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| <u>ASSETS</u> | | | | | | |
| Current assets | | | | | | |
| Cash | | 7,834 | 390 | 390 | 29,529 | 390 |
| Call investment deposits | | 1,666 | 8,760 | 5,791 | 46,232 | 5,791 |
| Consumer debtors | | 647,406 | 544,148 | 544,148 | 836,334 | 544,148 |
| Other debtors | | 115,423 | 81,351 | 81,351 | 65,009 | 81,351 |
| Current portion of long-term receivables | | - | - | - | - | - |
| Inventory | | 19,242 | 14,995 | 14,995 | 24,518 | 14,995 |
| Total current assets | | 791,572 | 649,643 | 646,675 | 1,001,620 | 646,675 |
| Non current assets | | | | | | |
| Long-term receivables | | - | - | - | - | - |
| Investments | | - | - | - | - | - |
| Investment property | | 327,735 | 341,874 | 341,874 | 324,521 | 341,874 |
| Investments in Associate | | 187,056 | 217,333 | 217,333 | 187,056 | 217,333 |
| Property, plant and equipment | | 6,440,097 | 6,410,126 | 6,410,126 | 6,273,640 | 6,410,126 |
| Biological | | - | - | - | - | - |
| Intangible | | 1,260 | 1,224 | 1,224 | 382 | 1,224 |
| Other non-current assets | | 11,758 | 11,711 | 11,711 | 11,823 | 11,711 |
| Total non current assets | | 6,967,906 | 6,982,268 | 6,982,268 | 6,797,421 | 6,982,268 |
| TOTAL ASSETS | | 7,759,478 | 7,631,911 | 7,628,942 | 7,799,042 | 7,628,942 |
| <u>LIABILITIES</u> | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Borrowing | | 31,097 | 15,118 | 15,118 | 32,361 | 15,118 |
| Consumer deposits | | 27,520 | 27,095 | 27,095 | 33,406 | 27,095 |
| Trade and other payables | | 861,029 | 601,094 | 689,671 | 879,352 | 689,671 |
| Provisions | | 11,406 | 9,752 | 9,752 | 11,406 | 9,752 |
| Total current liabilities | | 931,052 | 653,059 | 741,635 | 956,525 | 741,635 |
| Non current liabilities | | | | | | |
| Borrowing | | 362,054 | 345,654 | 345,654 | 297,998 | 345,654 |
| Provisions | | 214,597 | 202,464 | 202,464 | 212,392 | 202,464 |
| Total non current liabilities | | 576,650 | 548,118 | 548,117 | 510,391 | 548,117 |
| TOTAL LIABILITIES | | 1,507,703 | 1,201,177 | 1,289,752 | 1,466,915 | 1,289,752 |
| NET ASSETS | 2 | 6,251,776 | 6,430,734 | 6,339,190 | 6,332,127 | 6,339,190 |
| <u>COMMUNITY WEALTH/EQUITY</u> | | | | | | |
| Accumulated Surplus/(Deficit) | | 6,221,534 | 6,400,660 | 6,313,348 | 6,302,219 | 6,313,348 |
| Reserves | | 30,242 | 30,074 | 25,842 | 29,907 | 25,842 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 6,251,776 | 6,430,734 | 6,339,190 | 6,332,127 | 6,339,190 |

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

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|----------|------------------|---------------------|------------------|-----------------|------------------|------------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 367,177 | 271,820 | 271,820 | 28,796 | 348,289 | 271,820 | 76,469 | 28% | 271,820 |
| Service charges | | 682,204 | 942,901 | 955,548 | 95,471 | 983,477 | 955,548 | 27,929 | 3% | 955,548 |
| Other revenue | | 32,949 | 29,045 | 257,709 | 734 | 13,234 | 257,709 | (244,475) | -95% | 257,709 |
| Transfers and Subsidies - Operational | | 527,884 | 695,021 | 828,432 | 5,179 | 889,216 | 903,672 | (14,456) | -2% | 828,432 |
| Transfers and Subsidies - Capital | | 107,531 | 121,377 | 152,677 | - | 148,615 | 148,615 | (0) | 0% | 152,677 |
| Interest | | 6,903 | 2,296 | 2,294 | 644 | 8,238 | 2,294 | 5,944 | 259% | 2,294 |
| Dividends | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (1,558,017) | (1,863,263) | (2,225,766) | (133,236) | (2,079,641) | (2,225,766) | (146,126) | 7% | (2,225,766) |
| Finance charges | | (42,721) | (39,754) | (39,754) | (2,566) | (39,125) | (39,754) | (629) | 2% | (39,754) |
| Transfers and Grants | | - | - | - | - | - | - | - | | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 123,911 | 159,442 | 202,958 | (4,977) | 272,302 | 274,136 | 1,834 | 1% | 202,958 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 1,635 | 11,000 | 11,000 | 740 | 6,638 | 11,000 | (4,362) | -40% | 11,000 |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current investments | | 1,478 | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Capital assets | | (124,501) | (145,393) | (185,393) | (20,831) | (149,888) | (185,393) | (35,506) | 19% | (185,393) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (121,388) | (134,393) | (174,393) | (20,091) | (143,250) | (174,393) | (31,143) | 18% | (174,393) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | | - |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (29,291) | (31,884) | (31,884) | (29,266) | (62,792) | (31,884) | 30,907 | -97% | (31,884) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (29,291) | (31,884) | (31,884) | (29,266) | (62,792) | (31,884) | 30,907 | -97% | (31,884) |
| NET INCREASE/(DECREASE) IN CASH HELD | | (26,768) | (6,835) | (3,319) | (54,334) | 66,260 | 67,859 | | | (3,319) |
| Cash/cash equivalents at beginning: | | 36,268 | 15,985 | 9,500 | | 9,500 | 9,500 | | | 9,500 |
| Cash/cash equivalents at month/year end: | | 9,500 | 9,150 | 6,181 | | 75,761 | 77,359 | | | 6,181 |

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

| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|--|--|--|--|
| 1 | R thousands <u>Revenue By Source</u> Fines, penalties and forfeits Other revenue Interest earned - external investments Interest earned - outstanding debtors Licences and permits <u>Expenditure By Type</u> Debt impairment Remuneration of councillors <u>Capital Expenditure</u> Grant funded projects Internally funded projects Repairs and maintenance | 35% -13% 94% -11% 11% -91% -18% -21% -8% 4% | Dependent on the consumers reaction Consumer reaction due to the increased number of death. Interest received from the increase in investments made during the year Dependent on the consumers reaction Only debt impairment for indigents is calculated monthly all other debtors is Biannually Delay in the inauguration of councillors Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages | |
| 4 | <u>Financial Position</u> | | | Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors |
| 5 | <u>Cash Flow</u> Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities | -32% 40% -91% | Main attritor is property rates due to increased number of new properties & conversion of household to business category Slow capital expenditure Based on amortisation schedules | None None None |
| 6 | <u>Measurable performance</u> | | | |
| 7 | <u>Municipal Entities</u> | | | |

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

| Description of financial indicator | Basis of calculation | Ref | 2019/20 | Budget Year 2020/21 | | | |
|---|--|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| | | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| <u>Borrowing Management</u> | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 1.6% | 16.8% | 15.3% | 1.7% | 2.6% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Safety of Capital</u> | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 20.1% | 15.0% | 16.6% | 19.1% | 16.6% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 1197.2% | 1149.3% | 1337.6% | 996.4% | 1337.6% |
| <u>Liquidity</u> | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 85.0% | 99.5% | 87.2% | 104.7% | 87.2% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 1.0% | 1.4% | 0.8% | 7.9% | 0.8% |
| <u>Revenue Management</u> | | | | | | | |
| 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% | 26.3% | 39.9% | 26.3% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Creditors Management</u> | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | |
| <u>Funding of Provisions</u> | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| <u>Other Indicators</u> | | | | | | | |
| 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% | 24.1% | 25.6% | 24.1% |
| 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% | 17.0% | 1.7% | 2.9% |
| <u>IDP regulation financial viability indicators</u> | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | | | | | | |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | | | | | |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | | | | | |

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

| Description | NT Code | Budget Year 2020/21 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.Lo Council Policy |
|---|-------------|---------------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|------------------|--------------------|--|--|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Days | 181 Dye-1 Yr | Over-1Yr | Total | Total over 90 days | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 26,116 | 7,972 | 8,099 | 9,176 | 7,546 | 6,811 | 47,263 | 305,195 | 418,176 | 375,990 | 486 | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 35,983 | 882 | 855 | 1,674 | 512 | 429 | 2,871 | 12,255 | 55,481 | 17,751 | 133 | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 35,054 | 8,462 | 8,146 | 8,088 | 7,495 | 7,212 | 40,328 | 83,513 | 198,299 | 146,636 | 196 | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 16,842 | 6,221 | 6,112 | 6,008 | 5,930 | 5,837 | 36,401 | 300,206 | 383,558 | 354,382 | 582 | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 13,065 | 4,614 | 4,505 | 4,427 | 4,397 | 4,267 | 26,251 | 110,342 | 171,869 | 149,685 | 304 | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 546 | 153 | 143 | 140 | 132 | 941 | 585 | 2,237 | 4,877 | 4,035 | 6 | |
| Interest on Arrear Debtor Accounts | 1810 | 926 | 370 | 361 | 271 | 275 | 256 | 1,381 | 13,583 | 17,423 | 15,766 | 33 | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | |
| Other | 1900 | (14,589) | 3,167 | 4,124 | 31,637 | 42,141 | 2,325 | 31,048 | 79,954 | 179,807 | 187,105 | 256 | |
| Total By Income Source | 2000 | 113,944 | 31,852 | 32,344 | 61,420 | 68,428 | 28,079 | 186,129 | 907,294 | 1,429,490 | 1,251,350 | 1,996 | - |
| 2019/20 - totals only | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 3,851 | 588 | 676 | 575 | 187 | 206 | 3,955 | 4,143 | 14,181 | 9,066 | 129 | |
| Commercial | 2300 | 37,514 | 2,700 | 2,519 | 3,952 | 2,965 | 2,807 | 13,107 | 52,476 | 118,040 | 75,307 | 86 | |
| Households | 2400 | 89,744 | 28,447 | 27,961 | 56,795 | 65,139 | 25,014 | 168,782 | 842,609 | 1,304,492 | 1,158,339 | 1,772 | |
| Other | 2500 | (17,166) | 117 | 1,189 | 97 | 138 | 51 | 285 | 8,067 | (7,223) | 8,638 | 9 | |
| Total By Customer Group | 2600 | 113,944 | 31,852 | 32,344 | 61,420 | 68,428 | 28,079 | 186,129 | 907,294 | 1,429,490 | 1,251,350 | 1,996 | - |

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

| R thousands | Description | NT Code | Budget Year 2020/21 | | | | | | | | Total | |
|---|----------------------------------|---------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|---------|---------|
| | | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | | |
| | Bulk Electricity | 0100 | 71,139 | - | - | - | 435 | - | 34,662 | 93,141 | - | 199,377 |
| | Bulk Water | 0200 | 12,728 | - | - | - | 10,850 | - | 70,764 | 78,410 | - | 172,751 |
| | PAYE deductions | 0300 | 8,520 | - | - | - | - | - | - | - | - | 8,520 |
| | VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| | Pensions / Retirement deductions | 0500 | 16,714 | - | - | - | - | - | - | - | - | 16,714 |
| | Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| | Trade Creditors | 0700 | 14,804 | 5 | - | - | - | - | 10 | 1 | - | 14,820 |
| | Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| | Other | 0900 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | | 1000 | 123,905 | 5 | - | - | - | 11,284 | - | 105,436 | 171,552 | 412,182 |

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

| Investments by maturity Name of Institution & Investment ID | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed Interest rate | Interest Rate * | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|--|-----|-------------------------|-----------------------|-----------------------------------|---------------------------------------|-----------------|----------------------------|-------------------------|------------------------------|--------------------|----------------------------|--|----------------------|--------------------|
| | | Yrs/Months | | | | | | | | | | | | |
| R thousands | | | | | | | | | | | | | | |
| Municipality | | | | | | | | | | | | | | |
| Nedbank | | | Call Account | | | | | | Call account | 515 | 2,331 | (535,770) | 533,779 | 856 |
| Standard Bank | | | Call Account | | | | | | Call account | 538 | 1,352 | (86,887) | 129,812 | 44,815 |
| ABSA | | | Call Account | | | | | | Call account | 611 | 15 | (94) | - | 561 |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| Municipality sub-total | | | | | | | | | | 1,664 | 3,698 | (622,721) | 663,591 | 46,232 |
| Entities | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Entities sub-total | | | | | | | | | | - | | | | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | | | | 1,664 | 3,698 | (622,721) | 663,591 | 46,232 |

