

SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING STANDARD:
MONTH ONE: 31 AUGUST 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 August 2021.
- 2.2 That the Council put measures to ensure that creditors are paid within 30 days of receiving invoice in order reduce its debts and not incur fruitless and wasteful expenditure.
- 2.3 That the municipality prioritize spending of grant funded projects to meet targets sets in order to ensure that we do not revert funds to National Treasury.
- 2.4 That the municipality resuscitate its debt collection strategies in order to improve its collection rate.

SED: Budget
& Treasury

3. PURPOSE

The purpose of this report is to apprise the Finance Portfolio Committee, Executive Committee and Council of the monthly financial performance of the municipality in terms of the legislative requirements and regulations of Section 71 of the MFMA for the period ended 31 August 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. Loan Register
- 5.7. Grant register
- 5.8. Bank Statements
- 5.9. Quality Certificate

5.1 ANALYSIS OF FINANCIAL RESULTS

This month's financial analysis comprises of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows, where there are differences between the Financial Statements and S71 report. The differences may be due to timing differences in closing the financial systems. It should also be noted that the 2020/21 figures presented on this report are preliminary, until the audited Annual Financial Statements are finalised.

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 - M02 August

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	342,534	362,426	—	28,231	66,980	60,404	6,576	11%	362,426
Service charges	1,013,748	1,119,128	—	100,545	198,342	186,521	11,821	6%	1,119,128
Investment revenue	3,068	2,296	—	0	486	383	103	27%	2,296
Transfers and subsidies	549,062	695,021	—	169,978	197,703	197,703	—	—	695,021
Other own revenue	86,999	35,371	—	2,195	4,259	5,895	(1,636)	-28%	35,371
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	—	300,949	467,770	450,906	16,864	4%	2,214,242
Employee costs	546,878	570,234	—	45,417	86,416	95,039	(8,623)	-9%	570,234
Remuneration of Councillors	25,612	28,882	—	2,175	4,345	4,814	(468)	-10%	28,882
Depreciation & asset impairment	351,202	378,675	—	26,892	55,291	63,113	(7,822)	-12%	378,675
Finance charges	64,980	39,754	—	3,360	6,695	6,626	69	1%	39,754
Materials and bulk purchases	686,953	693,252	—	74,898	158,915	115,542	43,373	38%	693,252
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	575,969	778,133	—	43,716	51,735	129,689	(77,954)	-60%	778,133
Total Expenditure	2,251,593	2,488,931	—	196,459	363,397	414,822	(51,424)	-12%	2,488,931
Surplus/(Deficit)	(256,181)	(274,689)	—	104,490	104,373	36,084	68,288	189%	(274,689)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	—	5,241	7,806	20,230	(12,423)	-61%	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	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(165,311)	(153,312)	—	109,731	112,179	56,314	55,865	99%	(153,312)
Share of surplus/ (deficit) of associate	(30,277)	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(195,588)	(153,312)	—	109,731	112,179	56,314	55,865	99%	(153,312)
Capital expenditure & funds sources									
Capital expenditure	124,501	145,393	—	5,241	7,806	24,232	(16,426)	-68%	145,393
Capital transfers recognised	90,870	121,377	—	5,241	7,806	20,230	(12,423)	-61%	121,377
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	33,631	24,016	—	—	—	4,003	(4,003)	-100%	24,016
Total sources of capital funds	124,501	145,393	—	5,241	7,806	24,232	(16,426)	-68%	145,393
Financial position									
Total current assets	791,572	649,643	—	—	901,198	—	—	—	649,643
Total non current assets	6,967,906	6,982,268	—	—	6,920,421	—	—	—	6,982,268
Total current liabilities	931,052	653,059	—	—	907,164	—	—	—	653,059
Total non current liabilities	576,650	548,118	—	—	550,501	—	—	—	548,118
Community wealth/Equity	6,251,776	6,430,734	—	—	6,363,955	—	—	—	6,430,734
Cash flows									
Net cash from (used) operating	123,911	159,442	—	2,266	81,324	125,833	44,509	35%	159,442
Net cash from (used) investing	(121,388)	(134,393)	—	(5,241)	(7,806)	(22,399)	(14,593)	65%	(134,393)
Net cash from (used) financing	(29,291)	(31,884)	—	(18,275)	(26,149)	(5,314)	20,835	-392%	(31,884)
Cash/cash equivalents at the month/year end	9,500	9,150	—	—	56,869	114,105	57,236	50%	2,665
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	(485,089)	35,590	54,699	33,666	31,902	32,965	175,871	1,319,370	1,198,976
Creditors Age Analysis									
Total Creditors	109,971	297	18,983	17,120	12,274	10,761	66,212	227,901	463,519

5.1.1 Operating budget performance-revenue

5.1.1.1 The municipality generated a total revenue of R467.6 million of the original budget of R2.2 billion, representing 21.1 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R16.7 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 R11.8 million (6%) more revenue from service charges than the year-to-date budget of R186.5 million for the period under review. Electricity, Sanitation and Refuse under-performed below target by R10.9 million, R191 thousand and R675 thousand respectively. Water over-performed by R21 thousand. 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 R6.5 million (11%) more revenue from property rates than the year-to-date budget of R60.4 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 R103 thousand (27%) more revenue from interest on investments than the year-to-date budget of R383 thousand for the period under review.

5.1.1.5 The municipality recorded R195.7 million for operational and R7.8 million for capital transfers and subsidies

5.1.1.6 The municipality generated R1.7 million (-30%) less revenue from sundry revenue than a pro-rata budget of R5.8 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 August 2021, the municipality incurred the total expenditure of R363.2 million of the original budget of R2.4 billion, which represents 14.5 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R51.5 million, representing under-expenditure of 12 percent.

5.1.2.2 Depreciation has under-performed by R7.8 million (-12%) in the second 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 R44.2 million (-94%) 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 R32.4 million (35%) more on the bulk purchases than the year-to-date budget of R92.8 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 over-spending by R10.9 million (48%) more when compared to the year-to-date budget of R22.6 million. This is mainly due to volumes of water supplied by uThukela water.

5.1.2.5 The municipality spent R23.1 million (-36%) less on contracted services than the year-to-date budget of R64.7 million. It must be noted that this category comprises of projects which are mainly funded from grants.

5.1.2.6 The municipality spent R8.6 million (-9%) less on employee related costs than a year-to-date budget of R95 million. It must be noted that the municipality have cancelled all acting appointments as of 30 June 2021 in order to reduce employee costs and curbing of overtime is also attributing to this variance.

5.1.3 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) - M02 August										
Vote Description	Ref	2019/20			Budget Year 2020/21					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		—	—	—	—	—	—	—	—	—
Vote 2 - COMMUNITY SERVICES		—	—	—	—	—	—	—	—	—
Vote 3 - BUDGET AND TREASURY		—	—	—	—	—	—	—	—	—
Vote 4 - MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		—	—	—	—	—	—	—	—	—
Vote 6 - TECHNICAL SERVICES		—	—	—	—	—	—	—	—	—
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		—	—	—	—	—	—	—	—	—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Capital Multi-year expenditure	4,7	—	—	—	—	—	—	—	—	—
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		—	—	—	—	—	—	—	—	—
Vote 2 - COMMUNITY SERVICES		5,301	—	—	—	—	—	—	—	—
Vote 3 - BUDGET AND TREASURY		2,038	1,200	—	—	—	200	(200)	-100%	1,200
Vote 4 - MUNICIPAL MANAGER		—	300	—	—	—	60	(60)	-100%	300
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		21,528	10,651	—	—	—	1,775	(1,775)	-100%	10,651
Vote 6 - TECHNICAL SERVICES		95,636	130,342	—	5,241	7,806	21,724	(13,917)	-64%	130,342
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		—	2,900	—	—	—	483	(483)	-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]		—	—	—	—	—	—	—	—	—
Total Capital single-year expenditure	4	124,501	145,393	—	5,241	7,806	24,232	(16,426)	-68%	145,393
Total Capital Expenditure		124,501	145,393	—	5,241	7,806	24,232	(16,426)	-68%	145,393
Capital Expenditure - Functional Classification										
Governance and administration		2,038	4,400	—	—	—	733	(733)	-100%	4,400
Executive and council		—	300	—	—	—	50	(50)	-100%	300
Finance and administration		2,038	4,100	—	—	—	683	(683)	-100%	4,100
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		6,283	11,035	—	—	—	1,839	(1,839)	-100%	11,035
Community and social services		3,611	—	—	—	—	—	—	—	—
Sport and recreation		294	11,000	—	—	—	1,833	(1,833)	-100%	11,000
Public safety		1,683	—	—	—	—	—	—	—	—
Housing		695	35	—	—	—	6	(6)	-100%	35
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		74,561	47,143	—	409	1,480	7,857	(5,377)	-81%	47,143
Planning and development		20,407	10,731	—	—	—	1,769	(1,769)	-100%	10,731
Road transport		54,154	36,412	—	409	1,480	5,089	(4,589)	-76%	36,412
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		41,620	82,815	—	4,832	6,326	13,603	(7,476)	-54%	82,815
Energy services		—	—	—	—	—	—	—	—	—
Water management		24,536	46,707	—	3,905	5,399	7,784	(2,385)	-31%	46,707
Waste water management		16,946	36,109	—	928	928	6,018	(5,090)	-85%	36,109
Waste management		138	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	3	124,501	145,393	—	5,241	7,806	24,232	(16,426)	-68%	145,393
Funded by:										
National Government		90,051	110,342	—	5,241	7,806	16,390	(10,564)	-68%	110,342
Provincial Government		819	11,035	—	—	—	1,839	(1,839)	-100%	11,035
District Municipality		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (National / Provincial / Departmental)		—	—	—	—	—	—	—	—	—
Agencies, Households, Non-profit Institutions, Private		—	—	—	—	—	—	—	—	—
Transfers recognised - capital		90,870	121,377	—	5,241	7,806	20,230	(12,423)	-61%	121,377
Borrowing	6	—	—	—	—	—	—	—	—	—
Internally generated funds		33,631	24,016	—	—	—	4,003	(4,003)	-100%	24,016
Total Capital Funding		124,501	145,393	—	5,241	7,806	24,232	(16,426)	-68%	145,393

5.1.3.1 Capital expenditure for the second month of the financial year was R7.8 million which represents 5.3% of the original capital budget of R145.3 million. Comparison between the year-to-budget of R24.2 million and actual expenditure for the period reflects an under expenditure of (R16.4 million) which

implies that the municipality spent 68% 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 - M02 August

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		7,834	390	–	9,035	390
Call investment deposits		1,666	8,760	–	47,834	8,760
Consumer debtors		647,406	544,148	–	712,293	544,148
Other debtors		115,423	81,351	–	107,074	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		19,242	14,995	–	24,962	14,995
Total current assets		791,572	649,643	–	901,198	649,643
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		327,735	341,874	–	327,735	341,874
Investments in Associate		187,056	217,333	–	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	–	6,392,777	6,410,126
Biological		–	–	–	–	–
Intangible		1,260	1,224	–	1,096	1,224
Other non-current assets		11,758	11,711	–	11,758	11,711
Total non current assets		6,967,906	6,982,268	–	6,920,421	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	–	7,821,620	7,631,911
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		31,097	15,118	–	31,097	15,118
Consumer deposits		27,520	27,095	–	27,722	27,095
Trade and other payables		861,029	601,094	–	836,938	601,094
Provisions		11,406	9,752	–	11,406	9,752
Total current liabilities		931,052	653,059	–	907,164	653,059
Non current liabilities						
Borrowing		362,054	345,654	–	335,904	345,654
Provisions		214,597	202,464	–	214,597	202,464
Total non current liabilities		576,650	548,118	–	550,501	548,118
TOTAL LIABILITIES		1,507,703	1,201,177	–	1,457,665	1,201,177
NET ASSETS	2	6,251,776	6,430,734	–	6,363,955	6,430,734
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	–	6,333,713	6,400,660
Reserves		30,242	30,074	–	30,242	30,074
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	–	6,363,955	6,430,734

5.1.4.1 As at end the end of the second month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R6.3 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 second month. The bulk of the debtor's ageing amount (R1.593 billion) was for debt owing for more than 90 days, while R1.410 billion of the total debt is owed by households. When one investigates aged debtors less than 30 days there was a decrease of R28.7 million from -R513.7 million in July to -R485 million in August 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 R7.8 billion as reflected in table C6. These assets comprise of roads, community assets, water infrastructure, electricity infrastructure, other plants, and equipment which the municipality has acquired for service delivery as well as for its own use. Service delivery of the municipal is majored by its ability to provide these services to communities. It is however important to note that the majority of these assets may not be easily converted to cash and cash equivalent.

