

**SECTION 71: MONTHLY BUDGET STATEMENT: NATIONAL REPORTING
STANDARD: MONTH ELEVEN: 31 MAY 2019: (T 6/1/1-2018/2019): BUDGET AND
TREASURY OFFICE**



REPORT TO THE NEWCASTLE MUNICIPAL COUNCIL

File Reference:
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FOR CONSIDERATION

1st Level: PORTFOLIO COMMITTEE
2nd Level: EXECUTIVE COMMITTEE
3rd Level: COUNCIL

SUBJECT: MAY 2019 MONTHLY SECTION71 REPORT

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 as required by Section 71 of the Municipal Finance Management Act 56 of 2003 (MFMA) for the period ended 31 May 2019 which states that; the accounting officer of a municipality must by no later than 10 working days after the end of the 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. This report is submitted to both the National and Provincial Treasuries in C Schedule format and through a series of MFMA returns that were designed for the purpose of uploading into the National Treasury database.

1. ANNEXURES

- 1.1. Financial Reports as at 31 May 2019
- 1.2. Eskom invoice for bulk
- 1.3. Grant register
- 1.4. Loan register
- 1.5. uThukela Water Financial Performance report
- 1.6. Bank Statements
- 1.7. Quality Certificate

2. ANALYSIS OF FINANCIAL RESULTS

The financial analysis comprise of the operating budget performance, capital budget performance, analysis of financial position as well as the cash flows. Where differences are noted between the financial statements and the Section 71 tables, the figures reflected in the Section 71 report must be regarded as a true and realistic picture of the state of finances of the municipality for the reporting period. This may be due to the timing of the transactions processed after the financial statements have been prepared and closed on the financial system. Major variances and those items with an impact on these categories are discussed in the analysis below.

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 - M11 May

Description	2017/18	Budget Year 2018/19							
	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	252 934	295 785	282 785	22 100	268 924	259 220	9 704	4%	282 785
Service charges	962 401	1 008 550	1 041 955	75 725	930 504	955 125	(24 621)	-3%	1 041 955
Investment revenue	4 826	4 041	4 041	288	4 781	3 704	1 077	29%	4 041
Transfers and subsidies	365 726	384 734	453 909	7 355	483 271	483 271	—	—	453 909
Other own revenue	40 372	75 611	63 111	4 465	44 626	57 851	(13 226)	-23%	63 111
Total Revenue (excluding capital transfers and contributions)	1 626 259	1 768 722	1 845 800	109 934	1 732 106	1 759 171	(27 066)	-2%	1 845 800
Employee costs	538 871	537 171	548 527	53 596	508 284	502 817	5 467	1%	548 527
Remuneration of Councillors	21 527	24 119	25 710	2 138	22 512	23 568	(1 056)	-4%	25 710
Depreciation & asset impairment	452 759	525 578	472 145	30 966	332 849	432 799	(99 951)	-23%	472 145
Finance charges	35 355	43 979	43 718	4 794	40 856	40 075	781	2%	43 718
Materials and bulk purchases	537 642	622 493	605 698	30 548	452 131	555 223	(103 091)	-19%	605 698
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	511 520	483 668	601 632	29 683	374 663	551 496	(176 833)	-32%	601 632
Total Expenditure	2 097 674	2 237 008	2 297 430	151 725	1 731 295	2 105 978	(374 683)	-18%	2 297 430
Surplus/(Deficit)	(471 415)	(468 287)	(451 630)	(41 791)	810	(346 807)	347 617	-100%	(451 630)
Transfers and subsidies - capital (monetary alloc	158 481	166 736	152 819	11 813	94 861	140 084	(45 223)	-32%	152 819
Contributions & Contributed assets	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(312 934)	(301 551)	(298 811)	(29 978)	95 671	(206 723)	302 394	-146%	(298 811)
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(312 934)	(301 551)	(298 811)	(29 978)	95 671	(206 723)	302 394	-146%	(298 811)
Capital expenditure & funds sources									
Capital expenditure	179 893	205 576	224 064	14 799	118 024	205 392	(87 368)	-43%	224 064
Capital transfers recognised	158 481	166 736	152 819	11 813	94 861	140 084	(45 223)	-32%	152 819
Public contributions & donations	—	—	—	—	—	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	21 412	38 840	71 245	2 986	23 164	65 308	(42 145)	-65%	71 245
Total sources of capital funds	179 893	205 576	224 064	14 799	118 024	205 392	(87 368)	-43%	224 064
Financial position									
Total current assets	631 500	366 049	635 383		771 846				635 383
Total non current assets	7 408 660	7 515 728	7 264 303		7 189 712				7 264 303
Total current liabilities	791 729	297 641	486 955		677 038				486 955
Total non current liabilities	547 802	534 920	535 604		557 401				535 604
Community wealth/Equity	6 700 628	7 049 216	6 877 128		6 727 120				6 877 128
Cash flows									
Net cash from (used) operating	232 638	151 264	120 529	(19 515)	79 901	45 407	(34 495)	-76%	120 529
Net cash from (used) investing	(178 373)	(151 250)	(165 105)	(14 799)	(118 024)	(151 346)	(33 322)	22%	(165 105)
Net cash from (used) financing	(47 309)	(32 000)	(12 499)	3 848	(9 064)	(11 754)	(2 690)	23%	(12 499)
Cash/cash equivalents at the month/year end	57 464	1 265	390	—	10 277	(60 229)	(70 506)	117%	390
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	100 962	38 365	55 918	36 329	37 934	33 589	165 179	878 231	1 346 507
Creditors Age Analysis									
Total Creditors	75 557	49 603	9 873	38 612	8 999	1 745	91 413	2 768	278 570

2.1 Operating budget performance-revenue

2.1.1 The municipality generated a total revenue of R1.732 billion of the adjusted budget of R1.845 billion, representing 93 percent. The variance between the year-to-date revenue budget and the actual revenue accrued for the same period amounts to R27 million, representing an under-performance of -2 percent. Although the aggregate performance on revenue generated shows a -2 percentage variance, it is however necessary to explain reasons which attributed to the figurative variance.

2.1.2 The municipality generated R24.6 million (-3%) less revenue from service charges than the year-to-date budget of R955.1 million for the period under review. Electricity is under performing by R34 million, whereas all other service charges are performing above target: water, sanitation and refuse over-performing by R6.2 million, R1.8 million and R1.3 million respectively.