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

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 513,354 | 488,728 | 463,428 | – | 448,972 | 463,428 | (14,456) | -3.1% | 463,428 |
| Local Government Equitable Share | | 448,493 | 417,790 | 417,790 | | 403,334 | 417,790 | (14,456) | -3.5% | 417,790 |
| Energy Efficiency and Demand Management | | | 4,000 | 4,000 | – | 4,000 | 4,000 | | | 4,000 |
| Integrated National Electrification Programme | | 7,000 | 13,500 | – | – | | | | | – |
| Finance Management | | 1,700 | 1,650 | 1,650 | – | 1,650 | 1,650 | | | 1,650 |
| Municipal Systems Improvement | | | – | – | – | – | – | | | – |
| Water Services Infrastructure Grant (WSIG) | | 18,000 | 36,000 | 29,000 | – | 29,000 | 29,000 | | | 29,000 |
| Municipal Infrastructure Grant (MIG) | 3 | 35,266 | 12,840 | 8,040 | – | 8,040 | 8,040 | – | | 8,040 |
| Massification | | | – | – | – | – | – | – | | – |
| EPWP Incentive | | 2,895 | 2,948 | 2,948 | – | 2,948 | 2,948 | – | | 2,948 |
| Other transfers and grants [insert description] | | | – | – | – | – | – | – | | – |
| Provincial Government: | | 137,487 | 206,293 | 328,348 | 5,179 | 439,867 | 439,867 | – | | 328,348 |
| Health subsidy | | | – | – | – | – | – | – | | – |
| Level 2 accreditation | | | – | – | – | – | – | – | | – |
| Museums Services | | 42 | 429 | 429 | – | 429 | 429 | | | 429 |
| Community Library Services Grant | | 2,312 | 2,475 | 2,475 | – | 2,475 | 2,475 | | | 2,475 |
| Sport and Recreation | | | – | – | – | – | – | | | – |
| Spatial Development Framework Support | | | – | – | – | – | – | – | | – |
| Housing | | 120,903 | 192,793 | 312,793 | 5 | 411,185 | 411,185 | | | 312,793 |
| Title Deeds | | 1,200 | – | – | – | – | – | | | – |
| COGTA Support Scheme | | | – | – | – | – | – | | | – |
| Provincialisation of Libraries | 4 | 6,729 | 6,757 | 6,757 | – | 6,757 | 6,757 | – | | 6,757 |
| Neighbourhood Development Partnership | | | – | – | – | – | – | – | | – |
| Accredited municipalities | | 6,301 | 3,839 | 5,894 | 5,174 | 19,021 | 19,021 | – | | 5,894 |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| Other grant providers: | | – | – | 1,546 | – | 377 | 377 | – | | 1,546 |
| LGSETA GRANT | | – | – | 1,546 | | 377 | 377 | – | | 1,546 |
| EED Housing Grant | | – | – | | | | | | | |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| Total Operating Transfers and Grants | 5 | 650,841 | 695,021 | 793,322 | 5,179 | 889,216 | 903,672 | (14,456) | -1.6% | 793,322 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 107,166 | 125,342 | 138,342 | – | 138,282 | 138,282 | – | | 138,342 |
| Neighbourhood Development Partnership | | 15,000 | 15,000 | 7,500 | – | 7,440 | 7,440 | – | | 7,500 |
| Municipal Infrastructure Grant (MIG) | | 75,166 | 106,342 | 111,142 | – | 111,142 | 111,142 | | | 111,142 |
| Integrated National Electrification Programme | | | – | – | – | – | – | | | – |
| Emergency efficiency & demand side management | | | – | – | – | – | – | | | – |
| Water Services Infrastructure Grant (WSIG) | | 17,000 | 4,000 | 11,000 | – | 11,000 | 11,000 | – | | 11,000 |
| Neighbourhood Development Partnership | | | – | – | – | – | – | | | – |
| Water Intervention Project | | – | – | 8,700 | – | 8,700 | 8,700 | – | | 8,700 |
| Provincial Government: | | 365 | 11,000 | 13,229 | – | 7,333 | 7,333 | – | | 13,229 |
| Housing | | | – | 1,005 | – | – | – | – | | 1,005 |
| Greenest Town | | – | – | 1,224 | – | – | – | | | 1,224 |
| Sport and Recreation | | – | 11,000 | 11,000 | – | 7,333 | 7,333 | | | 11,000 |
| Museum | | 365 | – | – | – | – | – | | | – |
| Community Library Service | | – | – | – | – | – | – | | | – |
| | | | – | – | – | – | – | – | | – |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| [insert description] | | | | | | | | – | | |
| | | | | | | | | – | | |
| Other grant providers: | | – | – | 3,000 | – | 3,000 | 3,000 | – | | 3,000 |
| EDTEA Grant(AIRPORT UPGRADE) | | | | 2,000 | | 2,000 | 2,000 | – | | 2,000 |
| EDTEA Grant(TRADE STALLS) | | | | 1,000 | | 1,000 | 1,000 | | | 1,000 |
| | | | | | | | | – | | |
| Total Capital Transfers and Grants | 5 | 107,531 | 136,342 | 154,571 | – | 148,615 | 148,615 | – | | 154,571 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 758,372 | 831,363 | 947,893 | 5,179 | 1,037,831 | 1,052,287 | (14,456) | -1.4% | 947,893 |

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

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 502,069 | 488,728 | 463,428 | 9,491 | 437,303 | 463,428 | (26,125) | -5.6% | 463,428 |
| Local Government Equitable Share | | 448,493 | 417,790 | 417,790 | – | 403,334 | 417,790 | (14,456) | -3.5% | 417,790 |
| Water Services Infrastructure Grant (WSIG) | | 5,497 | 36,000 | 29,000 | 7,715 | 21,948 | 29,000 | (7,052) | -24.3% | 29,000 |
| Municipal Infrastructure Grant (MIG) | | 712 | 12,840 | 8,040 | 1,525 | 7,420 | 8,040 | (620) | -7.7% | 8,040 |
| Energy Efficiency and Demand Management | | – | 4,000 | 4,000 | 61 | 299 | 4,000 | (3,701) | -92.5% | 4,000 |
| Integrated National Electrification Programme | | 9,200 | 13,500 | – | – | – | – | – | – | – |
| Finance Management Grant | | 35,266 | 1,650 | 1,650 | 173 | 1,453 | 1,650 | (197) | -12.0% | 1,650 |
| Massification | | – | – | – | – | – | – | – | – | – |
| EPWP Incentive | | 2,902 | 2,948 | 2,948 | 18 | 2,848 | 2,948 | (100) | -3.4% | 2,948 |
| Municipal Systems Improvement | | – | – | – | – | – | – | – | – | – |
| Provincial Government: | | 133,211 | 206,293 | 328,348 | 1,581 | 281,209 | 328,348 | (47,139) | -14.4% | 328,348 |
| Health subsidy | | – | – | – | – | – | – | – | – | – |
| Housing | | 120,903 | 192,793 | 312,793 | – | 265,998 | 312,793 | (46,795) | -15.0% | 312,793 |
| Spatial Development Framework Support | | – | – | – | – | – | – | – | – | – |
| Title Deeds | | 520 | – | – | – | – | – | – | – | – |
| Provincialisation of Libraries | | 5,739 | 6,757 | 6,757 | 545 | 6,698 | 6,757 | (59) | -0.9% | 6,757 |
| Level 2 Accreditation | | – | – | – | – | – | – | – | – | – |
| Museum Services | | 40 | 429 | 429 | 64 | 86 | 429 | (343) | -79.8% | 429 |
| Community Library Services Grant | | 2,312 | 2,475 | 2,475 | 235 | 2,466 | 2,475 | (9) | -0.4% | 2,475 |
| Accredited municipalities | | 3,697 | 3,839 | 5,894 | 738 | 5,961 | 5,894 | 67 | 1.1% | 5,894 |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | – | – | 1,546 | 555 | 1,381 | 1,546 | (165) | -10.7% | 1,546 |
| | | – | – | 1,546 | 555 | 1,381 | 1,546 | (165) | -10.7% | 1,546 |
| LGSETA GRANT | | – | – | 1,546 | 555 | 1,381 | 1,546 | (165) | -10.7% | 1,546 |
| Total operating expenditure of Transfers and Grants: | | 635,280 | 695,021 | 793,322 | 11,627 | 719,893 | 793,322 | (73,429) | -9.3% | 793,322 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 94,942 | 125,342 | 138,342 | 12,895 | 118,473 | 138,342 | (19,869) | -14.4% | 138,342 |
| Neighbourhood Development Partnership | | 5,605 | 15,000 | 7,500 | 2,610 | 2,610 | 7,500 | (4,890) | -65.2% | 7,500 |
| Municipal Infrastructure Grant(MIG) | | 72,578 | 106,342 | 111,142 | 6,336 | 97,473 | 111,142 | (13,669) | -12.3% | 111,142 |
| Water Services Infrastructure Grant (WSIG) | | 16,759 | 4,000 | 11,000 | 233 | 12,835 | 11,000 | 1,835 | 16.7% | 11,000 |
| Emergy efficiency & demand side management | | – | – | – | – | – | – | – | – | – |
| Water Intervention Project | | – | – | 8,700 | 3,716 | 5,554 | 8,700 | (3,146) | -36.2% | 8,700 |
| Provincial Government: | | 301 | 11,000 | 13,229 | – | 3,116 | 13,229 | (10,112) | -76.4% | 13,229 |
| Level 2 accreditation | | – | – | – | – | – | – | – | – | – |
| Museums Services | | 301 | – | – | – | – | – | – | – | – |
| Provincialisation of Libraries | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | 1,005 | – | – | 1,005 | – | – | 1,005 |
| Greenest Town | | – | – | 1,224 | – | – | 1,224 | – | – | 1,224 |
| Sport and Recreation | | – | 11,000 | 11,000 | – | 3,116 | 11,000 | (7,884) | -71.7% | 11,000 |
| Community Library Service | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | – | – | 3,000 | – | – | 3,000 | (3,000) | -100.0% | 3,000 |
| EDTEA Grant(AIRPORT UPGRADE) | | – | – | 2,000 | – | – | 2,000 | (2,000) | -100.0% | 2,000 |
| EDTEA Grant(TRADE STALLS) | | – | – | 1,000 | – | – | 1,000 | (1,000) | -100.0% | 1,000 |
| Total capital expenditure of Transfers and Grants | | 95,243 | 136,342 | 154,571 | 12,895 | 121,589 | 154,571 | (32,982) | -21.3% | 154,571 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 730,523 | 831,363 | 947,893 | 24,522 | 841,482 | 947,893 | (106,410) | -11.2% | 947,893 |

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

| Description | Ref | Budget Year 2020/21 | | | | |
|--|-----|---------------------------|----------------|---------------|--------------|----------------|
| | | Approved Rollover 2019/20 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands | | | | | | |
| <u>EXPENDITURE</u> | | | | | | |
| <u>Operating expenditure of Approved Roll-overs</u> | | | | | | |
| National Government: | | - | - | - | - | |
| Local Government Equitable Share | | | | | - | |
| Integrated National Electrification Programme | | | | | - | |
| Finance Management | | | | | - | |
| Municipal Systems Improvement | | | | | - | |
| Water Services Infrastructure Grant (WSIG) | | | | | - | |
| Municipal Infrastructure Grant (MIG) | | | | | - | |
| Other transfers and grants [insert description] | | | | | - | |
| Provincial Government: | | 743 | 281 | 550 | 193 | 26.0% |
| Museums Services | | 397 | 137 | 202 | 195 | 49.1% |
| Spatial Development Framework Support | | | | | - | |
| Provincialisation of Libraries | | 346 | 145 | 347 | (2) | -0.4% |
| Neighbourhood Development Partnership | | | | | - | |
| Accredited municipalities | | | | | - | |
| District Municipality: | | - | - | - | - | |
| | | | | | - | |
| Other grant providers: | | - | - | - | - | |
| | | | | | - | |
| <i>LGSETA GRANT</i> | | | | | - | |
| Total operating expenditure of Approved Roll-overs | | 743 | 281 | 550 | 193 | 26.0% |
| <u>Capital expenditure of Approved Roll-overs</u> | | | | | | |
| National Government: | | - | - | - | - | |
| Neighbourhood Development Partnership | | | | | - | |
| Water Services Infrastructure Grant (WSIG) | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Water Intervention Project | | | | | - | |
| Provincial Government: | | 1,070 | 2 | 938 | 132 | 12.3% |
| Provincialisation of Libraries | | 657 | | 540 | 117 | 17.9% |
| Community Library Service | | 413 | 2 | 398 | 15 | 3.5% |
| Museums Services | | 155 | 1 | 148 | 8 | 4.8% |
| District Municipality: | | - | - | - | - | |
| | | | | | - | |
| Other grant providers: | | - | - | - | - | |
| | | | | | - | |
| Total capital expenditure of Approved Roll-overs | | 1,070 | 2 | 938 | 132 | 12.3% |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | | 1,813 | 283 | 1,487 | 325 | 17.9% |

| Summary of Employee and Councilor remuneration | | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|---|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | 1 | A | B | C | | | | | D | |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | | |
| Basic Salaries and Wages | | | 14,043 | 16,301 | 16,107 | 1,112 | 13,538 | 16,107 | (2,569) | -16% | 16,107 |
| Pension and UIF Contributions | | | 1,747 | 1,979 | 1,979 | 150 | 1,766 | 1,979 | (212) | -11% | 1,979 |
| Medical Aid Contributions | | | 81 | 111 | 111 | — | 37 | 111 | (74) | -87% | 111 |
| Motor Vehicle Allowance | | | 5,893 | 6,229 | 6,423 | 420 | 5,178 | 6,423 | (1,245) | -19% | 6,423 |
| Cellphone Allowance | | | 2,753 | 3,088 | 3,088 | 228 | 2,693 | 3,088 | (395) | -13% | 3,088 |
| Housing Allowances | | | 1,095 | 1,175 | 1,175 | 19 | 930 | 1,175 | (645) | -55% | 1,175 |
| Other benefits and allowances | | | — | — | — | — | — | — | — | | — |
| Sub Total - Councillors | | | 25,612 | 28,882 | 28,882 | 1,929 | 23,742 | 28,882 | (5,141) | -18% | 28,882 |
| % increase | | 4 | | 12.8% | 12.8% | | | | | | 12.8% |
| Senior Managers of the Municipality | | 3 | | | | | | | | | |
| Basic Salaries and Wages | | | 5,661 | 7,682 | 1,985 | 450 | 4,716 | 1,985 | 2,731 | 138% | 1,985 |
| Pension and UIF Contributions | | | 640 | 840 | 8 | 64 | 577 | 8 | 569 | 6997% | 8 |
| Medical Aid Contributions | | | 94 | — | — | — | 114 | — | 114 | #DIV/0! | — |
| Overtime | | | — | — | — | — | — | — | — | | — |
| Performance Bonus | | | — | 386 | (0) | — | — | (0) | 0 | -100% | (0) |
| Motor Vehicle Allowance | | | 614 | 997 | — | 75 | 692 | — | 692 | #DIV/0! | — |
| Cellphone Allowance | | | — | — | — | — | — | — | — | | — |
| Housing Allowances | | | — | — | — | — | — | — | — | | — |
| Other benefits and allowances | | | 387 | — | — | 51 | 394 | — | 394 | #DIV/0! | — |
| Payments in lieu of leave | | | — | — | — | — | — | — | — | | — |
| Long service awards | | | — | — | — | — | — | — | — | | — |
| Post-retirement benefit obligations | | | — | — | — | — | — | — | — | | — |
| Sub Total - Senior Managers of Municipality | | | 7,997 | 9,906 | 1,993 | 640 | 6,494 | 1,993 | 4,501 | 228% | 1,993 |
| % increase | | 4 | | 30.4% | -73.8% | | | | | | -73.8% |
| Other Municipal Staff | | | | | | | | | | | |
| Basic Salaries and Wages | | | 339,553 | 350,670 | 362,048 | 29,661 | 350,699 | 362,048 | (1,349) | 0% | 362,048 |
| Pension and UIF Contributions | | | 60,529 | 64,340 | 65,720 | 5,203 | 63,899 | 65,720 | (1,821) | -3% | 65,720 |
| Medical Aid Contributions | | | 26,480 | 24,498 | 19,976 | 2,018 | 26,699 | 19,976 | 6,722 | 34% | 19,976 |
| Overtime | | | 33,472 | 34,290 | 32,107 | 3,728 | 32,847 | 32,107 | 740 | 2% | 32,107 |
| Performance Bonus | | | — | 27,734 | 28,275 | — | — | 28,275 | (28,275) | -100% | 28,275 |
| Motor Vehicle Allowance | | | 20,232 | 21,861 | 22,614 | 1,849 | 21,724 | 22,614 | (890) | -4% | 22,614 |
| Cellphone Allowance | | | — | — | — | — | — | — | — | | — |
| Housing Allowances | | | 6,858 | 7,342 | 7,208 | 584 | 7,076 | 7,208 | (133) | -2% | 7,208 |
| Other benefits and allowances | | | 48,261 | 22,638 | 24,677 | 7,455 | 53,982 | 24,677 | 29,304 | 119% | 24,677 |
| Payments in lieu of leave | | | — | — | — | — | — | — | — | | — |
| Long service awards | | | 3,883 | 3,750 | 4,851 | 435 | 4,700 | 4,851 | (150) | -3% | 4,851 |
| Post-retirement benefit obligations | | | — | 3,204 | 3,204 | — | — | 3,204 | (3,204) | -100% | 3,204 |
| Sub Total - Other Municipal Staff | | | 539,281 | 560,328 | 570,681 | 50,933 | 571,626 | 570,681 | 945 | 0% | 570,681 |
| % increase | | 4 | | 3.9% | 5.8% | | | | | | 5.8% |
| Total Parent Municipality | | | 572,490 | 599,116 | 601,557 | 53,503 | 601,863 | 601,557 | 306 | 0% | 601,557 |
| | | | | 4.7% | 5.1% | | | | | | 5.1% |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | | |
| Board Members of Entities | | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | | |

| | | | | | | | | | | |
|-------------------------------------|---|---------|---------|---------|--------|---------|---------|-------|----|---------|
| Overtime | | | | | | | - | | | |
| Performance Bonus | | | | | | | - | | | |
| Motor Vehicle Allowance | | | | | | | - | | | |
| Cellphone Allowance | | | | | | | - | | | |
| Housing Allowances | | | | | | | - | | | |
| Other benefits and allowances | | | | | | | - | | | |
| Payments in lieu of leave | | | | | | | - | | | |
| Long service awards | | | | | | | - | | | |
| Post-retirement benefit obligations | | | | | | | - | | | |
| Sub Total - Other Staff of Entities | | - | - | - | - | - | - | | - | |
| % Increase | 4 | | | | | | | | | |
| Total Municipal Entities | | - | - | - | - | - | - | | - | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 572,490 | 599,116 | 601,557 | 53,503 | 601,863 | 601,557 | 306 | 0% | 601,557 |
| % Increase | 4 | | 4.7% | 5.1% | | | | | | 5.1% |
| TOTAL MANAGERS AND STAFF | | 546,878 | 570,234 | 572,674 | 51,573 | 578,121 | 572,674 | 5,446 | 1% | 572,674 |