5.1.4.4 The municipality closed with a balance of cash and cash equivalent of R56.8 million as at the end of the second month of the financial year, of which R9 million was at the current account and R47.8 million was from was from the call investments. It must be noted that the municipality had an obligation of R29.8 million relating to the HDF. The short-term obligations are sitting at R463 million as illustrated on SC4, while unspent conditional grants amount to R72 million, representing a cash shortfall of R448.4 million. Included under creditors is Eskom for R274.6 million which has also decreased by R4.4 million when compared to July report, uThukela Water for R129.3 million, SARS – PAYE for R8 million, pension and other employee benefits for R16 million and other trade creditors for R35.4 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 R6.3 billion, while the net current asset is -R5.9 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 6.3% 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 0.12%, since the municipality needs R476.1 million in order to pay all its short-term obligations. Again, this is a bad reflecting on the state of finances of the municipality. As with the going concern principle, the liquidity state of the municipality is more like to

negatively impact the image of the municipality to public, business sector and other spheres of government.

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 - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367,177	271,820	-	13,457	47,556	45,303	2,253	5%	271,820
Service charges		682,204	942,901	-	68,718	154,780	157,150	(2,370)	-2%	942,901
Other revenue		32,949	29,045	-	1,849	2,601	4,841	(2,240)	-46%	29,045
Transfers and Subsidies - Operational		527,884	695,021	-	18,538	193,617	193,617	-		695,021
Transfers and Subsidies - Capital		107,531	121,377	-	-	41,709	41,709	-		121,377
Interest		6,903	2,296	-	768	1,082	383	699	183%	2,296
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)	-	(97,704)	(353,326)	(310,544)	42,782	-14%	(1,863,263)
Finance charges		(42,721)	(39,754)	-	(3,360)	(6,695)	(6,626)	69	-1%	(39,754)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	-	2,266	81,324	125,833	44,509	35%	159,442
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,635	11,000	-	-	-	1,833	(1,833)	-100%	11,000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		1,478	-	-	-	-	-	-		-
Payments										
Capital assets		(124,501)	(145,393)	-	(5,241)	(7,806)	(24,232)	(16,426)	68%	(145,393)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	-	(5,241)	(7,806)	(22,399)	(14,593)	65%	(134,393)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(29,291)	(31,884)	-	(18,275)	(26,149)	(5,314)	20,835	-392%	(31,884)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	-	(18,275)	(26,149)	(5,314)	20,835	-392%	(31,884)
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)	-	(21,251)	47,369	98,120			(6,835)
Cash/cash equivalents at beginning:		36,268	15,985			9,500	15,985			9,500
Cash/cash equivalents at month/year end:		9,500	9,150			56,869	114,105			2,665

5.1.5.1 The municipality opened with a cash and cash equivalent balance of R9.5 million at the beginning of the financial year and closed with a balance of R56.8 million as at the end of August 2021 which represents a cash increase of R47.3 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 R81.3 million as result of receipts from services charges, property rates, and government grants as well as other sundry

receipts. This net cash inflow was after the municipality paid its suppliers for services rendered, remunerated its employees and councillors, and paid the portion of the outstanding interest on loans.

5.1.5.3 Cash flows from investing activities recorded net cash outflows of R7.8 million this is due to the capital expenditure incurred.


5.1.5.4 Cash flows from financing activities recorded net cash outflows of R26.1 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 39.7%. 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:



COUNCILLOR DR NNG MAHLABA
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



SM NKOSI
STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE

NEWCASTLE MUNICIPALITY

2021 -09- 1 5

MAYORS OFFICE



KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M02 August

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	342,534	362,426	–	28,231	66,980	60,404	6,576	11%	362,426
Service charges	1,013,748	1,119,128	–	100,545	198,342	186,521	11,821	6%	1,119,128
Investment revenue	3,068	2,296	–	0	486	383	103	27%	2,296
Transfers and subsidies	549,062	695,021	–	169,978	197,703	197,703	–		695,021
Other own revenue	86,999	35,371	–	2,195	4,259	5,895	(1,636)	-28%	35,371
Total Revenue (excluding capital transfers and contributions)	1,995,412	2,214,242	–	300,949	467,770	450,906	16,864	4%	2,214,242
Employee costs	546,878	570,234	–	45,417	86,416	95,039	(8,623)	-9%	570,234
Remuneration of Councillors	25,612	28,882	–	2,175	4,345	4,814	(468)	-10%	28,882
Depreciation & asset impairment	351,202	378,675	–	26,892	55,291	63,113	(7,822)	-12%	378,675
Finance charges	64,980	39,754	–	3,360	6,695	6,626	69	1%	39,754
Materials and bulk purchases	686,953	693,252	–	74,898	158,915	115,542	43,373	38%	693,252
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	575,969	778,133	–	43,716	51,735	129,689	(77,954)	-60%	778,133
Total Expenditure	2,251,593	2,488,931	–	196,459	363,397	414,822	(51,424)	-12%	2,488,931
Surplus/(Deficit)	(256,181)	(274,689)	–	104,490	104,373	36,084	68,288	189%	(274,689)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	90,870	121,377	–	5,241	7,806	20,230	(12,423)	-61%	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	(165,311)	(153,312)	–	109,731	112,179	56,314	55,865	99%	(153,312)
Share of surplus/ (deficit) of associate	(30,277)	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(195,588)	(153,312)	–	109,731	112,179	56,314	55,865	99%	(153,312)
Capital expenditure & funds sources									
Capital expenditure	124,501	145,393	–	5,241	7,806	24,232	(16,426)	-68%	145,393
Capital transfers recognised	90,870	121,377	–	5,241	7,806	20,230	(12,423)	-61%	121,377
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	33,631	24,016	–	–	–	4,003	(4,003)	-100%	24,016
Total sources of capital funds	124,501	145,393	–	5,241	7,806	24,232	(16,426)	-68%	145,393
Financial position									
Total current assets	791,572	649,643	–		901,198				649,643
Total non current assets	6,967,906	6,982,268	–		6,920,421				6,982,268
Total current liabilities	931,052	653,059	–		907,164				653,059
Total non current liabilities	576,650	548,118	–		550,501				548,118
Community wealth/Equity	6,251,776	6,430,734	–		6,363,955				6,430,734
Cash flows									
Net cash from (used) operating	123,911	159,442	–	2,266	81,324	125,833	44,509	35%	159,442
Net cash from (used) investing	(121,388)	(134,393)	–	(5,241)	(7,806)	(22,399)	(14,593)	65%	(134,393)
Net cash from (used) financing	(29,291)	(31,884)	–	(18,275)	(26,149)	(5,314)	20,835	-392%	(31,884)
Cash/cash equivalents at the month/year end	9,500	9,150	–	–	56,869	114,105	57,236	50%	2,665
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	(485,089)	35,590	54,699	33,666	31,902	32,965	175,871	1,319,370	1,198,976
Creditors Age Analysis									
Total Creditors	109,971	297	18,983	17,120	12,274	10,761	66,212	227,901	463,519