2.1.3 The municipality generated R9.7 million (4%) more revenue from property rates than the year-to-date budget of R259.2 million during the period under review. The variance is attributable to government departments billed for the property rates in July for the entire year and underperformance in indigent benefit, due to the renew process. This variance is expected to subside at the end of the financial year. The variance is considered to be within acceptable level.

2.1.4 The municipality generated R1 million (29%) more revenue from interest on investments than the year-to-date budget of R3.7 million for the period under review. This is due to investments that we made from conditional grants over the past few months.

2.1.5 The municipality recorded R483.2 million for operational and R94.8 million for capital transfers and subsidies. It is noted that capital grant expenditure is under-performing by 43%, departments are urged to accelerate spending of government grants in order to avoid grants being re-called at the end of the year.

2.1.6 The municipality generated R13.2 million (-23%) less revenue from sundry revenue than a pro-rata budget of R57.8 million for the period under review. This variance has been reduced drastically during adjustment budget process, particularly for revenue from sale of properties. This variance will be monitored during the remainder of the financial year.

2.2 Operating performance – expenditure

2.2.1 The summary of the operating expenditure is reflected in C1 and C4 tables of the Schedule C attached hereto. As at the end of May 2019, the municipality incurred the total expenditure of R1.731 billion of the adjusted budget of R2.297 billion, which represents 75 percent. The variance between the pro-rata expenditure budget and the actual expenditure incurred for the same period amounts to R374.6 million, representing under-expenditure of 18 percent.

2.2.2 The main attributing factors to the variance are non-cash items, being debt impairment, depreciation and other expenditure. Depreciation has under-performed by R99.9 million (23%) in the eleventh 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 R67 million (45%) due to the indigent register having been reviewed.

2.2.3 The municipality spent R102.8 million (-19%) less on the bulk purchases than the year-to-date budget of R522 million. This is due to the fluctuating electricity consumption, particular from the SACC demand, since the company has been placed under the business rescue again.

2.2.4 The municipality spent R202 thousand (-6%) less on materials than the year-to-date budget of R3.1 million. This is mainly due to the culture of cost containment which has been inculcated.

2.2.5 The municipality spent R26.1 million (-30%) less on contracted services than the year-to-date budget of R87.7 million. This is mainly due to slow expenditure on housing projects which are funded by the KZN Human Settlements.

2.2.6 The municipality spent R5.4 million (1%) less on employee related costs than a pro-rata budget of R52.8 million. While this looks acceptable it is important to note that management introduced strategic measures to contain over expenditure of overtime.

2.3 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) - M11 May										
Vote Description	Ref	2017/18 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		1,955	-	-	-	-	-	-		-
Vote 2 - COMMUNITY SERVICES		8,912	2,640	18,278	331	2,930	16,753	(13,823)	-83%	18,278
Vote 3 - BUDGET AND TREASURY		-	1,000	1,218	(64)	854	1,116	(262)	-23%	1,218
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENTS		36,701	-	12,924	458	8,162	11,847	(3,685)	-31%	12,924
Vote 6 - TECHNICAL SERVICES		130,826	187,436	186,647	14,074	105,217	171,093	(65,876)	-39%	186,647
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		1,499	4,500	5,000	-	862	4,583	(3,721)	-81%	5,000
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	179,893	205,576	224,064	14,799	118,024	205,392	(87,368)	-43%	224,064
Total Capital Expenditure		179,893	205,576	224,064	14,799	118,024	205,392	(87,368)	-43%	224,064
Capital Expenditure - Functional Classification										
Governance and administration		1,955	1,000	1,218	(64)	854	1,116	(262)	-23%	1,218
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		1,955	1,000	1,218	(64)	854	1,116	(262)	-23%	1,218
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		9,455	2,640	19,389	331	2,946	17,774	(14,827)	-83%	19,389
Community and social services		8,048	990	7,915	246	1,887	7,258	(5,368)	-74%	7,915
Sport and recreation		768	1,650	10,450	85	1,042	9,579	(8,537)	-89%	10,450
Public safety		99	-	-	-	-	-	-		-
Housing		543	-	1,024	-	17	939	(922)	-98%	1,024
Health		-	-	-	-	-	-	-		-
Economic and environmental services		46,849	142,436	80,345	13,609	78,611	73,650	4,962	7%	80,345
Planning and development		20,512	-	13,558	458	8,145	12,428	(4,283)	-34%	13,558
Road transport		28,337	142,436	66,787	13,150	70,466	61,221	9,245	15%	66,787
Environmental protection		-	-	-	-	-	-	-		-
Trading services		105,987	59,500	123,112	924	35,612	112,853	(77,241)	-68%	123,112
Energy services		1,499	4,500	5,000	-	862	4,583	(3,721)	-81%	5,000
Water management		104,488	55,000	118,112	924	34,750	108,270	(73,519)	-68%	118,112
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other		15,646	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	179,893	205,576	224,064	14,799	118,024	205,392	(87,368)	-43%	224,064
Funded by:										
National Government		133,909	148,032	132,932	11,567	80,970	121,854	(40,884)	-34%	132,932
Provincial Government		8,926	18,704	19,887	246	13,891	18,230	(4,339)	-24%	19,887
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		15,646	-	-	-	-	-	-		-
Transfers recognised - capital		158,481	166,736	152,819	11,813	94,861	140,084	(45,223)	-32%	152,819
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		21,412	38,840	71,245	2,986	23,164	65,308	(42,145)	-65%	71,245
Total Capital Funding		179,893	205,576	224,064	14,799	118,024	205,392	(87,368)	-43%	224,064

2.3.1 Capital expenditure for the eleventh month of the financial year amounted to R118 million, which represents 52% of the adjusted capital budget of R224 million. Comparison between the year-to-budget of R205.3 million and actual expenditure for the period reflects an under expenditure of (R87.3 million) which implies that the municipality spent 43% less than the year-to-date budget for the same period. This is due to delays in the SCM processes and the project implementation plans by departments. Challenges in the cash-flow position of the municipality also does have a negative impact on the performance of the capital budget.

