

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD:**  
**MONTH ONE: 31 JULY 2021**

**1. EXECUTIVE SUMMARY**

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

(1)

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

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

(2)

The statement must include-

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

(3)

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

## **2. RECOMMENDATIONS**

- 2.1 That the Council note the submission of S71 for the month ended 31 July 2021.
- 2.2 That the Council put measures to ensure that creditors are paid within 30 days of receiving invoice in order to reduce its debts and not incur fruitless and wasteful expenditure.
- 2.3 That the municipality prioritize spending of grant funded projects to meet targets set in order to ensure that we do not revert funds to National Treasury.
- 2.4 That the municipality resuscitate its debt collection strategies in order to improve its collection rate.

SED: Budget &  
Treasury Office

## **3. PURPOSE**

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the monthly financial performance of the municipality in terms of the legislative requirements and regulations of Section 71 of the MFMA for the period ended 31 July 2021. This report is submitted to both the National and Provincial Treasuries in C Schedule format and through a series of data strings for which were designed for the purpose of uniform reporting for all municipalities.

## **4. BACKGROUND**

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

## **5. REPORT:**

### **ANNEXURES**

- 5.1. Analysis of financial results
  - 5.2. uThukela Water Financial Performance report
  - 5.3. Eskom invoice for bulk
  - 5.4. uThukela invoice for bulk
  - 5.5. Investment register
  - 5.6. Quality Certificate
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## 5.1 ANALYSIS OF FINANCIAL RESULTS

This month's financial analysis comprises of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows, where there are differences between the Financial Statements and S71 report. The differences may be due to timing differences in closing the financial systems. It should also be noted that the 2019/20 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 - M01 July**

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	342,534	362,426	—	38,749	38,749	30,202	8,547	28%	362,426
Service charges	1,010,078	1,119,128	—	97,797	97,797	93,261	4,537	5%	1,119,128
Investment revenue	2,531	2,296	—	0	0	191	(191)	-100%	2,296
Transfers and subsidies	675,224	695,021	—	175,186	175,186	175,186	—	—	695,021
Other own revenue	69,814	35,371	—	1,854	1,854	2,948	(1,093)	-37%	35,371
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2,100,182</b>	<b>2,214,242</b>	<b>—</b>	<b>313,587</b>	<b>313,587</b>	<b>301,788</b>	<b>11,799</b>	<b>4%</b>	<b>2,214,242</b>
Employee costs	544,884	570,234	—	40,999	40,999	47,519	(6,520)	-14%	570,234
Remuneration of Councillors	25,640	28,882	—	2,170	2,170	2,407	(237)	-10%	28,882
Depreciation & asset impairment	357,722	378,675	—	28,399	28,399	31,556	(3,157)	-10%	378,675
Finance charges	42,708	39,754	—	3,335	3,335	3,313	22	1%	39,754
Materials and bulk purchases	564,594	693,252	—	72,666	72,666	57,771	14,895	26%	693,252
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	543,593	778,133	—	18,616	18,616	64,844	(46,229)	-71%	778,133
<b>Total Expenditure</b>	<b>2,079,121</b>	<b>2,488,931</b>	<b>—</b>	<b>166,185</b>	<b>166,185</b>	<b>207,411</b>	<b>(41,225)</b>	<b>-20%</b>	<b>2,488,931</b>
<b>Surplus/(Deficit)</b>	<b>21,061</b>	<b>(274,689)</b>	<b>—</b>	<b>147,402</b>	<b>147,402</b>	<b>94,377</b>	<b>53,025</b>	<b>56%</b>	<b>(274,689)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	82,835	121,377	—	2,565	2,565	10,115	(7,550)	-75%	121,377
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>103,896</b>	<b>(153,312)</b>	<b>—</b>	<b>149,967</b>	<b>149,967</b>	<b>104,492</b>	<b>45,475</b>	<b>44%</b>	<b>(153,312)</b>
Share of surplus/ (deficit) of associates	—	—	—	—	—	—	—	—	—
<b>Surplus/ (Deficit) for the year</b>	<b>103,896</b>	<b>(153,312)</b>	<b>—</b>	<b>149,967</b>	<b>149,967</b>	<b>104,492</b>	<b>45,475</b>	<b>44%</b>	<b>(153,312)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>108,799</b>	<b>145,393</b>	<b>—</b>	<b>2,565</b>	<b>2,565</b>	<b>12,116</b>	<b>(9,551)</b>	<b>-79%</b>	<b>145,393</b>
Capital transfers recognised	82,835	121,377	—	2,565	2,565	10,115	(7,550)	-75%	121,377
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	25,964	24,016	—	—	—	2,001	(2,001)	-100%	24,016
<b>Total sources of capital funds</b>	<b>108,799</b>	<b>145,393</b>	<b>—</b>	<b>2,565</b>	<b>2,565</b>	<b>12,116</b>	<b>(9,551)</b>	<b>-79%</b>	<b>145,393</b>
<b>Financial position</b>									
Total current assets	917,705	649,643	—	—	986,324	—	—	—	649,643
Total non current assets	6,946,012	6,982,268	—	—	6,946,012	—	—	—	6,982,268
Total current liabilities	843,482	653,059	—	—	843,482	—	—	—	653,059
Total non current liabilities	564,631	548,118	—	—	564,631	—	—	—	548,118
Community wealth/Equity	6,455,604	6,430,734	—	—	6,524,222	—	—	—	6,430,734
<b>Cash flows</b>									
Net cash from (used) operating	87,213	159,442	—	79,058	79,058	162,042	82,983	51%	159,442
Net cash from (used) investing	(106,392)	(134,393)	—	(2,565)	(2,565)	(11,199)	(8,634)	77%	(134,393)
Net cash from (used) financing	(7,874)	(31,884)	—	(7,874)	(7,874)	(2,657)	5,217	-196%	(31,884)
<b>Cash/cash equivalents at the month/year end</b>	<b>9,216</b>	<b>9,150</b>	<b>—</b>	<b>—</b>	<b>77,835</b>	<b>164,170</b>	<b>86,335</b>	<b>53%</b>	<b>2,381</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dye-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	(513,731)	59,949	35,808	33,910	34,835	29,897	185,266	1,318,661	1,184,595
<b>Creditors Age Analysis</b>									
Total Creditors	106,639	49,839	8,965	15,676	11,751	12,200	61,840	215,501	482,411

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

5.1.1.1 The municipality generated a total revenue of R313.5 million of the original budget of R2.2 billion, representing 14.1 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R11.7 million. Although the aggregate performance on revenue generated shows a variance of 4 percent, it is however necessary to explain reasons which attributed to the variance.

5.1.1.2 The municipality generated R4.5 million (5%) more revenue from service charges than the year-to-date budget of R93.2 million for the period under review. Electricity, Water, Sanitation and Refuse over-performed above target by R774 thousand, R306 thousand, R1.6 million and R1.8 million respectively. Furthermore, it must be noted that the alignment of S71 report figures are net of indigents while the monthly Collection Rate report reflects gross amounts.

5.1.1.3 The municipality generated R8.5 million (28%) more revenue from property rates than the year-to-date budget of R30.2 million during the period under review. This is due to government departments billed in July for the full year.

5.1.1.4 The municipality generated zero (-100%) less revenue from interest on investments than the year-to-date budget of R191 thousand for the period under review.

5.1.1.5 The municipality recorded R175.1 million for operational and R2.5 million for capital transfers and subsidies

5.1.1.6 The municipality generated R1 million (-37%) less revenue from sundry revenue than a pro-rata budget of R2.9 million for the period under review.

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

5.1.2.1 The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of July 2021, the municipality incurred the total expenditure of R166.1 million of the original budget of R2.4 billion, which represents 6.6 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R41.2 million, representing under-expenditure of 20 percent.

5.1.2.2 Depreciation has under-performed by R3.1 million (-10%) in the first 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 R23.6 million (-100%) since the municipality is recognising debt impairment on indigents only during the year, all other impairments are done at year-end.

5.1.2.3 The municipality spent R14.9 million (32%) more on the bulk purchases than the year-to-date budget of R46.4 million. This is due to more electricity being acquired in winter.

5.1.2.4 Included on the Material item is bulk water in line with Circular 98 of the MFMA. Material seems to be under-spending by R88 (-1%) less when compared to the year-to-date budget of R11.3 million. This is mainly due to volumes of water supplied by uThukela water.

5.1.2.5 The municipality spent R17.4 million (-54%) more on contracted services than the year-to-date budget of R32.3 million. It must be noted that this category comprises of projects which are mainly funded from grants. It must be further noted that the budget might seem too high due to mSCOA classification, previously the Repairs and Maintenance (R/M) were classified as other general expenditure in line with the mSCOA requirement all R/M which are outsources should be classified as contracted services.

5.1.2.6 The municipality spent R6.5 million (-14%) less on employee related costs than a year-to-date budget of R47.5 million. It must be noted that the municipality have cancelled all acting appointments as at 30 June 2021 in order to reduce employee costs and curbing of overtime is also attributing to this variance.

5.1.2.7 The municipality is currently compliant with the sections 41 and 42 of the MFMA. The tariffs structure and changes thereto in respect of bulk and water purchases are being monitored by National Treasury. This is done through the enforcement of NERSA guidelines and the Department of Water Affairs via the budget circulars that are communicated to the municipality during the budget process. Furthermore, the municipality did not have received any letter of non-compliance with section 42 relating to its failure to settle the Eskom debt outstanding for more than 30 days. This implies that the municipality is currently able to honor its current account and the payment arrangement with Eskom and Uthukela Water.

### **5.1.3 Capital budget performance**



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

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July										
Vote Description	Ref	2018/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Multi-Year expenditure appropriation</b>	<b>1</b>									
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		4,783	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		1,855	1,200	-	-	-	100	(100)	-100%	1,200
Vote 4 - MUNICIPAL MANAGER		-	300	-	-	-	25	(25)	-100%	300
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		11,203	10,651	-	-	-	888	(888)	-100%	10,651
Vote 6 - TECHNICAL SERVICES		90,858	130,342	-	2,565	2,565	10,862	(8,297)	-76%	130,342
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	-	-	-	242	(242)	-100%	2,900
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	108,799	145,393	-	2,565	2,565	12,116	(9,551)	-79%	145,393
<b>Total Capital Expenditure</b>		108,799	145,393	-	2,565	2,565	12,116	(9,551)	-79%	145,393
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		1,955	4,400	-	-	-	367	(367)	-100%	4,400
Executive and council		-	300	-	-	-	25	(25)	-100%	300
Finance and administration		1,955	4,100	-	-	-	342	(342)	-100%	4,100
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		5,340	11,035	-	-	-	920	(920)	-100%	11,035
Community and social services		2,668	-	-	-	-	-	-	-	-
Sport and recreation		294	11,000	-	-	-	917	(917)	-100%	11,000
Public safety		1,683	-	-	-	-	-	-	-	-
Housing		695	35	-	-	-	3	(3)	-100%	35
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		60,220	47,143	-	1,071	1,071	3,920	(2,857)	-73%	47,143
Planning and development		10,508	10,731	-	-	-	894	(894)	-100%	10,731
Road transport		49,712	36,412	-	1,071	1,071	3,034	(1,963)	-65%	36,412
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		41,284	82,816	-	1,494	1,494	6,901	(5,407)	-78%	82,816
Energy services		-	-	-	-	-	-	-	-	-
Water management		24,200	46,707	-	1,494	1,494	3,892	(2,398)	-62%	46,707
Waste water management		16,946	36,109	-	-	-	3,009	(3,009)	-100%	36,109
Waste management		138	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	108,799	145,393	-	2,565	2,565	12,116	(9,551)	-79%	145,393
<b>Funded by:</b>										
National Government		82,534	110,342	-	2,565	2,565	9,195	(6,630)	-72%	110,342
Provincial Government		301	11,035	-	-	-	920	(920)	-100%	11,035
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)		-	-	-	-	-	-	-	-	-
Agencies / Households / Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		82,836	121,377	-	2,565	2,565	10,115	(7,550)	-76%	121,377
<b>Internally generated funds</b>	<b>6</b>	25,964	24,018	-	-	-	2,001	(2,001)	-100%	24,018
<b>Total Capital Funding</b>		108,799	145,393	-	2,565	2,565	12,116	(9,551)	-79%	145,393

5.1.3.1 Capital expenditure for the first month of the financial year was R2.5million which represents 1.7% of the original capital budget of R145.3 million. Comparison between the year-to-budget of R12.1 million and actual expenditure for the period reflects an under expenditure of (R9.5 million) which implies that the municipality spent 79% less than the year-to-date budget for the same period. The Strategic Executive Directors are advised to develop plans to deal with underspending to avoid grants being reverted to National Treasury.