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		496,601	482,062	–	71,135	111,329	80,344	30,985	39%	482,062
Executive and council		11,774	7,046	–	2,037	2,831	1,174	1,657	141%	7,046
Finance and administration		484,827	475,016	–	69,098	108,498	79,169	29,329	37%	475,016
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		55,462	229,414	–	2,097	20,459	38,236	(17,776)	-46%	229,414
Community and social services		42,193	13,250	–	1,219	2,556	2,208	347	16%	13,250
Sport and recreation		110	11,724	–	–	–	1,954	(1,954)	-100%	11,724
Public safety		5,061	3,214	–	198	414	536	(122)	-23%	3,214
Housing		8,079	201,163	–	680	17,490	33,527	(16,038)	-48%	201,163
Health		19	63	–	0	0	11	(10)	-97%	63
<i>Economic and environmental services</i>		124,519	130,284	–	6,009	7,688	55,993	(48,305)	-86%	130,284
Planning and development		85,557	11,102	–	90	697	1,850	(1,153)	-62%	11,102
Road transport		38,962	119,182	–	5,919	6,991	54,143	(47,152)	-87%	119,182
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		1,409,512	1,493,686	–	226,933	336,069	296,534	39,534	13%	1,493,686
Energy sources		710,519	806,767	–	102,357	162,314	161,750	564	0%	806,767
Water management		321,457	318,574	–	45,317	73,118	73,394	(276)	0%	318,574
Waste water management		239,452	231,907	–	55,489	67,035	38,651	28,384	73%	231,907
Waste management		138,084	136,438	–	23,770	33,602	22,740	10,862	48%	136,438
<i>Other</i>	4	187	173	–	16	32	29	3	10%	173
Total Revenue - Functional	2	2,086,281	2,335,619	–	306,190	475,576	471,135	4,441	1%	2,335,619
Expenditure - Functional										
<i>Governance and administration</i>		595,470	412,892	–	42,625	64,337	68,815	(4,478)	-7%	412,892
Executive and council		172,102	81,428	–	6,805	12,944	13,571	(627)	-5%	81,428
Finance and administration		418,192	324,629	–	35,789	51,362	54,105	(2,743)	-5%	324,629
Internal audit		5,176	6,835	–	31	32	1,139	(1,108)	-97%	6,835
<i>Community and public safety</i>		228,840	363,201	–	31,353	45,495	60,533	(15,039)	-25%	363,201
Community and social services		32,561	39,395	–	3,028	5,388	6,566	(1,178)	-18%	39,395
Sport and recreation		78,913	81,049	–	6,503	10,794	13,508	(2,714)	-20%	81,049
Public safety		59,508	60,864	–	4,816	8,663	10,144	(1,481)	-15%	60,864
Housing		48,669	172,577	–	16,297	19,373	28,763	(9,389)	-33%	172,577
Health		9,188	9,315	–	710	1,277	1,553	(275)	-18%	9,315
<i>Economic and environmental services</i>		289,060	290,015	–	5,953	12,215	48,336	(36,120)	-75%	290,015
Planning and development		81,394	85,704	–	5,516	11,762	14,284	(2,522)	-18%	85,704
Road transport		207,656	204,303	–	436	454	34,050	(33,597)	-99%	204,303
Environmental protection		9	8	–	–	–	1	(1)	-100%	8
<i>Trading services</i>		1,137,422	1,419,052	–	116,528	241,350	236,509	4,841	2%	1,419,052
Energy sources		567,650	701,055	–	70,647	135,876	116,842	19,034	16%	701,055
Water management		461,906	615,329	–	42,821	99,772	102,555	(2,783)	-3%	615,329
Waste water management		73,246	63,720	–	43	72	10,620	(10,548)	-99%	63,720
Waste management		34,619	38,948	–	3,016	5,630	6,491	(862)	-13%	38,948
<i>Other</i>		801	3,771	–	–	–	629	(629)	-100%	3,771
Total Expenditure - Functional	3	2,251,593	2,488,931	–	196,459	363,397	414,822	(51,424)	-12%	2,488,931
Surplus/ (Deficit) for the year		(165,311)	(153,312)	–	109,731	112,179	56,314	55,865	99%	(153,312)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - CORPORATE SERVICES		94,290	79,492	—	32,112	32,565	13,249	19,317	145.8%	79,492
Vote 2 - COMMUNITY SERVICES		185,559	164,689	—	25,189	36,575	27,448	9,127	33.3%	164,689
Vote 3 - BUDGET AND TREASURY		402,528	402,570	—	39,022	78,278	67,095	11,183	16.7%	402,570
Vote 4 - MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		19,360	209,490	—	784	17,713	34,915	(17,202)	-49.3%	209,490
Vote 6 - TECHNICAL SERVICES		674,026	672,611	—	106,725	148,131	166,679	(18,548)	-11.1%	672,611
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		710,519	806,767	—	102,357	162,314	161,750	564	0.3%	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	2,086,281	2,335,619	—	306,190	475,576	471,135	4,441	0.9%	2,335,619
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		226,837	146,849	—	6,899	13,050	24,475	(11,425)	-46.7%	146,849
Vote 2 - COMMUNITY SERVICES		270,856	252,079	—	25,872	40,524	42,013	(1,490)	-3.5%	252,079
Vote 3 - BUDGET AND TREASURY		218,299	165,010	—	15,757	26,152	27,502	(1,350)	-4.9%	165,010
Vote 4 - MUNICIPAL MANAGER		83,702	75,573	—	7,676	11,651	12,595	(944)	-7.5%	75,573
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		76,501	203,132	—	18,141	23,300	33,855	(10,556)	-31.2%	203,132
Vote 6 - TECHNICAL SERVICES		797,305	938,144	—	52,860	131,122	156,357	(25,236)	-16.1%	938,144
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		578,094	708,144	—	69,254	117,599	118,024	(425)	-0.4%	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	2,251,593	2,488,931	—	196,459	363,397	414,822	(51,424)	-12.4%	2,488,931
Surplus/ (Deficit) for the year	2	(165,312)	(153,312)	—	109,731	112,179	56,314	55,865	99.2%	(153,312)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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	—	28,231	66,980	60,404	6,576	11%	362,426
Service charges - electricity revenue		621,122	710,188	—	69,384	129,340	118,365	10,976	9%	710,188
Service charges - water revenue		188,410	193,910	—	15,833	32,298	32,318	(21)	0%	193,910
Service charges - sanitation revenue		112,244	119,429	—	8,543	20,095	19,905	191	1%	119,429
Service charges - refuse revenue		91,973	95,601	—	6,785	16,609	15,933	675	4%	95,601
Rental of facilities and equipment		7,093	7,532	—	602	1,258	1,255	3	0%	7,532
Interest earned - external investments		3,068	2,296	—	0	486	383	103	27%	2,296
Interest earned - outstanding debtors		3,835	4,642	—	282	596	774	(178)	-23%	4,642
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		5,402	2,105	—	193	430	351	79	22%	2,105
Licences and permits		101	105	—	3	5	17	(12)	-70%	105
Agency services		—	—	—	—	—	—	—	—	—
Transfers and subsidies		549,062	695,021	—	169,978	197,703	197,703	—	—	695,021
Other revenue		18,409	20,987	—	1,116	1,971	3,498	(1,527)	-44%	20,987
Gains		52,158	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	—	300,949	467,770	450,906	16,864	4%	2,214,242
Expenditure By Type										
Employee related costs		546,878	570,234	—	45,417	86,416	95,039	(8,623)	-9%	570,234
Remuneration of councillors		25,612	28,882	—	2,175	4,345	4,814	(468)	-10%	28,882
Debt impairment		216,003	283,536	—	2,975	2,975	47,256	(44,281)	-94%	283,536
Depreciation & asset impairment		351,202	378,675	—	26,892	55,291	63,113	(7,822)	-12%	378,675
Finance charges		64,980	39,754	—	3,360	6,695	6,626	69	1%	39,754
Bulk purchases		559,335	557,138	—	63,776	125,283	92,856	32,427	35%	557,138
Other materials		127,618	136,114	—	11,122	33,632	22,686	10,946	48%	136,114
Contracted services		273,799	388,306	—	37,530	41,607	64,718	(23,111)	-36%	388,306
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Other expenditure		10,155	106,290	—	3,211	7,046	17,715	(10,669)	-60%	106,290
Losses		76,013	1	—	—	107	0	107	64383%	1
Total Expenditure		2,251,593	2,488,931	—	196,459	363,397	414,822	(51,424)	-12%	2,488,931
Surplus/(Deficit)		(256,181)	(274,689)	—	104,490	104,373	36,084	68,288	0	(274,689)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		90,870	121,377	—	5,241	7,806	20,230	(12,423)	(0)	121,377
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								—		
Transfers and subsidies - capital (in-kind - all)						—	—	—		
Surplus/(Deficit) after capital transfers & contributions		(165,311)	(153,312)	—	109,731	112,179	56,314			(153,312)
Taxation								—		
Surplus/(Deficit) after taxation		(165,311)	(153,312)	—	109,731	112,179	56,314			(153,312)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(165,311)	(153,312)	—	109,731	112,179	56,314			(153,312)
Share of surplus/ (deficit) of associate		(30,277)								
Surplus/ (Deficit) for the year		(195,588)	(153,312)	—	109,731	112,179	56,314			(153,312)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-		-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		-	-	-	-	-	-	-		-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		5,301	-	-	-	-	-	-		-
Vote 3 - BUDGET AND TREASURY		2,038	1,200	-	-	-	200	(200)	-100%	1,200
Vote 4 - MUNICIPAL MANAGER		-	300	-	-	-	50	(50)	-100%	300
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		21,528	10,651	-	-	-	1,775	(1,775)	-100%	10,651
Vote 6 - TECHNICAL SERVICES		95,636	130,342	-	5,241	7,806	21,724	(13,917)	-64%	130,342
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	2,900	-	-	-	483	(483)	-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]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	124,501	145,393	-	5,241	7,806	24,232	(16,426)	-68%	145,393
Total Capital Expenditure		124,501	145,393	-	5,241	7,806	24,232	(16,426)	-68%	145,393
Capital Expenditure - Functional Classification										
Governance and administration		2,038	4,400	-	-	-	733	(733)	-100%	4,400
Executive and council		-	300	-	-	-	50	(50)	-100%	300
Finance and administration		2,038	4,100	-	-	-	683	(683)	-100%	4,100
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		6,283	11,035	-	-	-	1,839	(1,839)	-100%	11,035
Community and social services		3,611	-	-	-	-	-	-		-
Sport and recreation		294	11,000	-	-	-	1,833	(1,833)	-100%	11,000
Public safety		1,683	-	-	-	-	-	-		-
Housing		695	35	-	-	-	6	(6)	-100%	35
Health		-	-	-	-	-	-	-		-
Economic and environmental services		74,561	47,143	-	409	1,480	7,857	(6,377)	-81%	47,143
Planning and development		20,407	10,731	-	-	-	1,789	(1,789)	-100%	10,731
Road transport		54,154	36,412	-	409	1,480	6,069	(4,589)	-76%	36,412
Environmental protection		-	-	-	-	-	-	-		-
Trading services		41,620	82,815	-	4,832	6,326	13,803	(7,476)	-54%	82,815
Energy sources		-	-	-	-	-	-	-		-
Water management		24,536	46,707	-	3,905	5,399	7,784	(2,386)	-31%	46,707
Waste water management		16,946	36,109	-	928	928	6,018	(5,090)	-85%	36,109
Waste management		138	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	124,501	145,393	-	5,241	7,806	24,232	(16,426)	-68%	145,393
Funded by:										
National Government		90,051	110,342	-	5,241	7,806	18,390	(10,584)	-58%	110,342
Provincial Government		819	11,035	-	-	-	1,839	(1,839)	-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)		-	-	-	-	-	-	-		-
Transfers recognised - capital		90,870	121,377	-	5,241	7,806	20,230	(12,423)	-61%	121,377
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		33,631	24,016	-	-	-	4,003	(4,003)	-100%	24,016
Total Capital Funding		124,501	145,393	-	5,241	7,806	24,232	(16,426)	-68%	145,393

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		7,834	390	–	9,035	390
Call investment deposits		1,666	8,760	–	47,834	8,760
Consumer debtors		647,406	544,148	–	712,293	544,148
Other debtors		115,423	81,351	–	107,074	81,351
Current portion of long-term receivables		–	–	–	–	–
Inventory		19,242	14,995	–	24,962	14,995
Total current assets		791,572	649,643	–	901,198	649,643
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		327,735	341,874	–	327,735	341,874
Investments in Associate		187,056	217,333	–	187,056	217,333
Property, plant and equipment		6,440,097	6,410,126	–	6,392,777	6,410,126
Biological		–	–	–	–	–
Intangible		1,260	1,224	–	1,096	1,224
Other non-current assets		11,758	11,711	–	11,758	11,711
Total non current assets		6,967,906	6,982,268	–	6,920,421	6,982,268
TOTAL ASSETS		7,759,478	7,631,911	–	7,821,620	7,631,911
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		31,097	15,118	–	31,097	15,118
Consumer deposits		27,520	27,095	–	27,722	27,095
Trade and other payables		861,029	601,094	–	836,938	601,094
Provisions		11,406	9,752	–	11,406	9,752
Total current liabilities		931,052	653,059	–	907,164	653,059
Non current liabilities						
Borrowing		362,054	345,654	–	335,904	345,654
Provisions		214,597	202,464	–	214,597	202,464
Total non current liabilities		576,650	548,118	–	550,501	548,118
TOTAL LIABILITIES		1,507,703	1,201,177	–	1,457,665	1,201,177
NET ASSETS	2	6,251,776	6,430,734	–	6,363,955	6,430,734
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		6,221,534	6,400,660	–	6,333,713	6,400,660
Reserves		30,242	30,074	–	30,242	30,074
TOTAL COMMUNITY WEALTH/EQUITY	2	6,251,776	6,430,734	–	6,363,955	6,430,734

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		367,177	271,820	–	13,457	47,556	45,303	2,253	5%	271,820
Service charges		682,204	942,901	–	68,718	154,780	157,150	(2,370)	-2%	942,901
Other revenue		32,949	29,045	–	1,849	2,601	4,841	(2,240)	-46%	29,045
Transfers and Subsidies - Operational		527,884	695,021	–	18,538	193,617	193,617	–		695,021
Transfers and Subsidies - Capital		107,531	121,377	–	–	41,709	41,709	–		121,377
Interest		6,903	2,296	–	768	1,082	383	699	183%	2,296
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(1,558,017)	(1,863,263)	–	(97,704)	(353,326)	(310,544)	42,782	-14%	(1,863,263)
Finance charges		(42,721)	(39,754)	–	(3,360)	(6,695)	(6,626)	69	-1%	(39,754)
Transfers and Grants		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		123,911	159,442	–	2,266	81,324	125,833	44,509	35%	159,442
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1,635	11,000	–	–	–	1,833	(1,833)	-100%	11,000
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		1,478	–	–	–	–	–	–		–
Payments										
Capital assets		(124,501)	(145,393)	–	(5,241)	(7,806)	(24,232)	(16,426)	68%	(145,393)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(121,388)	(134,393)	–	(5,241)	(7,806)	(22,399)	(14,593)	65%	(134,393)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		(29,291)	(31,884)	–	(18,275)	(26,149)	(5,314)	20,835	-392%	(31,884)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(29,291)	(31,884)	–	(18,275)	(26,149)	(5,314)	20,835	-392%	(31,884)
NET INCREASE/ (DECREASE) IN CASH HELD		(26,768)	(6,835)	–	(21,251)	47,389	98,120			(6,835)
Cash/cash equivalents at beginning:		36,268	15,985			9,500	15,985			9,500
Cash/cash equivalents at month/year end:		9,500	9,150	–		56,869	114,105			2,665

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands Revenue By Source Fines, penalties and forfeits Property Rate Other revenue Interest earned - external investments Interest earned - outstanding debtors Licences and permits	22% 11% -44% 27% -23% -70%	Dependent on the consumers reaction Government departments are paying in July & new properties have been registered 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.
2	Expenditure By Type Debt impairment Depreciation & asset impairment Bulk purchases Other materials Contracted services Other expenditure	-94% -12% 35% 48% -36% -60%	Only debt impairment for indigents is calculated monthly all other debtors is Biannually Delays in the capitalisation of assets affect this variance More electricity was being acquired due to winter season uThukela water bulk purchases Delays in the appointment of service providers Cross cut measures are implemented to reduce the expenditure for material	This item will be monitored during the course of the year whether an adjustment would be required.
3	Capital Expenditure Grant funded projects Internally funded projects Repairs and maintenance	-61% -100% 55%	Due to SCM processes being at initial stages Due to SCM processes being at initial stages Due to SCM processes being at initial stages	Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors Fast track SCM processes and management of contractors
4	Financial Position			
5	Cash Flow Net Cash from Operating Activities Net Cash Used from Investing Activities Net Cash Used from Financial Activities	35% 65% -392%	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	Measureable performance			
7	Municipal Entities			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

REN202 Newswatch - Supporting Table 002 Monthly Budget Statement - performance indicators - 10/21 August							
Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.6%	16.8%	0.0%	1.8%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		20.1%	15.0%	0.0%	18.9%	15.0%
Gearing	Long Term Borrowing/ Funds & Reserves		1197.2%	1149.3%	0.0%	1110.7%	1149.3%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	85.0%	99.5%	0.0%	99.3%	99.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		1.0%	1.4%	0.0%	6.3%	1.4%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		38.2%	28.2%	0.0%	175.2%	28.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		27.4%	25.8%	0.0%	18.5%	25.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.9%	18.9%	0.0%	1.4%	3.1%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