2.4 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 - M11 May

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		10,058	1,265	390	5,269	390
Call investment deposits		47,407	10,951	44,303	5,009	44,303
Consumer debtors		483,690	305,160	480,520	668,990	480,520
Other debtors		77,879	33,098	97,018	77,922	97,018
Current portion of long-term receivables		4			2	–
Inventory		12,462	15,575	13,152	14,654	13,152
Total current assets		631,500	366,049	635,383	771,846	635,383
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		379,606	361,651	379,606	379,606	379,606
Investments in Associate		275,279	298,182	275,279	275,279	275,279
Property, plant and equipment		6,740,721	6,840,820	6,599,109	6,524,002	6,599,109
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		5,585	7,650	2,841	3,100	2,841
Other non-current assets		7,469	7,425	7,469	7,726	7,469
Total non current assets		7,408,660	7,515,728	7,264,303	7,189,712	7,264,303
TOTAL ASSETS		8,040,160	7,881,777	7,899,686	7,961,558	7,899,686
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		29,717	33,987	25,598	11,055	25,598
Consumer deposits		18,967	16,867	22,527	23,510	22,527
Trade and other payables		703,755	240,096	399,539	603,183	399,539
Provisions		39,290	6,691	39,290	39,290	39,290
Total current liabilities		791,729	297,641	486,955	677,038	486,955
Non current liabilities						
Borrowing		402,595	373,941	390,397	412,194	390,397
Provisions		145,207	160,980	145,207	145,207	145,207
Total non current liabilities		547,802	534,920	535,604	557,401	535,604
TOTAL LIABILITIES		1,339,531	832,561	1,022,559	1,234,438	1,022,559
NET ASSETS	2	6,700,628	7,049,216	6,877,128	6,727,120	6,877,128
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,674,079	7,046,945	6,871,933	6,698,829	6,871,933
Reserves		26,549	2,271	5,194	28,291	5,194
TOTAL COMMUNITY WEALTH/EQUITY	2	6,700,628	7,049,216	6,877,128	6,727,120	6,877,128

2.4.1 As at end the end of the eleventh month of the financial year, the municipality showed a favourable equity position, with a net asset effect of R7.1 billion. While this picture looks good, it is however important to point out major reasons to such a favourable equity position, being consumer debtors and the property plant and equipment (assets), which cannot instantly be converted into cash. The following provides a closer look on some of critical financial position items:

2.4.2 The municipality's debtors aging as reflected in table SC3 is a total of R1.3 billion as at the end of the eleventh month. The bulk of this amount (R1.1 billion) is debt owing for more than 90 days, while R1 billion of the total debt is owed by households. It must be noted that the total figure of debtors is inclusive of indigent. Debtors seem to be accumulating in each and every month, however the community outreach programme run by finance in urging the consumers to pay, is yielding positive results.

2.4.3 Property Plant and Equipment (Assets) comprise of R6.5 billion of the total assets of R7.9 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.

2.4.4 The municipality closed with a balance of cash and cash equivalent of R10.2 million as at the end of the eleventh month of the financial year which was made up of R5.2 million for cash and R5 million from investments. It must be noted that the municipality had an obligation of R27.6 million relating to the Housing development Fund and current not fully cash-backed. The short-term obligations are sitting at R278.5 million as illustrated on SC4, while unspent conditional grants amount to R57.6 million, representing a cash short-fall of R353.4 million. Table SC4 reflects that the municipality was owing creditors to the tune of R278.5 million. Included under creditors is Eskom for R183 million, Uthukela Water for R34.9 million, pension and other employee benefits for R23.2 million, Auditor General for R30 thousand, and other trade creditors for R28.7 million.

It must be mentioned that the liquidity position of the municipality keeps deteriorating, with the cash shortfall increasing over the past few months of the year. Looking at the cash position as mentioned above the municipality is currently not in the position to cover its short-term obligations, including unspent conditional grants.

2.4.5 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 R6.7 billion, while the net current asset is R94.8 million. Both these indicators point to the fact that the municipality is still a going concern. However, it is critical to take into account that most of the assets owned by the municipality are not likely to be converted into cash (or sold). These include the service infrastructure in the main. Furthermore, the municipality has been struggling to collect its long outstanding debtors, which is currently sitting at R1.3 billion. Taking the above and the fact the municipality is a public entity, the lack of adequate cash reserves to pay for the current liabilities does impact negatively on the going concern of the municipality. Although the municipality will not necessarily be liquidated, this may however impact negatively on the image of the municipality to the public, business stakeholders and other spheres of government in as far as financial state of the municipality is concerned.

2.4.6 The **liquidity ratio** of the municipality is currently sitting at 1.5%. As per paragraph 2.4.4 above, however, if one takes into account the impact of the HDF and conditional grants and creditors, the liquidity ratio is estimated at 0.028%, since the municipality needs R363.6 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 concerns, this state is more like to negatively impact the image of the municipality to public, business sector and other spheres of government.

2.5 Cash flow analysis

Table C7: Monthly budget statements – Cash Flow

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 - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		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		180,280	233,985	233,890	21,064	214,404	214,399	5	0%	233,890
Service charges		835,627	859,570	883,041	64,804	719,512	809,454	(89,942)	-11%	883,041
Other revenue		43,610	37,516	36,397	2,685	110,197	33,364	76,833	230%	36,397
Government - operating		353,954	384,734	444,821	50	389,033	389,033	-		444,821
Government - capital		217,288	162,426	153,079	-	93,964	93,964	-		153,079
Interest		15,421	9,328	8,442	713	12,189	7,738	4,451	58%	8,442
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,363,970)	(1,492,315)	(1,595,559)	(104,037)	(1,418,541)	(1,462,596)	(44,054)	3%	(1,595,559)
Finance charges		(49,571)	(43,979)	(43,582)	(4,794)	(40,856)	(39,950)	906	-2%	(43,582)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		232,638	151,264	120,529	(19,515)	79,901	45,407	(34,495)	-76%	120,529
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	21,200	13,200	-	-	12,100	(12,100)	-100%	13,200
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (Increase) other non-current receivables		-	33,125	45,759	-	-	41,946	(41,946)	-100%	45,759
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(178,373)	(205,576)	(224,064)	(14,799)	(118,024)	(205,392)	(87,368)	43%	(224,064)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(178,373)	(151,250)	(165,105)	(14,799)	(118,024)	(151,346)	(33,322)	22%	(165,105)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	3,561	-	-	2,967	(2,967)	-100%	3,561
Payments										
Repayment of borrowing		(47,309)	(32,000)	(16,060)	3,848	(9,064)	(14,721)	(5,657)	38%	(16,060)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(47,309)	(32,000)	(12,499)	3,848	(9,064)	(11,754)	(2,690)	23%	(12,499)
NET INCREASE/ (DECREASE) IN CASH HELD		6,956	(31,986)	(57,075)	(30,467)	(47,187)	(117,693)			(57,075)
Cash/cash equivalents at beginning:		50,508	33,251	57,465		57,465	57,465			57,465
Cash/cash equivalents at month/year end:		57,464	1,265	390		10,277	(60,229)			390

2.5.1 The municipality opened with a cash and cash equivalent balance of R57.5 million at the beginning of the financial year and closed with a balance of R10.2 million as at the end of May 2019 which represents a cash decrease of R47.1 million to date since the beginning of the financial year.