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

| Ref | Description | Budget Year 2020/21 | | | | | | | | | | | | 2020/21 Medium Term Revenue & Expenditure Framework | | |
|-----|--|---------------------|-----------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|-----------------|-----------------|------------------|---|------------------------|------------------------|
| | | July Outcome | August Outcome | Sept Outcome | October Outcome | Nov Outcome | Dec Outcome | January Outcome | Feb Outcome | March Outcome | April Outcome | May Outcome | June Outcome | Budget Year 2020/21 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| 1 | R thousands | | | | | | | | | | | | | | | |
| | Cash Receipts By Source | | | | | | | | | | | | | | | |
| | Property rates | 34,099 | 13,457 | 24,524 | 28,694 | 28,804 | 28,873 | 28,868 | 28,208 | 22,305 | 24,023 | 30,583 | (20,627) | 271,820 | 293,022 | 321,182 |
| | Service charges - electricity revenue | 52,762 | 46,594 | 48,709 | 58,340 | 65,430 | 58,508 | 44,909 | 65,034 | 41,723 | 49,383 | 58,496 | 106,097 | 695,965 | 810,822 | 938,982 |
| | Service charges - water revenue | 14,489 | 11,241 | 21,658 | 2,869 | 18,426 | 16,009 | 17,107 | 20,012 | 11,834 | 27,742 | 18,238 | (63,280) | 116,346 | 128,271 | 150,362 |
| | Service charges - sanitation revenue | 10,166 | 6,065 | 10,935 | 5,216 | 11,680 | 10,990 | 11,674 | 11,258 | 7,604 | 8,399 | 10,513 | (32,245) | 72,254 | 79,002 | 92,608 |
| | Service charges - refuse | 8,644 | 4,818 | 6,085 | 8,061 | 9,440 | 9,105 | 9,881 | 9,221 | 6,353 | 6,989 | 8,626 | (28,906) | 58,317 | 63,240 | 74,131 |
| | Rental of facilities and equipment | 666 | 602 | 575 | 638 | 658 | 1,435 | 637 | 654 | 559 | 645 | 645 | (173) | 7,532 | 7,909 | 8,344 |
| | Interest earned - external investments | 314 | 768 | 461 | 153 | 72 | 76 | 576 | 457 | 633 | 335 | 765 | (2,314) | 2,296 | 2,410 | 2,543 |
| | Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Fines, penalties and forfeits | 27 | 193 | 243 | 462 | 536 | 494 | 363 | 716 | 98 | 1,143 | 444 | (4,301) | 421 | 1,879 | 1,749 |
| | Licences and permits | 2 | 3 | 3 | 4 | 2 | 4 | 6 | 8 | 4 | 3 | 5 | 61 | 105 | 110 | 116 |
| | Agency services | | | | | | | | | | | | | | | |
| | Transfers and Subsidies - Operational | | | | | | | | | | | | | | | |
| | Other revenue | 175,079 | 18,538 | 22,980 | 27,446 | 48,224 | 258,128 | 3,000 | 617 | 223,469 | | | (82,460) | 695,021 | 633,136 | 648,973 |
| | | 314 | 1,116 | - | 899 | 1,613 | 546 | 694 | 493 | 1,436 | 573 | 834 | 12,469 | 20,987 | 22,036 | 23,248 |
| | Cash Receipts by Source | 296,553 | 103,395 | 136,173 | 132,782 | 184,885 | 384,167 | 417,717 | 136,677 | 316,018 | 119,235 | 129,158 | (115,678) | 1,941,082 | 2,041,837 | 2,262,238 |
| | Other Cash Flows by Source | | | | | | | | | | | | | | | |
| | Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 41,709 | - | 29,865 | | | | | | 45,780 | 3,657 | | 357 | 121,377 | 134,450 | 122,442 |
| | Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | | | | | | | | | | | | 11,000 | 11,000 | 11,000 |
| | Proceeds on Disposal of Fixed and Intangible Assets | | | 2 | | | | 3,578 | 643 | | | | 6,777 | | | |
| | Short term loans | | | | | | | | | | | | | | | |
| | Borrowing long term/refinancing | | | | | | | | | | | | | | | |
| | Increase (decrease) in consumer deposits | | | | | | | | | | | | | | | |
| | Decrease (increase) in non-current receivables | | | | | | | | | | | | | | 2,000 | 2,000 |
| | Decrease (increase) in non-current investments | | | | | | | | | | | | | | | |
| | Total Cash Receipts by Source | 338,262 | 103,395 | 166,041 | 132,782 | 184,885 | 384,167 | 121,294 | 137,321 | 361,798 | 122,901 | 129,158 | (108,644) | 2,073,459 | 2,185,286 | 2,397,680 |
| | Cash Payments by Type | | | | | | | | | | | | | | | |
| | Employee related costs | 40,999 | 45,417 | 46,021 | 46,114 | 48,500 | 55,053 | 49,436 | 47,986 | 50,086 | 47,859 | 49,076 | 43,887 | 570,234 | 590,500 | 622,221 |
| | Remuneration of councillors | 2,170 | 2,175 | 1,987 | 2,038 | 1,876 | 1,929 | 1,929 | 1,896 | 1,890 | 1,945 | 1,977 | 7,070 | 28,882 | 30,038 | 31,239 |
| | Interest paid | 3,335 | 3,360 | 3,306 | 3,321 | 3,287 | 3,320 | 3,161 | 3,069 | 3,592 | 3,114 | 3,694 | 3,195 | 39,754 | 41,424 | 43,247 |
| | Bulk purchases - Electricity | 65,473 | 77,755 | 80,642 | 50,880 | 50,713 | 49,382 | 48,987 | 48,251 | 48,629 | 50,312 | 47,660 | (61,646) | 557,138 | 649,066 | 759,407 |
| | Bulk purchases - Water & Sewer | | | | | | | | | | | | | | | |
| | Other materials | 11,255 | 12,350 | - | - | - | 35,035 | 10,509 | | 12,654 | 11,990 | 11,419 | 30,903 | 136,114 | 140,003 | 144,059 |
| | Contracted services | 4,178 | 37,530 | 33,459 | 44,348 | 71,989 | 68,127 | 27,130 | 60,969 | 59,364 | 45,564 | 23,656 | (88,407) | 387,906 | 344,957 | 352,922 |
| | Grants and subsidies paid - other municipalities | | | | | | | | | | | | | | | |
| | Grants and subsidies paid - other | | | | | | | | | | | | | | | |
| | General expenses | 24,896 | 16,884 | 24,991 | 28,266 | 8,964 | 37,129 | 48,753 | 51,872 | 8,635 | 58,093 | 47,582 | (249,355) | 106,690 | 94,102 | 89,554 |
| | Cash Payments by Type | 152,305 | 195,472 | 190,406 | 174,967 | 185,328 | 249,976 | 189,905 | 214,043 | 184,850 | 218,877 | 185,044 | (314,454) | 1,826,718 | 1,890,090 | 2,042,649 |
| | Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| | Capital assets | (2,555) | (5,241) | (12,862) | (15,386) | (16,788) | (9,134) | (4,340) | (7,808) | (21,080) | (18,810) | (13,865) | 273,273 | 146,393 | 145,450 | 133,442 |
| | Repayment of borrowing | (7,874) | (18,275) | 800 | 3,320 | 3,287 | (27,984) | 3,161 | 3,069 | 448 | 3,326 | 3,197 | 65,410 | 31,884 | 31,884 | 31,884 |
| | Other Cash Flows/Payments | 134,545 | (47,594) | | | | | | | | | | (10,653) | 76,299 | 61,370 | 33,109 |
| | Total Cash Payments by Type | 276,411 | 124,361 | 178,344 | 162,901 | 171,827 | 212,859 | 188,725 | 209,303 | 164,218 | 203,393 | 174,377 | 13,576 | 2,080,295 | 2,128,794 | 2,241,086 |
| | NET INCREASE/(DECREASE) IN CASH HELD | 61,850 | (20,966) | (12,303) | (30,118) | 13,058 | 171,309 | (67,431) | (71,963) | 197,580 | (80,491) | (45,219) | (122,121) | (6,835) | 60,492 | 156,595 |
| | Cash/cash equivalents at the month/year beginning: | 15,985 | 77,835 | 56,869 | 44,566 | 14,447 | 27,505 | 198,814 | 131,383 | 59,400 | 256,980 | 176,489 | 131,271 | 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 | 59,400 | 256,980 | 176,489 | 131,271 | 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 - M12 June

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|----------|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 342,534 | 362,426 | 362,426 | 28,511 | 352,585 | 362,426 | (9,841) | -3% | 362,426 |
| Service charges - electricity revenue | | 621,122 | 710,188 | 726,407 | 58,786 | 705,057 | 726,407 | (21,350) | -3% | 726,407 |
| Service charges - water revenue | | 188,410 | 193,910 | 187,084 | 15,173 | 188,622 | 187,084 | 1,538 | 1% | 187,084 |
| Service charges - sanitation revenue | | 112,244 | 119,429 | 120,014 | 9,907 | 118,993 | 120,014 | (1,021) | -1% | 120,014 |
| Service charges - refuse revenue | | 91,973 | 95,601 | 99,017 | 8,140 | 98,211 | 99,017 | (807) | -1% | 99,017 |
| Rental of facilities and equipment | | 7,093 | 7,532 | 8,917 | 667 | 8,372 | 8,917 | (545) | -6% | 8,917 |
| Interest earned - external investments | | 3,068 | 2,296 | 2,294 | 548 | 4,445 | 2,294 | 2,151 | 94% | 2,294 |
| Interest earned - outstanding debtors | | 3,835 | 4,642 | 4,247 | 275 | 3,792 | 4,247 | (454) | -11% | 4,247 |
| Dividends received | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 5,402 | 2,105 | 3,944 | 238 | 5,353 | 3,944 | 1,409 | 36% | 3,944 |
| Licences and permits | | 101 | 105 | 41 | 2 | 46 | 41 | 4 | 11% | 41 |
| Agency services | | - | - | - | - | - | - | - | - | 0.00% |
| Transfers and subsidies | | 549,062 | 695,021 | 842,932 | 9,508 | 757,748 | 757,748 | - | - | 842,932 |
| Other revenue | | 18,409 | 20,987 | 18,384 | 727 | 15,939 | 18,384 | (2,445) | -13% | 18,384 |
| Gains | | 52,158 | - | 2,638 | 822 | 2,488 | 2,638 | (149) | -6% | 2,638 |
| Total Revenue (excluding capital transfers and contributions) | | 1,995,412 | 2,214,242 | 2,378,344 | 133,304 | 2,261,650 | 2,293,160 | (31,510) | -1% | 2,378,344 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 546,878 | 570,234 | 572,674 | 51,573 | 578,120 | 572,674 | 5,446 | 1% | 572,674 |
| Remuneration of councillors | | 25,612 | 28,882 | 28,882 | 1,929 | 23,742 | 28,882 | (5,140) | -18% | 28,882 |
| Debt impairment | | 216,003 | 283,536 | 274,982 | 240 | 24,492 | 274,982 | (250,490) | -91% | 274,982 |
| Depreciation & asset impairment | | 351,202 | 378,675 | 365,084 | 28,367 | 346,669 | 365,084 | (18,415) | -5% | 365,084 |
| Finance charges | | 64,980 | 39,754 | 39,754 | 2,566 | 39,125 | 39,754 | (629) | -2% | 39,754 |
| Bulk purchases | | 559,335 | 557,138 | 557,138 | 71,056 | 518,773 | 557,138 | (38,365) | -7% | 557,138 |
| Other materials | | 127,618 | 136,114 | 139,578 | 22,649 | 136,795 | 139,578 | (2,783) | -2% | 139,578 |
| Contracted services | | 273,799 | 388,306 | 564,999 | 82,195 | 558,508 | 564,999 | (6,490) | -1% | 564,999 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - |
| Other expenditure | | 10,155 | 106,290 | 110,501 | 10,894 | 107,693 | 110,501 | (2,808) | -3% | 110,501 |
| Losses | | 76,013 | 1 | 659 | (12) | 646 | 659 | (14) | -2% | 659 |
| Total Expenditure | | 2,251,593 | 2,488,931 | 2,654,252 | 271,456 | 2,334,563 | 2,654,252 | (319,689) | -12% | 2,654,252 |
| Surplus/(Deficit) | | (256,181) | (274,689) | (275,908) | (138,152) | (72,913) | (361,092) | 288,179 | -80% | (275,908) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 90,870 | 121,377 | 156,106 | 16,114 | 122,888 | 156,106 | (33,218) | -21% | 156,106 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (165,311) | (153,312) | (119,803) | (122,039) | 49,975 | (204,987) | 254,961 | -124% | (119,803) |
| Taxation | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | (165,311) | (153,312) | (119,803) | (122,039) | 49,975 | (204,987) | 254,961 | -124% | (119,803) |

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

[illegible]