KZN252 Newcastle - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description		NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dts-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		1200	27,952	9,428	13,836	8,388	7,733	8,468	43,127	380,829	499,761	448,545	735	
Trade and Other Receivables from Exchange Transactions - Electricity		1300	52,235	1,644	1,587	852	750	740	3,928	62,649	124,386	68,919	286	
Receivables from Non-exchange Transactions - Property Rates		1400	52,881	9,604	13,360	8,508	8,215	8,152	44,510	220,969	366,200	290,354	598	
Receivables from Exchange Transactions - Waste Water Management		1500	18,732	6,352	10,509	6,144	6,046	5,816	34,164	304,579	392,342	356,749	615	
Receivables from Exchange Transactions - Waste Management		1600	13,869	4,605	7,040	4,365	4,344	4,196	24,939	165,477	228,834	203,320	431	
Receivables from Exchange Transactions - Property Rental Debtors		1700	591	141	147	108	174	111	648	4,520	6,440	5,562	9	
Interest on Arrear Debtor Accounts		1810	685	366	1,812	429	401	391	2,304	39,629	46,036	43,154	13	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-	-	
Other		1900	(652,036)	3,430	6,409	4,873	4,239	5,091	22,252	140,717	(465,024)	177,172	520	
Total By Income Source		2000	(485,089)	35,590	54,699	33,666	31,902	32,965	175,871	1,319,370	1,198,976	1,593,775	3,212	-
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State		2200	5,458	1,463	1,043	682	635	507	2,197	14,731	26,714	18,751	-	
Commercial		2300	(41,687)	4,269	6,758	3,453	2,717	2,608	13,721	127,769	119,607	150,268	1	
Households		2400	(357,017)	29,804	45,416	29,505	27,205	27,681	156,016	1,169,887	1,118,499	1,410,295	3,211	
Other		2500	(91,843)	55	1,482	26	1,346	2,169	3,938	6,983	(65,844)	14,462	-	
Total By Customer Group		2600	(485,089)	35,590	54,699	33,666	31,902	32,965	175,871	1,319,370	1,198,976	1,593,775	3,212	-

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2020/21									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	63,835	-	-	-	-	-	-	-	210,828	274,663	
Bulk Water	0200	12,616	-	12,378	11,417	12,178	10,761	57,392	12,620	129,361		
PAYE deductions	0300	8,005	-	-	-	-	-	-	-	-	8,005	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	16,087	-	-	-	-	-	-	-	-	16,087	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	9,428	297	6,605	5,703	97	-	8,821	4,452	35,402		
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	109,971	297	18,983	17,120	12,274	10,761	66,212	227,901	463,519	-	

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		390,397	488,728	-	2,387	177,466	177,466	-		488,728
Local Government Equitable Share		325,536	417,790	-	-	174,079	174,079	-		417,790
Energy Efficiency and Demand Management			4,000	-	737	737	737			4,000
Integrated National Electrification Programme		7,000	13,500	-	-	-	-			13,500
Finance Management		1,700	1,650	-	1,650	1,650	1,650			1,650
Municipal Systems Improvement			-	-	-	-	-			-
Water Services Infrastructure Grant (WSIG)		18,000	36,000	-	-	1,000	1,000			36,000
Municipal Infrastructure Grant (MIG)	3	35,266	12,840	-	-	-	-	-		12,840
Massification			-	-	-	-	-			-
EPWP Incentive		2,895	2,948	-	-	-	-	-		2,948
Other transfers and grants [insert description]			-	-	-	-	-	-		-
Provincial Government:		137,487	206,293	-	16,151	16,151	16,151	-		206,293
Health subsidy			-	-	-	-	-	-		-
Level 2 accreditation			-	-	-	-	-	-		-
Museums Services	42	429	-	-	-	-	-	-		429
Community Library Services Grant	2,312	2,475	-	-	-	-	-	-		2,475
Sport and Recreation			-	-	-	-	-	-		-
Spatial Development Framework Support			-	-	-	-	-	-		-
Housing	120,903	192,793	-	-	16,151	16,151	16,151	-		192,793
Title Deeds	1,200	-	-	-	-	-	-	-		-
COGTA Support Scheme			-	-	-	-	-	-		-
Provincialisation of Libraries	4	6,729	6,757	-	-	-	-	-		6,757
Neighbourhood Development Partnership			-	-	-	-	-	-		-
Accredited municipalities		6,301	3,839	-	-	-	-	-		3,839
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Tirelo Boshia Grant		-	-	-	-	-	-	-		-
EED Housing Grant		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	527,884	695,021	-	18,538	193,617	193,617	-		695,021
Capital Transfers and Grants										
National Government:		107,166	125,342	-	-	41,709	41,709	-		125,342
Neighbourhood Development Partnership		15,000	15,000	-	-	-	-	-		15,000
Municipal Infrastructure Grant (MIG)		75,166	106,342	-	-	37,709	37,709	-		106,342
Integrated National Electrification Programme			-	-	-	-	-	-		-
Energy efficiency & demand side management			-	-	-	-	-	-		-
Water Services Infrastructure Grant (WSIG)		17,000	4,000	-	-	4,000	4,000	-		4,000
Neighbourhood Development Partnership			-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		365	11,000	-	-	-	-	-		11,000
Level 2 accreditation			-	-	-	-	-	-		-
Recapitalisation of Community Libraries		-	-	-	-	-	-	-		-
Sport and Recreation		-	11,000	-	-	-	-	-		11,000
Museum	365	-	-	-	-	-	-	-		-
Community Library Service		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	107,531	136,342	-	-	41,709	41,709	-		136,342
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	635,415	831,363	-	18,538	235,326	235,326	-		831,363

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		495,069	488,728	–	5,174	179,253	185,902	(6,670)	-3.6%	488,728
Local Government Equitable Share		441,493	417,790	–	–	174,079	174,079	–		417,790
Water Services Infrastructure Grant (WSIG)		5,497	36,000	–	3,541	3,541	6,000	(2,459)	-41.0%	36,000
Municipal Infrastructure Grant (MIG)		712	12,840	–	1,049	1,049	2,140	(1,091)	-51.0%	12,840
Energy Efficiency and Demand Management			4,000	–	–	–	667	(667)	-100.0%	4,000
Integrated National Electrification Programme		9,200	13,500	–	–	–	2,250	(2,250)	-100.0%	13,500
Finance Management		35,266	1,650	–	73	73	275	(202)	-73.5%	1,650
Massification				–	–	–	–			
EPWP Incentive		2,902	2,948	–	512	512	491			2,948
Municipal Systems Improvement			–	–	–	–	–	–		–
Provincial Government:		133,211	206,293	–	18,318	18,318	34,382	(228)	-0.7%	206,293
Health subsidy			–	–	–	–	–	–		–
Housing		120,903	192,793	–	16,151	16,151	32,132			192,793
Spatial Development Framework Support			–	–	–	–	–	–		–
Title Deeds		520		–	–	–	–	–		–
Provincialisation of Libraries		5,739	6,757	–	802	802	1,126	(324)	-28.8%	6,757
Level 2 Accreditation			–	–	–	–	–	–		–
Museum Services		40	429	–	0	0	72			429
Community Services		2,312	2,475	–	629	629	413			2,475
Accredited municipalities		3,697	3,839	–	735	735	640	95	14.9%	3,839
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Tirelo Bosha Grant								–		
Total operating expenditure of Transfers and Grants:		628,280	695,021	–	23,492	197,571	220,284	(6,898)	-3.1%	695,021
Capital expenditure of Transfers and Grants										
National Government:		94,942	125,342	–	7,806	7,806	20,890	(13,084)	-62.6%	125,342
Neighbourhood Development Partnership		5,605	15,000	–	–	–	2,500	(2,500)	-100.0%	15,000
Municipal Infrastructure Grant(MIG)		72,578	106,342	–	6,991	6,991	17,724	(10,733)	-60.6%	106,342
Water Services Infrastructure Grant (WSIG)		16,759	4,000	–	816	816	667	149	22.4%	4,000
Emergy efficiency & demand side management			–	–	–	–	–	–		–
Other capital transfers [insert description]			–	–	–	–	–	–		–
Provincial Government:		301	11,000	–	–	–	1,833	(1,833)	-100.0%	11,000
Level 2 accreditation			–	–	–	–	–	–		–
Museums Services		301	–	–	–	–	–	–		–
Provincialisation of Libraries		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
GOGTA Support Scheme		–	–	–	–	–	–	–		–
Sport and Recreation		–	11,000	–	–	–	1,833			11,000
Community Library Service		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		95,243	136,342	–	7,806	7,806	22,724	(14,917)	-65.6%	136,342
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		723,523	831,363	–	31,298	205,377	243,008	(21,815)	-9.0%	831,363

Summary of Employee and Councillor remuneration		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21				
R thousands						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
	1	A	B	C						D	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		14,043	16,301	—	1,237	2,458	2,717	(259)	-10%	16,301	
Pension and UIF Contributions		1,747	1,979	—	157	316	330	(14)	-4%	1,979	
Medical Aid Contributions		81	111	—	7	13	18	(5)	-27%	111	
Motor Vehicle Allowance		5,893	6,229	—	462	929	1,038	(109)	-11%	6,229	
Cellphone Allowance		2,753	3,088	—	221	445	515	(69)	-13%	3,088	
Housing Allowances		1,095	1,175	—	92	184	196	(12)	-6%	1,175	
Other benefits and allowances		—	—	—	—	—	—	—	—	—	
Sub Total - Councillors		25,612	28,882	—	2,175	4,345	4,814	(468)	-10%	28,882	
% increase	4		12.8%							12.8%	
Senior Managers of the Municipality											
Basic Salaries and Wages		5,661	7,682	—	375	750	1,280	(530)	-41%	7,682	
Pension and UIF Contributions		640	840	—	40	79	140	(61)	-43%	840	
Medical Aid Contributions		94	—	—	8	15	—	15	#DIV/0!	—	
Overtime		—	—	—	—	—	—	—	—	—	
Performance Bonus		—	386	—	—	—	64	(64)	-100%	386	
Motor Vehicle Allowance		814	997	—	45	91	166	(75)	-45%	997	
Cellphone Allowance		—	—	—	—	—	—	—	—	—	
Housing Allowances		—	—	—	—	—	—	—	—	—	
Other benefits and allowances		387	—	—	0	73	—	73	#DIV/0!	—	
Payments in lieu of leave		—	—	—	—	—	—	—	—	—	
Long service awards		—	—	—	—	—	—	—	—	—	
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—	
Sub Total - Senior Managers of Municipality		7,597	9,906	—	468	1,008	1,651	(643)	-39%	9,906	
% increase	4		30.4%							30.4%	
Other Municipal Staff											
Basic Salaries and Wages		339,553	350,670	—	27,278	54,665	58,445	(3,781)	-6%	350,670	
Pension and UIF Contributions		60,523	64,340	—	5,176	10,272	10,723	(451)	-4%	64,340	
Medical Aid Contributions		26,480	24,498	—	2,375	4,724	4,083	641	16%	24,498	
Overtime		33,472	34,290	—	2,432	2,495	5,715	(3,220)	-56%	34,290	
Performance Bonus		—	27,734	—	—	—	4,622	(4,622)	-100%	27,734	
Motor Vehicle Allowance		20,232	21,861	—	1,842	3,528	3,643	(116)	-3%	21,861	
Cellphone Allowance		—	—	—	—	—	—	—	—	—	
Housing Allowances		6,858	7,342	—	584	1,164	1,224	(59)	-5%	7,342	
Other benefits and allowances		48,628	22,638	—	4,613	7,678	3,773	3,905	103%	22,638	
Payments in lieu of leave		—	—	—	—	—	—	—	—	—	
Long service awards		3,883	3,750	—	649	883	625	258	41%	3,750	
Post-retirement benefit obligations		—	3,204	—	—	—	534	(534)	-100%	3,204	
Sub Total - Other Municipal Staff		539,281	560,328	—	44,949	85,408	93,388	(7,980)	-9%	560,328	
% increase	4		3.9%							3.9%	
Total Parent Municipality			572,490	599,116	—	47,592	90,762	99,853	(9,091)	-9%	599,116
				4.7%						4.7%	
Unpaid salary, allowances & benefits in arrears:											
Board Members of Entities											
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								—			
Board Fees								—			
Payments in lieu of leave								—			
Long service awards								—			
Post-retirement benefit obligations								—			
Sub Total - Board Members of Entities	2	—	—	—	—	—	—	—		—	
% increase	4										
Senior Managers of Entities											
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	2							—			
Sub Total - Senior Managers of Entities		—	—	—	—	—	—	—		—	
% increase	4										
Other Staff of Entities											
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		572,490	599,116	-	47,592	90,762	99,853	(9,091)	-9%	599,116
% increase	4		4.7%							4.7%
TOTAL MANAGERS AND STAFF		546,878	570,234	-	45,417	86,416	95,039	(8,623)	-9%	570,234