- 2.5.2 Cash flows from operating activities yielded a net cash inflow of R79.9 million as result of receipts from services charges, property rates, government grants as well as other sundry receipts. This net cash inflows 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.
- 2.5.3 Cash flows from investing activities recorded net cash outflows of R118 million due to capital expenditure.
- 2.5.4 Cash flows from financing activities recorded net cash outflows of R9 million. This was due to the capital repayment of loans by the municipality during the year.

3. CONCLUSION

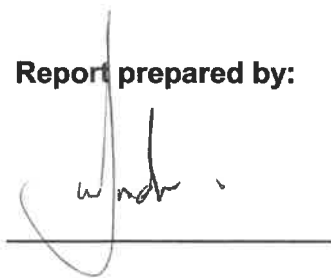
The under-expenditure on operational budget is acceptable if is it due to the introduction of cost-containment. However, it is important to emphasise that the expenditure on maintenance should not be compromised as it seem to be under-performing by 14.6%, this has a negative impact on service delivery. 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.

4. RECOMMENDED

- (a) That the MFMA Section 71 report for the month ended 31 May 2019 be noted;

Report prepared by:

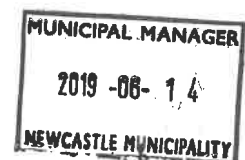


Report seen by:

NNG MAHLABA
PORTFOLIO COUNCILLOR
BUDGET AND TREASURY OFFICE



SM NKOSI
ACTING STRATEGIC EXECUTIVE DIRECTOR:
BUDGET AND TREASURY OFFICE



KZN252 Newcastle - Table C1 Monthly Budget Statement Summary - M11 May

Description	2017/18	Budget Year 2018/19							
	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	252 934	295 785	282 785	22 100	268 924	259 220	9 704	4%	282 785
Service charges	962 401	1 008 550	1 041 955	75 725	930 504	955 125	(24 621)	-3%	1 041 955
Investment revenue	4 826	4 041	4 041	288	4 781	3 704	1 077	29%	4 041
Transfers and subsidies	365 726	384 734	453 909	7 355	483 271	483 271	–		453 909
Other own revenue	40 372	75 611	63 111	4 465	44 626	57 851	(13 226)	-23%	63 111
Total Revenue (excluding capital transfers and contributions)	1 626 259	1 768 722	1 845 800	109 934	1 732 106	1 759 171	(27 066)	-2%	1 845 800
Employee costs	538 871	537 171	548 527	53 596	508 284	502 817	5 467	1%	548 527
Remuneration of Councillors	21 527	24 119	25 710	2 138	22 512	23 568	(1 056)	-4%	25 710
Depreciation & asset impairment	452 759	525 578	472 145	30 966	332 849	432 799	(99 951)	-23%	472 145
Finance charges	35 355	43 979	43 718	4 794	40 856	40 075	781	2%	43 718
Materials and bulk purchases	537 642	622 493	605 698	30 548	452 131	555 223	(103 091)	-19%	605 698
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	511 520	483 668	601 632	29 683	374 663	551 496	(176 833)	-32%	601 632
Total Expenditure	2 097 674	2 237 008	2 297 430	151 725	1 731 295	2 105 978	(374 683)	-18%	2 297 430
Surplus/(Deficit)	(471 415)	(468 287)	(451 630)	(41 791)	810	(346 807)	347 617	-100%	(451 630)
Transfers and subsidies - capital (monetary allocations)	158 481	166 736	152 819	11 813	94 861	140 084	(45 223)	-32%	152 819
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(312 934)	(301 551)	(298 811)	(29 978)	95 671	(206 723)	302 394	-146%	(298 811)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(312 934)	(301 551)	(298 811)	(29 978)	95 671	(206 723)	302 394	-146%	(298 811)
Capital expenditure & funds sources									
Capital expenditure	179 893	205 576	224 064	14 799	118 024	205 392	(87 368)	-43%	224 064
Capital transfers recognised	158 481	166 736	152 819	11 813	94 861	140 084	(45 223)	-32%	152 819
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	21 412	38 840	71 245	2 986	23 164	65 308	(42 145)	-65%	71 245
Total sources of capital funds	179 893	205 576	224 064	14 799	118 024	205 392	(87 368)	-43%	224 064
Financial position									
Total current assets	631 500	366 049	635 383		771 846				635 383
Total non current assets	7 408 660	7 515 728	7 264 303		7 189 712				7 264 303
Total current liabilities	791 729	297 641	486 955		677 038				486 955
Total non current liabilities	547 802	534 920	535 604		557 401				535 604
Community wealth/Equity	6 700 628	7 049 216	6 877 128		6 727 120				6 877 128
Cash flows									
Net cash from (used) operating	232 638	151 264	120 529	(19 515)	79 901	45 407	(34 495)	-76%	120 529
Net cash from (used) investing	(178 373)	(151 250)	(165 105)	(14 799)	(118 024)	(151 346)	(33 322)	22%	(165 105)
Net cash from (used) financing	(47 309)	(32 000)	(12 499)	3 848	(9 064)	(11 754)	(2 690)	23%	(12 499)
Cash/cash equivalents at the month/year end	57 464	1 265	390	–	10 277	(60 229)	(70 506)	117%	390
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	100 962	38 365	55 918	36 329	37 934	33 589	165 179	878 231	1 346 507
Creditors Age Analysis									
Total Creditors	75 557	49 603	9 873	38 612	8 999	1 745	91 413	2 768	278 570