## 5.1.4 Financial position

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

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



KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		7,550	390	—	13,414	390
Call investment deposits		1,666	8,760	—	64,421	8,760
Consumer debtors		810,719	544,148	—	810,719	544,148
Other debtors		78,579	81,351	—	78,579	81,351
Current portion of long-term receivables		—	—	—	—	—
Inventory		19,191	14,995	—	19,191	14,995
<b>Total current assets</b>		<b>917,705</b>	<b>649,643</b>	<b>—</b>	<b>986,324</b>	<b>649,643</b>
<b>Non current assets</b>						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		344,536	341,874	—	344,536	341,874
Investments in Associate		217,333	217,333	—	217,333	217,333
Property, plant and equipment		6,371,125	6,410,126	—	6,371,125	6,410,126
Biological		—	—	—	—	—
Intangible		1,260	1,224	—	1,260	1,224
Other non-current assets		11,758	11,711	—	11,758	11,711
<b>Total non current assets</b>		<b>6,946,012</b>	<b>6,982,268</b>	<b>—</b>	<b>6,946,012</b>	<b>6,982,268</b>
<b>TOTAL ASSETS</b>		<b>7,863,717</b>	<b>7,631,911</b>	<b>—</b>	<b>7,932,336</b>	<b>7,631,911</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		—	—	—	—	—
Borrowing		31,136	15,118	—	31,136	15,118
Consumer deposits		27,520	27,095	—	27,520	27,095
Trade and other payables		775,074	601,094	—	775,074	601,094
Provisions		9,752	9,752	—	9,752	9,752
<b>Total current liabilities</b>		<b>843,482</b>	<b>653,059</b>	<b>—</b>	<b>843,482</b>	<b>653,059</b>
<b>Non current liabilities</b>						
Borrowing		362,167	345,654	—	362,167	345,654
Provisions		202,464	202,464	—	202,464	202,464
<b>Total non current liabilities</b>		<b>564,631</b>	<b>548,118</b>	<b>—</b>	<b>564,631</b>	<b>548,118</b>
<b>TOTAL LIABILITIES</b>		<b>1,408,113</b>	<b>1,201,177</b>	<b>—</b>	<b>1,408,113</b>	<b>1,201,177</b>
<b>NET ASSETS</b>	2	<b>6,455,604</b>	<b>6,430,734</b>	<b>—</b>	<b>6,524,222</b>	<b>6,430,734</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,425,250	6,400,660	—	6,493,869	6,400,660
Reserves		30,354	30,074	—	30,354	30,074
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>6,455,604</b>	<b>6,430,734</b>	<b>—</b>	<b>6,524,222</b>	<b>6,430,734</b>

5.1.4.1 As at end the end of the first month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.5 billion. It must be mentioned that financial statements were still in the process of being finalized which is why there has been a fluctuation under non-current assets in relation to last month's financial statement.

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

5.1.4.2 The municipality's debtors aging as reflected in table SC3 is a total of R1.1 billion as at the end of the first month. The bulk of the debtor's ageing amount (R1.602 billion) was for debt owing for more than 90 days, while R1.420 billion of the total debt is owed by households. When one investigates aged debtors less than 30 days there was an increase of R28.8 million from -R542.5 million in June to -R513.7 million in July due to the easing of COVID-19 lockdown regulations. It must be noted that the total figure of debtors is inclusive of indigent.

5.1.4.3 Property Plant and Equipment (Assets) comprise of R6.3 billion of the total assets of R8 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants, and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.

5.1.4.4 The municipality closed with a balance of cash and cash equivalent of R77.8 million as at the end of the first month of the financial year, of which R13.4 million was at the current account and R64.4 million was from was from the call investments. It must be noted that the municipality had an obligation of R29.7 million relating to the HDF. The short-term obligations are sitting at R482.4 million as illustrated on SC4, while unspent conditional grants amount to R44.7 million, representing a cash shortfall of R479 million. Included under creditors is Eskom for R279 million which has also increased by R4.9 million when compared to June report, uThukela Water for R141.7 million, SARS – PAYE for R8 million, pension and other employee benefits for R15.3 million and other trade creditors for R38.2 million. Looking at the cash position as mentioned above the municipality is currently not in the position to cover it short-term obligations, including unspent conditional grants.

5.1.4.5 The net asset value (assets minus liabilities) of the municipality indicates that the municipality is still a going concern. The **going concern** principle seeks to establish whether an entity will be in existence over the next twelve months or whether it will be liquidated. In terms of table C6, the total net asset of the municipality is R6.5 billion, while the net current asset is R212.6 million. The net current ratio indicates that the municipality's current will be adequate to cover for the current liabilities over the next twelve months. Due to the standing of the municipality by virtue it of being a government entity, the municipality is still regarded as a going concern since it is still expecting to receive rates and taxes and government grants over the next twelve months.

5.1.4.6 The **liquidity ratio** of the municipality is currently sitting at 9.2% 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 0.16%, since the municipality needs R482.4 million in order to pay all its short-term obligations. Again, this is a bad reflecting on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

### 5.1.5 Cash flow analysis

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



KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		367,177	271,820	-	34,099	34,099	22,652	11,447	51%	271,820
Service charges		807,528	942,901	-	86,062	86,062	78,575	7,487	10%	942,901
Other revenue		32,949	29,045	-	753	753	2,420	(1,668)	-69%	29,045
Transfers and Subsidies - Operational		652,121	695,021	-	175,079	175,079	175,079	-		695,021
Transfers and Subsidies - Capital		107,531	121,377	-	41,709	41,709	41,709	-		121,377
Interest		7,120	2,296	-	314	314	191	122	64%	2,296
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(1,844,505)	(1,863,263)	-	(255,622)	(255,622)	(155,272)	100,350	-65%	(1,863,263)
Finance charges		(42,708)	(39,754)	-	(3,335)	(3,335)	(3,313)	22	-1%	(39,754)
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>87,213</b>	<b>159,442</b>	<b>-</b>	<b>79,058</b>	<b>79,058</b>	<b>162,042</b>	<b>82,983</b>	<b>51%</b>	<b>159,442</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		2,406	11,000	-	-	-	917	(917)	-100%	11,000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(108,799)	(145,393)	-	(2,565)	(2,565)	(12,116)	(9,551)	79%	(145,393)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(106,392)</b>	<b>(134,393)</b>	<b>-</b>	<b>(2,565)</b>	<b>(2,565)</b>	<b>(11,199)</b>	<b>(8,634)</b>	<b>77%</b>	<b>(134,393)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		(7,874)	(31,884)	-	(7,874)	(7,874)	(2,657)	5,217	-196%	(31,884)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(7,874)</b>	<b>(31,884)</b>	<b>-</b>	<b>(7,874)</b>	<b>(7,874)</b>	<b>(2,657)</b>	<b>5,217</b>	<b>-196%</b>	<b>(31,884)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(27,053)</b>	<b>(6,835)</b>	<b>-</b>	<b>68,619</b>	<b>68,619</b>	<b>148,185</b>			<b>(6,835)</b>
Cash/cash equivalents at beginning:		36,268	15,985			9,216	15,985			9,216
Cash/cash equivalents at monthly year end:		9,216	9,150	-		77,835	164,170			2,381

5.1.5.1 The municipality opened with a cash and cash equivalent balance of R9.2 million at the beginning of the financial year and closed with a balance of R77.8million as at the end of July 2021 which represents a cash increase of R68.6 million since the beginning of the financial year. This is due to receipt of grant allocations.

5.1.5.2 Cash flows from operating activities yielded a net cash inflow of R79 million as result of receipts from services charges, property rates, and government grants as well as other sundry receipts. This net cash inflow was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors, and paid the portion of the outstanding interest on loans.

5.1.5.3 Cash flows from investing activities recorded net cash outflows of R2.5 million this is due to the capital expenditure incurred.

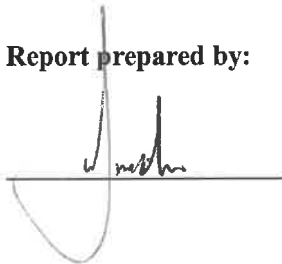
5.1.5.4 Cash flows from financing activities recorded net cash outflows of R7.8 million. This was due to the capital repayment of loans by the municipality during the period.

#### 5.1.6 CONCLUSION


The under-expenditure on operational budget is acceptable if it is due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seems to be under-performing by 95.8%. The issues that still reflect material variances in the budget performance report must be monitored and managed to ensure that the municipality operates within the approved budget.

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

**Report prepared by:**



**Report seen by:**



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BUDGET AND TREASURY OFFICE



KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M01 July

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	342,534	362,426	–	38,749	38,749	30,202	8,547	28%	362,426
Service charges	1,010,078	1,119,128	–	97,797	97,797	93,261	4,537	5%	1,119,128
Investment revenue	2,531	2,296	–	0	0	191	(191)	-100%	2,296
Transfers and subsidies	675,224	695,021	–	175,186	175,186	175,186	–		695,021
Other own revenue	69,814	35,371	–	1,854	1,854	2,948	(1,093)	-37%	35,371
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2,100,182</b>	<b>2,214,242</b>	<b>–</b>	<b>313,587</b>	<b>313,587</b>	<b>301,788</b>	<b>11,799</b>	<b>4%</b>	<b>2,214,242</b>
Employee costs	544,864	570,234	–	40,999	40,999	47,519	(6,520)	-14%	570,234
Remuneration of Councillors	25,640	28,882	–	2,170	2,170	2,407	(237)	-10%	28,882
Depreciation & asset impairment	357,722	378,675	–	28,399	28,399	31,556	(3,157)	-10%	378,675
Finance charges	42,708	39,754	–	3,335	3,335	3,313	22	1%	39,754
Materials and bulk purchases	564,594	693,252	–	72,666	72,666	57,771	14,895	26%	693,252
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	543,593	778,133	–	18,616	18,616	64,844	(46,229)	-71%	778,133
<b>Total Expenditure</b>	<b>2,079,121</b>	<b>2,488,931</b>	<b>–</b>	<b>166,185</b>	<b>166,185</b>	<b>207,411</b>	<b>(41,225)</b>	<b>-20%</b>	<b>2,488,931</b>
<b>Surplus/(Deficit)</b>	<b>21,061</b>	<b>(274,689)</b>	<b>–</b>	<b>147,402</b>	<b>147,402</b>	<b>94,377</b>	<b>53,025</b>	<b>56%</b>	<b>(274,689)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	82,835	121,377	–	2,565	2,565	10,115	(7,550)	-75%	121,377
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>103,896</b>	<b>(153,312)</b>	<b>–</b>	<b>149,967</b>	<b>149,967</b>	<b>104,492</b>	<b>45,475</b>	<b>44%</b>	<b>(153,312)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>103,896</b>	<b>(153,312)</b>	<b>–</b>	<b>149,967</b>	<b>149,967</b>	<b>104,492</b>	<b>45,475</b>	<b>44%</b>	<b>(153,312)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>108,799</b>	<b>145,393</b>	<b>–</b>	<b>2,565</b>	<b>2,565</b>	<b>12,116</b>	<b>(9,551)</b>	<b>-79%</b>	<b>145,393</b>
Capital transfers recognised	82,835	121,377	–	2,565	2,565	10,115	(7,550)	-75%	121,377
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	25,964	24,016	–	–	–	2,001	(2,001)	-100%	24,016
<b>Total sources of capital funds</b>	<b>108,799</b>	<b>145,393</b>	<b>–</b>	<b>2,565</b>	<b>2,565</b>	<b>12,116</b>	<b>(9,551)</b>	<b>-79%</b>	<b>145,393</b>
<b>Financial position</b>									
Total current assets	917,705	649,643	–		986,324				649,643
Total non current assets	6,946,012	6,982,268	–		6,946,012				6,982,268
Total current liabilities	843,482	653,059	–		843,482				653,059
Total non current liabilities	564,631	548,118	–		564,631				548,118
Community wealth/Equity	6,455,604	6,430,734	–		6,524,222				6,430,734
<b>Cash flows</b>									
Net cash from (used) operating	87,213	159,442	–	79,058	79,058	162,042	82,983	51%	159,442
Net cash from (used) investing	(106,392)	(134,393)	–	(2,565)	(2,565)	(11,199)	(8,634)	77%	(134,393)
Net cash from (used) financing	(7,874)	(31,884)	–	(7,874)	(7,874)	(2,657)	5,217	-196%	(31,884)
<b>Cash/cash equivalents at the month/year end</b>	<b>9,216</b>	<b>9,150</b>	<b>–</b>	<b>–</b>	<b>77,835</b>	<b>164,170</b>	<b>86,335</b>	<b>53%</b>	<b>2,381</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	(513,731)	59,949	35,808	33,910	34,835	29,897	185,266	1,318,661	1,184,595
<b>Creditors Age Analysis</b>									
Total Creditors	106,639	49,839	8,965	15,676	11,751	12,200	61,840	215,501	482,411