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - MD2 August

Ref	Description	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
R thousands		Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
	Property rates	34,099	13,457	-	-	-	-	-	-	-	-	-	224,264	271,820	293,022	321,182
	Service charges - electricity revenue	52,762	46,594	-	-	-	-	-	-	-	-	-	596,629	695,985	810,822	938,982
	Service charges - water revenue	14,489	11,241	-	-	-	-	-	-	-	-	-	90,615	116,346	128,271	150,362
	Service charges - sanitation revenue	10,166	6,065	-	-	-	-	-	-	-	-	-	56,023	72,254	79,002	92,608
	Service charges - refuse	8,644	4,818	-	-	-	-	-	-	-	-	-	44,855	58,317	63,240	74,131
	Rental of facilities and equipment	656	602	-	-	-	-	-	-	-	-	-	6,274	7,532	7,909	8,344
	Interest earned - external investments	314	768	-	-	-	-	-	-	-	-	-	1,214	2,296	2,410	2,543
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines, penalties and forfeits	27	193	-	-	-	-	-	-	-	-	-	201	421	1,879	1,749
	Licences and permits	2	3	-	-	-	-	-	-	-	-	-	100	105	110	116
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and Subsidies - Operational	175,079	18,538	-	-	-	-	-	-	-	-	-	501,404	695,021	633,136	648,973
	Other revenue	314	1,116	-	-	-	-	-	-	-	-	-	19,558	20,987	22,036	23,248
	Cash Receipts by Source	296,553	103,395	-	-	-	-	-	-	-	-	-	1,541,135	1,941,082	2,041,837	2,262,238
Other Cash Flows by Source																
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	41,709	-	-	-	-	-	-	-	-	-	-	79,668	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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	11,000	11,000	11,000	11,000
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000
	Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Cash Receipts by Source	338,262	103,395	-	-	-	-	-	-	-	-	-	1,631,803	2,073,459	2,189,286	2,397,680
Cash Payments by Type																
	Employee related costs	40,999	45,417	-	-	-	-	-	-	-	-	-	483,818	570,234	590,500	622,221
	Remuneration of councillors	2,170	2,175	-	-	-	-	-	-	-	-	-	24,537	28,882	30,038	31,239
	Interest paid	3,335	3,360	-	-	-	-	-	-	-	-	-	33,059	39,754	41,424	43,247
	Bulk purchases - Electricity	65,473	77,755	-	-	-	-	-	-	-	-	-	413,910	557,138	649,066	759,407
	Bulk purchases - Water & Sewer	11,255	12,350	-	-	-	-	-	-	-	-	-	(23,605)	557,138	649,066	759,407
	Other materials	-	-	-	-	-	-	-	-	-	-	-	136,114	136,114	140,003	144,059
	Contracted services	4,178	37,530	-	-	-	-	-	-	-	-	-	346,198	387,906	344,957	362,922
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	General expenses	24,895	16,884	-	-	-	-	-	-	-	-	-	64,910	106,690	94,102	89,554
	Cash Payments by Type	152,305	195,472	-	-	-	-	-	-	-	-	-	1,478,942	1,826,718	1,890,090	2,042,649
Other Cash Flows/Payments by Type																
	Capital assets	(2,565)	(5,241)	-	-	-	-	-	-	-	-	-	153,199	145,393	145,450	133,442
	Repayment of borrowing	(7,874)	(18,275)	-	-	-	-	-	-	-	-	-	58,034	31,884	31,884	31,884
	Other Cash Flows/Payments	134,545	(47,594)	-	-	-	-	-	-	-	-	-	(10,653)	76,299	61,370	33,109
	Total Cash Payments by Type	276,411	124,361	-	-	-	-	-	-	-	-	-	1,679,222	2,080,295	2,128,794	2,241,086
	NET INCREASE/(DECREASE) IN CASH HELD	61,850	(20,966)	-	-	-	-	-	-	-	-	-	(47,719)	(6,835)	60,492	156,595
	Cash/cash equivalents at the month/year beginning:	15,985	77,835	56,869	56,869	56,869	56,869	56,869	56,869	56,869	56,869	56,869	56,869	15,985	9,150	69,642
	Cash/cash equivalents at the month/year end:	77,835	56,869	56,869	56,869	56,869	56,869	56,869	56,869	56,869	56,869	56,869	9,150	9,150	69,642	226,236

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates		342,534	362,426	–	28,231	66,980	60,404	6,576	11%	362,426
Service charges - electricity revenue		621,122	710,188	–	69,384	129,340	118,365	10,976	9%	710,188
Service charges - water revenue		188,410	193,910	–	15,833	32,298	32,318	(21)	0%	193,910
Service charges - sanitation revenue		112,244	119,429	–	8,543	20,095	19,905	191	1%	119,429
Service charges - refuse revenue		91,973	95,601	–	6,785	16,609	15,933	675	4%	95,601
Rental of facilities and equipment		7,093	7,532	–	602	1,258	1,255	3	0%	7,532
Interest earned - external investments		3,068	2,296	–	0	486	383	103	27%	2,296
Interest earned - outstanding debtors		3,835	4,642	–	282	596	774	(178)	-23%	4,642
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		5,402	2,105	–	193	430	351	79	22%	2,105
Licences and permits		101	105	–	3	5	17	(12)	-70%	105
Agency services		–	–	–	–	–	–	–	–	0.00%
Transfers and subsidies		549,062	695,021	–	169,978	197,703	197,703	–	–	695,021
Other revenue		18,409	20,987	–	1,116	1,971	3,498	(1,527)	-44%	20,987
Gains		52,158	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		1,995,412	2,214,242	–	300,949	467,770	450,906	16,864	4%	2,214,242
Expenditure By Type										
Employee related costs		546,878	570,234	–	45,417	86,416	95,039	(8,623)	-9%	570,234
Remuneration of councillors		25,612	28,882	–	2,175	4,345	4,814	(468)	-10%	28,882
Debt impairment		216,003	283,536	–	2,975	2,975	47,256	(44,281)	-94%	283,536
Depreciation & asset impairment		351,202	378,675	–	26,892	55,291	63,113	(7,822)	-12%	378,675
Finance charges		64,980	39,754	–	3,360	6,695	6,626	69	1%	39,754
Bulk purchases		559,335	557,138	–	63,776	125,283	92,856	32,427	35%	557,138
Other materials		127,618	136,114	–	11,122	33,632	22,686	10,946	48%	136,114
Contracted services		273,799	388,306	–	37,530	41,607	64,718	(23,111)	-36%	388,306
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Other expenditure		10,155	106,290	–	3,211	7,046	17,715	(10,669)	-60%	106,290
Losses		106,290	1	–	–	107	0	107	64383%	1
Total Expenditure		2,281,870	2,488,931	–	196,459	363,397	414,822	(51,424)	-12%	2,488,931
Surplus/(Deficit)		(286,458)	(274,689)	–	104,490	104,373	36,084	68,288	189%	(274,689)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		90,870	121,377	–	5,241	7,806	20,230	(12,423)	-61%	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		(195,588)	(153,312)	–	109,731	112,179	56,314	55,865	99%	(153,312)
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		(195,588)	(153,312)	–	109,731	112,179	56,314	55,865	99%	(153,312)

[illegible]

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	0	12,116	—	2,565	2,565	12,116	9,551	78.8%	2%
August	948	12,116	—	5,241	7,806	24,232	16,426	67.8%	5%
September	5,971	12,116	—	0	7,806	36,348	28,542	78.5%	5%
October	2,042	12,116	—	0	7,806	48,464	40,658	83.9%	5%
November	14,281	12,116	—	0	7,806	60,580	52,774	87.1%	5%
December	10,515	12,116	—	0	7,806	72,697	64,890	89.3%	5%
January	2,783	12,116	—	0	7,806	84,813	77,006	90.8%	5%
February	9,482	12,116	—	0	7,806	96,929	89,122	91.9%	5%
March	12,412	12,116	—	0	7,806	109,045	101,238	92.8%	5%
April	8,648	12,116	—	0	7,806	121,161	113,355	93.6%	0
May	10,734	12,116	—	0	7,806	133,277	125,471	94.1%	0
June	46,685	12,116	—	0	7,806	145,393	137,587	94.6%	0
Total Capital expenditure	124,501	145,393	—	7,806					

Description		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21				Full Year Forecast
						YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands		1									
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			66,734	66,220	-	(269)	2,296	11,037	8,741	79.2%	66,220
Roads Infrastructure			49,638	23,170	-	409	1,480	3,862	2,382	61.7%	23,170
Roads			49,638	23,170	-	409	1,480	3,862	2,382	61.7%	23,170
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	2,184	-	-	-	364	364	100.0%	2,184
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	2,184	-	-	-	364	364	100.0%	2,184
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			17,096	4,758	-	(678)	816	793	(23)	-2.9%	4,758
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			-	-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			17,096	4,758	-	(678)	816	793	(23)	-2.9%	4,758
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	36,109	-	-	-	6,018	6,018	100.0%	36,109
Pump Station			-	36,109	-	-	-	6,018	6,018	100.0%	36,109
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			-	-	-	-					

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	3,750	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Purts	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2,434	1,350	-	-	-	225	225	100.0%	1,350	
Furniture and Office Equipment	2,434	1,350	-	-	-	225	225	100.0%	1,350	
Machinery and Equipment	857	-	-	-	-	-	-	-	-	
Machinery and Equipment	857	-	-	-	-	-	-	-	-	
Transport Assets	3,133	3,200	-	-	-	533	533	100.0%	3,200	
Transport Assets	3,133	3,200	-	-	-	533	533	100.0%	3,200	
Land	500	-	-	-	-	-	-	-	-	
Land	500	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	77,703	70,770	-	(269)	2,296	11,795	9,499	80.5%	70,770

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

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		15,338	9,000	-	-	-	1,500	1,500	100.0%	9,000
Roads Infrastructure		15,338	9,000	-	-	-	1,500	1,500	100.0%	9,000
Roads		15,338	9,000	-	-	-	1,500	1,500	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		-	-	-	-	-	-	-		
Revelments		-	-	-	-	-	-	-		
Promenades		-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		
Core Layers		-	-	-	-	-	-	-		
Distribution Layers		-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-		
Community Assets		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		
Centres		-	-	-	-	-	-	-		
Crèches		-	-	-	-	-	-	-		
Clinics/Care Centres		-	-	-	-	-	-	-		

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Purts	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	219	-	-	-	-	-	-	-	-	-	-
Transport Assets	219	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Zoo's Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	15,557	9,000	-	-	-	1,500	1,500	100.0%	9,000	-