KZN252 Newcastle - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		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>		360,307	412,281	410,733	28,113	384,440	376,506	7,934	2%	410,733
Executive and council		11,473	8,717	9,959	1,027	10,859	9,129	1,729	19%	9,959
Finance and administration		348,834	403,564	400,774	27,086	373,581	367,376	6,205	2%	400,774
Internal audit		—	—	—	—	—	—	—		—
<i>Community and public safety</i>		32,639	55,083	98,933	3,804	43,986	90,689	(46,702)	-51%	98,933
Community and social services		18,274	29,534	16,496	1,079	24,671	15,122	9,549	63%	16,496
Sport and recreation		541	698	7,532	22	1,122	6,904	(5,782)	-84%	7,532
Public safety		6,942	11,450	10,863	714	7,930	9,958	(2,028)	-20%	10,863
Housing		6,836	13,331	63,971	1,989	10,237	58,640	(48,403)	-83%	63,971
Health		47	71	71	0	27	65	(38)	-59%	71
<i>Economic and environmental services</i>		109,277	87,648	119,867	10,425	122,195	126,675	(4,480)	-4%	119,867
Planning and development		70,898	22,907	26,143	(2,535)	19,837	23,964	(4,127)	-17%	26,143
Road transport		38,379	64,741	93,724	12,959	102,358	102,711	(353)	0%	93,724
Environmental protection		—	—	—	—	—	—	—		—
<i>Trading services</i>		1,282,385	1,380,276	1,368,921	79,394	1,276,218	1,305,235	(29,018)	-2%	1,368,921
Energy sources		718,633	770,528	780,636	45,230	667,158	715,583	(48,425)	-7%	780,636
Water management		290,791	316,642	267,341	17,302	307,316	295,453	11,863	4%	267,341
Waste water management		176,687	195,371	206,219	8,828	192,455	189,034	3,422	2%	206,219
Waste management		96,274	97,735	114,726	8,035	109,288	105,165	4,122	4%	114,726
<i>Other</i>	4	132	169	164	12	128	151	(23)	-15%	164
Total Revenue - Functional	2	1,784,740	1,935,457	1,998,619	121,747	1,826,966	1,899,255	(72,289)	-4%	1,998,619
Expenditure - Functional										
<i>Governance and administration</i>		541,588	412,389	442,968	30,304	376,321	406,054	(29,733)	-7%	442,968
Executive and council		190,702	81,497	107,649	6,996	71,779	98,678	(26,899)	-27%	107,649
Finance and administration		350,886	330,892	334,775	23,308	304,542	306,877	(2,335)	-1%	334,775
Internal audit		—	—	545	—	—	500	(500)	-100%	545
<i>Community and public safety</i>		181,581	223,369	344,389	19,145	203,150	315,690	(112,540)	-36%	344,389
Community and social services		26,192	29,016	88,193	2,229	25,370	80,843	(55,473)	-69%	88,193
Sport and recreation		68,213	76,393	89,207	8,009	69,093	81,773	(12,680)	-16%	89,207
Public safety		58,141	65,757	62,775	7,142	58,484	57,544	940	2%	62,775
Housing		25,358	44,877	96,434	1,369	43,900	88,398	(44,498)	-50%	96,434
Health		3,678	7,327	7,780	396	6,302	7,132	(829)	-12%	7,780
<i>Economic and environmental services</i>		250,510	264,341	239,997	10,610	249,542	219,997	29,545	13%	239,997
Planning and development		24,167	27,477	30,312	1,957	23,018	27,786	(4,768)	-17%	30,312
Road transport		226,343	236,865	209,685	8,653	226,524	192,211	34,313	18%	209,685
Environmental protection		—	—	—	—	—	—	—		—
<i>Trading services</i>		1,123,847	1,335,639	1,268,807	90,596	900,605	1,163,073	(262,468)	-23%	1,268,807
Energy sources		608,813	708,833	714,260	61,625	525,637	654,738	(129,101)	-20%	714,260
Water management		383,390	493,851	399,307	22,791	301,838	366,032	(64,193)	-18%	399,307
Waste water management		60,109	65,969	71,969	238	8,902	65,971	(57,069)	-87%	71,969
Waste management		71,534	66,986	83,271	5,942	64,227	76,332	(12,105)	-16%	83,271
<i>Other</i>		148	1,270	1,270	1,070	1,678	1,164	514	44%	1,270
Total Expenditure - Functional	3	2,097,674	2,237,008	2,297,430	151,725	1,731,295	2,105,978	(374,683)	-18%	2,297,430
Surplus/ (Deficit) for the year		(312,934)	(301,551)	(298,811)	(29,978)	95,671	(206,723)	302,394	-146%	(298,811)

KZN252 Newcastle - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Ref	2017/18	Budget Year 2018/19							
		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		66,746	68,030	69,271	3,854	72,950	63,498	9,452	14.9%	69,271
Vote 2 - COMMUNITY SERVICES		130,826	139,488	136,201	9,941	143,894	124,851	19,043	15.3%	136,201
Vote 3 - BUDGET AND TREASURY		293,561	344,251	326,775	24,259	311,490	299,544	11,946	4.0%	326,775
Vote 4 - MUNICIPAL MANAGER		—	—	1,150	—	—	1,054	(1,054)	-100.0%	1,150
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		77,865	36,407	79,032	(534)	30,202	72,446	(42,244)	-58.3%	79,032
Vote 6 - TECHNICAL SERVICES		497,109	576,754	605,554	38,998	601,272	622,279	(21,007)	-3.4%	605,554
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		718,633	770,528	780,636	45,230	667,158	715,583	(48,425)	-6.8%	780,636
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	1,784,740	1,935,458	1,998,619	121,747	1,826,966	1,899,255	(72,289)	-3.8%	1,998,619
Expenditure by Vote	1									
Vote 1 - CORPORATE SERVICES		239,523	146,473	153,163	5,540	131,035	140,399	(9,364)	-6.7%	153,163
Vote 2 - COMMUNITY SERVICES		284,594	291,202	301,688	26,927	269,520	276,547	(7,027)	-2.5%	301,688
Vote 3 - BUDGET AND TREASURY		162,888	152,792	167,186	14,199	135,592	153,253	(17,661)	-11.5%	167,186
Vote 4 - MUNICIPAL MANAGER		70,952	62,110	76,977	7,391	63,765	70,562	(6,797)	-9.6%	76,977
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		59,379	79,124	128,017	4,396	68,597	117,349	(48,752)	-41.5%	128,017
Vote 6 - TECHNICAL SERVICES		671,525	796,474	757,796	31,648	537,148	694,646	(157,498)	-22.7%	757,796
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		608,813	708,833	712,605	61,625	525,637	653,221	(127,584)	-19.5%	712,605
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	2,097,674	2,237,008	2,297,430	151,725	1,731,295	2,105,978	(374,683)	-17.8%	2,297,430
Surplus/ (Deficit) for the year	2	(312,934)	(301,551)	(298,811)	(29,978)	95,671	(206,723)	302,394	-146.3%	(298,811)