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

| Month | 2019/20 | Budget Year 2020/21 | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 0 | 12,116 | 12,116 | 2,565 | 2,565 | 12,116 | 9,551 | 78.8% | 2% |
| August | 948 | 12,116 | 12,116 | 5,241 | 7,806 | 24,232 | 16,426 | 67.8% | 5% |
| September | 5,971 | 12,116 | 12,116 | 12,777 | 20,584 | 36,348 | 15,765 | 43.4% | 14% |
| October | 2,042 | 12,116 | 12,116 | 15,392 | 35,976 | 48,464 | 12,489 | 25.8% | 25% |
| November | 14,281 | 12,116 | 12,116 | 16,790 | 52,766 | 60,580 | 7,815 | 12.9% | 36% |
| December | 10,515 | 12,116 | 12,116 | 10,498 | 63,264 | 72,697 | 9,432 | 13.0% | 44% |
| January | 2,783 | 12,116 | 12,116 | 4,340 | 67,605 | 84,813 | 17,208 | 20.3% | 46% |
| February | 9,482 | 12,116 | 20,216 | 6,521 | 74,125 | 105,029 | 30,903 | 29.4% | 51% |
| March | 12,412 | 12,116 | 20,216 | 19,569 | 93,695 | 125,245 | 31,550 | 25.2% | 64% |
| April | 8,648 | 12,116 | 20,216 | 18,810 | 112,505 | 145,461 | 32,956 | 22.7% | 0 |
| May | 10,734 | 12,116 | 20,216 | 16,552 | 129,057 | 165,677 | 36,620 | 22.1% | 0 |
| June | 46,685 | 12,116 | 20,216 | 20,831 | 149,888 | 185,893 | 36,006 | 19.4% | 0 |
| Total Capital expenditure | 124,501 | 145,393 | 185,893 | 149,888 | | | | | |

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

| Description | | Ref | 2019/20 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2020/21 | | | | |
|--|--|-----|-------------------------------|--------------------|--------------------|-------------------|---------------------|-----------------|----------------------|-----------------------|--------|
| | | | | | | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast | |
| R thousands | | 1 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | | |
| Infrastructure | | | 66,734 | 66,220 | 62,065 | 8,005 | 55,849 | 62,065 | 6,217 | 10.0% | 62,065 |
| Roads Infrastructure | | | 49,638 | 23,170 | 33,956 | 1,612 | 23,365 | 33,956 | 10,592 | 31.2% | 33,956 |
| Roads | | | 49,638 | 23,170 | 33,956 | 1,612 | 23,365 | 33,956 | 10,592 | 31.2% | 33,956 |
| Road Structures | | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | | - | - | - | - | - | - | - | - | - |
| Attenuation | | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | | - | 2,184 | - | - | - | - | - | - | - |
| Power Plants | | | - | - | - | - | - | - | - | - | - |
| HV Substations | | | - | 2,184 | - | - | - | - | - | - | - |
| HV Switching Station | | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | | - | - | - | - | - | - | - | - | - |
| MV Substations | | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | | - | - | - | - | - | - | - | - | - |
| MV Networks | | | - | - | - | - | - | - | - | - | - |
| LV Networks | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | | 17,096 | 4,758 | 27,000 | 6,096 | 31,310 | 27,000 | (4,310) | -16.0% | 27,000 |
| Dams and Weirs | | | - | - | - | - | - | - | - | - | - |
| Boreholes | | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | | - | - | - | 49 | 12,921 | - | (12,921) | #DIV/0! | - |
| Distribution | | | 17,096 | 4,758 | 27,000 | 6,048 | 18,389 | 27,000 | 8,611 | 31.9% | 27,000 |
| Distribution Points | | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | | - | 36,109 | 1,109 | 297 | 1,174 | 1,109 | (65) | -5.9% | 1,109 |
| Pump Station | | | - | 36,109 | 1,109 | - | 1,109 | 1,109 | 1,109 | 100.0% | 1,109 |
| Reticulation | | | - | - | - | 297 | 1,174 | - | (1,174) | #DIV/0! | - |
| Waste Water Treatment Works | | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Landfill Sites | | | - | - | - | - | - | - | - | - | - |
| Waste Transfer Stations | | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | | - | - | - | - | - | - | - | - | - |
| Attenuation | | | - | - | - | - | - | - | - | - | - |
| MV Substations | | | - | - | - | - | - | - | - | - | - |
| LV Networks | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | | - | - | - | - | - | - | - | - | - |
| Piers | | | - | - | - | - | - | - | - | - | - |
| Revetments | | | - | - | - | - | - | - | - | - | - |
| Promenades | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Data Centres | | | - | - | - | - | - | - | - | - | - |
| Core Layers | | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Community Assets | | | 4,044 | - | 3,038 | 67 | 2,208 | 3,038 | 833 | 27.4% | 3,038 |
| Community Facilities | | | 4,044 | - | 3,038 | 67 | 2,206 | 3,038 | 833 | 27.4% | 3,038 |
| Halls | | | - | - | - | - | - | - | - | - | - |
| Centres | | | - | - | - | - | - | - | - | - | - |
| Crèches | | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|--|-------|--------|--------|--------|--------|--------|--------|--------|-------|--------|
| Fire/Ambulance Stations | - | - | - | - | - | - | - | - | - | |
| Testing Stations | - | - | - | - | - | - | - | - | - | |
| Museums | - | - | 250 | 64 | 76 | 250 | 174 | 69.5% | 250 | |
| Galleries | - | - | - | - | - | - | - | - | - | |
| Theatres | - | - | - | - | - | - | - | - | - | |
| Libraries | 3,750 | - | 2,690 | 3 | 2,075 | 2,690 | 615 | 22.9% | 2,690 | |
| Cemeteries/Crematoria | - | - | - | - | - | - | - | - | - | |
| Police | - | - | - | - | - | - | - | - | - | |
| Purfs | - | - | - | - | - | - | - | - | - | |
| Public Open Space | - | - | - | - | - | - | - | - | - | |
| Nature Reserves | - | - | - | - | - | - | - | - | - | |
| Public Ablution Facilities | - | - | - | - | - | - | - | - | - | |
| Markets | - | - | - | - | - | - | - | - | - | |
| Stalls | 294 | - | 98 | - | 54 | 98 | 44 | 44.8% | 98 | |
| Abattoirs | - | - | - | - | - | - | - | - | - | |
| Airports | - | - | - | - | - | - | - | - | - | |
| Taxi Ranks/Bus Terminals | - | - | - | - | - | - | - | - | - | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Sport and Recreation Facilities | - | - | - | - | - | - | - | - | - | |
| Indoor Facilities | - | - | - | - | - | - | - | - | - | |
| Outdoor Facilities | - | - | - | - | - | - | - | - | - | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Heritage assets | - | - | 50 | - | - | 50 | 50 | 100.0% | 50 | |
| Monuments | - | - | - | - | - | - | - | - | - | |
| Historic Buildings | - | - | 50 | - | - | 50 | 50 | 100.0% | 50 | |
| Works of Art | - | - | - | - | - | - | - | - | - | |
| Conservation Areas | - | - | - | - | - | - | - | - | - | |
| Other Heritage | - | - | - | - | - | - | - | - | - | |
| Investment properties | - | - | - | - | - | - | - | - | - | |
| Revenue Generating | - | - | - | - | - | - | - | - | - | |
| Improved Property | - | - | - | - | - | - | - | - | - | |
| Unimproved Property | - | - | - | - | - | - | - | - | - | |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - | |
| Improved Property | - | - | - | - | - | - | - | - | - | |
| Unimproved Property | - | - | - | - | - | - | - | - | - | |
| Other assets | - | - | - | - | - | - | - | - | - | |
| Operational Buildings | - | - | - | - | - | - | - | - | - | |
| Municipal Offices | - | - | - | - | - | - | - | - | - | |
| Pay/Enquiry Points | - | - | - | - | - | - | - | - | - | |
| Building Plan Offices | - | - | - | - | - | - | - | - | - | |
| Workshops | - | - | - | - | - | - | - | - | - | |
| Yards | - | - | - | - | - | - | - | - | - | |
| Stores | - | - | - | - | - | - | - | - | - | |
| Laboratories | - | - | - | - | - | - | - | - | - | |
| Training Centres | - | - | - | - | - | - | - | - | - | |
| Manufacturing Plant | - | - | - | - | - | - | - | - | - | |
| Depots | - | - | - | - | - | - | - | - | - | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | |
| Staff Housing | - | - | - | - | - | - | - | - | - | |
| Social Housing | - | - | - | - | - | - | - | - | - | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | |
| Intangible Assets | - | - | - | - | - | - | - | - | - | |
| Servitudes | - | - | - | - | - | - | - | - | - | |
| Licences and Rights | - | - | - | - | - | - | - | - | - | |
| Water Rights | - | - | - | - | - | - | - | - | - | |
| Effluent Licenses | - | - | - | - | - | - | - | - | - | |
| Solid Waste Licenses | - | - | - | - | - | - | - | - | - | |
| Computer Software and Applications | - | - | - | - | - | - | - | - | - | |
| Lead Settlement Software Applications | - | - | - | - | - | - | - | - | - | |
| Unspecified | - | - | - | - | - | - | - | - | - | |
| Computer Equipment | - | - | - | - | - | - | - | - | - | |
| Computer Equipment | - | - | - | - | - | - | - | - | - | |
| Furniture and Office Equipment | 2,434 | 1,350 | 1,460 | 83 | 813 | 1,460 | 648 | 44.3% | 1,460 | |
| Furniture and Office Equipment | 2,434 | 1,350 | 1,460 | 83 | 813 | 1,460 | 648 | 44.3% | 1,460 | |
| Machinery and Equipment | 857 | - | 2,838 | 1,651 | 2,711 | 2,838 | 128 | 4.5% | 2,838 | |
| Machinery and Equipment | 857 | - | 2,838 | 1,651 | 2,711 | 2,838 | 128 | 4.5% | 2,838 | |
| Transport Assets | 3,133 | 3,200 | 628 | 243 | 243 | 628 | 385 | 61.4% | 628 | |
| Transport Assets | 3,133 | 3,200 | 628 | 243 | 243 | 628 | 385 | 61.4% | 628 | |
| Land | 500 | - | - | - | - | - | - | - | - | |
| Land | 500 | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditure on new assets | 1 | 77,703 | 70,770 | 70,080 | 10,048 | 61,820 | 70,080 | 8,259 | 11.8% | 70,080 |

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

| Description | | Ref | 2019/20 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2020/21 | | | | Full Year Forecast |
|--|--|-----|-------------------------------|--------------------|--------------------|-------------------|---------------------|------------------|-----------------|----------------------|-----------------------|
| | | 1 | | | | | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| R thousands | | | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | | |
| Infrastructure | | | 15,338 | 9,000 | 10,593 | 346 | 7,585 | 10,593 | 3,008 | 28.4% | 10,593 |
| Roads Infrastructure | | | 15,338 | 9,000 | 10,593 | 346 | 7,585 | 10,593 | 3,008 | 28.4% | 10,593 |
| Roads | | | 15,338 | 9,000 | 10,593 | 346 | 7,585 | 10,593 | 3,008 | 28.4% | 10,593 |
| Road Structures | | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | | - | - | - | - | - | - | - | - | - |
| Attenuation | | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Power Plants | | | - | - | - | - | - | - | - | - | - |
| HV Substations | | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | | - | - | - | - | - | - | - | - | - |
| MV Substations | | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | | - | - | - | - | - | - | - | - | - |
| MV Networks | | | - | - | - | - | - | - | - | - | - |
| LV Networks | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Dams and Weirs | | | - | - | - | - | - | - | - | - | - |
| Boreholes | | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | | - | - | - | - | - | - | - | - | - |
| Distribution | | | - | - | - | - | - | - | - | - | - |
| Distribution Points | | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Pump Station | | | - | - | - | - | - | - | - | - | - |
| Reticulation | | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Landfill Sites | | | - | - | - | - | - | - | - | - | - |
| Waste Transfer Stations | | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | | - | - | - | - | - | - | - | - | - |
| Attenuation | | | - | - | - | - | - | - | - | - | - |
| MV Substations | | | - | - | - | - | - | - | - | - | - |
| LV Networks | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | | - | - | - | - | - | - | - | - | - |
| Piers | | | - | - | - | - | - | - | - | - | - |
| Revelments | | | - | - | - | - | - | - | - | - | - |
| Promenades | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Data Centres | | | - | - | - | - | - | - | - | - | - |
| Core Layers | | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Community Assets | | | - | - | - | - | - | - | - | - | - |
| Community Facilities | | | - | - | - | - | - | - | - | - | - |
| Halls | | | - | - | - | - | - | - | - | - | - |
| Centres | | | - | - | - | - | - | - | - | - | - |
| Crèches | | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|--|-----|--------|-------|--------|-------|-------|---------|---------|------|--------|
| Fire/Ambulance Stations | - | - | - | - | - | - | - | - | - | - |
| Testing Stations | - | - | - | - | - | - | - | - | - | - |
| Museums | - | - | - | - | - | - | - | - | - | - |
| Galleries | - | - | - | - | - | - | - | - | - | - |
| Theatres | - | - | - | - | - | - | - | - | - | - |
| Libraries | - | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | - | - | - | - | - | - | - | - | - | - |
| Police | - | - | - | - | - | - | - | - | - | - |
| Parks | - | - | - | - | - | - | - | - | - | - |
| Public Open Space | - | - | - | - | - | - | - | - | - | - |
| Nature Reserves | - | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | - | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - | - |
| Stalls | - | - | - | - | - | - | - | - | - | - |
| Abattoirs | - | - | - | - | - | - | - | - | - | - |
| Airports | - | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | - | - | - | - | - | - | - | - | - | - |
| Indoor Facilities | - | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - | - |
| Monuments | - | - | - | - | - | - | - | - | - | - |
| Historic Buildings | - | - | - | - | - | - | - | - | - | - |
| Works of Art | - | - | - | - | - | - | - | - | - | - |
| Conservation Areas | - | - | - | - | - | - | - | - | - | - |
| Other Heritage | - | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - | - |
| Revenue Generating | - | - | - | - | - | - | - | - | - | - |
| Improved Property | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - | - |
| Improved Property | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property | - | - | - | - | - | - | - | - | - | - |
| Other assets | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | - | - | - | - | - | - | - | - | - | - |
| Municipal Offices | - | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points | - | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | - | - | - | - | - | - | - | - | - | - |
| Workshops | - | - | - | - | - | - | - | - | - | - |
| Yards | - | - | - | - | - | - | - | - | - | - |
| Stores | - | - | - | - | - | - | - | - | - | - |
| Laboratories | - | - | - | - | - | - | - | - | - | - |
| Training Centres | - | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | - | - | - | - | - | - | - | - | - | - |
| Depots | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - |
| Staff Housing | - | - | - | - | - | - | - | - | - | - |
| Social Housing | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | - | - | - | - | - | - | - | - | - | - |
| Servitudes | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | - | - | - | - | - | - | - | - | - | - |
| Water Rights | - | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | - | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | - | - | - | - | - | - | - | - | - | - |
| Local Settlement Software Applications | - | - | - | - | - | - | - | - | - | - |
| Unspecified | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | - | - | - | - | - | - | - | - | - | - |
| Transport Assets | 219 | - | - | - | 2,208 | - | (2,208) | #DIV/0! | - | - |
| Transport Assets | 219 | - | - | - | 2,208 | - | (2,208) | #DIV/0! | - | - |
| Land | - | - | - | - | - | - | - | - | - | - |
| Land | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing assets | 1 | 15,557 | 9,000 | 10,593 | 346 | 9,794 | 10,593 | 800 | 7.5% | 10,593 |