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description			Ref	2019/20			Budget Year 2020/21					
			1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure				28,385	71,033	–	6,850	6,929	11,839	4,909	41.5%	71,033
Roads Infrastructure				910	4,466	–	–	–	744	744	100.0%	4,466
Roads				910	4,466	–	–	–	744	744	100.0%	4,466
Road Structures				–	–	–	–	–	–	–	–	–
Road Furniture				–	–	–	–	–	–	–	–	–
Capital Spares				–	–	–	–	–	–	–	–	–
Storm water Infrastructure				3,588	18,422	–	–	–	3,070	3,070	100.0%	18,422
Drainage Collection				–	–	–	–	–	–	–	–	–
Storm water Conveyance				3,588	18,422	–	–	–	3,070	3,070	100.0%	18,422
Attenuation				–	–	–	–	–	–	–	–	–
Electrical Infrastructure				2,661	7,231	–	211	283	1,205	923	76.5%	7,231
Power Plants				–	–	–	–	–	–	–	–	–
HV Substations				2,661	7,231	–	–	–	1,205	1,205	100.0%	7,231
HV Switching Station				–	–	–	–	–	–	–	–	–
HV Transmission Conductors				–	–	–	–	–	–	–	–	–
MV Substations				–	–	–	55	55	–	(55)	#DIV/0!	–
MV Switching Stations				–	–	–	–	–	–	–	–	–
MV Networks				–	–	–	–	–	–	–	–	–
LV Networks				–	–	–	156	228	–	(228)	#DIV/0!	–
Capital Spares				–	–	–	–	–	–	–	–	–
Water Supply Infrastructure				9,043	11,466	–	5,574	5,582	1,911	(3,671)	-192.1%	11,466
Dams and Weirs				–	–	–	–	–	–	–	–	–
Boreholes				–	–	–	–	–	–	–	–	–
Reservoirs				–	–	–	–	–	–	–	–	–
Pump Stations				3,325	5,034	–	–	–	839	839	100.0%	5,034
Water Treatment Works				5,183	5,000	–	3,177	3,177	833	(2,344)	-281.3%	5,000
Bulk Mains				–	–	–	–	–	–	–	–	–
Distribution				536	1,432	–	2,397	2,405	239	(2,166)	-907.4%	1,432
Distribution Points				–	–	–	–	–	–	–	–	–
PRV Stations				–	–	–	–	–	–	–	–	–
Capital Spares				–	–	–	–	–	–	–	–	–
Sanitation Infrastructure				12,173	27,383	–	804	804	4,564	3,760	82.4%	27,383
Pump Station				–	–	–	–	–	–	–	–	–
Reticulation				2,250	2,463	–	–	–	410	410	100.0%	2,463
Waste Water Treatment Works				4,970	5,000	–	–	–	833	833	100.0%	5,000
Outfall Sewers				–	–	–	–	–	–	–	–	–
Toilet Facilities				4,953	19,920	–	804	804	3,320	2,516	75.8%	19,920
Capital Spares				–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure				–	2,065	–	–	–	344	344	100.0%	2,065
Landfill Sites				–	–	–	–	–	–	–	–	–
Waste Transfer Stations				–	–	–	–	–	–	–	–	–
Waste Processing Facilities				–	2,065	–	–	–	344	344	100.0%	2,065
Waste Drop-off Points				–	–	–	–	–	–	–	–	–
Waste Separation Facilities				–	–	–	–	–	–	–	–	–
Electricity Generation Facilities				–	–	–	–	–	–	–	–	–
Capital Spares				–	–	–	–	–	–	–	–	–
Rail Infrastructure				–	–	–	261	261	–	(261)	#DIV/0!	–
Rail Lines				–	–	–	–	–	–	–	–	–
Rail Structures				–	–	–	–	–	–	–	–	–
Rail Furniture				–	–	–	–	–	–	–	–	–
Drainage Collection				–	–	–	–	–	–	–	–	–
Storm water Conveyance				–	–	–	261	261	–	(261)	#DIV/0!	–
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				2,168	2,065	–	22	83	344	262	76.0%	2,065
Community Facilities				2,029	1,767	–	22	83	295	212	72.0%	1,767
Halls				250	185	–	17	25	31	6	19.0%	185
Centres				–	–	–	–	–	–	–	–	–

Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	10	8	-	-	-	1	1	100.0%	8	
Galleries	2	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	159	29	-	-	-	5	5	100.0%	29	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	495	560	-	2	2	93	92	98.0%	560	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	127	115	-	-	-	19	19	100.0%	115	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	757	681	-	-	-	113	113	100.0%	681	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	230	190	-	3	56	32	(24)	-75.9%	190	
Sport and Recreation Facilities	139	298	-	-	-	50	50	100.0%	298	
Indoor Facilities	88	183	-	-	-	30	30	100.0%	183	
Outdoor Facilities	51	115	-	-	-	19	19	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	-	257	342	737	394	53.5%	4,419	
Operational Buildings	1,722	3,367	-	221	230	561	331	59.0%	3,367	
Municipal Offices	1,640	3,260	-	-	-	543	543	100.0%	3,260	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	208	216	-	(216)	#DIV/0!	-	
Workshops	17	43	-	3	3	7	4	52.9%	43	
Yards	-	-	-	-	-	-	-	-	-	
Stores	64	64	-	9	10	11	0	2.2%	64	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	1,232	1,052	-	36	112	175	63	36.0%	1,052	
Staff Housing	708	603	-	25	91	101	10	9.7%	603	
Social Housing	524	449	-	11	21	75	53	71.4%	449	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	3,109	-	357	357	518	162	31.2%	3,109	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	3,109	-	357	357	518	162	31.2%	3,109	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	3,109	-	357	357	518	162	31.2%	3,109	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	3,991	-	-	726	726	-	(726)	#DIV/0!	-	
Computer Equipment	3,991	-	-	726	726	-	(726)	#DIV/0!	-	
Furniture and Office Equipment	16	38	-	-	-	6	6	100.0%	38	
Furniture and Office Equipment	16	38	-	-	-	6	6	100.0%	38	
Machinery and Equipment	6,638	5,830	-	144	249	972	722	74.3%	5,830	
Machinery and Equipment	6,638	5,830	-	144	249	972	722	74.3%	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	44,151	86,495	-	8,356	8,687	14,416	5,729	39.7%	86,495

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2019/20	Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Depreciation by Asset Class/Sub-class									
Infrastructure		323,269	316,673	-	23,788	49,084	52,779	3,695	7.0%
Roads Infrastructure		207,257	184,538	-	9,976	21,459	30,756	9,297	30.2%
Roads		207,257	184,538	-	9,976	21,459	30,756	9,297	30.2%
Road Structures		-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Storm water Infrastructure		19,951	-	-	1,995	3,980	-	(3,980)	#DIV/0!
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		19,951	-	-	1,995	3,980	-	(3,980)	#DIV/0!
Attenuation		-	-	-	-	-	-	-	-
Electrical Infrastructure		46,402	53,855	-	5,156	10,311	8,976	(1,336)	-14.9%
Power Plants		-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-
MV Networks		46,402	53,855	-	5,156	10,311	8,976	(1,336)	-14.9%
LV Networks		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Water Supply Infrastructure		26,009	48,869	-	2,890	5,780	8,145	2,365	29.0%
Dams and Weirs		-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-
Water Treatment Works		26,009	48,869	-	2,890	5,780	8,145	2,365	29.0%
Bulk Mains		-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sanitation Infrastructure		23,650	29,412	-	3,771	7,543	4,902	(2,641)	-53.9%
Pump Station		-	-	-	-	-	-	-	-
Retiulation		23,650	29,412	-	3,771	7,543	4,902	(2,641)	-53.9%
Waste Water Treatment Works		-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Community Assets		5,580	6	-	620	1,240	1	(1,239)	#####
Community Facilities		5,580	-	-	620	1,240	-	(1,240)	#DIV/0!
Halls		85	-	-	9	19	-	(19)	#DIV/0!
Centres		-	-	-	-	-	-	-	-

Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	137	-	-	15	30	-	(30)	#DIV/0!	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	133	-	-	15	30	-	(30)	#DIV/0!	-
Cemeteries/Crematoria	3,278	-	-	364	729	-	(729)	#DIV/0!	-
Police	-	-	-	-	-	-	-	-	-
Parks	1,400	-	-	156	311	-	(311)	#DIV/0!	-
Public Open Space	546	-	-	61	121	-	(121)	#DIV/0!	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	6	-	-	-	1	1	100.0%	6
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	6	-	-	-	1	1	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	2,274	10,333	8,059	78.0%	61,996
Operational Buildings	10,232	61,996	-	1,137	2,274	10,333	8,059	78.0%	61,996
Municipal Offices	10,232	61,996	-	1,137	2,274	10,333	8,059	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	394	-	(394)	#DIV/0!	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	1,773	-	-	197	394	-	(394)	#DIV/0!	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1,773	-	-	197	394	-	(394)	#DIV/0!	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	963	-	-	107	214	-	(214)	#DIV/0!	-
Computer Equipment	963	-	-	107	214	-	(214)	#DIV/0!	-
Furniture and Office Equipment	2,008	-	-	223	446	-	(446)	#DIV/0!	-
Furniture and Office Equipment	2,008	-	-	223	446	-	(446)	#DIV/0!	-
Machinery and Equipment	2,720	-	-	302	604	-	(604)	#DIV/0!	-
Machinery and Equipment	2,720	-	-	302	604	-	(604)	#DIV/0!	-
Transport Assets	4,657	-	-	517	1,035	-	(1,035)	#DIV/0!	-
Transport Assets	4,657	-	-	517	1,035	-	(1,035)	#DIV/0!	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	1	351,202	378,675	-	26,892	55,291	63,113	7,822	12.4%

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August

[illegible]

Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-	-
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	-	-	-	1,833	1,833	100.0%	11,000	-
Indoor Facilities	44	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	11,000	-	-	-	1,833	1,833	100.0%	11,000	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	4,450	-	-	-	-	-	-	-	-	-
Operational Buildings	4,450	-	-	-	-	-	-	-	-	-
Municipal Offices	4,450	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	138	-	-	-	-	-	-	-	-	-
Machinery and Equipment	138	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	31,241	65,623	-	5,511	5,511	10,937	5,427	49.6%	65,623



NEWCASTLE MUNICIPALITY

(Registration number KZ252)

ANNUAL FINANCIAL STATEMENTS FOR THE 2 MONTHS ENDED 30 AUGUST 2021

Newcastle Municipality

Annual Financial Statements for the 2 Months ended 30 August 2021

Statement of Financial Position as at 30 August 2021

Figures in Rand	Note(s)	August 2021	30 June 2021
Assets			
Current Assets			
Inventories	7	24 962 080	19 242 350
Receivables from exchange transactions	9	90 675 984	99 420 442
Receivables from non-exchange transactions	10	16 398 088	16 002 938
Consumer debtors from exchange transactions	13	442 016 663	509 985 558
Consumer debtors from non-exchange transactions	13	270 276 678	137 420 640
Cash and cash equivalents	14	56 868 960	9 500 299
		901 198 453	791 572 227
Non-Current Assets			
Investment property	2	327 734 618	327 734 618
Property, plant and equipment	3	6 392 776 682	6 440 097 019
Intangible assets	4	1 096 070	1 260 317
Heritage assets	5	11 757 932	11 757 932
Investments in associates	6	187 056 075	187 056 075
		6 920 421 377	6 967 905 961
Total Assets		7 821 619 830	7 759 478 188
Liabilities			
Current Liabilities			
Other financial liabilities	19	30 987 268	30 987 268
Finance lease obligation	17	109 927	109 927
Payables from exchange transactions	23	752 290 579	800 985 821
VAT payable	24	12 598 226	18 810 904
Consumer deposits	25	27 722 484	27 519 972
Unspent conditional grants and receipts	18	72 049 258	41 232 304
Defined benefit plan	21	11 406 000	11 406 000
		907 163 742	931 052 196
Non-Current Liabilities			
Other financial liabilities	19	335 862 218	362 011 519
Finance lease obligation	17	42 180	42 180
Defined benefit plan	21	155 397 002	155 397 002
Provision for rehabilitation of landfill site	22	59 199 647	59 199 647
		550 501 047	576 650 348
Total Liabilities		1 457 664 789	1 507 702 544
Net Assets		6 363 955 041	6 251 775 644
Reserves			
Housing Development fund	15	29 806 660	29 806 660
Self-insurance reserve	16	435 241	435 241
Accumulated surplus		6 333 713 143	6 221 533 743
Total Net Assets		6 363 955 044	6 251 775 644

Newcastle Municipality

Annual Financial Statements for the 2 Months ended 30 August 2021

Statement of Financial Performance

Figures in Rand	Note(s)	Month ended August 2021	Year ended 30 June 2021
Revenue			
Revenue from exchange transactions			
Service charges	28	198 342 044	1 013 748 409
Rental of facilities and equipment	29	1 257 949	7 093 441
Other Revenue	33	1 970 737	18 409 359
Interest received	34	1 081 785	6 902 710
Total revenue from exchange transactions		202 652 515	1 046 153 919
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	35	66 980 138	342 533 924
Licences and Permits		5 326	101 472
Transfer revenue			
Government grants & subsidies	36	205 508 844	639 932 157
Fines, Penalties and Forfeits	30	429 607	5 401 977
Total revenue from non-exchange transactions		272 923 915	987 969 530
Total revenue	26	475 576 430	2 034 123 449
Expenditure			
Employee costs	37	86 416 411	546 878 068
Remuneration of councillors	38	4 345 361	25 611 680
Depreciation and amortisation	40	55 290 900	351 201 943
Finance costs	42	6 694 819	64 979 614
Debt Impairment	43	2 974 996	216 003 044
Bulk purchases	44	125 283 342	559 335 056
Contracted services	45	41 606 877	273 798 650
General Expenses	46	40 677 304	137 772 133
Total expenditure		363 290 010	2 175 580 188
Operating surplus (deficit)		112 286 420	(141 456 739)
Share of deficit in investment in associates		-	(30 277 147)
Actuarial gains/losses		-	12 908 000
Impairment loss	41	-	(25 829 168)
Inventories losses/write-downs		(115 360)	(117 170)
Profit/(Loss) on Sale of Assets		7 888	(50 066 166)
Public contributions and donations		-	39 249 962
		(107 472)	(54 131 689)
Surplus (deficit) for the 2 Months		112 178 948	(195 588 428)