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>481,239</b>	<b>482,062</b>	–	<b>81,498</b>	<b>81,498</b>	<b>63,117</b>	18,381	29%	<b>482,062</b>
Executive and council		10,065	7,046	–	2,035	2,035	2,314	(279)	-12%	7,046
Finance and administration		471,174	475,016	–	79,463	79,463	60,803	18,660	31%	475,016
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		<b>200,763</b>	<b>229,414</b>	–	<b>1,979</b>	<b>1,979</b>	<b>19,118</b>	(17,138)	-90%	<b>229,414</b>
Community and social services		36,905	13,250	–	1,322	1,322	1,104	218	20%	13,250
Sport and recreation		110	11,724	–	–	–	977	(977)	-100%	11,724
Public safety		4,794	3,214	–	6	6	268	(262)	-98%	3,214
Housing		158,935	201,163	–	651	651	16,764	(16,113)	-96%	201,163
Health		19	63	–	–	–	5	(5)	-100%	63
<i><b>Economic and environmental services</b></i>		<b>139,291</b>	<b>130,284</b>	–	<b>1,166</b>	<b>1,166</b>	<b>10,857</b>	(9,691)	-89%	<b>130,284</b>
Planning and development		68,334	11,102	–	95	95	925	(830)	-90%	11,102
Road transport		70,957	119,182	–	1,071	1,071	9,932	(8,860)	-89%	119,182
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		<b>1,361,537</b>	<b>1,493,686</b>	–	<b>231,492</b>	<b>231,492</b>	<b>218,796</b>	12,696	6%	<b>1,493,686</b>
Energy sources		685,601	806,767	–	92,930	92,930	81,267	11,663	14%	806,767
Water management		298,400	318,574	–	53,251	53,251	42,901	10,350	24%	318,574
Waste water management		239,452	231,907	–	58,501	58,501	66,281	(7,780)	-12%	231,907
Waste management		138,084	136,438	–	26,809	26,809	28,347	(1,538)	-5%	136,438
<i><b>Other</b></i>	<b>4</b>	<b>187</b>	<b>173</b>	–	<b>16</b>	<b>16</b>	<b>14</b>	<b>2</b>	<b>13%</b>	<b>173</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>2,183,017</b>	<b>2,335,619</b>	–	<b>316,152</b>	<b>316,152</b>	<b>311,903</b>	<b>4,249</b>	<b>1%</b>	<b>2,335,619</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>454,470</b>	<b>412,892</b>	–	<b>21,712</b>	<b>21,712</b>	<b>34,408</b>	(12,695)	-37%	<b>412,892</b>
Executive and council		77,903	81,428	–	6,139	6,139	6,786	(646)	-10%	81,428
Finance and administration		371,415	324,629	–	15,573	15,573	27,052	(11,480)	-42%	324,629
Internal audit		5,152	6,835	–	0	0	570	(569)	-100%	6,835
<i><b>Community and public safety</b></i>		<b>341,906</b>	<b>363,201</b>	–	<b>14,142</b>	<b>14,142</b>	<b>30,267</b>	(16,125)	-53%	<b>363,201</b>
Community and social services		32,023	39,395	–	2,360	2,360	3,283	(923)	-28%	39,395
Sport and recreation		78,052	81,049	–	4,291	4,291	6,754	(2,463)	-36%	81,049
Public safety		53,304	60,864	–	3,847	3,847	5,072	(1,225)	-24%	60,864
Housing		169,395	172,577	–	3,077	3,077	14,381	(11,305)	-79%	172,577
Health		9,133	9,315	–	567	567	776	(209)	-27%	9,315
<i><b>Economic and environmental services</b></i>		<b>289,936</b>	<b>290,015</b>	–	<b>34,662</b>	<b>34,662</b>	<b>24,168</b>	10,494	43%	<b>290,015</b>
Planning and development		81,746	85,704	–	6,246	6,246	7,142	(896)	-13%	85,704
Road transport		208,181	204,303	–	28,416	28,416	17,025	11,391	67%	204,303
Environmental protection		9	8	–	–	–	1	(1)	-100%	8
<i><b>Trading services</b></i>		<b>992,008</b>	<b>1,419,052</b>	–	<b>95,669</b>	<b>95,669</b>	<b>118,254</b>	(22,585)	-19%	<b>1,419,052</b>
Energy sources		573,425	701,055	–	65,074	65,074	58,421	6,652	11%	701,055
Water management		310,735	615,329	–	27,954	27,954	51,277	(23,324)	-45%	615,329
Waste water management		72,925	63,720	–	28	28	5,310	(5,282)	-99%	63,720
Waste management		34,923	38,948	–	2,614	2,614	3,246	(632)	-19%	38,948
<i><b>Other</b></i>		<b>801</b>	<b>3,771</b>	–	<b>–</b>	<b>–</b>	<b>314</b>	<b>(314)</b>	<b>-100%</b>	<b>3,771</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>2,079,121</b>	<b>2,488,931</b>	–	<b>166,185</b>	<b>166,185</b>	<b>207,411</b>	<b>(41,225)</b>	<b>-20%</b>	<b>2,488,931</b>
<b>Surplus/ (Deficit) for the year</b>		<b>103,896</b>	<b>(153,312)</b>	–	<b>149,967</b>	<b>149,967</b>	<b>104,492</b>	<b>45,475</b>	<b>44%</b>	<b>(153,312)</b>

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

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		90,518	79,492	—	32,171	32,171	38,435	(6,264)	-16.3%	79,492
Vote 2 - COMMUNITY SERVICES		180,004	164,689	—	28,140	28,140	30,702	(2,562)	-8.3%	164,689
Vote 3 - BUDGET AND TREASURY		390,938	402,570	—	49,327	49,327	43,619	5,708	13.1%	402,570
Vote 4 - MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		170,986	209,490	—	760	760	17,457	(16,697)	-95.6%	209,490
Vote 6 - TECHNICAL SERVICES		664,970	672,611	—	112,824	112,824	133,396	(20,572)	-15.4%	672,611
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		685,601	806,767	—	92,930	92,930	48,294	44,636	92.4%	806,767
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	2,183,017	2,335,619	—	316,152	316,152	311,903	4,249	1.4%	2,335,619
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		137,377	146,849	—	6,151	6,151	12,237	(6,086)	-49.7%	146,849
Vote 2 - COMMUNITY SERVICES		263,806	252,079	—	14,652	14,652	21,007	(6,355)	-30.3%	252,079
Vote 3 - BUDGET AND TREASURY		166,759	165,010	—	10,395	10,395	13,751	(3,356)	-24.4%	165,010
Vote 4 - MUNICIPAL MANAGER		83,592	75,573	—	3,976	3,976	6,298	(2,322)	-36.9%	75,573
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		197,674	203,132	—	5,159	5,159	16,928	(11,769)	-69.5%	203,132
Vote 6 - TECHNICAL SERVICES		646,241	938,144	—	121,879	121,879	78,179	43,700	55.9%	938,144
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		583,671	708,144	—	3,974	3,974	59,012	(55,038)	-93.3%	708,144
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	2,079,121	2,488,931	—	166,185	166,185	207,411	(41,225)	-19.9%	2,488,931
Surplus/ (Deficit) for the year	2	103,896	(153,312)	—	149,967	149,967	104,492	45,475	43.5%	(153,312)



**KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July**

Table 04 Monthly Budget Statement - Financial Performance (revenue and expenditure) - MoT July										
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	-	38,749	38,749	30,202	8,547	28%	362,426
Service charges - electricity revenue		618,977	710,188	-	59,957	59,957	59,182	774	1%	710,188
Service charges - water revenue		186,885	193,910	-	16,465	16,465	16,159	306	2%	193,910
Service charges - sanitation revenue		112,244	119,429	-	11,553	11,553	9,952	1,600	16%	119,429
Service charges - refuse revenue		91,973	95,601	-	9,823	9,823	7,967	1,856	23%	95,601
Rental of facilities and equipment		7,044	7,532	-	656	656	628	29	5%	7,532
Interest earned - external investments		2,531	2,296	-	0	0	191	(191)	-100%	2,296
Interest earned - outstanding debtors		4,589	4,642	-	314	314	387	(73)	-19%	4,642
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2,654	2,105	-	27	27	175	(148)	-85%	2,105
Licences and permits		101	105	-	2	2	9	(6)	-72%	105
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		675,224	695,021	-	175,186	175,186	175,186	-	-	695,021
Other revenue		16,118	20,987	-	855	855	1,749	(894)	-51%	20,987
Gains		39,307	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2,100,182	2,214,242	-	313,587	313,587	301,788	11,799	4%	2,214,242
Expenditure By Type										
Employee related costs		544,864	570,234	-	40,999	40,999	47,519	(6,520)	-14%	570,234
Remuneration of councillors		25,640	28,882	-	2,170	2,170	2,407	(237)	-10%	28,882
Debt impairment		32,989	283,536	-	(0)	(0)	23,628	(23,628)	-100%	283,536
Depreciation & asset impairment		357,722	378,675	-	28,399	28,399	31,556	(3,157)	-10%	378,675
Finance charges		42,708	39,754	-	3,335	3,335	3,313	22	1%	39,754
Bulk purchases		436,961	557,138	-	61,412	61,412	46,428	14,983	32%	557,138
Other materials		127,633	136,114	-	11,255	11,255	11,343	(88)	-1%	136,114
Contracted services		399,181	388,306	-	14,941	14,941	32,359	(17,418)	-54%	388,306
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		111,306	106,290	-	3,675	3,675	8,857	(5,182)	-59%	106,290
Losses		117	1	-	-	-	0	(0)	-100%	1
Total Expenditure		2,079,121	2,488,931	-	166,185	166,185	207,411	(41,225)	-20%	2,488,931
Surplus/(Deficit)		21,061	(274,689)	-	147,402	147,402	94,377	53,025	0	(274,689)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		82,835	121,377	-	2,565	2,565	10,115	(7,550)	(0)	121,377
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)						-		-		
Surplus/(Deficit) after capital transfers & contributions		103,896	(153,312)	-	149,967	149,967	104,492			(153,312)
Taxation								-		
Surplus/(Deficit) after taxation		103,896	(153,312)	-	149,967	149,967	104,492			(153,312)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		103,896	(153,312)	-	149,967	149,967	104,492			(153,312)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		103,896	(153,312)	-	149,967	149,967	104,492			(153,312)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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	–	38,749	38,749	30,202	8,547	28%	362,426
Service charges - electricity revenue		618,977	710,188	–	59,957	59,957	59,182	774	1%	710,188
Service charges - water revenue		186,885	193,910	–	16,465	16,465	16,159	306	2%	193,910
Service charges - sanitation revenue		112,244	119,429	–	11,553	11,553	9,952	1,600	16%	119,429
Service charges - refuse revenue		91,973	95,601	–	9,823	9,823	7,967	1,856	23%	95,601
Rental of facilities and equipment		7,044	7,532	–	656	656	628	29	5%	7,532
Interest earned - external investments		2,531	2,296	–	0	0	191	(191)	-100%	2,296
Interest earned - outstanding debtors		4,589	4,642	–	314	314	387	(73)	-19%	4,642
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		2,654	2,105	–	27	27	175	(148)	-85%	2,105
Licences and permits		101	105	–	2	2	9	(6)	-72%	105
Agency services		–	–	–	–	–	–	–	–	–
Transfers and subsidies		675,224	695,021	–	175,186	175,186	175,186	–	–	695,021
Other revenue		16,118	20,987	–	855	855	1,749	(894)	-51%	20,987
Gains		39,307	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		2,100,182	2,214,242	–	313,587	313,587	301,788	11,799	4%	2,214,242
Expenditure By Type										
Employee related costs		544,864	570,234	–	40,999	40,999	47,519	(6,520)	-14%	570,234
Remuneration of councillors		25,640	28,882	–	2,170	2,170	2,407	(237)	-10%	28,882
Debt impairment		32,989	283,536	–	(0)	(0)	23,628	(23,628)	-100%	283,536
Depreciation & asset impairment		357,722	378,675	–	28,399	28,399	31,556	(3,157)	-10%	378,675
Finance charges		42,708	39,754	–	3,335	3,335	3,313	22	1%	39,754
Bulk purchases		436,961	557,138	–	61,412	61,412	46,428	14,983	32%	557,138
Other materials		127,633	136,114	–	11,255	11,255	11,343	(88)	-1%	136,114
Contracted services		399,181	388,306	–	14,941	14,941	32,359	(17,418)	-54%	388,306
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Other expenditure		111,306	106,290	–	3,675	3,675	8,857	(5,182)	-59%	106,290
Losses		117	1	–	–	–	0	(0)	-100%	1
Total Expenditure		2,079,121	2,488,931	–	166,185	166,185	207,411	(41,225)	-20%	2,488,931
Surplus/(Deficit)		21,061	(274,689)	–	147,402	147,402	94,377	53,025	0	(274,689)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		82,835	121,377	–	2,565	2,565	10,115	(7,550)	(0)	121,377
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		103,896	(153,312)	–	149,967	149,967	104,492			(153,312)
Taxation										
Surplus/(Deficit) after taxation		103,896	(153,312)	–	149,967	149,967	104,492			(153,312)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		103,896	(153,312)	–	149,967	149,967	104,492			(153,312)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		103,896	(153,312)	–	149,967	149,967	104,492			(153,312)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

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									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-		-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		-	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		4,783	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		1,955	1,200	-	-	-	100	(100)	-100%	1,200
Vote 4 - MUNICIPAL MANAGER		-	300	-	-	-	25	(25)	-100%	300
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		11,203	10,651	-	-	-	888	(888)	-100%	10,651
Vote 6 - TECHNICAL SERVICES		90,858	130,342	-	2,565	2,565	10,862	(8,297)	-76%	130,342
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	-	-	-	242	(242)	-100%	2,900
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	108,799	145,393	-	2,565	2,565	12,116	(9,551)	-79%	145,393
<b>Total Capital Expenditure</b>		108,799	145,393	-	2,565	2,565	12,116	(9,551)	-79%	145,393
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1,955	4,400	-	-	-	367	(367)	-100%	4,400
Executive and council		-	300	-	-	-	25	(25)	-100%	300
Finance and administration		1,955	4,100	-	-	-	342	(342)	-100%	4,100
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		5,340	11,035	-	-	-	920	(920)	-100%	11,035
Community and social services		2,668	-	-	-	-	-	-		-
Sport and recreation		294	11,000	-	-	-	917	(917)	-100%	11,000
Public safety		1,683	-	-	-	-	-	-		-
Housing		695	35	-	-	-	3	(3)	-100%	35
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		60,220	47,143	-	1,071	1,071	3,929	(2,857)	-73%	47,143
Planning and development		10,508	10,731	-	-	-	894	(894)	-100%	10,731
Road transport		49,712	36,412	-	1,071	1,071	3,034	(1,963)	-65%	36,412
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		41,284	82,815	-	1,494	1,494	6,901	(5,407)	-78%	82,815
Energy sources		-	-	-	-	-	-	-		-
Water management		24,200	46,707	-	1,494	1,494	3,892	(2,398)	-62%	46,707
Waste water management		16,946	36,109	-	-	-	3,009	(3,009)	-100%	36,109
Waste management		138	-	-	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	3	108,799	145,393	-	2,565	2,565	12,116	(9,551)	-79%	145,393
<b>Funded by:</b>										
National Government		82,534	110,342	-	2,565	2,565	9,195	(6,630)	-72%	110,342
Provincial Government		301	11,035	-	-	-	920	(920)	-100%	11,035
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		82,835	121,377	-	2,565	2,565	10,115	(7,550)	-75%	121,377
<b>Borrowing</b>	6	-	-	-	-	-	-	-		-
<b>Internally generated funds</b>		25,964	24,016	-	-	-	2,001	(2,001)	-100%	24,016
<b>Total Capital Funding</b>		108,799	145,393	-	2,565	2,565	12,116	(9,551)	-79%	145,393