KZN252 Newcastle - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		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		252,934	295,785	282,785	22,100	268,924	259,220	9,704	4%	282,785
Service charges - electricity revenue		649,843	686,768	683,349	44,725	592,337	626,403	(34,066)	-5%	683,349
Service charges - water revenue		156,568	161,896	170,146	14,146	162,232	155,967	6,265	4%	170,146
Service charges - sanitation revenue		90,849	95,532	107,116	8,828	100,032	98,190	1,842	2%	107,116
Service charges - refuse revenue		65,141	64,354	81,345	8,026	75,904	74,566	1,338	2%	81,345
Service charges - other		—	—	—	—	—	—	—	—	—
Rental of facilities and equipment		7,815	8,642	8,171	651	7,454	7,490	(35)	0%	8,171
Interest earned - external investments		4,826	4,041	4,041	288	4,781	3,704	1,077	29%	4,041
Interest earned - outstanding debtors		11,595	13,218	9,780	530	7,408	8,965	(1,557)	-17%	9,780
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		6,103	8,710	8,117	720	7,992	7,441	551	7%	8,117
Licences and permits		10	13	14	2	12	13	(1)	-11%	14
Agency services		—	—	—	—	—	—	—	—	—
Transfers and subsidies		365,726	384,734	453,909	7,355	483,271	483,271	—	—	453,909
Other revenue		14,848	45,029	34,828	2,563	21,760	31,926	(10,166)	-32%	34,828
Gains on disposal of PPE		—	—	2,200	—	—	2,017	(2,017)	-100%	2,200
Total Revenue (excluding capital transfers and contributions)		1,626,259	1,768,722	1,845,800	109,934	1,732,106	1,759,171	(27,066)	-2%	1,845,800
Expenditure By Type										
Employee related costs		538,871	537,171	548,527	53,596	508,284	502,817	5,467	1%	548,527
Remuneration of councillors		21,527	24,119	25,710	2,138	22,512	23,568	(1,056)	-4%	25,710
Debt impairment		137,597	163,946	163,946	5,785	83,208	150,284	(67,076)	-45%	163,946
Depreciation & asset impairment		452,759	525,578	472,145	30,966	332,849	432,799	(99,951)	-23%	472,145
Finance charges		35,355	43,979	43,718	4,794	40,856	40,075	781	2%	43,718
Bulk purchases		530,968	618,730	602,230	29,946	449,155	552,044	(102,889)	-19%	602,230
Other materials		6,673	3,763	3,467	603	2,976	3,178	(202)	-6%	3,467
Contracted services		53,171	34,945	95,709	3,163	61,627	87,734	(26,107)	-30%	95,709
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Other expenditure		320,751	284,777	341,977	20,736	229,828	313,479	(83,651)	-27%	341,977
Loss on disposal of PPE		—	—	—	—	—	—	—	—	—
Total Expenditure		2,097,674	2,237,008	2,297,430	151,725	1,731,295	2,105,978	(374,683)	-18%	2,297,430
Surplus/(Deficit)		(471,415)	(468,287)	(451,630)	(41,791)	810	(346,807)	347,617	(0)	(451,630)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		158,481	166,736	152,819	11,813	94,861	140,084	(45,223)	(0)	152,819
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		(312,934)	(301,551)	(298,811)	(29,978)	95,671	(206,723)			(298,811)
Taxation								—		
Surplus/(Deficit) after taxation		(312,934)	(301,551)	(298,811)	(29,978)	95,671	(206,723)			(298,811)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(312,934)	(301,551)	(298,811)	(29,978)	95,671	(206,723)			(298,811)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(312,934)	(301,551)	(298,811)	(29,978)	95,671	(206,723)			(298,811)

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		1,955	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		8,912	2,640	18,276	331	2,930	16,753	(13,823)	-83%	18,276
Vote 3 - BUDGET AND TREASURY		-	1,000	1,218	(64)	854	1,116	(262)	-23%	1,218
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		36,701	-	12,924	458	8,162	11,847	(3,685)	-31%	12,924
Vote 6 - TECHNICAL SERVICES		130,826	197,436	186,647	14,074	105,217	171,093	(65,876)	-39%	186,647
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		1,499	4,500	5,000	-	862	4,583	(3,721)	-81%	5,000
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	179,893	205,576	224,064	14,799	118,024	205,392	(87,368)	-43%	224,064
Total Capital Expenditure		179,893	205,576	224,064	14,799	118,024	205,392	(87,368)	-43%	224,064
Capital Expenditure - Functional Classification										
Governance and administration		1,955	1,000	1,218	(64)	854	1,116	(262)	-23%	1,218
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,955	1,000	1,218	(64)	854	1,116	(262)	-23%	1,218
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9,455	2,640	19,389	331	2,946	17,774	(14,827)	-83%	19,389
Community and social services		8,048	990	7,915	246	1,887	7,256	(5,368)	-74%	7,915
Sport and recreation		766	1,650	10,450	85	1,042	9,579	(8,537)	-89%	10,450
Public safety		99	-	-	-	-	-	-	-	-
Housing		543	-	1,024	-	17	939	(922)	-98%	1,024
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		46,849	142,436	80,345	13,609	78,611	73,650	4,962	7%	80,345
Planning and development		20,512	-	13,558	458	8,145	12,428	(4,283)	-34%	13,558
Road transport		26,337	142,436	66,787	13,150	70,466	61,221	9,245	15%	66,787
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		105,987	59,500	123,112	924	35,612	112,853	(77,241)	-68%	123,112
Energy sources		1,499	4,500	5,000	-	862	4,583	(3,721)	-81%	5,000
Water management		104,489	55,000	118,112	924	34,750	108,270	(73,519)	-68%	118,112
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		15,646	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	179,893	205,576	224,064	14,799	118,024	205,392	(87,368)	-43%	224,064
Funded by:										
National Government		133,909	148,032	132,932	11,567	80,970	121,854	(40,884)	-34%	132,932
Provincial Government		8,926	18,704	19,887	246	13,891	18,230	(4,339)	-24%	19,887
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		15,646	-	-	-	-	-	-	-	-
Transfers recognised - capital		158,481	166,736	152,819	11,813	94,861	140,084	(45,223)	-32%	152,819
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		21,412	38,840	71,245	2,986	23,164	65,308	(42,145)	-65%	71,245
Total Capital Funding		179,893	205,576	224,064	14,799	118,024	205,392	(87,368)	-43%	224,064