Newcastle Municipality

Annual Financial Statements for the 2 Months ended 30 August 2021

Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Self Insurance reserve	Total reserves	Accumulated surplus	Total net assets
Balance at 01 July 2020	28 807 981	532 983	29 340 964	6 418 023 108	6 447 364 072
Changes in net assets					
Deficit for the year	-	-	-	(195 588 428)	(195 588 428)
Transfer to Housing Development Fund	998 679	-	998 679	(998 679)	-
Transfer of Self Insurance Reserves	-	(97 742)	(97 742)	97 742	-
Total changes	998 679	(97 742)	900 937	(196 489 365)	(195 588 428)
Balance at 01 July 2021	29 806 660	435 241	30 241 901	6 221 534 195	6 251 776 096
Deficit for the year	-	-	-	112 178 948	112 178 948
Other 2	-	-	-	-	-
Total changes	-	-	-	112 178 948	112 178 948
Balance at 30 August 2021	29 806 660	435 241	30 241 901	6 333 713 143	6 363 955 044

Newcastle Municipality

Annual Financial Statements for the 2 Months ended 30 August 2021

Cash Flow Statement

Figures in Rand	Note(s)	Month ended August 2021	Year ended 30 June 2021
Cash flows from operating activities			
Receipts			
Sale of goods and services		204 937 246	1 082 330 268
Grants		235 325 800	635 415 131
Interest income		1 081 785	6 902 710
		<u>441 344 831</u>	<u>1 724 648 109</u>
Payments			
Employee costs and Councillors remuneration		(90 761 772)	(568 958 990)
Suppliers		(262 563 961)	(989 057 538)
Finance costs		(6 694 819)	(42 720 784)
		<u>(360 020 552)</u>	<u>(1 600 737 312)</u>
Net cash flows from operating activities	48	<u>81 324 279</u>	<u>123 910 797</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(7 806 317)	(124 413 698)
Proceeds from sale of property, plant and equipment	3	-	1 634 935
Proceeds from sale of Investment property	2	-	1 478 261
Purchases of Heritage Assets	5	-	(87 700)
Net cash flows from investing activities		<u>(7 806 317)</u>	<u>(121 388 202)</u>
Cash flows from financing activities			
Net movements in long term loans		(26 149 301)	(28 914 561)
Movement on finance lease		-	(376 233)
Net cash flows from financing activities		<u>(26 149 301)</u>	<u>(29 290 794)</u>
Net increase/(decrease) in cash and cash equivalents		<u>47 368 661</u>	<u>(26 768 199)</u>
Cash and cash equivalents at the beginning of the year		9 500 299	36 268 498
Cash and cash equivalents at the end of the year	14	<u>56 868 960</u>	<u>9 500 299</u>

- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 Aug 2021

Description	NEWCASTLE MUNICIPALITY								
	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
R thousands								%	
Revenue By Source									
Service charges - water revenue	111,420	131,717		21,777	21,777	21,953	(176)	-0.8%	131,717
Service charges - other									
Rental of facilities and equipment									
Interest earned - external investments									
Interest earned - outstanding debtors									
Agency services									
Transfers recognised - operational									
Other revenue									
Gains on disposal of PPE									
Total Revenue (excluding capital transfers and contributions)	111,420	131,717	-	21,777	21,777	21,953	(176)	-0.8%	131,717
Expenditure By Type									
Employee related costs	14,853	15,793		1,138	2,259	1,316	943	71.6%	15,793
Remuneration of Directors	-	-		-	-	-	-	-	-
Debt impairment	-	-		-	-	-	-	-	-
Depreciation & asset impairment	59,410	823		69	137	69	69	100.0%	823
Finance charges	-	-		-	-	-	-	-	-
Bulk purchases	30,245	24,276		1,923	3,946	2,023	1,923	95.1%	24,276
Materials and Supplies	6,481	6,170		404	705	514	191	37.1%	6,170
Contracted services	3,468	11,071		220	375	923	(548)	-59.4%	11,071
Transfers and grants	-	-		-	-	-	-	-	-
Other expenditure	32,453	29,586		3,775	7,632	2,466	5,167	209.6%	29,586
Loss on disposal of PPE	-	-		-	-	-	-	-	-
Total Expenditure	146,910	87,718	-	7,528	15,054	7,310	7,744	105.9%	87,718
Recharge									
Head Office Recharge	51,174	15,223		2,168	4,434	1,269	3,165	249.5%	15,223
Surplus/(Deficit)	(86,664)	28,776	-	12,081	2,289	13,374			28,776
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
Surplus/(Deficit) for the year	(86,664)	28,776	-	12,081	2,289	13,374			28,776



EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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



TEL: 08600 37566
SMS: 35328

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

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

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

EASTERN REGION
PRIVATE BAG X16 WESTVILLE 3630

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

YOUR ACCOUNT NO	5578885631
SECURITY HELD	1.42
BILLING DATE	2021-09-01
TAX INVOICE NO	557370199056
ACCOUNT MONTH	AUGUST 2021
CURRENT DUE DATE	2021-10-01
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	189,480.81
ENERGY CHARGE (OFF)	17,447,410.00	R 11,269,282.12
ENERGY CHARGE (PEAK)	6,419,476.00	R 25,206,072.51
ENERGY CHARGE (STD)	15,608,281.00	R 18,566,050.25
ELECTRIFICATION AND RURAL SUBS (ALL)	R	4,263,318.14
REACTIVE ENERGY	93,255.00	R 18,194.05
SERVICE CHARGE	R	168,482.83

TOTAL CHARGES FOR BILLING PERIOD R **63,835,011.38**

ACCOUNT SUMMARY FOR AUGUST 2021

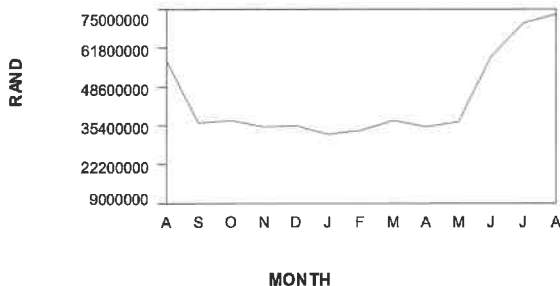
BALANCE BROUGHT FORWARD	(Due Date 2021-09-01)	R	279,075,824.01
PAYMENT(S) RECEIVED	Cash - 2021-08-14	R	-77,754,808.50
TOTAL CHARGES FOR BILLING PERIOD		R	63,835,011.38
ADJUSTMENT	WHEELING/3RD PARTY WHEELING CHARGES	R	-59,124.27
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	9,566,383.06

COPY ONLY

ARREARS

>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE R
71,583,579.2	59,172,758.07	70,505,553.93	0.00	73,401,394.44	274,663,285.68

Account OVERDUE - Subject to Disconnection



MONTH

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

ACCOUNT NO / REFERENCE NO
5578885631

NAME
NEWCASTLE MUNICIPALITY
FAX NUMBER
0343129697

Post Office **0934 5578885631**

11341 5578885631



9207 0557 8885 6313



Click to pay via
pay@



TOTAL AMOUNT DUE

274,663,285.65

PAYMENT ARRANGEMENT

INSTALMENT	0.00
ARREARS (Due Immediately)	201,261,891.24
DUE DATE (For Current Amount)	2021-10-01
AMOUNT PAID	

LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT

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!

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
BILLING DATE	2021-09-01
TAX INVOICE NO	557370199056
ACCOUNT MONTH	AUGUST 2021
CURRENT DUE DATE	2021-10-01
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

CONSUMPTION DETAILS (2021-08-01 - 2021-08-31)

ENERGY CONSUMPTION OFF PEAK kWh	17,447,410.42
ENERGY CONSUMPTION STD kWh	15,608,281.04
ENERGY CONSUMPTION PEAK kWh	6,419,476.36
ENERGY CONSUMPTION ALL kWh	39,475,167.82
DEMAND CONSUMPTION - OFF PEAK	72,817.20
DEMAND CONSUMPTION - STD	78,122.39
DEMAND CONSUMPTION - PEAK	76,569.62
DEMAND READING - kW/KVA	78,122.39
REACTIVE ENERGY - OFF PEAK	5,084,941.46
REACTIVE ENERGY - STD	4,553,910.48
REACTIVE ENERGY - PEAK	1,695,377.10
EXCESS REACTIVE ENERGY	93,255.35
LOAD FACTOR	70.00

PREMISE ID NUMBER

5578885383

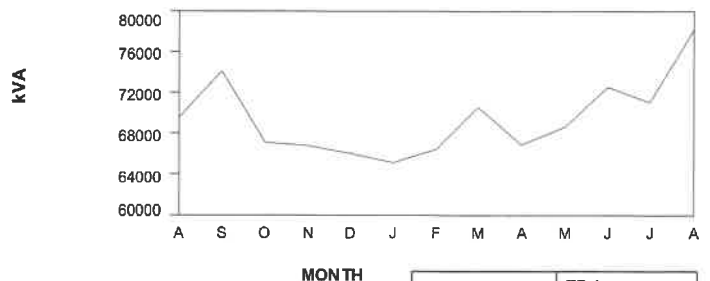
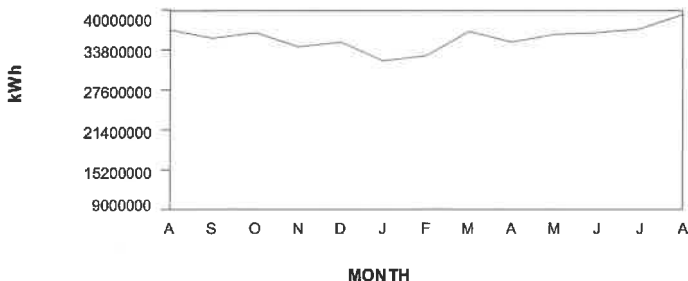
TARIFF NAME: Megaflex

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

Administration Charge @ R173.57 per day for 31 days	R	5,380.67
TX Network Capacity Charge 125,000 kVa @ R13.69 : = R13.69/kVA	R	1,711,250.00
Urban Low Voltage Subsidy 125,000 kVa @ R19.50 : = R19.50/kVA	R	2,437,500.00
Ancillary Service Charge 39,475,168 kWh @ R0.0048 /kWh	R	189,480.81
High Season Off Peak Energy Charge 17,447,410 kWh @ R0.6459 /kWh	R	11,269,282.12
High Season Peak Energy Charge 6,419,476 kWh @ R3.9265 /kWh	R	25,206,072.51
High Season Standard Energy Charge 15,608,281 kWh @ R1.1895 /kWh	R	18,566,050.25
Electrification and Rural Subsidy 39,475,168 kWh @ R0.108 /kWh	R	4,263,318.14
High Season Reactive energy Charge 93,255 kvarh @ R0.1951 /kvarh	R	18,194.05
SERVICE CHARGE	R	168,482.83

TOTAL CHARGES

R 63,835,011.38



PAGE RUN NO	EP 4
BILL GROUP	
BILL PAGE	2 OF 2

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



**uthukela
water**

Telephone	034 328 5000
Fax	034 326 3388
Date	31/08/2021
Amount Due	129,361,133.42

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
58,210,931.64	11,751,435.03	10,760,510.62	12,177,601.24	11,417,283.24	12,378,302.33	12,665,069.32	129,361,133.42

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
58,210,931.64	11,751,435.03	10,760,510.62	12,177,601.24	11,417,283.24	12,378,302.33	12,665,069.32	129,361,133.42

Statement

uThukela Water (Pty) Ltd
79 Harding Street
Newcastle
2940



Telephone	034 328 5000
Fax	034 326 3388
Date	02/09/2021
Amount Due	141,976,687.98