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		7,550	390	–	13,414	390
Call investment deposits		1,666	8,760	–	64,421	8,760
Consumer debtors		810,719	544,148	–	810,719	544,148
Other debtors		78,579	81,351	–	78,579	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		19,191	14,995	–	19,191	14,995
<b>Total current assets</b>		<b>917,705</b>	<b>649,643</b>	<b>–</b>	<b>986,324</b>	<b>649,643</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		344,536	341,874	–	344,536	341,874
Investments in Associate		217,333	217,333	–	217,333	217,333
Property, plant and equipment		6,371,125	6,410,126	–	6,371,125	6,410,126
Biological		–	–	–	–	–
Intangible		1,260	1,224	–	1,260	1,224
Other non-current assets		11,758	11,711	–	11,758	11,711
<b>Total non current assets</b>		<b>6,946,012</b>	<b>6,982,268</b>	<b>–</b>	<b>6,946,012</b>	<b>6,982,268</b>
<b>TOTAL ASSETS</b>		<b>7,863,717</b>	<b>7,631,911</b>	<b>–</b>	<b>7,932,336</b>	<b>7,631,911</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		31,136	15,118	–	31,136	15,118
Consumer deposits		27,520	27,095	–	27,520	27,095
Trade and other payables		775,074	601,094	–	775,074	601,094
Provisions		9,752	9,752	–	9,752	9,752
<b>Total current liabilities</b>		<b>843,482</b>	<b>653,059</b>	<b>–</b>	<b>843,482</b>	<b>653,059</b>
<b>Non current liabilities</b>						
Borrowing		362,167	345,654	–	362,167	345,654
Provisions		202,464	202,464	–	202,464	202,464
<b>Total non current liabilities</b>		<b>564,631</b>	<b>548,118</b>	<b>–</b>	<b>564,631</b>	<b>548,118</b>
<b>TOTAL LIABILITIES</b>		<b>1,408,113</b>	<b>1,201,177</b>	<b>–</b>	<b>1,408,113</b>	<b>1,201,177</b>
<b>NET ASSETS</b>	<b>2</b>	<b>6,455,604</b>	<b>6,430,734</b>	<b>–</b>	<b>6,524,222</b>	<b>6,430,734</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,425,250	6,400,660	–	6,493,869	6,400,660
Reserves		30,354	30,074	–	30,354	30,074
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>6,455,604</b>	<b>6,430,734</b>	<b>–</b>	<b>6,524,222</b>	<b>6,430,734</b>

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M01 July

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		367,177	271,820	—	34,099	34,099	22,652	11,447	51%	271,820
Service charges		807,528	942,901	—	86,062	86,062	78,575	7,487	10%	942,901
Other revenue		32,949	29,045	—	753	753	2,420	(1,668)	-69%	29,045
Transfers and Subsidies - Operational		652,121	695,021	—	175,079	175,079	175,079	—	—	695,021
Transfers and Subsidies - Capital		107,531	121,377	—	41,709	41,709	41,709	—	—	121,377
Interest		7,120	2,296	—	314	314	191	122	64%	2,296
Dividends		—	—	—	—	—	—	—	—	—
<b>Payments</b>										
Suppliers and employees		(1,844,505)	(1,863,263)	—	(255,622)	(255,622)	(155,272)	100,350	-65%	(1,863,263)
Finance charges		(42,708)	(39,754)	—	(3,335)	(3,335)	(3,313)	22	-1%	(39,754)
Transfers and Grants		—	—	—	—	—	—	—	—	—
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>87,213</b>	<b>159,442</b>	<b>—</b>	<b>79,058</b>	<b>79,058</b>	<b>162,042</b>	<b>82,983</b>	<b>51%</b>	<b>159,442</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		2,406	11,000	—	—	—	917	(917)	-100%	11,000
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—
<b>Payments</b>										
Capital assets		(108,799)	(145,393)	—	(2,565)	(2,565)	(12,116)	(9,551)	79%	(145,393)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(106,392)</b>	<b>(134,393)</b>	<b>—</b>	<b>(2,565)</b>	<b>(2,565)</b>	<b>(11,199)</b>	<b>(8,634)</b>	<b>77%</b>	<b>(134,393)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—	—	—
<b>Payments</b>										
Repayment of borrowing		(7,874)	(31,884)	—	(7,874)	(7,874)	(2,657)	5,217	-196%	(31,884)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(7,874)</b>	<b>(31,884)</b>	<b>—</b>	<b>(7,874)</b>	<b>(7,874)</b>	<b>(2,657)</b>	<b>5,217</b>	<b>-196%</b>	<b>(31,884)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(27,053)</b>	<b>(6,835)</b>	<b>—</b>	<b>68,619</b>	<b>68,619</b>	<b>148,185</b>			<b>(6,835)</b>
Cash/cash equivalents at beginning:		36,268	15,985	—	—	9,216	15,985			9,216
Cash/cash equivalents at month/year end:		9,216	9,150	—	—	77,835	164,170			2,381



KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>R thousands</b> <b>Revenue By Source</b> Fines, penalties and forfeits Property Rate Service charges - sanitation revenue Service charges - refuse revenue Other revenue Interest earned - external investments Interest earned - outstanding debtors Licences and permits	-85% 28% 16% 23% -51% -100% -19% -72%	Dependent on the consumers reaction Government departments are paying in July & new properties have been registered New connection of sanitation due to development of land New connection of sanitation due to development of land Consumer reaction due to the increased number of death. No interest generated at this stage because investments were made within same month Some businesses are failing to pay interest due to COVID pandemic & unrest Dependent on the consumers reaction	This item will be monitored during the course of the year whether an adjustment would be required. This item will be monitored during the course of the year whether an adjustment would be required. This item will be monitored during the course of the year whether an adjustment would be required. This item will be monitored during the course of the year whether an adjustment would be required. This item will be monitored during the course of the year whether an adjustment would be required.
2	<b>Expenditure By Type</b> Debt impairment Employee related costs Bulk purchases Contracted services Other expenditure	-100% -14% 32% -54% -58%	Only debt impairment for indigents is calculated monthly all other debtors is Biannually Acting appointments ceased in June 2021 & overtime has been reduced due to filling of critical vacancies within servicing departments More electricity was being acquired due to winter season Delays in the appointment of service providers Cross cut measures are implemented to reduce the expenditure for material	
3	<b>Capital Expenditure</b> Grant funded projects Internally funded projects Repairs and maintenance	-75% -100% 98%	Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	This item will be monitored during the course of the year whether an adjustment would be required. Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
4	<b>Financial Position</b>			
5	<b>Cash Flow</b> Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	55% 77% -198%	Equitable Share and other grants bulk of it received early in the financial year Slow capital expenditure Based on amortisation schedules	None None None
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.7%	16.8%	0.0%	2.0%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		18.1%	15.0%	0.0%	17.9%	15.0%
Gearing	Long Term Borrowing/ Funds & Reserves		1193.2%	1149.3%	0.0%	1193.2%	1149.3%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	108.8%	99.5%	0.0%	116.9%	99.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.1%	1.4%	0.0%	9.2%	1.4%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		42.3%	28.2%	0.0%	283.6%	28.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		25.9%	25.8%	0.0%	13.1%	25.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.1%	18.9%	0.0%	1.1%	3.1%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 DYS-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	24,614	14,834	8,999	8,533	9,492	7,501	47,095	384,485	505,553	457,106		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	46,521	2,121	1,218	1,072	879	714	4,138	62,706	119,369	69,508		
Receivables from Non-exchange Transactions - Property Rates	1400	48,053	15,277	8,837	8,522	8,404	8,130	48,391	218,745	364,359	292,193		
Receivables from Exchange Transactions - Waste Water Management	1500	15,992	11,181	6,296	6,179	5,911	5,773	34,461	302,979	388,772	355,303		
Receivables from Exchange Transactions - Waste Management	1600	12,356	7,531	4,523	4,468	4,297	4,324	25,329	164,111	226,940	202,529		
Receivables from Exchange Transactions - Property Rental Debtors	1700	521	161	123	184	119	119	676	4,484	6,388	5,583		
Interest on Arrear Debtor Accounts	1810	371	1,888	438	406	395	413	2,239	39,871	46,022	43,324		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(662,160)	6,956	5,374	4,545	5,339	2,923	22,936	141,279	(472,809)	177,022		
<b>Total By Income Source</b>	<b>2000</b>	<b>(513,731)</b>	<b>59,949</b>	<b>35,808</b>	<b>33,910</b>	<b>34,835</b>	<b>29,897</b>	<b>185,266</b>	<b>1,318,661</b>	<b>1,184,595</b>	<b>1,602,569</b>		
<b>2019/20 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	4,547	1,341	1,102	1,014	582	520	6,046	10,898	26,050	19,061		
Commercial	2300	(47,749)	8,160	3,620	2,863	2,696	2,506	13,534	126,828	112,458	148,427		
Households	2400	(402,322)	48,931	31,054	28,682	29,383	26,847	161,667	1,174,077	1,098,318	1,420,656		
Other	2500	(68,207)	1,517	33	1,351	2,173	24	4,019	6,868	(52,232)	14,425		
<b>Total By Customer Group</b>	<b>2600</b>	<b>(513,731)</b>	<b>59,949</b>	<b>35,808</b>	<b>33,910</b>	<b>34,835</b>	<b>29,897</b>	<b>185,266</b>	<b>1,318,661</b>	<b>1,184,595</b>	<b>1,602,569</b>		

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		513,354	488,728	-	175,079	175,079	179,991	(1,316)	-0.7%	488,728
Local Government Equitable Share		448,493	417,790	-	174,079	174,079	174,079	-		417,790
Energy Efficiency and Demand Management			4,000	-	-	-	333			4,000
Integrated National Electrification Programme		7,000	13,500	-	-	-	1,125			13,500
Finance Management		1,700	1,650	-	-	-	138			1,650
Municipal Systems Improvement			-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		18,000	36,000	-	1,000	1,000	3,000			36,000
Municipal Infrastructure Grant (MIG)	3	35,266	12,840	-	-	-	1,070	(1,070)	-100.0%	12,840
Massification			-	-	-	-	-	-		-
EPWP Incentive		2,895	2,948	-	-	-	246	(246)	-100.0%	2,948
Other transfers and grants [insert description]			-	-	-	-	-	-		-
<b>Provincial Government:</b>		137,487	206,293	-	-	-	17,191	(883)	-5.1%	206,293
Health subsidy			-	-	-	-	-	-		-
Level 2 accreditation			-	-	-	-	-	-		-
Museums Services	42	429	-	-	-	-	36			429
Community Library Services Grant	2,312	2,475	-	-	-	-	206			2,475
Sport and Recreation			-	-	-	-	-			-
Spatial Development Framework Support			-	-	-	-	-			-
Housing		120,903	192,793	-	-	-	16,066			192,793
Title Deeds	1,200	-	-	-	-	-	-			-
COGTA Support Scheme			-	-	-	-	-			-
Provincialisation of Libraries	4	6,729	6,757	-	-	-	563	(563)	-100.0%	6,757
Neighbourhood Development Partnership			-	-	-	-	-	-		-
Accredited municipalities		6,301	3,839	-	-	-	320	(320)	-100.0%	3,839
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
Tirelo Boshia Grant		-	-	-	-	-	-	-		-
EED Housing Grant		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	650,841	695,021	-	175,079	175,079	197,182	(2,199)	-1.1%	695,021
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		107,166	125,342	-	41,709	41,709	10,445	2,417	23.1%	125,342
Neighbourhood Development Partnership		15,000	15,000	-	-	-	1,250	(1,250)	-100.0%	15,000
Municipal Infrastructure Grant (MIG)		75,166	106,342	-	37,709	37,709	8,862			106,342
Integrated National Electrification Programme			-	-	-	-	-			-
Emergy efficiency & demand side management			-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		17,000	4,000	-	4,000	4,000	333	3,667	1100.0%	4,000
Neighbourhood Development Partnership			-	-	-	-	-			-
Other capital transfers [insert description]			-	-	-	-	-	-		-
<b>Provincial Government:</b>		365	11,000	-	-	-	917	(917)	-100.0%	11,000
Level 2 accreditation			-	-	-	-	-	-		-
Recapitalisation of Community Libraries			-	-	-	-	-	-		-
Sport and Recreation			11,000	-	-	-	917			11,000
Museum	365	-	-	-	-	-	-			-
Community Library Service			-	-	-	-	-			-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	107,531	136,342	-	41,709	41,709	11,362	1,500	13.2%	136,342
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	758,372	831,363	-	216,788	216,788	208,543	(699)	-0.3%	831,363