| | | | | | | | | | | |
|---|-------|--------|--------|--------|-------|--------|--------|--------|-------|--------|
| Crèches | - | - | - | - | - | - | - | - | - | |
| Clinics/Care Centres | - | - | - | - | - | - | - | - | - | |
| Fire/Ambulance Stations | - | - | - | - | - | - | - | - | - | |
| Testing Stations | - | - | - | - | - | - | - | - | - | |
| Museums | 10 | 8 | (217) | 96 | 103 | (217) | (319) | 147.3% | (217) | |
| Galleries | 2 | - | - | - | - | - | - | - | - | |
| Theatres | - | - | - | - | - | - | - | - | - | |
| Libraries | 159 | 29 | 128 | 89 | 112 | 128 | 16 | 12.7% | 128 | |
| Cemeteries/Crematoria | - | - | - | - | - | - | - | - | - | |
| Police | - | - | - | - | - | - | - | - | - | |
| Parks | - | - | - | - | - | - | - | - | - | |
| Public Open Space | 495 | 560 | 502 | 125 | 517 | 502 | (15) | -3.0% | 502 | |
| Nature Reserves | - | - | - | - | - | - | - | - | - | |
| Public Ablution Facilities | - | - | - | - | - | - | - | - | - | |
| Markets | - | - | - | - | - | - | - | - | - | |
| Stalls | 127 | 115 | 79 | 10 | 88 | 79 | (9) | -11.4% | 79 | |
| Abattoirs | - | - | - | - | - | - | - | - | - | |
| Airports | 757 | 681 | 397 | - | 293 | 397 | 103 | 26.0% | 397 | |
| Taxi Ranks/Bus Terminals | - | - | - | - | - | - | - | - | - | |
| Capital Spares | 239 | 190 | 310 | - | 333 | 310 | (23) | -7.3% | 310 | |
| Sport and Recreation Facilities | 139 | 298 | 295 | 102 | 155 | 295 | 140 | 47.4% | 295 | |
| Indoor Facilities | 88 | 183 | 183 | 102 | 128 | 183 | 55 | 30.3% | 183 | |
| Outdoor Facilities | 51 | 115 | 112 | - | 28 | 112 | 84 | 75.4% | 112 | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Heritage assets | - | - | - | - | - | - | - | - | - | |
| Monuments | - | - | - | - | - | - | - | - | - | |
| Historic Buildings | - | - | - | - | - | - | - | - | - | |
| Works of Art | - | - | - | - | - | - | - | - | - | |
| Conservation Areas | - | - | - | - | - | - | - | - | - | |
| Other Heritage | - | - | - | - | - | - | - | - | - | |
| Investment properties | - | - | - | - | - | - | - | - | - | |
| Revenue Generating | - | - | - | - | - | - | - | - | - | |
| Improved Property | - | - | - | - | - | - | - | - | - | |
| Unimproved Property | - | - | - | - | - | - | - | - | - | |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - | |
| Improved Property | - | - | - | - | - | - | - | - | - | |
| Unimproved Property | - | - | - | - | - | - | - | - | - | |
| Other assets | 2,954 | 4,419 | 4,072 | 580 | 3,355 | 4,072 | 717 | 17.6% | 4,072 | |
| Operational Buildings | 1,722 | 3,367 | 3,266 | 443 | 2,366 | 3,266 | 900 | 27.5% | 3,266 | |
| Municipal Offices | 1,640 | 3,260 | 3,159 | 434 | 2,249 | 3,159 | 910 | 28.8% | 3,159 | |
| Pay/Enquiry Points | - | - | - | - | - | - | - | - | - | |
| Building Plan Offices | - | - | - | - | - | - | - | - | - | |
| Workshops | 17 | 43 | 43 | 1 | 42 | 43 | 0 | 0.2% | 43 | |
| Yards | - | - | - | - | - | - | - | - | - | |
| Stores | 64 | 64 | 64 | 8 | 75 | 64 | (10) | -16.1% | 64 | |
| Laboratories | - | - | - | - | - | - | - | - | - | |
| Training Centres | - | - | - | - | - | - | - | - | - | |
| Manufacturing Plant | - | - | - | - | - | - | - | - | - | |
| Depots | - | - | - | - | - | - | - | - | - | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Housing | 1,232 | 1,052 | 806 | 136 | 989 | 806 | (183) | -22.7% | 806 | |
| Staff Housing | 708 | 603 | 379 | 112 | 563 | 379 | (184) | -48.5% | 379 | |
| Social Housing | 524 | 449 | 427 | 25 | 426 | 427 | 1 | 0.2% | 427 | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | |
| Intangible Assets | - | 3,109 | 3,009 | 221 | 3,737 | 3,009 | (728) | -24.2% | 3,009 | |
| Servitudes | - | - | - | - | - | - | - | - | - | |
| Licences and Rights | - | 3,109 | 3,009 | 221 | 3,737 | 3,009 | (728) | -24.2% | 3,009 | |
| Water Rights | - | - | - | - | - | - | - | - | - | |
| Effluent Licenses | - | - | - | - | - | - | - | - | - | |
| Solid Waste Licenses | - | - | - | - | - | - | - | - | - | |
| Computer Software and Applications | - | 3,109 | 3,009 | 221 | 3,737 | 3,009 | (728) | -24.2% | 3,009 | |
| Local Settlement Software Applications | - | - | - | - | - | - | - | - | - | |
| Unspecified | - | - | - | - | - | - | - | - | - | |
| Computer Equipment | 3,991 | - | 1,639 | 343 | 2,262 | 1,639 | (624) | -38.1% | 1,639 | |
| Computer Equipment | 3,991 | - | 1,639 | 343 | 2,262 | 1,639 | (624) | -38.1% | 1,639 | |
| Furniture and Office Equipment | 16 | 38 | 37 | 3 | 14 | 37 | 23 | 61.5% | 37 | |
| Furniture and Office Equipment | 16 | 38 | 37 | 3 | 14 | 37 | 23 | 61.5% | 37 | |
| Machinery and Equipment | 6,638 | 5,830 | 6,070 | 1,001 | 6,927 | 6,070 | (857) | -14.1% | 6,070 | |
| Machinery and Equipment | 6,638 | 5,830 | 6,070 | 1,001 | 6,927 | 6,070 | (857) | -14.1% | 6,070 | |
| Transport Assets | - | - | - | - | - | - | - | - | - | |
| Transport Assets | - | - | - | - | - | - | - | - | - | |
| Land | - | - | - | - | - | - | - | - | - | |
| Land | - | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | |
| Total Repairs and Maintenance Expenditure | 1 | 44,151 | 66,495 | 78,829 | 8,167 | 76,656 | 78,829 | 2,774 | 3.5% | 78,829 |

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

| Description | | Ref | 2019/20 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2020/21 | | | | Full Year Forecast |
|--|--|-----|-------------------------------|--------------------|--------------------|-------------------|---------------------|--------------|----------------|-----------|-----------------------|
| | | | | | | YearTD actual | YearTD budget | YTD variance | YTD variance % | | |
| R thousands | | 1 | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | | |
| Infrastructure | | | 323,269 | 316,673 | 303,082 | 25,263 | 321,839 | 303,082 | (18,758) | -6.2% | 303,082 |
| Roads Infrastructure | | | 207,257 | 184,538 | 170,947 | 11,451 | 211,342 | 170,947 | (40,395) | -23.6% | 170,947 |
| Roads | | | 207,257 | 184,538 | 170,947 | 11,451 | 211,342 | 170,947 | (40,395) | -23.6% | 170,947 |
| Road Structures | | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | | 19,951 | - | - | 1,995 | 15,961 | - | (15,961) | #DIV/0! | - |
| Drainage Collection | | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | | 19,951 | - | - | 1,995 | 15,961 | - | (15,961) | #DIV/0! | - |
| Attenuation | | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | | 46,402 | 53,855 | 53,855 | 5,156 | 41,246 | 53,855 | 12,609 | 23.4% | 53,855 |
| Power Plants | | | - | - | - | - | - | - | - | - | - |
| HV Substations | | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | | - | - | - | - | - | - | - | - | - |
| MV Substations | | | - | - | - | - | - | - | - | - | 53,855 |
| MV Switching Stations | | | - | - | - | - | - | - | - | - | - |
| MV Networks | | | 46,402 | 53,855 | 53,855 | 5,156 | 41,246 | 53,855 | 12,609 | 23.4% | - |
| LV Networks | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | | 26,009 | 48,869 | 48,869 | 2,890 | 23,119 | 48,869 | 25,749 | 52.7% | 48,869 |
| Dams and Weirs | | | - | - | - | - | - | - | - | - | - |
| Boreholes | | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | | 26,009 | 48,869 | 48,869 | 2,890 | 23,119 | 48,869 | 25,749 | 52.7% | 48,869 |
| Bulk Mains | | | - | - | - | - | - | - | - | - | - |
| Distribution | | | - | - | - | - | - | - | - | - | - |
| Distribution Points | | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | | 23,650 | 29,412 | 29,412 | 3,771 | 30,171 | 29,412 | (759) | -2.6% | 29,412 |
| Pump Station | | | - | - | - | - | - | - | - | - | - |
| Reticulation | | | 23,650 | 29,412 | 29,412 | 3,771 | 30,171 | 29,412 | (759) | -2.6% | 29,412 |
| Waste Water Treatment Works | | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Landfill Sites | | | - | - | - | - | - | - | - | - | - |
| Waste Transfer Stations | | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | | - | - | - | - | - | - | - | - | - |
| Attenuation | | | - | - | - | - | - | - | - | - | - |
| MV Substations | | | - | - | - | - | - | - | - | - | - |
| LV Networks | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | | - | - | - | - | - | - | - | - | - |
| Piers | | | - | - | - | - | - | - | - | - | - |
| Revetments | | | - | - | - | - | - | - | - | - | - |
| Promenades | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Data Centres | | | - | - | - | - | - | - | - | - | - |
| Core Layers | | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Community Assets | | | 5,580 | 6 | 6 | 620 | 4,960 | 6 | (4,954) | -84212.6% | 6 |
| Community Facilities | | | 5,580 | - | - | 620 | 4,960 | - | (4,960) | #DIV/0! | - |
| Halls | | | 85 | - | - | 9 | 76 | - | (76) | #DIV/0! | - |
| Centres | | | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | |
|---|--------|---------|---------|---------|--------|---------|---------|---------|--------|
| Crèches | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | 137 | - | - | 15 | 122 | - | (122) | #DIV/0! | - |
| Testing Stations | - | - | - | - | - | - | - | - | - |
| Museums | - | - | - | - | - | - | - | - | - |
| Galleries | - | - | - | - | - | - | - | - | - |
| Theatres | - | - | - | - | - | - | - | - | - |
| Libraries | 133 | - | - | 15 | 118 | - | (118) | #DIV/0! | - |
| Cemeteries/Crematoria | 3,278 | - | - | 364 | 2,914 | - | (2,914) | #DIV/0! | - |
| Police | - | - | - | - | - | - | - | - | - |
| Parks | 1,400 | - | - | 156 | 1,245 | - | (1,245) | #DIV/0! | - |
| Public Open Space | 546 | - | - | 61 | 485 | - | (485) | #DIV/0! | - |
| Nature Reserves | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - |
| Stalls | - | - | - | - | - | - | - | - | - |
| Abattoirs | - | - | - | - | - | - | - | - | - |
| Airports | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | - | 6 | 6 | - | - | 6 | 6 | 100.0% | 6 |
| Indoor Facilities | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | - | 6 | 6 | - | - | 6 | 6 | 100.0% | 6 |
| Capital Spares | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Monuments | - | - | - | - | - | - | - | - | - |
| Historic Buildings | - | - | - | - | - | - | - | - | - |
| Works of Art | - | - | - | - | - | - | - | - | - |
| Conservation Areas | - | - | - | - | - | - | - | - | - |
| Other Heritage | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Revenue Generating | - | - | - | - | - | - | - | - | - |
| Improved Property | - | - | - | - | - | - | - | - | - |
| Unimproved Property | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - |
| Improved Property | - | - | - | - | - | - | - | - | - |
| Unimproved Property | - | - | - | - | - | - | - | - | - |
| Other assets | 10,232 | 61,996 | 61,996 | 1,137 | 9,095 | 61,996 | 52,901 | 85.3% | 61,996 |
| Operational Buildings | 10,232 | 61,996 | 61,996 | 1,137 | 9,095 | 61,996 | 52,901 | 85.3% | 61,996 |
| Municipal Offices | 10,232 | 61,996 | 61,996 | 1,137 | 9,095 | 61,996 | 52,901 | 85.3% | 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 | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - |
| Intangible Assets | 1,773 | - | - | 197 | 1,576 | - | (1,576) | #DIV/0! | - |
| Servitudes | - | - | - | - | - | - | - | - | - |
| Licences and Rights | 1,773 | - | - | 197 | 1,576 | - | (1,576) | #DIV/0! | - |
| Water Rights | - | - | - | - | - | - | - | - | - |
| Effluent Licences | - | - | - | - | - | - | - | - | - |
| Solid Waste Licences | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | 1,773 | - | - | 197 | 1,576 | - | (1,576) | #DIV/0! | - |
| Local Settlement Software Applications | - | - | - | - | - | - | - | - | - |
| Unspecified | - | - | - | - | - | - | - | - | - |
| Computer Equipment | 963 | - | - | 107 | 856 | - | (856) | #DIV/0! | - |
| Computer Equipment | 963 | - | - | 107 | 856 | - | (856) | #DIV/0! | - |
| Furniture and Office Equipment | 2,008 | - | - | 223 | 1,785 | - | (1,785) | #DIV/0! | - |
| Furniture and Office Equipment | 2,008 | - | - | 223 | 1,785 | - | (1,785) | #DIV/0! | - |
| Machinery and Equipment | 2,720 | - | - | 302 | 2,418 | - | (2,418) | #DIV/0! | - |
| Machinery and Equipment | 2,720 | - | - | 302 | 2,418 | - | (2,418) | #DIV/0! | - |
| Transport Assets | 4,657 | - | - | 517 | 4,139 | - | (4,139) | #DIV/0! | - |
| Transport Assets | 4,657 | - | - | 517 | 4,139 | - | (4,139) | #DIV/0! | - |
| Land | - | - | - | - | - | - | - | - | - |
| Land | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - |
| Total Depreciation | 1 | 351,202 | 378,675 | 365,084 | 28,367 | 346,869 | 365,084 | 18,415 | 5.0% |