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

KZN252 Newcastle - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - CORPORATE SERVICES		1,955	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES		8,912	2,640	18,276	331	2,930	16,753	(13,823)	-83%	18,276
Vote 3 - BUDGET AND TREASURY		-	1,000	1,218	(64)	854	1,116	(262)	-23%	1,218
Vote 4 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 5 - DEVELOPMENT PLANNING AND HUMAN SETTLEMENT		36,701	-	12,924	458	8,162	11,847	(3,685)	-31%	12,924
Vote 6 - TECHNICAL SERVICES		130,826	197,436	186,647	14,074	105,217	171,093	(65,876)	-39%	186,647
Vote 7 - ELECTRICAL AND MECHANICAL SERVICES		1,499	4,500	5,000	-	862	4,583	(3,721)	-81%	5,000
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	179,893	205,576	224,064	14,799	118,024	205,392	(87,368)	-43%	224,064
Total Capital Expenditure		179,893	205,576	224,064	14,799	118,024	205,392	(87,368)	-43%	224,064
Capital Expenditure - Functional Classification										
Governance and administration		1,955	1,000	1,218	(64)	854	1,116	(262)	-23%	1,218
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,955	1,000	1,218	(64)	854	1,116	(262)	-23%	1,218
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9,455	2,640	19,389	331	2,946	17,774	(14,827)	-83%	19,389
Community and social services		8,048	990	7,915	246	1,887	7,256	(5,368)	-74%	7,915
Sport and recreation		766	1,650	10,450	85	1,042	9,579	(8,537)	-89%	10,450
Public safety		99	-	-	-	-	-	-	-	-
Housing		543	-	1,024	-	17	939	(922)	-96%	1,024
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		46,849	142,436	80,345	13,609	78,611	73,650	4,962	7%	80,345
Planning and development		20,512	-	13,558	458	8,145	12,428	(4,283)	-34%	13,558
Road transport		26,337	142,436	66,787	13,150	70,466	61,221	9,245	15%	66,787
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		105,987	59,500	123,112	924	35,612	112,853	(77,241)	-68%	123,112
Energy sources		1,499	4,500	5,000	-	862	4,583	(3,721)	-81%	5,000
Water management		104,489	55,000	118,112	924	34,750	108,270	(73,519)	-68%	118,112
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		15,646	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	179,893	205,576	224,064	14,799	118,024	205,392	(87,368)	-43%	224,064
Funded by:										
National Government		133,909	148,032	132,932	11,567	80,970	121,854	(40,884)	-34%	132,932
Provincial Government		8,926	18,704	19,887	246	13,891	18,230	(4,339)	-24%	19,887
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		15,646	-	-	-	-	-	-	-	-
Transfers recognised - capital		158,481	166,736	152,819	11,813	94,861	140,084	(45,223)	-32%	152,819
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		21,412	38,840	71,245	2,986	23,164	65,308	(42,145)	-65%	71,245
Total Capital Funding		179,893	205,576	224,064	14,799	118,024	205,392	(87,368)	-43%	224,064

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

KZN252 Newcastle - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		10,058	1,265	390	5,269	390
Call investment deposits		47,407	10,951	44,303	5,009	44,303
Consumer debtors		483,690	305,160	480,520	668,990	480,520
Other debtors		77,879	33,098	97,018	77,922	97,018
Current portion of long-term receivables		4			2	-
Inventory		12,462	15,575	13,152	14,654	13,152
Total current assets		631,500	366,049	635,383	771,846	635,383
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		379,606	361,651	379,606	379,606	379,606
Investments in Associate		275,279	298,182	275,279	275,279	275,279
Property, plant and equipment		6,740,721	6,840,820	6,599,109	6,524,002	6,599,109
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		5,585	7,650	2,841	3,100	2,841
Other non-current assets		7,469	7,425	7,469	7,726	7,469
Total non current assets		7,408,660	7,515,728	7,264,303	7,189,712	7,264,303
TOTAL ASSETS		8,040,160	7,881,777	7,899,686	7,961,558	7,899,686
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		29,717	33,987	25,598	11,055	25,598
Consumer deposits		18,967	16,867	22,527	23,510	22,527
Trade and other payables		703,755	240,096	399,539	603,183	399,539
Provisions		39,290	6,691	39,290	39,290	39,290
Total current liabilities		791,729	297,641	486,955	677,038	486,955
Non current liabilities						
Borrowing		402,595	373,941	390,397	412,194	390,397
Provisions		145,207	160,980	145,207	145,207	145,207
Total non current liabilities		547,802	534,920	535,604	557,401	535,604
TOTAL LIABILITIES		1,339,531	832,561	1,022,559	1,234,438	1,022,559
NET ASSETS	2	6,700,628	7,049,216	6,877,128	6,727,120	6,877,128
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,674,079	7,046,945	6,871,933	6,698,829	6,871,933
Reserves		26,549	2,271	5,194	28,291	5,194
TOTAL COMMUNITY WEALTH/EQUITY	2	6,700,628	7,049,216	6,877,128	6,727,120	6,877,128