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

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										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		502,069	488,728	-	174,079	174,079	179,991	(5,666)	-3.1%	488,728
Local Government Equitable Share		448,493	417,790	-	174,079	174,079	174,079	-		417,790
Integrated National Electrification Programme		5,497	36,000	-	-	-	3,000	(3,000)	-100.0%	36,000
Finance Management		712	12,840	-	-	-	1,070	(1,070)	-100.0%	12,840
Municipal Systems Improvement			4,000	-	-	-	333	(333)	-100.0%	4,000
Water Services Infrastructure Grant (WSIG)		9,200	13,500	-	-	-	1,125	(1,125)	-100.0%	13,500
Municipal Infrastructure Grant (MIG)		35,266	1,650	-	-	-	138	(138)	-100.0%	1,650
Massification			-	-	-	-	-	-		-
EPWP Incentive		2,902	2,948	-	-	-	246	-		2,948
Energy Efficiency and Demand Management			-	-	-	-	-	-		-
Provincial Government:		133,211	206,293	-	-	-	17,191	(883)	-5.1%	206,293
Health subsidy			-	-	-	-	-	-		-
Housing		120,903	192,793	-	-	-	16,066	-		192,793
Spatial Development Framework Support			-	-	-	-	-	-		-
Title Deeds		520	-	-	-	-	-	-		-
Provincialisation of Libraries		5,739	6,757	-	-	-	563	(563)	-100.0%	6,757
Level 2 Accreditation			-	-	-	-	-	-		-
Museum Services		40	429	-	-	-	36	-		429
Community Services		2,312	2,475	-	-	-	206	-		2,475
Accredited municipalities		3,697	3,839	-	-	-	320	(320)	-100.0%	3,839
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Tirelo Bosha Grant										
Total operating expenditure of Transfers and Grants:		635,280	695,021	-	174,079	174,079	197,182	(6,549)	-3.3%	695,021
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		94,942	125,342	-	-	-	10,445	(10,445)	-100.0%	125,342
Neighbourhood Development Partnership		5,605	15,000	-	-	-	1,250	(1,250)	-100.0%	15,000
Municipal Infrastructure Grant(MIG)		72,578	106,342	-	-	-	8,862	(8,862)	-100.0%	106,342
Water Services Infrastructure Grant (WSIG)		16,759	4,000	-	-	-	333	(333)	-100.0%	4,000
Emergy efficiency & demand side management			-	-	-	-	-	-		-
Other capital transfers [insert description]			-	-	-	-	-	-		-
Provincial Government:		301	11,000	-	-	-	917	(917)	-100.0%	11,000
Level 2 accreditation			-	-	-	-	-	-		-
Museums Services		301	-	-	-	-	-	-		-
Provincialisation of Libraries		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
GOGTA Support Scheme		-	-	-	-	-	-	-		-
Sport and Recreation		-	11,000	-	-	-	917	-		11,000
Community Library Service			-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		95,243	136,342	-	-	-	11,362	(11,362)	-100.0%	136,342
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		730,523	831,363	-	174,079	174,079	208,543	(17,911)	-8.6%	831,363



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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		14,071	16,301	-	1,220	1,220	1,358	(138)	-10%	16,301
Pension and UIF Contributions		1,747	1,979	-	159	159	165	(6)	-4%	1,979
Medical Aid Contributions		81	111	-	7	7	9	(2)	-27%	111
Motor Vehicle Allowance		5,893	6,229	-	467	467	519	(52)	-10%	6,229
Cellphone Allowance		2,753	3,088	-	224	224	257	(33)	-13%	3,088
Housing Allowances		1,095	1,175	-	92	92	98	(6)	-6%	1,175
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		25,640	28,882	-	2,170	2,170	2,407	(237)	-10%	28,882
<b>% Increase</b>	4		12.6%							12.6%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		5,661	7,882	-	375	375	640	(265)	-41%	7,882
Pension and UIF Contributions		640	840	-	40	40	70	(30)	-43%	840
Medical Aid Contributions		94	-	-	8	8	-	8	#DIV/0!	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	386	-	-	-	32	(32)	-100%	386
Motor Vehicle Allowance		814	997	-	45	45	83	(38)	-45%	997
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		387	-	-	73	73	-	73	#DIV/0!	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	2	7,597	9,906	-	541	541	826	(285)	-35%	9,906
<b>% Increase</b>	4		30.4%							30.4%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		337,539	350,670	-	27,387	27,387	29,223	(1,836)	-6%	350,670
Pension and UIF Contributions		60,523	64,340	-	5,096	5,096	5,362	(265)	-5%	64,340
Medical Aid Contributions		26,480	24,498	-	2,348	2,348	2,041	307	15%	24,498
Overtime		33,472	34,290	-	63	63	2,858	(2,794)	-98%	34,290
Performance Bonus		-	27,734	-	-	-	2,311	(2,311)	-100%	27,734
Motor Vehicle Allowance		20,232	21,861	-	1,686	1,686	1,822	(136)	-7%	21,861
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		6,858	7,342	-	580	580	612	(32)	-5%	7,342
Other benefits and allowances		48,281	22,636	-	3,064	3,064	1,887	1,178	62%	22,638
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		3,883	3,750	-	234	234	312	(78)	-25%	3,750
Post-retirement benefit obligations		-	3,204	-	-	-	267	(267)	-100%	3,204
<b>Sub Total - Other Municipal Staff</b>	2	537,267	560,328	-	40,459	40,459	46,694	(6,235)	-13%	560,328
<b>% Increase</b>	4		4.3%							4.3%
<b>Total Parent Municipality</b>		570,504	599,116	-	43,169	43,169	49,926	(6,757)	-14%	599,116
			5.0%							5.0%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-					

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		570,504	599,116	-	43,169	43,169	49,926	(6,757)	-14%	599,116
% Increase	4		5.0%							5.0%
TOTAL MANAGERS AND STAFF		544,864	570,234	-	40,999	40,999	47,519	(6,520)	-14%	570,234

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>R thousands</b>	<b>1</b>	<b>Outcome</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>			
<b>Cash Receipts By Source</b>																
Property rates		34,099	-	-	-	-	-	-	-	-	-	-	-	237,721	233,022	321,182
Service charges - electricity revenue		52,762	-	-	-	-	-	-	-	-	-	-	-	695,985	810,822	938,982
Service charges - water revenue		14,489	-	-	-	-	-	-	-	-	-	-	-	116,346	128,271	150,362
Service charges - sanitation revenue		10,166	-	-	-	-	-	-	-	-	-	-	-	62,088	72,264	92,608
Service charges - refuse		8,644	-	-	-	-	-	-	-	-	-	-	-	58,317	63,240	74,131
Rental of facilities and equipment		656	-	-	-	-	-	-	-	-	-	-	-	7,532	7,909	8,344
Interest earned - external investments		314	-	-	-	-	-	-	-	-	-	-	-	2,296	2,410	2,543
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		27	-	-	-	-	-	-	-	-	-	-	-	421	1,879	1,749
Licences and permits		2	-	-	-	-	-	-	-	-	-	-	-	105	110	116
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers and Subsidies - Operational</b>																
Other revenue		175,079	-	-	-	-	-	-	-	-	-	-	-	695,021	633,136	648,973
		314	-	-	-	-	-	-	-	-	-	-	-	20,987	22,036	23,248
<b>Cash Receipts by Source</b>		<b>296,553</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,941,082</b>	<b>2,041,837</b>	<b>2,262,238</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		77,709	-	-	-	-	-	-	-	-	-	-	-	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>374,262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,073,459</b>	<b>2,189,286</b>	<b>2,397,680</b>
<b>Cash Payments by Type</b>																
Employee related costs		40,999	-	-	-	-	-	-	-	-	-	-	-	529,235	590,500	622,221
Remuneration of councillors		2,170	-	-	-	-	-	-	-	-	-	-	-	28,882	30,038	31,239
Interest paid		3,335	-	-	-	-	-	-	-	-	-	-	-	39,764	41,424	43,247
Bulk purchases - Electricity		65,473	-	-	-	-	-	-	-	-	-	-	-	491,665	649,066	759,407
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		11,255	-	-	-	-	-	-	-	-	-	-	-	136,114	140,003	144,059
Contracted services		4,178	-	-	-	-	-	-	-	-	-	-	-	387,906	344,957	352,922
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		60,896	-	-	-	-	-	-	-	-	-	-	-	105,690	94,102	89,554
<b>Cash Payments by Type</b>		<b>186,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,826,718</b>	<b>1,890,090</b>	<b>2,042,649</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		(2,565)	-	-	-	-	-	-	-	-	-	-	-	147,958	145,450	133,442
Repayment of borrowing		(7,874)	-	-	-	-	-	-	-	-	-	-	-	39,758	31,884	31,884
Other Cash Flows/Payments		134,545	-	-	-	-	-	-	-	-	-	-	-	(58,247)	61,370	33,109
<b>Total Cash Payments by Type</b>		<b>312,411</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,080,295</b>	<b>2,128,794</b>	<b>2,241,086</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>61,850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,835)</b>	<b>60,492</b>	<b>156,595</b>
Cash/cash equivalents at the month/year beginning:		15,985	77,835	77,835	77,835	77,835	77,835	77,835	77,835	77,835	77,835	77,835	77,835	15,985	9,150	69,642
Cash/cash equivalents at the month/year end:		77,835	77,835	77,835	77,835	77,835	77,835	77,835	77,835	77,835	77,835	77,835	77,835	9,150	69,642	226,236

**KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M01 July**

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue By Source</b>										
Property rates		342,534	362,426	—	38,749	38,749	30,202	8,547	28%	362,426
Service charges - electricity revenue		618,977	710,188	—	59,957	59,957	59,182	774	1%	710,188
Service charges - water revenue		186,885	193,910	—	16,465	16,465	16,159	306	2%	193,910
Service charges - sanitation revenue		112,244	119,429	—	11,553	11,553	9,952	1,600	16%	119,429
Service charges - refuse revenue		91,973	95,601	—	9,823	9,823	7,967	1,856	23%	95,601
Rental of facilities and equipment		7,044	7,532	—	656	656	628	29	5%	7,532
Interest earned - external investments		2,531	2,296	—	0	0	191	(191)	-100%	2,296
Interest earned - outstanding debtors		4,589	4,642	—	314	314	387	(73)	-19%	4,642
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		2,654	2,105	—	27	27	175	(148)	-85%	2,105
Licences and permits		101	105	—	2	2	9	(6)	-72%	105
Agency services		—	—	—	—	—	—	—	—	0.00%
Transfers and subsidies		675,224	695,021	—	175,186	175,186	175,186	—	—	695,021
Other revenue		16,118	20,987	—	855	855	1,749	(894)	-51%	20,987
Gains		39,307	—	—	—	—	—	—	—	—
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>2,100,182</b>	<b>2,214,242</b>	<b>—</b>	<b>313,587</b>	<b>313,587</b>	<b>301,788</b>	<b>11,799</b>	<b>4%</b>	<b>2,214,242</b>
<b>Expenditure By Type</b>										
Employee related costs		544,864	570,234	—	40,999	40,999	47,519	(6,520)	-14%	570,234
Remuneration of councillors		25,640	28,882	—	2,170	2,170	2,407	(237)	-10%	28,882
Debt impairment		32,989	283,536	—	(0)	(0)	23,628	(23,628)	-100%	283,536
Depreciation & asset impairment		357,722	378,675	—	28,399	28,399	31,556	(3,157)	-10%	378,675
Finance charges		42,708	39,754	—	3,335	3,335	3,313	22	1%	39,754
Bulk purchases		436,961	557,138	—	61,412	61,412	46,428	14,983	32%	557,138
Other materials		127,633	136,114	—	11,255	11,255	11,343	(88)	-1%	136,114
Contracted services		399,181	388,306	—	14,941	14,941	32,359	(17,418)	-54%	388,306
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Other expenditure		111,306	106,290	—	3,675	3,675	8,857	(5,182)	-59%	106,290
Losses		117	1	—	—	—	0	(0)	-100%	1
<b>Total Expenditure</b>		<b>2,079,121</b>	<b>2,488,931</b>	<b>—</b>	<b>166,185</b>	<b>166,185</b>	<b>207,411</b>	<b>(41,225)</b>	<b>-20%</b>	<b>2,488,931</b>
<b>Surplus/(Deficit)</b>		<b>21,061</b>	<b>(274,689)</b>	<b>—</b>	<b>147,402</b>	<b>147,402</b>	<b>94,377</b>	<b>53,025</b>	<b>56%</b>	<b>(274,689)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		82,835	121,377	—	2,565	2,565	10,115	(7,550)	-75%	121,377
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>103,896</b>	<b>(153,312)</b>	<b>—</b>	<b>149,967</b>	<b>149,967</b>	<b>104,492</b>	<b>45,475</b>	<b>44%</b>	<b>(153,312)</b>
Taxation		—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after taxation</b>		<b>103,896</b>	<b>(153,312)</b>	<b>—</b>	<b>149,967</b>	<b>149,967</b>	<b>104,492</b>	<b>45,475</b>	<b>44%</b>	<b>(153,312)</b>

**KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M01 July**

[illegible]



**KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July**

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	0	12,116	–	2,565	2,565	12,116	9,551	78.8%	2%
August	948	12,116	–	0	2,565	24,232	21,667	89.4%	2%
September	5,971	12,116	–	0	2,565	36,348	33,783	92.9%	2%
October	2,042	12,116	–	0	2,565	48,464	45,899	94.7%	2%
November	14,281	12,116	–	0	2,565	60,580	58,015	95.8%	2%
December	10,515	12,116	–	0	2,565	72,697	70,131	96.5%	2%
January	2,783	12,116	–	0	2,565	84,813	82,247	97.0%	2%
February	9,482	12,116	–	0	2,565	96,929	94,363	97.4%	2%
March	12,412	12,116	–	0	2,565	109,045	106,480	97.6%	2%
April	8,648	12,116	–	0	2,565	121,161	118,596	97.9%	0
May	10,734	12,116	–	0	2,565	133,277	130,712	98.1%	0
June	30,982	12,116	–	0	2,565	145,393	142,828	98.2%	0
<b>Total Capital expenditure</b>	<b>108,799</b>	<b>145,393</b>	<b>–</b>	<b>2,565</b>					



Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	2,617	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	294	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	2,009	1,350	-	-	-	113	113	100.0%	1,350	-
Furniture and Office Equipment	2,009	1,350	-	-	-	113	113	100.0%	1,350	-
<b>Machinery and Equipment</b>	857	-	-	-	-	-	-	-	-	-
Machinery and Equipment	857	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	3,133	3,200	-	-	-	267	267	100.0%	3,200	-
Transport Assets	3,133	3,200	-	-	-	267	267	100.0%	3,200	-
<b>Land</b>	500	-	-	-	-	-	-	-	-	-
Land	500	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	65,087	70,770	-	2,565	2,565	5,697	3,332	56.5%	70,770

## KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Annex 2 - Newcase - Supporting Table 3: 12 Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class - M01 July										
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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		12,334	9,000	-	-	-	750	750	100.0%	9,000
Roads Infrastructure		12,334	9,000	-	-	-	750	750	100.0%	9,000
Roads		12,334	9,000	-	-	-	750	750	100.0%	9,000
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		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	219	-	-	-	-	-	-	-	-	-	-
Transport Assets	219	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	12,553	9,000	-	-	-	750	750	100.0%	9,000	-

**KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July**

[illegible]



Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	10	8	-	-	-	1	1	100.0%	8	
Galleries	2	-	-	0	0	-	(0)	#DIV/0!	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	159	29	-	-	-	2	2	100.0%	29	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Ports	-	-	-	-	-	-	-	-	-	
Public Open Space	490	560	-	-	-	47	47	100.0%	560	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	127	115	-	-	-	10	10	100.0%	115	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	757	681	-	-	-	57	57	100.0%	681	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	230	190	-	22	22	16	(7)	-41.2%	190	
Sport and Recreation Facilities	139	298	-	-	-	25	25	100.0%	298	
Indoor Facilities	88	183	-	-	-	15	15	100.0%	183	
Outdoor Facilities	51	115	-	-	-	10	10	100.0%	115	
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	-	85	85	368	283	76.9%	4,419	
Operational Buildings	1,722	3,367	-	9	9	261	272	96.8%	3,367	
Municipal Offices	1,640	3,260	-	8	8	272	264	97.1%	3,260	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	17	43	-	-	-	4	4	100.0%	43	
Yards	-	-	-	-	-	-	-	-	-	
Stores	64	64	-	1	1	5	4	80.5%	64	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	1,232	1,052	-	76	76	88	12	13.4%	1,052	
Staff Housing	708	603	-	65	65	50	(15)	-30.3%	603	
Social Housing	524	449	-	10	10	37	27	72.0%	449	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	3,982	3,109	-	-	-	259	259	100.0%	3,109	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	3,982	3,109	-	-	-	259	259	100.0%	3,109	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	3,982	3,109	-	-	-	259	259	100.0%	3,109	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	16	38	-	-	-	3	3	100.0%	38	
Furniture and Office Equipment	16	38	-	-	-	3	3	100.0%	38	
Machinery and Equipment	6,308	5,830	-	105	105	486	381	78.4%	5,830	
Machinery and Equipment	6,308	5,830	-	105	105	486	381	78.4%	5,830	
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	100,013	86,495	-	301	301	7,208	6,907	95.8%	86,495

**KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July**

Description		Ref	2019/20	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21				
		1	Audited Outcome				YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Depreciation by Asset Class/Sub-class											
Infrastructure			329,790	316,673	-	25,295	25,295	26,389	1,094	4.1%	316,673
Roads Infrastructure			207,257	184,538	-	11,483	11,483	15,378	3,895	25.3%	184,538
Roads			207,257	184,538	-	11,483	11,483	15,378	3,895	25.3%	184,538
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			19,951	-	-	1,995	1,995	-	(1,995)	#DIV/0!	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			19,951	-	-	1,995	1,995	-	(1,995)	#DIV/0!	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			46,402	53,855	-	5,156	5,156	4,488	(668)	-14.9%	53,855
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			46,402	53,855	-	5,156	5,156	4,488	(668)	-14.9%	53,855
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			26,009	48,669	-	2,890	2,890	4,072	1,182	29.0%	48,669
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			26,009	-	-	2,890	2,890	-	(2,890)	#DIV/0!	-
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			-	48,669	-	-	-	4,072	4,072	100.0%	48,669
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			30,171	29,412	-	3,771	3,771	2,451	(1,320)	-53.9%	29,412
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			30,171	29,412	-	3,771	3,771	2,451	(1,320)	-53.9%	29,412
Waste Water Treatment Works			-	-	-	-	-	-	-	-	-
Outfall Sowers			-	-	-	-	-	-	-	-	-
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	-	620	620	0	(619)	#####	6
Community Facilities			5,580	-	-	620	620	-	(620)	#DIV/0!	-
Halls			85	-	-	0	0	-	(8)	#DIV/0!	-
Centres			-	-	-	-	-	-	-	-	-

Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	137	-	-	15	15	-	(15)	#DIV/0!	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	133	-	-	15	15	-	(15)	#DIV/0!	-	
Cemeteries/Cramatoria	3,278	-	-	364	364	-	(364)	#DIV/0!	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	1,400	-	-	156	156	-	(156)	#DIV/0!	-	
Public Open Space	546	-	-	61	61	-	(61)	#DIV/0!	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	6	-	-	-	0	0	100.0%	6	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	6	-	-	-	0	0	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	-	1,137	1,137	5,166	4,029	78.0%	61,996	
Operational Buildings	10,232	61,996	-	1,137	1,137	5,166	4,029	78.0%	61,996	
Municipal Offices	10,232	61,996	-	1,137	1,137	5,166	4,029	78.0%	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	197	-	(197)	#DIV/0!	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	1,773	-	-	197	197	-	(197)	#DIV/0!	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	1,773	-	-	197	197	-	(197)	#DIV/0!	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	963	-	-	107	107	-	(107)	#DIV/0!	-	
Computer Equipment	963	-	-	107	107	-	(107)	#DIV/0!	-	
Furniture and Office Equipment	2,008	-	-	223	223	-	(223)	#DIV/0!	-	
Furniture and Office Equipment	2,008	-	-	223	223	-	(223)	#DIV/0!	-	
Machinery and Equipment	2,720	-	-	302	302	-	(302)	#DIV/0!	-	
Machinery and Equipment	2,720	-	-	302	302	-	(302)	#DIV/0!	-	
Transport Assets	4,657	-	-	517	517	-	(517)	#DIV/0!	-	
Transport Assets	4,657	-	-	517	517	-	(517)	#DIV/0!	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	357,722	378,675	-	28,399	28,399	31,556	3,157	10.0%	378,675

Description	Ref	2019/20	Budget Year 2020/21					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		26,610	54,623	-	-	-	4,552	4,552	100.0%	54,623
Roads Infrastructure		2,223	8,762	-	-	-	730	730	100.0%	8,762
Roads		2,223	8,762	-	-	-	730	730	100.0%	8,762
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,348	-	-	-	112	112	100.0%	1,348
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	1,348	-	-	-	112	112	100.0%	1,348
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		24,386	29,109	-	-	-	2,426	2,426	100.0%	29,109
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		16,946	-	-	-	-	-	-	-	-
Bulk Mains		3,966	-	-	-	-	-	-	-	-
Distribution		3,475	28,109	-	-	-	2,426	2,426	100.0%	28,109
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	15,404	-	-	-	1,284	1,284	100.0%	15,404
Pump Station		-	15,404	-	-	-	1,284	1,284	100.0%	15,404
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		-	-</							

Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	44	11,000	-	-	-	-	917	917	100.0%	-	11,000
Indoor Facilities	44	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	11,000	-	-	-	-	917	917	100.0%	-	11,000
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	4,367	-	-	-	-	-	-	-	-	-	-
Operational Buildings	4,367	-	-	-	-	-	-	-	-	-	-
Municipal Offices	4,367	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	138	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	138	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	31,159	65,623	-	-	-	5,469	5,469	100.0%	-	65,623



- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 Jul 2021

Description	2020/21	Current Year 2021/22							
	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	—	—	—	—	—	—	—		—
Service charges	165,404	175,768	—	14,446	14,446	14,647	(201)	-1.4%	14,446
Investment revenue	1,067	114	—	81	81	10	72	751.4%	81
Rental of facilities and equipment	212	—	—	17	17	—	17		17
Transfers recognised - operational	—	—	—	—	—	—	—		—
Other revenue	82	50	—	13	13	4	8	202.8%	13
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>166,764</b>	<b>175,933</b>	<b>—</b>	<b>14,557</b>	<b>14,557</b>	<b>14,661</b>	<b>(104)</b>	<b>-0.7%</b>	<b>14,557</b>
Employee costs	58,216	64,707	—	4,223	4,223	5,392	(1,169)	-21.7%	4,223
Remuneration of Board Members	—	—	—	—	—	—	—		—
Depreciation and asset impairment	79,270	1,885	—	157	157	157	(0)	0.0%	157
Finance charges	22,945	—	—	0	0	—	0		0
Operating Lease	1,435	1,570	—	124	124	131	(7)	-5.5%	124
Bulk purchases	30,267	27,419	—	2,023	2,023	2,285	(262)	-11.5%	2,023
Materials and Supplies	8,315	9,126	—	596	596	760	(165)	-21.7%	596
Contracted Services	7,613	19,850	—	199	199	1,654	(1,455)	-88.0%	199
Provision for Doubtful Debt	33	—	—	—	—	—	—		—
Other expenditure	20,780	49,978	—	5,124	5,124	4,165	959	23.0%	5,124
Loss on disposal of PPE	—	—	—	—	—	—	—		—
<b>Total Expenditure</b>	<b>228,875</b>	<b>174,534</b>	<b>—</b>	<b>12,444</b>	<b>12,444</b>	<b>14,545</b>	<b>(2,100)</b>	<b>-14.4%</b>	<b>12,444</b>
<b>Surplus/(Deficit)</b>	<b>(62,111)</b>	<b>1,398</b>	<b>—</b>	<b>2,112</b>	<b>2,112</b>	<b>117</b>	<b>1,996</b>		<b>2,112</b>
Transfers recognised - capital	—	—	—	—	—	—	—		—
Contributions & Contributed assets	—	—	—	—	—	—	—		—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(62,111)</b>	<b>1,398</b>	<b>—</b>	<b>2,112</b>	<b>2,112</b>	<b>117</b>	<b>1,996</b>	<b>0.0%</b>	<b>2,112</b>
Taxation	—	—	—	—	—	—	—		—
<b>Surplus/ (Deficit) for the year</b>	<b>(62,111)</b>	<b>1,398</b>	<b>—</b>	<b>2,112</b>	<b>2,112</b>	<b>117</b>	<b>1,996</b>	<b>—</b>	<b>2,112</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>1,649</b>		—	<b>77</b>	<b>77</b>	—	—		<b>8,325</b>
Transfers recognised - capital	—	—	—	—	—	—	—		—
Public contributions & donations	—	—	—	—	—	—	—		—
Borrowing	—	—	—	—	—	—	—		—
Internally generated funds	1,649	—	—	77	77	—	—		8,325
<b>Total sources of capital funds</b>	<b>1,649</b>	<b>—</b>	<b>—</b>	<b>77</b>	<b>77</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,325</b>
<b>Financial position</b>									
Total current assets	150,832	—	—	5,244	198,194				149,152
Total non current assets	937,191	—	—	4	789,549				876,300
Total current liabilities	(349,572)	—	—	(3,271)	(423,518)				(393,700)
Total non current liabilities	(10,192)	—	—	—	(11,964)				(12,700)
Share capital	0	—	—	—	0				0
Accumulated funds	728,259	—	—	(1,976)	(552,261)				(619,053)
<b>Cash flows</b>									
Net cash from (used) operating			—						
Net cash from (used) investing			—						
Net cash from (used) financing			—						
<b>Cash/cash equivalents at the year end</b>	<b>29,424</b>		—	<b>(8,956)</b>	<b>20,468</b>				<b>30,500</b>



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

NEWCASTLE MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

EASTERN REGION  
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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	1.42
BILLING DATE	2021-08-02
TAX INVOICE NO	557920515235
ACCOUNT MONTH	JULY 2021
CURRENT DUE DATE	2021-09-01
VAT REG NO	4000791824