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

[illegible]

| | | | | | | | | | | |
|---|-------|--------|--------|---------|--------|--------|---------|---------|--------|---------|
| Testing Stations | - | - | - | - | - | - | - | - | - | |
| Museums | - | - | - | - | - | - | - | - | - | |
| Galleries | - | - | - | - | - | - | - | - | - | |
| Theatres | - | - | - | - | - | - | - | - | - | |
| Libraries | - | - | - | - | - | - | - | - | - | |
| Cemeteries/Crematoria | - | - | - | - | - | - | - | - | - | |
| Police | - | - | - | - | - | - | - | - | - | |
| Parks | - | - | - | - | - | - | - | - | - | |
| Public Open Space | - | - | - | - | - | - | - | - | - | |
| Nature Reserves | - | - | - | - | - | - | - | - | - | |
| Public Ablution Facilities | - | - | - | - | - | - | - | - | - | |
| Markets | - | - | - | - | - | - | - | - | - | |
| Stalls | - | - | 2,000 | - | - | 2,000 | 2,000 | 100.0% | 2,000 | |
| Abattoirs | - | - | - | - | - | - | - | - | - | |
| Airports | - | - | - | - | - | - | - | - | - | |
| Taxi Ranks/Bus Terminals | - | - | 4,000 | - | - | 4,000 | 4,000 | 100.0% | 4,000 | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Sport and Recreation Facilities | 44 | 11,000 | 11,000 | - | 3,116 | 11,000 | 7,884 | 71.7% | 11,000 | |
| Indoor Facilities | 44 | - | - | - | 3,116 | - | (3,116) | #DIV/0! | - | |
| Outdoor Facilities | - | 11,000 | 11,000 | - | - | 11,000 | 11,000 | 100.0% | 11,000 | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Heritage assets | - | - | - | - | - | - | - | - | - | |
| Monuments | - | - | - | - | - | - | - | - | - | |
| Historic Buildings | - | - | - | - | - | - | - | - | - | |
| Works of Art | - | - | - | - | - | - | - | - | - | |
| Conservation Areas | - | - | - | - | - | - | - | - | - | |
| Other Heritage | - | - | - | - | - | - | - | - | - | |
| Investment properties | - | - | - | - | - | - | - | - | - | |
| Revenue Generating | - | - | - | - | - | - | - | - | - | |
| Improved Property | - | - | - | - | - | - | - | - | - | |
| Unimproved Property | - | - | - | - | - | - | - | - | - | |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - | |
| Improved Property | - | - | - | - | - | - | - | - | - | |
| Unimproved Property | - | - | - | - | - | - | - | - | - | |
| Other assets | 4,450 | - | 5,639 | 2,948 | 4,327 | 5,639 | 1,312 | 23.3% | 5,639 | |
| Operational Buildings | 4,450 | - | 5,639 | 2,948 | 4,327 | 5,639 | 1,312 | 23.3% | 5,639 | |
| Municipal Offices | 4,450 | - | 5,639 | 2,948 | 4,327 | 5,639 | 1,312 | 23.3% | 5,639 | |
| Pay/Enquiry Points | - | - | - | - | - | - | - | - | - | |
| Building Plan Offices | - | - | - | - | - | - | - | - | - | |
| Workshops | - | - | - | - | - | - | - | - | - | |
| Yards | - | - | - | - | - | - | - | - | - | |
| Stores | - | - | - | - | - | - | - | - | - | |
| Laboratories | - | - | - | - | - | - | - | - | - | |
| Training Centres | - | - | - | - | - | - | - | - | - | |
| Manufacturing Plant | - | - | - | - | - | - | - | - | - | |
| Depots | - | - | - | - | - | - | - | - | - | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Housing | - | - | - | - | - | - | - | - | - | |
| Staff Housing | - | - | - | - | - | - | - | - | - | |
| Social Housing | - | - | - | - | - | - | - | - | - | |
| Capital Spares | - | - | - | - | - | - | - | - | - | |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | |
| Intangible Assets | - | - | - | - | - | - | - | - | - | |
| Servitudes | - | - | - | - | - | - | - | - | - | |
| Licences and Rights | - | - | - | - | - | - | - | - | - | |
| Water Rights | - | - | - | - | - | - | - | - | - | |
| Effluent Licenses | - | - | - | - | - | - | - | - | - | |
| Solid Waste Licenses | - | - | - | - | - | - | - | - | - | |
| Computer Software and Applications | - | - | - | - | - | - | - | - | - | |
| Load Settlement Software Applications | - | - | - | - | - | - | - | - | - | |
| Unspecified | - | - | - | - | - | - | - | - | - | |
| Computer Equipment | - | - | - | - | - | - | - | - | - | |
| Computer Equipment | - | - | - | - | - | - | - | - | - | |
| Furniture and Office Equipment | - | - | - | - | - | - | - | - | - | |
| Furniture and Office Equipment | - | - | - | - | - | - | - | - | - | |
| Machinery and Equipment | 138 | - | - | - | - | - | - | - | - | |
| Machinery and Equipment | 138 | - | - | - | - | - | - | - | - | |
| Transport Assets | - | - | - | - | - | - | - | - | - | |
| Transport Assets | - | - | - | - | - | - | - | - | - | |
| Land | - | - | - | - | - | - | - | - | - | |
| Land | - | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditure on upgrading of existing assets | 1 | 31,241 | 65,623 | 104,720 | 10,438 | 78,274 | 104,720 | 26,446 | 25.3% | 104,720 |

Newcastle Municipality

Annual Financial Statements for the year ended 30 June 2022

Statement of Financial Position as at 30 June 2022

| Figures in Rand | Note(s) | 2022 | 2021 Restated* |
|---|---------|----------------------|----------------------|
| Assets | | | |
| Current Assets | | | |
| Inventories | | 24 517 572 | 18 806 337 |
| Receivables from exchange transactions | | 44 152 231 | 101 055 892 |
| Receivables from non-exchange transactions | | 20 556 368 | 16 002 938 |
| VAT receivable | | 300 077 | - |
| Consumer debtors from exchange transactions | | 700 070 153 | 508 217 581 |
| Consumer debtors from non-exchange transactions | | 136 263 469 | 136 908 187 |
| Cash and cash equivalents | | 75 760 523 | 9 500 299 |
| | | 1 001 620 393 | 790 491 234 |
| Non-Current Assets | | | |
| Investment property | | 324 520 647 | 327 734 618 |
| Property, plant and equipment | | 6 273 639 585 | 6 470 545 398 |
| Intangible assets | | 382 235 | 1 257 668 |
| Heritage assets | | 11 822 732 | 11 757 932 |
| Investments in associates | | 187 056 075 | 187 056 075 |
| | | 6 797 421 274 | 6 998 351 691 |
| Total Assets | | 7 799 041 667 | 7 788 842 925 |
| Liabilities | | | |
| Current Liabilities | | | |
| Financial liabilities | | 32 105 578 | 30 987 268 |
| Finance lease obligation | | 255 142 | 109 927 |
| Payables from exchange transactions | | 679 712 024 | 800 264 663 |
| VAT payable | | - | 18 539 020 |
| Consumer deposits | | 33 405 770 | 27 501 909 |
| Unspent conditional grants and receipts | | 199 640 104 | 41 232 304 |
| Defined benefit plan | | 11 406 000 | 11 406 000 |
| | | 956 524 618 | 930 041 091 |
| Non-Current Liabilities | | | |
| Financial liabilities | | 296 097 259 | 362 011 519 |
| Finance lease obligation | | 1 901 165 | 42 180 |
| Defined benefit plan | | 153 192 448 | 155 397 002 |
| Provision for rehabilitation of landfill site | | 59 199 647 | 59 199 647 |
| | | 510 390 519 | 576 650 348 |
| Total Liabilities | | 1 466 915 137 | 1 506 691 439 |
| Net Assets | | 6 332 126 530 | 6 282 151 486 |
| Reserves | | | |
| Housing Development fund | | 29 626 433 | 29 806 660 |
| Self-insurance reserve | | 280 861 | 435 241 |
| Accumulated surplus | | 6 302 219 237 | 6 251 909 583 |
| Total Net Assets | | 6 332 126 531 | 6 282 151 484 |

Newcastle Municipality

Annual Financial Statements for the year ended 30 June 2022

Statement of Financial Performance

| Figures in Rand | Note(s) | 2022 | 2021 Restated* |
|---|---------|----------------------|----------------------|
| Revenue | | | |
| Revenue from exchange transactions | | | |
| Service charges | | 1 111 136 585 | 1 013 999 033 |
| Rental of facilities and equipment | | 8 371 583 | 7 093 441 |
| Other Revenue | | 15 684 568 | 18 450 819 |
| Interest received | | 8 237 596 | 6 660 722 |
| Total revenue from exchange transactions | | 1 143 430 332 | 1 046 204 015 |
| Revenue from non-exchange transactions | | | |
| Taxation revenue | | | |
| Property rates | | 352 585 310 | 342 533 924 |
| Licences and Permits | | 45 824 | 101 472 |
| Transfer revenue | | | |
| Government grants & subsidies | | 880 635 712 | 639 932 157 |
| Fines, Penalties and Forfeits | | 5 352 730 | 5 401 977 |
| Total revenue from non-exchange transactions | | 1 238 619 576 | 987 969 530 |
| Total revenue | | 2 382 049 908 | 2 034 173 545 |
| Expenditure | | | |
| Employee related costs | | 578 120 294 | 546 878 068 |
| Remuneration of councillors | | 23 742 260 | 25 611 680 |
| Depreciation and amortisation | | 346 668 624 | 351 084 296 |
| Finance costs | | 39 124 822 | 64 979 614 |
| Debt Impairment | | 24 492 046 | 217 027 951 |
| Bulk purchases | | 518 772 565 | 559 335 056 |
| Contracted services | | 551 414 651 | 273 737 451 |
| General Expenses | | 251 582 362 | 138 566 001 |
| Total expenditure | | 2 333 917 624 | 2 177 220 117 |
| Operating surplus (deficit) | | 48 132 284 | (143 046 572) |
| 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 | | (645 854) | (117 170) |
| Profit/(Loss) on Sale of Assets | | 2 488 164 | (50 052 096) |
| Public contributions and donations | | - | 39 249 962 |
| | | 1 842 310 | (54 111 033) |
| Surplus (deficit) for the year | | 49 974 594 | (197 157 605) |

Newcastle Municipality

Annual Financial Statements for the year ended 30 June 2022

Statement of Changes in Net Assets

| Figures in Rand | Housing Development Fund | Self Insurance Reserves | Total reserves | Accumulated surplus | Total net assets |
|--|--------------------------------|----------------------------|-------------------|------------------------|----------------------|
| Balance at 01 July 2020 | 28 807 981 | 532 983 | 29 340 964 | 6 448 360 338 | 6 477 701 302 |
| Changes in net assets | | | | | |
| Deficit for the year | - | - | - | (197 157 605) | (197 157 605) |
| Transfer to Housing Development Fund | 998 679 | - | 998 679 | (998 679) | - |
| Transfer from Self Insurance Reserves | - | (97 742) | (97 742) | 97 742 | - |
| Prior year error Indigent | - | - | - | 1 637 589 | 1 637 589 |
| Prior period error Creditors | - | - | - | (29 802) | (29 802) |
| Total changes | 998 679 | (97 742) | 900 937 | (196 450 755) | (195 549 818) |
| Restated* Balance at 01 July 2021 | 29 806 660 | 435 241 | 30 241 901 | 6 251 910 036 | 6 282 151 937 |
| Profit for the year | - | - | - | 49 974 594 | 49 974 594 |
| Transfer to Housing Development Fund | (180 227) | - | (180 227) | 180 227 | - |
| Transfer from Self Insurance Reserves | - | (154 380) | (154 380) | 154 380 | - |
| Total changes | (180 227) | (154 380) | (334 607) | 50 309 201 | 49 974 594 |
| Balance at 30 June 2022 | 29 626 433 | 280 861 | 29 907 294 | 6 302 219 237 | 6 332 126 531 |

Newcastle Municipality

Annual Financial Statements for the year ended 30 June 2022

Cash Flow Statement

Figures in Rand

Note(s)

2022

2021
Restated*

Cash flows from operating activities

Receipts

| | | |
|----------------------------|----------------------|----------------------|
| Sale of goods and services | 1 344 998 981 | 1 083 861 952 |
| Grants | 1 037 830 874 | 635 415 131 |
| Interest income | 8 237 596 | 6 660 722 |
| | <u>2 391 067 451</u> | <u>1 725 937 805</u> |

Payments

| | | |
|---|------------------------|------------------------|
| Employee costs and Councillors remuneration | (604 067 108) | (568 958 990) |
| Suppliers | (1 475 573 504) | (990 347 236) |
| Finance costs | (39 124 822) | (42 720 784) |
| | <u>(2 118 765 434)</u> | <u>(1 602 027 010)</u> |

Net cash flows from operating activities

272 302 017 123 910 795

Cash flows from investing activities

| | | |
|---|---------------|---------------|
| Purchase of property, plant and equipment | (149 780 582) | (124 427 766) |
| Proceeds from sale of property, plant and equipment | 3 423 613 | 1 649 005 |
| Proceeds from sale of Investment property | 3 213 971 | 1 478 261 |
| Purchase of other intangible assets | (42 245) | - |
| Proceeds from sale of other intangible assets | - | - |
| Purchases of Heritage Assets | (64 800) | (87 700) |

Net cash flows from investing activities

(143 250 043) (121 388 200)

Cash flows from financing activities

| | | |
|----------------------------------|--------------|--------------|
| Net movements in long term loans | (64 795 950) | (28 914 561) |
| Movement on finance lease | 2 004 200 | (376 233) |

Net cash flows from financing activities

(62 791 750) (29 290 794)

Net increase/(decrease) in cash and cash equivalents

66 260 224 (26 768 199)