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>
01/07/2021		Balance Brought Forward		116,667,909.30		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
04/08/2021	Newcastle Munic	Newcastle Municipality - WSA			12,350,147.53	129,361,133.42
01/09/2021	INV00002563	Invoice		12,615,554.56		141,976,687.98

180 Days	150 Days	120 Days	90 Days	60 Days	30 Days	Current	Amount Due
69,962,366.67	10,760,510.62	12,177,601.24	11,417,283.24	12,378,302.33	12,665,069.32	12,615,554.56	141,976,687.98

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
69,962,366.67	10,760,510.62	12,177,601.24	11,417,283.24	12,378,302.33	12,665,069.32	12,615,554.56	141,976,687.98

UTHUKELA WATER AUGUST 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	10 763 741,16	1 614 561,17	12 378 302,33	12 378 302,33
2/Aug/2021	invoice raised during the months	11 013 103,76	1 651 965,56	12 665 069,32	12 665 069,32
	Total invoices for the year	21 776 844,92	3 266 526,73	25 043 371,65	25 043 371,65
	Payments made previous months				
3/Aug/2021	Payment made during the months	-R10 739 258,72	-R1 610 888,81	-R12 350 147,53	(12 350 147,53)
	Total payments for the year	(10 739 258,72)	(1 610 888,81)	(12 350 147,53)	(12 350 147,53)
31/Aug/2021	Closing Balance	112 487 942,12	16 873 191,30	129 361 133,42	129 361 133,42
	BALANCE AS PER GL -(010710010346)	21 776 844,92			

JUN RECON

B

C

Preparer: Ikho Junior Accountant

Reviewer: CN Kubheka Manager: Expenditure

Reviewer: S T Biyela Expenditure and Revenue Enhancement

Reviewer: S M Nkosi STRATEGIC EXECUTIVE DIRECTOR: Budget and Treasury Office

Date: 04/09/2021

Date: 09/09/2021

Date: 9/9/2021

Date: 2021/09/10

[illegible]

Journals processed after month end

DIRECTOR: BUDGET & FINANCIAL REFORMS

SED: BUDGET & TREASURY OFFICE

SUMMARY OF LOAN REGISTER FOR AUGUST 2021

Account number	Interest Rate	LOAN AMOUNT	Opening balance as at 01.08.2021	Total Capital Payments	Interest Capitalised to Date	Interest Capitalised for the month	Total Interest Payments	Balance
Loan Account: 61000536	9.37%	24,285,550.00	3,038,832.00	1,390,629.67	47,361.89	23,680.95	163,440.68	3,062,512.95
Loan Account: 61000654	9.10%	25,993,166.00	7,519,323.59	0.00	112,799.24	56,399.62	0.00	7,575,723.21
Loan Account: 61000826	11.29%	12,750,000.00	4,167,830.67	0.00	77,022.18	38,511.09	0.00	4,206,341.76
Loan Account: 61000827	11.25%	1,975,000.00	1,410,357.97	0.00	25,974.64	12,987.32	0.00	1,423,345.29
Loan Account: 61000920	10.69%	7,000,000.00	4,554,278.02	215,512.83	81,954.14	40,977.06	250,677.66	4,595,255.08
Loan Account: 61000921	10.83%	1,850,000.00	1,183,948.34	24,213.80	21,581.60	10,790.80	64,304.75	1,194,739.14
Loan Account: 61007325	5.00%	11,980,174.80	5,837,627.30	455,619.47	49,370.20	24,685.10	155,425.98	5,862,312.40
Loan Account: 61007195	10.40%	122,185,000.00	92,067,540.56	3,339,785.59	1,612,202.10	806,101.04	4,878,831.40	92,873,641.60
Loan Account: 3042598105	11.44%	284,839,959.00	243,774,512.92	7,705,309.77	4,641,556.65	2,320,778.33	14,134,758.45	246,095,291.24

Totals 363,554,251.37 13,131,071.13 6,669,822.64 3,334,911.31 19,647,438.92 366,889,162.67

BALANCE PER GENERAL LEDGER

DIFF - STATEMENT VS GEN LED SAVINGS ON LOAN 61000536	39,677.38
	39,411.00
	266.38

PREPARED BY: REVIEWED BY: REVIEWED BY: AUTHORIZED BY:

C HARIPARSAD	BN KHUMALO	MS NDLOVU	SM NKOSI
		DIRECTOR: BUDGET & FINANCIAL REFORMS	STRATEGIC EXECUTIVE
ACCOUNTANT: GEN ACCOUNT & ADMIN SERVICES	MANAGER		DIRECTOR: BUDGET & TREASURY OFFICE
DATE:	DATE:	DATE:	DATE:

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
					54,378,153.06

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

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

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)
					(943,918.83)

NEWCASTLE MUNICIPALITY GRANT REGISTER FOR AUGUST 2021

Number	Vote number	Description	Opening balance	Receipts	Expenditure for AUG	Total Expenditure before VAT	VAT FOR THE MONTH	Total VAT Amount	Total Expenditure after VAT	Closing balance
1	030952000109	Environmental Management Framework	(502,871.43)			-	-	-	-	(502,871.43)
2	030952000709	Cleanest Town	(823,975.11)			-	-	-	-	(823,975.11)
3	0309520043812	Elucidation Grant	-			-	-	-	-	-
4	030952005612	Title Deeds Restoration Grant	(2,717,163.18)		20,304.74	38,697.46	-	-	38,697.46	(2,677,475.72)
5	030952002012	Expanded PWWorks Incentive	-	(737,000.00)	272,845.43	511,931.43	-	-	511,931.43	(225,088.57)
6	030952005012	Financial Management Grant (FMG)	-	(1,650,000.00)	38,549.98	72,950.57	-	-	72,950.57	(1,577,049.43)
7	030952006512	Grant Skill Development	(1,546,184.61)		82,352.90	92,352.90	-	-	92,352.90	(1,453,831.71)
8	030952013912	Community Library Services Grant	(412,946.81)		299,684.33	628,937.51	-	-	628,937.51	216,386.70
9	030952021001	Ingogo Fresh Produce	(11,353.39)			-	-	-	-	(11,353.39)
10	030952023901	Sports Maintenance Facilities Grant	(10,220.00)			-	-	-	-	(10,220.00)
11	030952001312	MIG	-	(37,709,000.00)	5,919,231.34	6,890,601.75	887,884.70	1,048,590.27	8,039,192.02	(29,669,807.98)
12	030952009209	Outswent Arts Centre	(36,920.00)			-	-	-	-	(36,920.00)
13	030952009301	Corridor Development	(131,074.84)			-	-	-	-	(131,074.84)
14	030952021812	Provincialisation	(1,003,385.95)		416,011.52	800,506.27	1,874.61	1,874.61	802,380.88	(201,005.07)
15	030952011912	Carnegie Art Gallery	(350,487.64)			143.00	-	-	143.00	(350,344.64)
16	030952028712	Fort Amiel Museum	(201,732.75)			-	-	-	-	(201,732.75)
17	030952018912	Capacity Building Housing	(2,102,586.51)		363,971.85	795,213.08	28.13	28.13	735,241.21	(1,367,347.30)
18	030952019001	Newcastle Airport	(1,816,281.36)			-	-	-	-	(1,816,281.36)
19	030963025112	Neighbouring Development Partnership Grant	(5,930,933.12)			-	-	-	-	(5,930,933.12)
20	030963124612	Municipal Water Infra Grant	(8,516,389.60)		4,009,813.98	4,009,813.98	346,433.38	346,433.38	4,356,247.36	(9,160,122.24)
21	030952034612	All Housing Grants	(4,266,812.79)		14,629,442.05	16,150,799.91	-	-	16,150,799.91	(4,266,812.79)
22	030952002109	Sport and Recreation	(5,647,084.32)			-	-	-	-	(5,647,084.32)
23	030952002501	Title Deeds Restoration Grant - Post	(5,186,326.30)			-	-	-	-	(5,186,326.30)
TOTAL			(41,232,313.71)	(81,248,799.91)	26,082,206.12	30,032,937.86	1,236,220.82	1,398,926.39	31,429,864.25	(71,049,249.37)

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD

B.N KHUMALO

M.S NDLOVU
DIRECTOR:
BUDGET &
FINANCIAL
REFORMS

S.M NKOSI
STRATEGIC
EXECUTIVE
DIRECTOR: BUDGET
& TREASURY OFFICE

ACCOUNTANT

MANAGER

DATE:

DATE:

DATE:

DATE:



Statement Enquiry

Date: 02/09/2021 Time: 3:03:00 PM

Account description: *NEWCASTLE LOCAL MUNICIPALITY
Account number: 1162667338

Statement	Date	Transactions	Debit	Credit	Balance	VAT # ENC *
2080	31/08/2021	NZUZE TM - MAINTENANCE	-400.00		6,076,470.91	
2080	31/08/2021	KHUMALO GP - MAINTENANCE	-400.00		6,076,070.91	
2080	31/08/2021	MYENIN V - MAINTENANCE	-400.00		6,075,670.91	
2080	31/08/2021	THWALA S F - MAINTENANCE	-400.00		6,075,270.91	
2080	31/08/2021	NGOBESE S - MAINTENANCE	-400.00		6,074,870.91	
2080	31/08/2021	MASEKO T B L - MAINTENANCE	-400.00		6,074,470.91	
2080	31/08/2021	NZUZE T M - MAINTENANCE	-400.00		6,074,070.91	
2080	31/08/2021	KUBHEKA L S - MAINTENANCE2	-350.00		6,073,720.91	
2080	31/08/2021	CARRIED FORWARD			6,073,720.91	
2081	31/08/2021	BROUGHT FORWARD			6,073,720.91	
2081	31/08/2021	MHLOPHE S E - MAINTENANCE	-350.00		6,073,370.91	
2081	31/08/2021	KHUMALO G P - MAINTENANCE 2	-320.00		6,073,050.91	
2081	31/08/2021	MKHWANAZI DM - MAINTENANCE	-300.00		6,072,750.91	
2081	31/08/2021	GUMBI S - MAINTENANCE	-300.00		6,072,450.91	
2081	31/08/2021	NXUMALO Z B - MAINTENANCE	-200.00		6,072,250.91	
2081	31/08/2021	MKHONZA S W - MAINTENANCE	-200.00		6,072,050.91	
2081	31/08/2021	DUBE S M - MAINTENANCE	-200.00		6,071,850.91	
2081	31/08/2021	MERCH D - 02960755	-52,691.24		6,019,159.67	
2081	31/08/2021	MERCH D - 02960730	-884.30		6,018,275.37	
2081	31/08/2021	MERCH D - 02960748	-864.80		6,017,410.57	
2081	31/08/2021	MERCH D - 02960722	-864.80		6,016,545.77	
2081	31/08/2021	MERCH D - 02961274	-864.80		6,015,680.97	
2081	31/08/2021	MERCH D - 02960698	-844.10		6,014,836.87	
2081	31/08/2021	MERCH D - 02960672	-701.10		6,014,135.77	
2081	31/08/2021	MERCH D - 02997799	-460.00		6,013,675.77	
2081	31/08/2021	CM SWP FROM-1162660066		3,015,624.94	9,029,300.71	
2081	31/08/2021	TRANSFER TO 1180366085	-247.20		9,029,053.51	
2081	31/08/2021	CARRIED FORWARD			9,029,053.51	
2082	31/08/2021	PROVISIONAL STATEMENT		0.00	0.00	
2082	31/08/2021	BROUGHT FORWARD			9,029,053.51	
2082	31/08/2021	NEDLNK DP 90892545 383		4,812.34	9,033,865.85	
2082	31/08/2021	NEDLNK DP 90885377 127		860.00	9,034,725.85	
2082	31/08/2021	CARRIED FORWARD			9,034,725.85	

Notice

Whilst every effort has been made to ensure that the information on this statement is accurate, Nedbank Limited takes no responsibility for any loss or damage suffered by any person as a result of their reliance upon the information contained in this statement and the contents should be verified against the final statement to be provided by Nedbank to the client.

- VAT is applicable for this transaction

* - Uncleared Effect (ENC) is applicable for this transaction

Profile name:NEWCASTLE LOCAL MUNICIPALITY
Profile number:4000449203

User name:BONGUMENZI NTANDOYENKOSI KHUMALO
User ID:9

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 August 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 : 15/09/2021