## TAX INVOICE

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

#### ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE	R	5,380.67
TRANSMISSION NETWORK CAPACITY	R	1,711,250.00
URBAN LOW VOLTAGE SUBSIDY	R	2,437,500.00
ANCILLARY SERVICE (ALL)	R	178,626.39
ENERGY CHARGE (OFF)	15,486,193.00	R 10,002,532.06
ENERGY CHARGE (PEAK)	6,191,700.00	R 24,311,710.05
ENERGY CHARGE (STD)	15,535,938.00	R 18,479,998.25
ELECTRIFICATION AND RURAL SUBS (ALL)	R	4,019,093.75
REACTIVE ENERGY	6,265.00	R 1,222.30
SERVICE CHARGE	R	168,482.83

#### TOTAL CHARGES FOR BILLING PERIOD

R 61,315,796.30

#### ACCOUNT SUMMARY FOR JULY 2021

BALANCE BROUGHT FORWARD	(Due Date 2021-08-02)	R	274,093,773.58
PAYMENT(S) RECEIVED	Cash - 2021-07-15	R	-65,472,758.07
TOTAL CHARGES FOR BILLING PERIOD		R	61,315,796.30
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-50,745.43
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	9,189,757.63

COPY ONLY

#### ACCOUNT NO / REFERENCE NO

5578885631

#### NAME

NEWCASTLE MUNICIPALITY

#### FAX NUMBER

0343129697



0934 5578885631

11341 5578885631



9207 0557 8885 6313



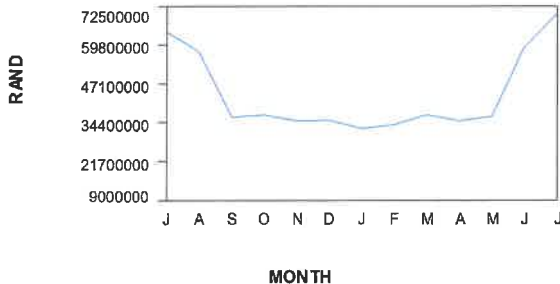
#### TOTAL AMOUNT DUE

279,075,824.00

#### ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE R
112,481,763.	36,915,748.96	59,172,758.07	0.00	70,505,553.93	279,075,824.01

Account OVERDUE - Subject to Disconnection



MONTH

#### Message

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

PAGE RUN NO EP 5

BILL GROUP

BILL PAGE 1 OF 2

#### PAYMENT ARRANGEMENT

#### INSTALMENT

0.00

#### ARREARS (Due Immediately)

208,570,270.08

#### DUE DATE (For Current Amount)

2021-09-01

#### AMOUNT PAID

LATE PAYMENT CHARGES WILL BE  
ADDED TO OVERDUE ACCOUNT

NEWCASTLE MUNICIPALITY  
PRIVATE BAG X6621  
NEWCASTLE  
2940

YOUR ACCOUNT NO	557885631
BILLING DATE	2021-08-02
TAX INVOICE NO	557920515235
ACCOUNT MONTH	JULY 2021
CURRENT DUE DATE	2021-09-01
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

### CONSUMPTION DETAILS (2021-07-01 - 2021-07-31)

ENERGY CONSUMPTION OFF PEAK kWh	15,486,192.96
ENERGY CONSUMPTION STD kWh	15,535,937.72
ENERGY CONSUMPTION PEAK kWh	6,191,699.94
ENERGY CONSUMPTION ALL kWh	37,213,830.62
DEMAND CONSUMPTION - OFF PEAK	64,294.93
DEMAND CONSUMPTION - STD	71,117.78
DEMAND CONSUMPTION - PEAK	70,778.38
DEMAND READING - kW/KVA	71,117.78
REACTIVE ENERGY - OFF PEAK	3,863,195.66
REACTIVE ENERGY - STD	3,878,843.36
REACTIVE ENERGY - PEAK	1,391,297.58
EXCESS REACTIVE ENERGY	6,264.60
LOAD FACTOR	71.00

### PREMISE ID NUMBER

557885383

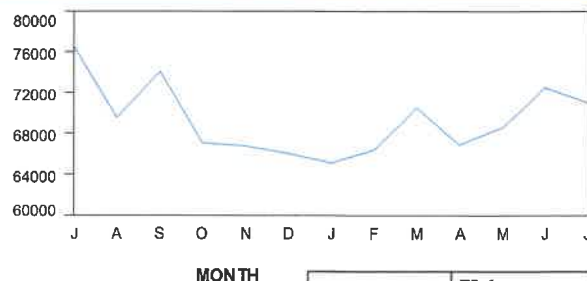
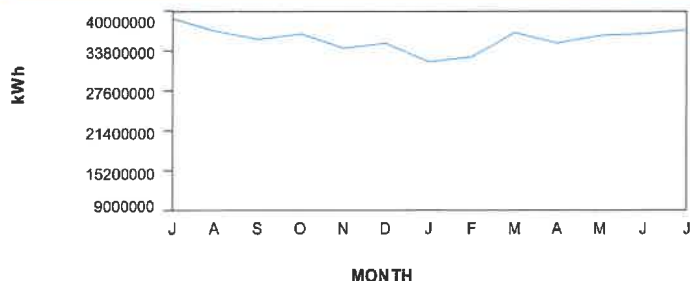
TARIFF NAME: Megaflex

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

Administration Charge @ R173.57 per day for 31 days	R	5,380.67
TX Network Capacity Charge 125,000 kVa @ R13.69 : = R13.69/kVa	R	1,711,250.00
Urban Low Voltage Subsidy 125,000 kVa @ R19.50 : = R19.50/kVa	R	2,437,500.00
Ancillary Service Charge 37,213,831 kWh @ R0.0048 /kWh	R	178,626.39
High Season Off Peak Energy Charge 15,486,193 kWh @ R0.6459 /kWh	R	10,002,532.06
High Season Peak Energy Charge 6,191,700 kWh @ R3.9265 /kWh	R	24,311,710.05
High Season Standard Energy Charge 15,535,938 kWh @ R1.1895 /kWh	R	18,479,998.25
Electrification and Rural Subsidy 37,213,831 kWh @ R0.108 /kWh	R	4,019,093.75
High Season Reactive energy Charge 6,265 kvarh @ R0.1951 /kvarh	R	1,222.30
SERVICE CHARGE	R	168,482.83

### TOTAL CHARGES

R 61,315,796.30



PAGE RUN NO	EP 6
BILL GROUP	
BILL PAGE	2 OF 2

## Tax Invoice

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



uthukela  
water

Tax Registration	4270212725
Telephone	034 328 5000
Invoice No	INV00002555
Date	01/07/2021

## Bill to:

N003  
Newcastle Municipality - WSA  
Private Bag X 6621  
Newcastle

VAT No: 4000791824

Item Description	Quantity	Price (Ex)	Tax
JULY 2021 BULK	2,731,914.00	3.94	1,614,561.17

*Handwritten signature*  
2021/07/21

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

Total (Excl)	10,763,741.16
Tax	1,614,561.17
<b>Total</b>	<b>12,378,302.33</b>

*Handwritten signature: Moola*  
**F. MOOLA**  
**ACT. CHIEF FINANCIAL OFFICER**  
for and on behalf of uThukela Water (Pty) Ltd

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

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

# Statement

**uThukela Water (Pty) Ltd**  
79 Harding Street  
Newcastle  
2940



**uthukela  
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	03/08/2021
Amount Due	141,711,280.95

**N003**  
**Newcastle Municipality - WSA**  
Private Bag X 6621  
Newcastle  
2940

<u>Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocated To</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
		Brought forward from previous page				104,128,120.76
01/02/2021	INV00002488	Invoice		12,973,961.27		117,102,082.03
01/02/2021	CRN0057	Credit Note			12,973,961.27	104,128,120.76
01/02/2021	INV00002491	Invoice		12,199,588.50		116,327,709.26
22/02/2021	Newcastle Munic	Newcastle Municipality - WSA			10,919,120.83	105,408,588.43
01/03/2021	INV00002505	Invoice		11,751,435.03		117,160,023.46
17/03/2021	Newcastle Munic	Newcastle Municipality - WSA			12,868,118.94	104,291,904.52
01/04/2021	INV00002516	Invoice		10,760,510.62		115,052,415.14
15/04/2021	Newcastle Munic	Newcastle Municipality - WSA			11,351,118.84	103,701,296.30
03/05/2021	INV00002519	Invoice		12,177,601.24		115,878,897.54
15/05/2021	Newcastle Munic	Newcastle Municipality - WSA			10,628,271.48	105,250,626.06
01/06/2021	INV00002529	Invoice		11,417,283.24		116,667,909.30
01/07/2021	INV00002555	Invoice		12,378,302.33		129,046,211.63
02/08/2021	INV00002556	Invoice		12,665,069.32		141,711,280.95

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
70,561,079.17	11,751,435.03	10,760,510.62	12,177,601.24	11,417,283.24	12,378,302.33	12,665,069.32	141,711,280.95

## 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
70,561,079.17	11,751,435.03	10,760,510.62	12,177,601.24	11,417,283.24	12,378,302.33	12,665,069.32	141,711,280.95



# Statement

**uThukela Water (Pty) Ltd**  
79 Harding Street  
Newcastle  
2940



**uthukela  
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	03/08/2021
Amount Due	141,711,280.95

**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>
01/07/2020		Balance Brought Forward		85,470,037.63		85,470,037.63
01/07/2020	INV00002452	Invoice		12,726,481.22		98,196,518.85
01/07/2020	CRN0054	Invoice			12,726,481.22	85,470,037.63
01/07/2020	INV00002454	Invoice		12,868,118.94		98,338,156.57
13/07/2020	Newcastle Munic	Newcastle Municipality - WSA			21,082,948.21	77,255,208.36
03/08/2020	INV00002456	Invoice		12,350,147.53		89,605,355.89
26/08/2020	Newcastle Munic	Newcastle Municipality - WSA			10,497,514.13	79,107,841.76
01/09/2020	INV00002461	Invoice		11,351,118.84		90,458,960.60
01/10/2020	INV00002470	Invoice		11,670,929.58		102,129,890.18
02/11/2020	INV00002477	Invoice		10,852,701.21		112,982,591.39
19/11/2020	Newcastle Munic	Newcastle Municipality - WSA			2,000,000.00	110,982,591.39
01/12/2020	INV00002478	Invoice		10,508,947.61		121,491,539.00
11/12/2020	Newcastle Munic	Newcastle Municipality - WSA			19,404,787.95	102,086,751.05
07/01/2021	INV00002482	Invoice		12,973,961.27		115,060,712.32
29/01/2021	Newcastle Munic	Newcastle Municipality - WSA			10,932,591.56	104,128,120.76

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
70,561,079.17	11,751,435.03	10,760,510.62	12,177,601.24	11,417,283.24	12,378,302.33	12,665,069.32	141,711,280.95

## 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
70,561,079.17	11,751,435.03	10,760,510.62	12,177,601.24	11,417,283.24	12,378,302.33	12,665,069.32	141,711,280.95



UTHUKELA WATER JULY 2021 RECON

Date	Details	AMOUNT EXCL VAT	VAT AMOUNT	CURRENT BILLING MOVEMENT	BALANCES
1/Jul/2021	Opening Balance	101 450 355,92	15 217 553,38	116 667 909,30	116 667 909,30
	Invoices raised previous months				
1/Jul/2021	Invoice raised during the months	10 763 741,16	1 614 561,17	12 378 302,33	-
	Total invoices for the year				-
	Payments made previous months				
1/Jul/2021	Payment made during the months	-	-	-	-
	Total payments for the year				-
31/Jul/2021	Closing Balance	112 214 097,08	16 832 114,55	129 046 211,63	129 046 211,63
	BALANCE AS PER GL -(010710010346)	10 763 741,16			

Preparer: Ikho 10/08/2021

Reviewer: CN Kubheka 10/08/2021

Reviewer: S T Biyela 10/08/2021

Reviewer: S M Nkosi 2021/08/10

STRATEGIC EXECUTIVE DIRECTOR: Budget and Treasury Office

OPENING BALANCE JUNE 2020 (A)