Cash and cash equivalents at the beginning of the year

9 500 299 36 268 498

Cash and cash equivalents at the end of the year

75 760 523 9 500 299

| NEWCASTLE MUNICIPALITY GRANT REGISTER FOR JUNE 2022 | | | | | | | | | | |
|---|---|-----------------|------------------|----------------------|---------------|------------------------------|-------------------|------------------|-----------------------------|------------------|
| Number | Description | Opening balance | Receipts | Expenditure for JUNE | Adjustments | Total Expenditure before VAT | VAT FOR THE MONTH | Total VAT Amount | Total Expenditure after VAT | Closing balance |
| 1 | Environmental Management Framework | (502,871.43) | | | | | | - | | (502,871.43) |
| 2 | Cleanest Town | (823,075.11) | | 1,054,480.46 | | 1,054,480.46 | 156,170.44 | 186,170.44 | 1,212,650.90 | 386,694.79 |
| 3 | Elucidation Grant | | | | | | | | | - |
| 4 | Title Deeds Restoration Grant | (2,717,163.18) | | 33,916.19 | | 420,041.86 | 5,066.88 | 26,833.94 | 446,876.69 | (2,270,487.58) |
| 5 | Expanded P/Works Incentive | | (2,948,000.00) | 17,578.48 | | 2,948,385.57 | | | 2,948,385.57 | (86,006.43) |
| 6 | Financial Management Grant (FMG) | | (1,650,000.00) | 172,881.37 | | 1,452,822.79 | | | | |
| 7 | Grant S&I Development | (1,546,184.81) | (947,854.07) | 555,076.45 | | 1,351,496.56 | | 149,094.01 | 1,500,590.57 | (67,483.30) |
| 8 | Community Library Services Grant | (612,548.81) | (2,475,000.00) | 238,316.65 | | 2,503,632.23 | 42,731.83 | 44,594.41 | 2,548,226.64 | (1,687,697.14) |
| 9 | Inggop Fresh Produce | (11,250.39) | | | | | 249.37 | 4,861.47 | 2,999,623.70 | (18,265.11) |
| 10 | Spice's Maintenance Facilities Grant | (10,220.00) | | | | | | | | (11,533.39) |
| 11 | MIG | | (115,182,000.00) | 7,860,890.05 | | 104,860,629.95 | 889,774.15 | 15,398,231.60 | 120,229,861.56 | (10,276.06) |
| 12 | Osizweni Arts Centre | (38,920.00) | | | | | | | | 1,047,881.56 |
| 13 | Corridor Development | (31,074.64) | | | | | | | | (38,920.00) |
| 14 | Pronoclipation | (1,001,285.93) | (6,757,000.00) | 689,285.25 | | 7,355,061.58 | 10,964.67 | 129,130.16 | 7,714,197.76 | (131,074.64) |
| 15 | Fort Aival Museum | (656,226.00) | (429,000.00) | 207,554.26 | | 458,486.02 | 8,289.92 | 8,289.92 | 467,765.94 | (46,184.19) |
| 16 | Capacity Building Housing | (2,110,566.97) | (11,981,886.76) | 738,052.52 | | 5,990,848.89 | | 6,112,026.31 | 11,815,261.38 | (939,434.05) |
| 17 | Newcastle Airport | (1,411,261.06) | | | | | | | | (1,411,261.06) |
| 18 | Harbour Shells | | (1,000,000.00) | | | | | | | (1,000,000.00) |
| 19 | Newcastle Airport | | (2,000,000.00) | | | | | | | (2,000,000.00) |
| 20 | Neighbouring Development Partnership Grant | (5,838,935.12) | (7,440,000.00) | 2,610,465.38 | 5,699,933.00 | 2,610,465.38 | 391,509.96 | 391,509.96 | 3,002,030.34 | (4,437,963.78) |
| 21 | Municipal Water Infra Grant | (8,516,389.60) | (40,000,000.00) | 7,947,910.69 | 8,516,037.00 | 34,783,275.12 | 818,871.61 | 4,144,418.70 | 39,927,694.82 | (1,077,807.78) |
| 22 | All Housing Grants | (4,286,412.78) | (441,414,680.26) | | | 285,880,435.38 | | | 285,880,435.38 | (149,453,037.67) |
| 23 | Sport and Recreation | (5,447,084.37) | (7,333,333.34) | | | 3,116,094.95 | | 407,414.42 | 3,583,509.37 | (8,336,606.29) |
| 24 | Title Deeds Restoration Grant - Post Management Grant | (5,196,256.39) | | | | | | | | (5,196,326.39) |
| 25 | Energy Efficiency and Demand Side Management Grant | | (4,000,000.00) | 61,265.75 | | 299,265.75 | 8,696.91 | 44,396.91 | 343,662.66 | (3,656,339.34) |
| 26 | Water Intervention Grant | | (8,700,000.00) | 3,715,897.82 | | 5,553,634.59 | 867,350.18 | 833,045.20 | 6,386,679.79 | (2,313,320.21) |
| 28 | TOTAL | (44,722,315.71) | (638,088,778.43) | 29,971,071.35 | 14,856,000.00 | 441,256,158.49 | 3,017,233.88 | 21,886,647.58 | 463,144,806.07 | (189,640,286.07) |

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD
ACCOUNTANT

B.N KHUMALO
MANAGER

M.S NDLOVU
& FINANCIAL

S.M NKOSI
DIRECTOR: BUDGET &

DATE:

DATE:

DATE:

DATE:



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

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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



TEL: 08600 37566
SMS: 35328

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

| | |
|------------------|--------------|
| YOUR ACCOUNT NO | 5578885631 |
| SECURITY HELD | 1.47 |
| BILLING DATE | 2022-07-01 |
| TAX INVOICE NO | 557657074373 |
| ACCOUNT MONTH | JUNE 2022 |
| CURRENT DUE DATE | 2022-08-01 |
| VAT REG NO | 4000791824 |

TAX INVOICE

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

ACCOUNT TRANSACTION SUMMARY

| | | | |
|--------------------------------------|---------------|---|---------------|
| ADMINISTRATION CHARGE | | R | 5,207.10 |
| TRANSMISSION NETWORK CAPACITY | | R | 1,711,250.00 |
| URBAN LOW VOLTAGE SUBSIDY | | R | 2,437,500.00 |
| ANCILLARY SERVICE (ALL) | | R | 178,857.72 |
| ENERGY CHARGE (PEAK) | 6,384,520.00 | R | 25,068,817.78 |
| ENERGY CHARGE (OFF) | 15,588,018.00 | R | 10,068,300.83 |
| ENERGY CHARGE (STD) | 15,289,487.00 | R | 18,186,844.79 |
| ELECTRIFICATION AND RURAL SUBS (ALL) | | R | 4,024,298.70 |
| REACTIVE ENERGY | 10,472.00 | R | 2,043.09 |
| SERVICE CHARGE | | R | 163,047.90 |

TOTAL CHARGES FOR BILLING PERIOD R **61,846,167.91**

ACCOUNT SUMMARY FOR JUNE 2022

| | | | |
|----------------------------------|-------------------------------------|---|----------------|
| BALANCE BROUGHT FORWARD | (Due Date 2022-07-01) | R | 180,209,894.04 |
| PAYMENT(S) RECEIVED | Cash - 2022-06-15 | R | -51,888,878.46 |
| TOTAL CHARGES FOR BILLING PERIOD | | R | 61,846,167.91 |
| ADJUSTMENT | WHEELING/3RD PARTY WHEELING CHARGES | R | -58,224.87 |
| VAT RAISED ON ITEMS AT 14% | | R | 0.00 |
| VAT RAISED ON ITEMS AT 15% | | R | 9,268,191.46 |

COPY ONLY

ACCOUNT NO / REFERENCE NO

5578885631

NAME

NEWCASTLE LOCAL MUNICIPALITY

FAX NUMBER

0343129697



0934 5578885631

11341 5578885631



11341 5578885631



TOTAL AMOUNT DUE

199,377,150.05

PAYMENT ARRANGEMENT

INSTALMENT

0.00

ARREARS (Due Immediately)

128,238,333.52

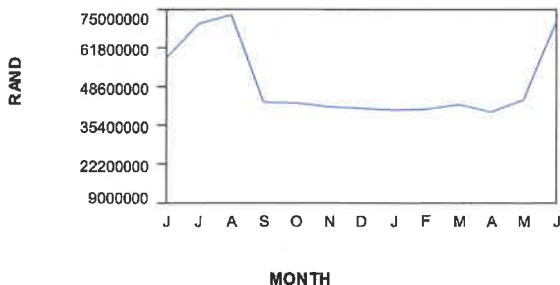
DUE DATE (For Current Amount)

2022-08-01

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT

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



MONTH

NEWCASTLE LOCAL MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

| | |
|----------------------------|-------------------|
| YOUR ACCOUNT NO | 5578885631 |
| BILLING DATE | 2022-07-01 |
| TAX INVOICE NO | 557657074373 |
| ACCOUNT MONTH | JUNE 2022 |
| CURRENT DUE DATE | 2022-08-01 |
| VAT REG NO | 4000791824 |
| NOTIFIED MAX DEMAND | 125,000.00 |
| UTILISED CAPACITY | 125,000.00 |

CONSUMPTION DETAILS (2022-06-01 - 2022-06-30)

| | |
|---------------------------------|---------------|
| ENERGY CONSUMPTION OFF PEAK kWh | 15,588,018.44 |
| ENERGY CONSUMPTION STD kWh | 15,289,487.18 |
| ENERGY CONSUMPTION PEAK kWh | 6,384,519.74 |
| ENERGY CONSUMPTION ALL kWh | 37,262,025.36 |
| DEMAND CONSUMPTION - OFF PEAK | 64,425.79 |
| DEMAND CONSUMPTION - STD | 75,849.38 |
| DEMAND CONSUMPTION - PEAK | 76,915.92 |
| DEMAND READING - KW/KVA | 76,915.92 |
| REACTIVE ENERGY - OFF PEAK | 4,391,443.78 |
| REACTIVE ENERGY - STD | 4,156,040.04 |
| REACTIVE ENERGY - PEAK | 1,582,117.12 |
| EXCESS REACTIVE ENERGY | 10,472.33 |
| LOAD FACTOR | 69.00 |

PREMISE ID NUMBER

5578885383

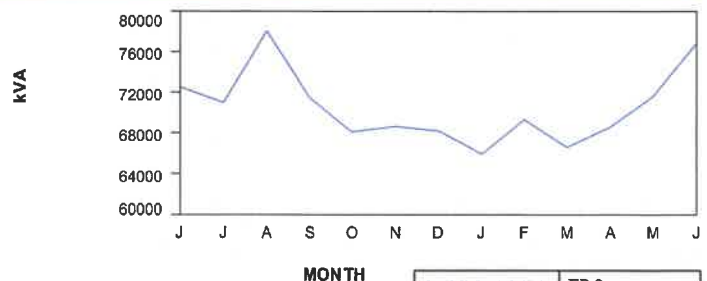
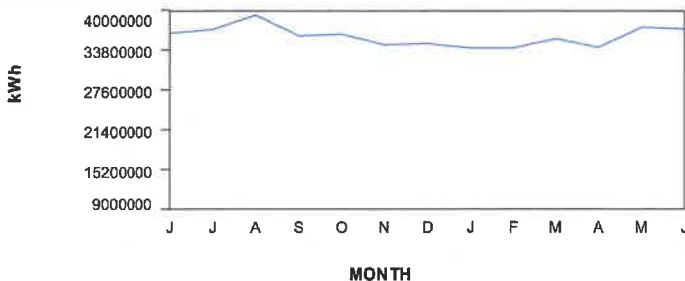
TARIFF NAME: Megaflex

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

| | | |
|--|---|---------------|
| Administration Charge @ R173.57 per day for 30 days | R | 5,207.10 |
| 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 37,262,025 kWh @ R0.0048 /kWh | R | 178,857.72 |
| High Season Peak Energy Charge 6,384,520 kWh @ R3.9265 /kWh | R | 25,068,817.78 |
| High Season Off Peak Energy Charge 15,588,018 kWh @ R0.6459 /kWh | R | 10,068,300.83 |
| High Season Standard Energy Charge 15,289,487 kWh @ R1.1895 /kWh | R | 18,186,844.79 |
| Electrification and Rural Subsidy 37,262,025 kWh @ R0.108 /kWh | R | 4,024,298.70 |
| High Season Reactive energy Charge 10,472 kvarh @ R0.1951 /kvarh | R | 2,043.09 |
| SERVICE CHARGE | R | 163,047.90 |

TOTAL CHARGES

R **61,846,167.91**



| | |
|--------------------|--------|
| PAGE RUN NO | EP 2 |
| BILL GROUP | |
| BILL PAGE | 2 OF 2 |

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 Jun 2022

| Description | NEWCASTLE MUNICIPALITY | | | | | | | | |
|---|------------------------|----------------------|-----------------|----------------|----------------|----------------|----------------|--------------|--------------------|
| | 2020/21 | Current Year 2021/22 | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | | | | | | | | % | |
| Revenue By Source | | | | | | | | | |
| Service charges - water revenue | 111,420 | 131,717 | 131,717 | 11,068 | 130,896 | 131,717 | (821) | -0.6% | 130,896 |
| Service charges - other | | | | | | | | | |
| Rental of facilities and equipment | | | | | | | | | |
| Interest earned - external investments | | | | | | | | | |
| Interest earned - outstanding debtors | - | - | - | 973 | 3,886 | - | 3,886 | | 3,886 |
| Agency services | | | | | | | | | |
| Transfers recognised - operational | | | | | | | | | |
| Other revenue | | | | | | | | | |
| Gains on disposal of PPE | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | 111,420 | 131,717 | 131,717 | 12,041 | 134,783 | 131,717 | 3,066 | 2.3% | 134,783 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 14,853 | 15,793 | 15,793 | 1,779 | 15,431 | 15,793 | (362) | -2.3% | 15,793 |
| Remuneration of Directors | - | - | - | - | - | - | - | | - |
| Debt impairment | - | - | - | - | - | - | - | | - |
| Depreciation & asset impairment | 59,410 | 823 | 823 | 69 | 823 | 823 | (0) | 0.0% | 823 |
| Finance charges | - | - | - | - | - | - | - | | - |
| Bulk purchases | 30,245 | 24,276 | 24,276 | 2,023 | 24,276 | 24,276 | (0) | 0.0% | 24,276 |
| Materials and Supplies | 6,481 | 6,170 | 4,664 | 931 | 6,508 | 4,664 | 1,844 | 39.5% | 4,664 |
| Contracted services | 3,468 | 11,071 | 6,215 | 152 | 2,341 | 6,215 | (3,874) | -62.3% | 6,215 |
| Transfers and grants | - | - | - | - | - | - | - | | - |
| Other expenditure | 32,453 | 29,586 | 37,462 | 4,058 | 37,827 | 37,462 | 366 | 1.0% | 37,462 |
| Loss on disposal of PPE | - | - | - | - | - | - | - | | - |
| Total Expenditure | 146,910 | 87,718 | 89,232 | 9,011 | 87,206 | 89,232 | (2,026) | -2.3% | 89,232 |
| Recharge | | | | | | | | | |
| Head Office Recharge | 51,174 | 40,430 | 39,154 | 3,850 | 33,025 | 39,154 | (6,129) | -15.7% | 39,154 |
| Surplus/(Deficit) | (86,664) | 3,569 | 3,330 | (821) | 14,551 | 3,330 | | | 6,396 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | | |
| Surplus/(Deficit) for the year | (86,664) | 3,569 | 3,330 | (821) | 14,551 | 3,330 | | | 6,396 |

Tax Invoice

Page 1 of 1

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



**uthukela
water**

| | |
|------------------|--------------|
| Tax Registration | 4270212725 |
| Telephone | 034 328 5000 |
| Invoice No | INV00002672 |
| Date | 2022/06/01 |

Bill to:

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

| <u>Item Description</u> | <u>Quantity</u> | <u>Price (Ex)</u> | <u>Tax</u> |
|-------------------------|-----------------|-------------------|--------------|
| JUNE 2022 BULK | 2 809 115.00 | 3.94 | 1 660 186.97 |

Deposit Banking Details
uThukela Water (Pty) Ltd
Acc No: 081938939 Standard Bank Newcastle
Branch Code: 057724
Terms strictly 30 days from date of invoice

| | |
|---------------------|----------------------|
| Total (Excl) | 11 067 913.10 |
| Tax | 1 660 186.97 |
| Total | 12 728 100.07 |

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 | 2022/07/01 |
| Amount Due | 172 751 344.07 |

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 |
|----------------|----------|------------|------------|------------|---------------|---------------|----------------|
| 139 967 250.33 | 0.00 | 972 786.14 | 964 307.13 | 976 444.46 | 13 756 321.25 | 16 114 234.76 | 172 751 344.07 |

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 |
|----------------|----------|------------|------------|------------|---------------|---------------|----------------|
| 139 967 250.33 | 0.00 | 972 786.14 | 964 307.13 | 976 444.46 | 13 756 321.25 | 16 114 234.76 | 172 751 344.07 |