DATE	DETAILS INVOICES	AMOUNT EXCL. VAT	VAT AMOUNT	AMOUNT	BALANCE
01/05/2021	W/TANKERS/INVO00001935	1086.37	163.26	1,253.63	1,253.63
07/08/2021	W/TANKERS/INVO00001980	1415.46	212.32	1,627.78	1,627.78
30/08/2021	W/TANKERS/INVO00002017	1673.08	250.96	1,924.05	1,924.05
		6374.92	628.54		6,003.46
01/07/2021	INVO00002359	10,788,995.28	1,615,947.80	12,384,333.08	12,384,333.08
01/08/2021	INVO00002349	8,718,715.44	1,307,807.52	10,026,522.96	10,026,522.96
01/09/2021	INVO00002350	9,015,486.96	1,352,324.95	10,367,811.91	10,367,811.91
01/10/2021	INVO00002352	8,599,407.12	1,289,911.07	9,889,318.19	9,889,318.19
01/11/2021	INVO00002376	8,967,818.40	1,349,672.76	10,317,491.16	10,317,491.16
02/12/2021	INVO00002391	9,355,180.04	1,400,277.02	10,755,457.05	10,755,457.05
03/01/2022	INVO00002407	1,138,273.16	1,865,260.97	10,497,514.13	10,497,514.13
03/02/2022	INVO00002407	9,716,488.04	1,457,478.45	11,174,966.49	11,174,966.49
03/03/2022	INVO00002410	8,858,514.44	1,328,545.92	10,187,060.36	10,187,060.36
03/04/2022	INVO00002439	8,506,601.56	1,275,990.70	9,782,592.26	9,782,592.26
03/05/2022	INVO00002445	9,494,807.69	1,424,783.12	10,919,590.81	10,919,590.81
03/06/2022	INVO00002447	9,241,375.20	1,368,730.38	10,610,105.58	10,610,105.58
		311,620,588.12	48,718,833.38		360,339,421.50
16/01/2022	EFT UC02/200116	(10,768,995.28)	(1,615,947.79)	(12,384,333.07)	(12,384,333.07)
17/01/2022	EFT UC02/200117	(8,718,715.44)	(1,307,807.52)	(10,026,522.76)	(10,026,522.76)
17/01/2022	EFT UC02/200117	(9,015,486.96)	(1,352,324.95)	(10,367,809.31)	(10,367,809.31)
17/01/2022	EFT UC02/200117	(8,599,407.12)	(1,289,911.07)	(9,889,318.59)	(9,889,318.59)
		(187,802,594.30)	(5,565,589.13)		(42,667,963.33)
OPENING BALANCE AS AT 3022 JULY					RS 470,097.63

INVOICES PREVIOUSLY RAISED (B)

DATE	DETAILS INVOICES	AMOUNT EXCL. VAT	VAT AMOUNT	AMOUNT INCL. VAT
01/07/2020	INVO00002454	11,189,686.64	1,678,450.30	12,868,136.94
02/08/2020	INVO00002456	10,729,236.72	1,610,866.81	12,350,103.53
01/09/2020	INVO00002460	9,470,634.24	1,480,156.72	11,358,116.84
02/10/2020	INVO00002470	10,468,634.42	1,522,295.16	11,970,929.58
02/11/2020	INVO00002477	9,697,114.49	1,443,359.72	10,862,701.21
02/12/2020	INVO00002478	11,289,301.24	1,670,781.80	12,958,547.91
03/01/2021	INVO00002482	12,627,155.96	1,894,575.36	14,521,731.32
03/02/2021	INVO00002491	10,698,137.18	1,595,295.87	12,293,381.27
03/03/2021	INVO00002495	10,218,689.16	1,532,795.87	11,751,485.03
03/04/2021	INVO00002505	9,355,961.76	1,403,844.86	10,759,806.62
03/05/2021	INVO00002519	9,928,218.47	1,508,310.77	11,437,529.24
03/06/2021	INVO00002529	9,928,072.38	1,489,210.38	11,417,282.76
	TOTALS	123,298,888.75	18,575,957.88	141,874,846.63

PAYMENT MADE PREVIOUS MONTHS (C)

DATE	DETAILS PAYMENT REFERENCE	AMOUNT EXCL. VAT	VAT AMOUNT	AMOUNT INCL. VAT
2020/07/13	EFT UC02/200713	(9 597 813,40)	(1 349 672,76)	(10 947 486,16)
2020/07/13	EFT UC02/200713	(9 335 130,04)	(1 400 277,02)	(10 735 407,05)
2020/08/26	EFT UC02/200826	(9 228 272,16)	(1 369 240,97)	(10 497 514,13)
2021/04/14	EFT UC02/210414	(9 215 403,64)	(1 457 475,45)	(11 175 883,09)
2020/12/21	EFT UC02/201221	(9 895 302,44)	(1 334 455,42)	(10 229 757,86)
2021/06/29	EFT UC02/210629	(9 345 601,58)	(1 423 395,20)	(10 769 000,78)
2021/06/29	EFT UC02/210629	(9 505 601,39)	(1 424 233,15)	(10 919 130,53)
2021/06/17	EFT UC02/210617	(9 494 887,68)	(1 679 450,30)	(11 358 118,94)
2021/04/14	EFT UC02/210414	(11 390 669,64)	(1 480 580,72)	(13 351 118,48)
2021/06/16	EFT UC02/210616	(9 241 975,20)	(1 386 296,23)	(10 628 271,43)
2021/06/01	TOTALS	(95 577 801,40)	(14 506 870,28)	(109 684 671,68)
2021/07/01 OPENING BALANCE				116 657 509,30

SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR July 2021

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Interest Received	Interest Capitalized	Bank Charges Vat & Other	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 126,585.99	R 1,000,000.00		R 0.00		R 2,562.90		R 1,129,148.89
Housing Development Fund	Standard Bank 068450354/016	R 76,816.84	R 29,500,000.00		R 0.00		R 65,199.38		R 29,642,016.22
Provincialisation	Standard Bank 068450354/035	R 43,497.23	R 0.00		R 43,497.23		R 0.00		R 0.00
MIG	Standard Bank 068450354/036	R 18,528.89	R 220,331.81				R 270.50		R 239,131.20
NDPG	Standard Bank 068450354/037	R 36,659.25	R 0.00		R 36,659.25		R 3,666,666.66		R 3,666,666.66
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 8,500,000.00		R 0.00		R 18,996.36		R 8,614,972.27
Capacity Building	Absa: 9288456248	R 64,583.53			R 0.00		R 0.00		R 64,583.53
VAT Refund	Absa 9300506428	R 545,945.93	R 0.00		R 0.00		R 1,066.46		R 547,012.39
Council Funds	Nedbank 037648555441 46	R 117.04	R 0.00		R 0.00		R 0.30		R 117.34
Council Funds	Nedbank 037648555441 47	R 117.04	R 0.00				R 0.30		R 117.34
Council Funds	Nedbank 037648555441 48	R 117.04	R 0.00				R 0.30		R 117.34
Council Funds	Nedbank 037648555441 49	R 117.04	R 0.00				R 0.30		R 117.34
Council Funds	Nedbank 037648555441 52	R 132,168.09	R 0.00		R 0.00		R 348.60		R 132,516.69
Council Funds	Nedbank 037648555441 53	R 46.87	R 0.00		R 0.00		R 0.00		R 46.87
Post Office Guarantee	Nedbank 037648555441 56	R 384,746.90	R 0.00		R 0.00		R 0.00		R 384,746.90
	Nedbank 037648555441 57	R 0.00	R 20,000,000.00						R 20,000,000.00
Total as '2021/07/31		R 1,666,198.92	R 59,220,331.81	R 0.00	R 220,331.81	R 0.00	R 3,755,112.06	R 0.00	R 64,421,310.98
Balance as per Bank Statements						(not added to capital)			R 64,421,310.98

Balance as per General Ledger  
Journals processed after month end

ZB MADUNA  
ACCOUNTANT: FINANCIAL REPORTING

BN KHUMALO  
MANAGER: FINANCIAL REPORTING

MS NDLOVU  
DIRECTOR: BUDGET & FINANCIAL REFORMS

S M NKOSI  
SED: BUDGET & TREASURY OFFICE



**BALANCE PER GENERAL LEDGER '2020/11/30 (030997010001) & (030997070301)**

Interest capitalised	2020/03/04	JV31174	Standard Bank	0684503540/015	54,127,260.28
Interest capitalised		JV31173	Standard Bank	0684503540/016	5,174.96
Interest capitalised	2020/03/04	JV31172	Standard Bank	0684503540/035	136,380.09
Interest capitalised		JV31171	Standard Bank	0684503540/036	207.51
Interest capitalised	2020/03/04	JV31170	Standard Bank	0684503540/037	75,607.23
Interest capitalised		JV31175	Standard Bank	0684503540/038	2,006.25
Interest capitalised	2020/03/04	JV31169	Standard Bank	0684503540/039	288.82
Interest capitalised		JV31168	Standard Bank	0684503540/040	176.23
Interest capitalised	2020/03/04	JV31227	Nedbank	37648555411 46	26,385.87
Interest capitalised		JV31228	Nedbank	37648555411 47	0.58
Interest capitalised	2020/03/04	JV31229	Nedbank	37648555411 48	0.58
Interest capitalised	2020/02/12	JV31230	Nedbank	37648555411 49	0.58
Interest capitalised	2020/02/12	JV31179	Nedbank	37648555411 51	2,367.80
Bank charges	2020/02/12	JV31166	ABSA	9288456248	(32.00)
Interest capitalised	2020/02/12	JV31009	ABSA	9300506428	2,327.70
					<b>54,378,153.06</b>

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

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

**BALANCE PER GENERAL LEDGER '2020/02/29 (020101000075)**

Interest Capitalised	2020/02/12	JV31010	Standard Bank	068450351/015	(692,622.16)
Interest Capitalised	2020/02/12	JV31174	Standard Bank	068450351/016	(5,174.96)
Interest Capitalised	2020/02/12	JV31173	Standard Bank	068450351/035	(136,380.09)
Interest Capitalised	2020/02/12	JV31172	Standard Bank	068450351/036	(207.51)
Interest Capitalised	2020/02/12	JV31171	Standard Bank	068450351/037	(75,607.23)
Interest Capitalised	2020/02/12	JV31175	Standard Bank	068450351/038	(2,006.25)
Interest Capitalised	2020/02/12	JV31169	Standard Bank	068450351/039	(288.82)
Interest Capitalised	2020/02/12	JV31168	Standard Bank	068450351/040	(176.23)
Interest Capitalised	2020/02/12	JV31011	ABSA	9300506428	(26,385.87)
Interest Capitalised	2020/02/12	JV31002	Nedbank	37648555411 46	(2,536.14)
Interest Capitalised	2020/02/12	JV31001	Nedbank	37648555411 47	(0.62)
Interest Capitalised	2020/02/12	JV30999	Nedbank	37648555411 48	(0.62)
Interest Capitalised	2020/02/12	JV31000	Nedbank	37648555411 49	(0.62)
Interest Capitalised	2020/02/12	JV30998	Nedbank	37648555411 51	(2,531.09)
					<b>(943,918.83)</b>

NEWCASTLE MUNICIPALITY GRANT REGISTER FOR JULY 2021								
Description	Opening balance	Receipts	Expenditure for JULY	Total Expenditure before VAT	VAT FOR THE MONTH	Total VAT Amount	Total Expenditure after VAT	Closing balance
Environmental Management Framework	(502 871.43)			-	-	-	-	(502 871.43)
Cleaned Town	(823 975.11)			-	-	-	-	(823 975.11)
Electrification Grant	-			-	-	-	-	-
Title Deeds Restoration Grant	(2 717 163.18)		19 382.72	19 382.72			19 382.72	(2 697 780.46)
Eliganded PWWorks Incentive	-		239 086.00	239 086.00			239 086.00	239 086.00
Financial Management Grant (FMG)	-	(1 650 000.00)	34 400.59	34 400.59	-	-	34 400.59	(1 615 598.41)
Grant Skill Development	(1 546 184.61)			-	-	-	-	(1 546 184.61)
Community Library Services Grant	(412 548.81)			329 253.16			329 253.16	(83 295.63)
Ingogo Fresh Produce	(11 353.39)			-	-	-	-	(11 353.39)
Sports Maintenance Facilities Grant	(10 220.00)			-	-	-	-	(10 220.00)
MIG	-	(37 700 000.00)	1 071 370.41	1 071 370.41	180 705.57	180 705.57	1 232 075.98	(36 476 924.02)
Oxloweni Arts Centre	(36 920.00)			-	-	-	-	(36 920.00)
Corridor Development	(131 074.84)			-	-	-	-	(131 074.84)
Provincialisation	(1 003 385.95)		384 484.75	384 484.75		-	384 484.75	(618 891.20)
Carnegie Art Gallery	(350 487.84)		143.00	143.00			143.00	(350 344.84)
Fort Amiel Museum	(201 732.75)			-	-	-	-	(201 732.75)
Capacity Building Housing	(2 102 398.51)		371 241.23	371 241.23			371 241.23	(1 731 157.28)
Newcastle Airport	(1 816 381.36)			-	-	-	-	(1 816 381.36)
Neighbouring Development Partnership Grant	(5 939 933.12)			-	-	-	-	(5 939 933.12)
Municipal Water Infra Grant	(8 516 368.00)	(5 000 000.00)		-	-	-	-	(13 516 368.00)
All Housing Grants	(4 268 812.79)	(1 521 357.86)	1 521 357.86	1 521 357.86			1 521 357.86	(4 268 812.79)
Sport and Recreation	(5 647 084.32)			-	-	-	-	(5 647 084.32)
Title Deeds Restoration Grant - Post	(5 196 326.30)			-	-	-	-	(5 196 326.30)
TOTAL	(41 232 313.71)	(45 880 357.86)	3 970 728.74	3 970 728.74	180 705.57	180 705.57	4 131 435.31	(82 981 236.26)

REVIEWED BY:

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B.N KHUMALO

MANAGER

DATE:

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REVIEWED BY:

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M.S NDLOVU

DIRECTOR: BUDGET  
& FINANCIAL  
REFORMS

DATE:

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AUTHORIZED BY:

.....

S.M NKOSI

STRATEGIC EXECUTIVE  
DIRECTOR: BUDGET &  
TREASURY OFFICE

DATE:

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## MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **Vishanderan Govender**, the Acting Municipal Manager of **Newcastle Municipality**, hereby certify that the monthly budget statement for the month of July 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** : **VISHANDERAN GOVENDER**

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

**Signature** : .....

**Date** : 14/08/2021 .....