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

| | |
|------------|----------------|
| Telephone | 034 328 5000 |
| Fax | 034 326 3388 |
| Date | 2022/07/01 |
| Amount Due | 172 751 344.07 |

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

| <u>Date</u> | <u>Reference</u> | <u>Description</u> | <u>Allocated To</u> | <u>Debit</u> | <u>Credit</u> | <u>Balance</u> |
|-------------|-------------------------|------------------------------------|---------------------|---------------|---------------|----------------|
| | | Brought forward from previous page | | | | 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 |
| 2022/02/01 | INV00002610 | Invoice | | 12 654 358.04 | | 165 595 569.64 |
| 2022/02/15 | Newcastle Munic | Newcastle Municipality - WSA | | | 12 973 961.27 | 152 621 608.37 |
| 2022/03/01 | INV00002620 | Invoice | | 12 749 712.94 | | 165 371 321.31 |
| 2022/03/15 | Newcastle Munic | Newcastle Municipality - WSA | | | 12 654 358.04 | 152 716 963.27 |
| 2022/03/31 | March 2022 New Interest | | | 972 786.14 | | 153 689 749.41 |
| 2022/04/01 | INV00002634 | Invoice | | 11 418 600.29 | | 165 108 349.70 |
| 2022/03/31 | CRN0072 | Credit Note | | | 12 749 712.94 | 152 358 636.76 |
| 2022/03/31 | INV00002639 | Invoice | | 12 750 324.62 | | 165 108 961.38 |
| 2022/03/31 | CRN0073 | Credit Note | | | 12 750 324.62 | 152 358 636.76 |
| 2022/03/31 | INV00002640 | Invoice | | 12 749 712.94 | | 165 108 349.70 |
| 2022/04/13 | Newcastle Munic | Newcastle Municipality - WSA | | | 12 749 712.94 | 152 358 636.76 |
| 2022/05/03 | INV00002647 | Invoice | | 13 324 030.78 | | 165 682 667.54 |

| 180 Days | 150 Days | 120 Days | 90 Days | 60 Days | 30 Days | Current | Amount Due |
|----------------|----------|------------|------------|------------|---------------|---------------|----------------|
| 139 967 250.33 | 0.00 | 972 786.14 | 964 307.13 | 976 444.46 | 13 756 321.25 | 16 114 234.76 | 172 751 344.07 |

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 |
|----------------|----------|------------|------------|------------|---------------|---------------|----------------|
| 139 967 250.33 | 0.00 | 972 786.14 | 964 307.13 | 976 444.46 | 13 756 321.25 | 16 114 234.76 | 172 751 344.07 |

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

| | |
|------------|----------------|
| Telephone | 034 328 5000 |
| Fax | 034 326 3388 |
| Date | 2022/07/01 |
| Amount Due | 172 751 344.07 |

N003
Newcastle Municipality - WSA
Private Bag X 6621
Newcastle
2940

| <u>Date</u> | <u>Reference</u> | <u>Description</u> | <u>Allocated To</u> | <u>Debit</u> | <u>Credit</u> | <u>Balance</u> |
|-------------|-------------------|------------------------------------|---------------------|---------------|---------------|----------------|
| | | Brought forward from previous page | | | | 165 682 667.54 |
| 2022/04/30 | April 2022 Int Ne | Interest | | 964 307.13 | | 166 646 974.67 |
| 2022/04/30 | April 2022 INT N | Interest | | 964 307.13 | | 167 611 281.80 |
| 2022/04/30 | April 2022 Int Ne | Interest | | 964 307.13 | | 168 575 588.93 |
| 2022/04/30 | CRN0076 | Credit Note | | | 1 928 614.26 | 166 646 974.67 |
| 2022/05/14 | Newcastle Munic | Newcastle Municipality - WSA | | | 11 418 600.29 | 155 228 374.38 |
| 2022/05/31 | May 2022 Interes | Interest | | 976 444.46 | | 156 204 818.84 |
| 2022/06/01 | INV00002672 | Invoice | | 12 728 100.07 | | 168 932 918.91 |
| 2022/06/17 | Newcastle Munic | Newcastle Municipality - WSA | | | 13 324 030.78 | 155 608 888.13 |
| 2022/06/30 | Interest | Interest | | 972 648.46 | | 156 581 536.59 |
| 2022/06/30 | INV00002685 | Invoice | | 55 572.72 | | 156 637 109.31 |
| 2022/07/01 | INV00002686 | Invoice | | 16 114 234.76 | | 172 751 344.07 |

| 180 Days | 150 Days | 120 Days | 90 Days | 60 Days | 30 Days | Current | Amount Due |
|----------------|----------|------------|------------|------------|---------------|---------------|----------------|
| 139 967 250.33 | 0.00 | 972 786.14 | 964 307.13 | 976 444.46 | 13 756 321.25 | 16 114 234.76 | 172 751 344.07 |

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 |
|----------------|----------|------------|------------|------------|---------------|---------------|----------------|
| 139 967 250.33 | 0.00 | 972 786.14 | 964 307.13 | 976 444.46 | 13 756 321.25 | 16 114 234.76 | 172 751 344.07 |

INVESTMENT REGISTER FOR THE YEAR 2021/2022

NEWCASTLE LOCAL MUNICIPALITY

INVESTMENTS REGISTER FOR June 2022

| 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 42,083.40 | | R 1,168,669.39 |
| Housing Development Fund | Standard Bank 068450354/016 | R 76,816.84 | R 104,689,916.30 | | R 75,000,000.00 | | R 958,570.88 | | R 30,725,304.02 |
| Provincialisation | Standard Bank 068450354/035 | R 43,497.23 | R 0.00 | | R 43,497.23 | | R 0.00 | | R 0.00 |
| MIIG | Standard Bank 068450354/036 | R 18,528.89 | R 3,894,231.35 | | R 0.00 | | R 94,529.62 | | R 4,007,289.86 |
| NDPG | Standard Bank 068450354/037 | R 36,659.25 | R 3,666,666.66 | | R 3,703,325.91 | R 0.00 | 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 |
| Titel deed low cost housing | Standard Bank 068450354/040 | R 95,975.91 | R 16,560,942.75 | | R 8,000,000.00 | | R 256,741.06 | | R 8,913,659.72 |
| Capacity Building | Absa: 9288456248 | R 64,583.53 | R 0.00 | | R 64,483.53 | 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 0.00 | | R 14,812.84 | | R 560,758.77 |
| Council Funds | Nedbank 037648555441 46 | R 117.05 | R 18,108,821.39 | | R 18,157,031.55 | | R 48,093.11 | | R 0.00 |
| Council Funds | Nedbank 037648555441 47 | R 117.05 | R 5,000,000.00 | | R 5,012,683.93 | | R 12,586.88 | | 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 490,270,681.53 | | R 492,200,000.00 | | R 2,253,362.94 | | R 456,212.56 |
| 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 399,821.39 | R 0.00 | R 0.00 | R 17,307.45 | | R 0.00 |
| Council Funds | Nedbank 037648555441 57 | R 0.00 | R 20,000,000.00 | | R 20,000,000.00 | | R 0.00 | | R 0.00 |
| Post Office Guarantee | Nedbank 037648555441 58 | R 0.00 | R 399,821.39 | | R 0.00 | R 3,702.45 | R 0.00 | | R 399,821.39 |
| Total | | R 1,663,966.07 | R 663,191,259.98 | R 399,821.39 | R 622,321,460.35 | R 0.00 | R 3,698,070.01 | R 120.00 | R 46,231,715.71 |
| Balance as per Bank Statements at 30 June 2022 | | | | | | | | | R 46,231,715.71 |

(not audited to capital)

SUMMARY OF LOAN REGISTER FOR JUNE

| Account number | Interest Rate | LOAN AMOUNT | Opening balance as at 01.07.2021 | Opening balance as at 01.06.2022 | 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 | 1,621,225.07 | 4,366,339.73 | 171,871.65 | (27,713.71) | 374,763.33 | (0.00) |
| Loan Account: 61000654 | 9.10% | 25,993,166.00 | 7,462,923.97 | 4,641,241.35 | 2,725,650.05 | 541,795.00 | 34,193.91 | 603,633.66 | 4,675,435.26 |
| Loan Account: 61000826 | 11.29% | 12,750,000.00 | 4,129,319.58 | 3,078,714.60 | 994,570.41 | 398,247.74 | 28,039.74 | 426,242.57 | 3,106,754.34 |
| Loan Account: 61000827 | 11.25% | 1,975,000.00 | 1,397,370.65 | 1,280,454.29 | 102,422.31 | 147,259.57 | 11,621.31 | 150,132.31 | 1,292,075.60 |
| Loan Account: 61000920 | 10.69% | 7,000,000.00 | 4,979,491.43 | 4,480,066.31 | 677,241.82 | 470,651.99 | 37,696.13 | 721,329.65 | 4,051,571.95 |
| Loan Account: 61000921 | 10.83% | 1,850,000.00 | 1,261,676.09 | 1,200,152.91 | 75,512.11 | 125,738.81 | 10,224.88 | 190,043.56 | 1,121,859.23 |
| Loan Account: 61007325 | 5.00% | 11,980,174.80 | 6,423,987.65 | 5,459,046.33 | 1,398,581.00 | 279,129.38 | 21,979.80 | 434,555.36 | 4,869,980.67 |
| Loan Account: 61007195 | 10.40% | 122,185,000.00 | 99,480,056.49 | 91,606,167.03 | 10,462,931.07 | 9,314,088.50 | 750,743.98 | 14,192,919.90 | 84,138,294.02 |
| Loan Account: 3042598105 | 11.44% | 284,839,959.00 | 263,293,802.81 | 244,578,834.54 | 24,212,178.43 | 27,173,267.80 | 2,208,099.63 | 41,308,026.23 | 224,946,865.95 |

Totals

357,945,902.43 38,622,050.44 907,445.90 58,401,636.57 328,202,837.02

BALANCE PER GENERAL LEDGER

328,202,837.01

DIFF - STATEMENT VS GEN LED

0.00

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

BN KHUMALO

MS NDLOVU

SM NKOSI

ACCOUNTANT: GEN ACCOUNT &
ADMIN SERVICES

MANAGER

DIRECTOR:
BUDGET &
FINANCIAL
REFORMS

STRATEGIC
EXECUTIVE
DIRECTOR: BUDGET &
TREASURY OFFICE

DATE:

DATE:

DATE:

DATE:



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

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

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

Tax invoice

Some of our fees will change on 1 January 2022.

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



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

Account summary

| Account type | Account number |
|----------------------|-------------------------|
| Current account | 1162660066 |
| Statement date: | 30/06/2022 |
| Statement period: | 31/05/2022 – 30/06/2022 |
| Statement frequency: | Month-end |
| Envelope: | 1 of 1 |
| Total pages: | 192 |
| Client VAT number: | |

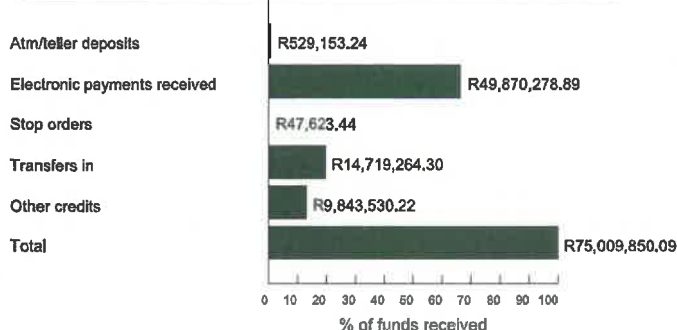
Bank charges summary

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

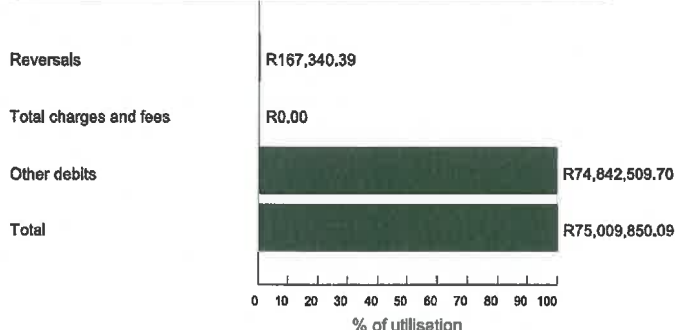
Cashflow

| | |
|-----------------------------|----------------|
| Opening balance | R0.00 |
| Funds received/Credits | R75,009,850.09 |
| Funds used/Debits | R75,009,850.09 |
| Closing balance | R0.00 |
| Annual credit interest rate | 0.000% |

Total funds received/credits R75,009,850.09



Total funds used/debits R75,009,850.09



see money differently

NEDBANK

We subscribe to the Code of Banking Practice of The Banking Association South Africa and, for unresolved disputes, support resolution through the Ombudsman for Banking Services. Authorised financial services and registered credit provider (NCRCP16).
Nedbank Ltd Reg No 1951/000009/06.
Page 1 of 192



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.

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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: | 30/06/2022 | Envelope: | 1 of 1 |
| Statement period: | 31/05/2022 – 30/06/2022 | Total pages: | 26 |
| Statement frequency: | Month-end | Client VAT number: | |

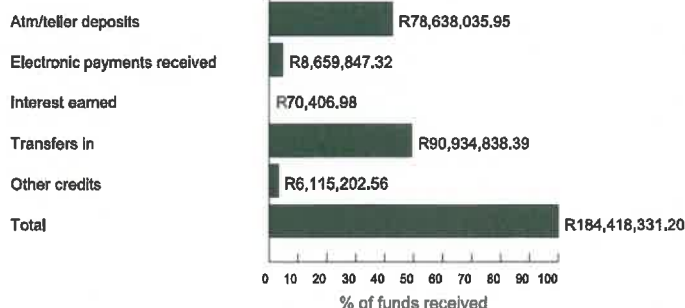
Bank charges summary

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

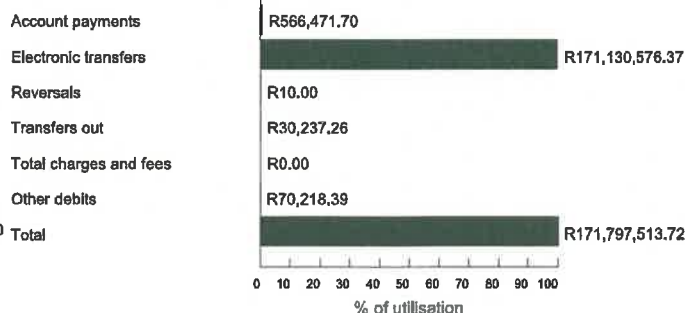
Cashflow

| | |
|-----------------------------|-----------------|
| Opening balance | R16,893,204.64 |
| Funds received/Credits | R184,418,331.20 |
| Funds used/Debits | R171,797,513.72 |
| Closing balance | R29,514,022.12 |
| Annual credit interest rate | 0.000% |

Total funds received/credits R184,418,331.20



Total funds used/debits R171,797,513.72



see money differently

NEDBANK

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Nedbank Ltd Reg No 1951/000009/06,
Page 1 of 26

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 June 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 :

Date : 06 July 2022