KZN252 Newcastle - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		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		180,280	233,985	233,890	21,064	214,404	214,399	5	0%	233,890
Service charges		835,627	859,570	883,041	64,804	719,512	809,454	(89,942)	-11%	883,041
Other revenue		43,610	37,516	36,397	2,685	110,197	33,364	76,833	230%	36,397
Government - operating		353,954	384,734	444,821	50	389,033	389,033	-		444,821
Government - capital		217,288	162,426	153,079	-	93,964	93,964	-		153,079
Interest		15,421	9,328	8,442	713	12,189	7,738	4,451	58%	8,442
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1,363,970)	(1,492,315)	(1,595,559)	(104,037)	(1,418,541)	(1,462,596)	(44,054)	3%	(1,595,559)
Finance charges		(49,571)	(43,979)	(43,582)	(4,794)	(40,856)	(39,950)	906	-2%	(43,582)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		232,638	151,264	120,529	(19,515)	79,901	45,407	(34,495)	-76%	120,529
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	21,200	13,200	-	-	12,100	(12,100)	-100%	13,200
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (Increase) other non-current receivables		-	33,125	45,759	-	-	41,946	(41,946)	-100%	45,759
Decrease (Increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(178,373)	(205,576)	(224,064)	(14,799)	(118,024)	(205,392)	(87,368)	43%	(224,064)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(178,373)	(151,250)	(165,105)	(14,799)	(118,024)	(151,346)	(33,322)	22%	(165,105)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	3,561	-	-	2,967	(2,967)	-100%	3,561
Payments										
Repayment of borrowing		(47,309)	(32,000)	(16,060)	3,848	(9,064)	(14,721)	(5,657)	38%	(16,060)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(47,309)	(32,000)	(12,499)	3,848	(9,064)	(11,754)	(2,690)	23%	(12,499)
NET INCREASE/ (DECREASE) IN CASH HELD		6,956	(31,986)	(57,075)	(30,467)	(47,187)	(117,693)			(57,075)
Cash/cash equivalents at beginning:		50,508	33,251	57,465		57,465	57,465			57,465
Cash/cash equivalents at month/year end:		57,464	1,265	390		10,277	(60,229)			390

References

1. Material variances to be explained in Table SC1

KZN252 Newcastle - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Licences and permits	-11%	Dependent on the consumers reaction	
	Interest earned - external investments	29%	Due to an increase on our debtors book.	
	Interest earned - outstanding debtors	-17%	Interest on investments has not been recognised.	
	Other Revenue	-32%	Other revenue is dependent on levels of consumption and therefore fluctuates every month.	
2	<u>Expenditure By Type</u>			
	Depreciation & asset impairment	-23%	Opening balance haven't been finalized due to year end	
	Debt Impairment	-45%	Bulk of the Debt Impairment is calculated bi-annually	
	Contracted Services	-30%	Invoice from service providers haven't yet received	
	Bulk purchases	-19%	Variance will decrease as we head towards the colder months.	
	Other expenditure	-27%	Cross cut measures are implemented to reduce the expenditure for other expenditure	
3	<u>Capital Expenditure</u>			
	Grant funded projects	-32%	Delays in the SCM process, particularly on appointment consultants, incapacity of contractors	Fast track SCM processes and management of contractors
	Internally funded projects	-65%	Most of projects rolled over from 2016/17, with no need for new SCM processes	None
	Repairs and maintenance	15%	Under-budgeting due to cash-flow challenges	None
4	<u>Financial Position</u>			
	Property Plant and Equipment		Slow capital expenditure and depreciation	
	Investment property		Revaluation, which was finalised after financial budget was approved	
	Investment in Associate		Decrease in Net Asset Value of the Entity, which was confirmed after annual budget was approved	
	Consumer Debtors		Change in bad debt provision due to cleaning up of debtors and indigent books	
	Trade and other payables		Error during annual budgeting	
5	<u>Cash Flow</u>			
	Net Cash from Operating Activities	-76%	Equitable Share and other grants bulk of it received early in the financial year	
	Net Cash Used from Investing Activities	22%	Slow capital expenditure	
	Net Cash Used from Financial Activities	23%	Based on amortisation schedules	None
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

KZN252 Newcastle - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

Description of financial indicator	Basis of calculation	Ref	2017/18	Budget Year 2018/19			
			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		-0.6%	25.5%	22.5%	2.4%	3.0%
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		17.0%	9.2%	11.9%	15.3%	11.9%
Gearing	Long Term Borrowing/ Funds & Reserves		1516.4%	16463.8%	7515.8%	1457.0%	7515.8%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	79.8%	123.0%	130.5%	114.0%	130.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		7.3%	4.1%	9.2%	1.5%	9.2%
<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		34.5%	19.1%	31.3%	43.1%	31.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	4.2%	3.3%	3.3%		
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	44.2%	50.0%	50.0%		
Employee costs	Employee costs/Total Revenue - capital revenue		33.1%	30.4%	29.7%	29.3%	29.7%
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		30.0%	32.2%	27.9%	2.4%	3.8%
<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 - M11 May

Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy	
		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	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	19,871	8,938	9,045	7,550	7,355	7,213	43,738	232,896	336,607	298,752	2,057		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	43,745	6,023	10,156	6,389	9,686	5,055	2,223	11,019	94,296	34,372	108		
Receivables from Non-exchange Transactions - Property Rates	1400	28,495	7,416	10,742	6,632	6,387	6,099	36,149	140,128	242,049	195,396	1,139		
Receivables from Exchange Transactions - Waste Water Management	1500	14,136	5,959	5,871	5,811	5,570	5,528	31,810	182,229	256,913	230,948	1,189		
Receivables from Exchange Transactions - Waste Management	1600	10,138	4,146	4,366	3,984	3,805	4,930	21,421	80,165	132,955	114,305	364		
Receivables from Exchange Transactions - Property Rental Debtors	1700	572	182	151	128	121	116	572	2,492	4,334	3,429	5		
Interest on Arrear Debtor Accounts	1810	1,348	696	10,071	677	662	619	3,482	42,143	59,688	47,583	72		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	(17,343)	5,005	5,516	5,158	4,348	4,028	25,784	187,159	219,654	226,476	859		
Total By Income Source	2000	100,962	38,365	55,918	36,329	37,934	33,589	165,179	878,231	1,346,507	1,151,262	5,812	-	
2017/18 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	4,437	945	14,362	1,384	498	460	6,815	18,592	47,483	27,749	-		
Commercial	2300	32,943	8,863	13,727	8,871	12,470	8,395	15,143	50,016	150,429	94,896	0		
Households	2400	61,067	28,430	27,758	25,984	24,923	24,687	142,917	807,287	1,143,054	1,025,799	5,812		
Other	2500	2,514	127	71	89	43	46	304	2,335	5,530	2,819	-		
Total By Customer Group	2600	100,962	38,365	55,918	36,329	37,934	33,589	165,179	878,231	1,346,507	1,151,262	5,812	-	

KZN252 Newcastle - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

R thousands	Description	NT Code	Budget Year 2018/19								Total
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type											
	Bulk Electricity	0100	27 866	36 252	-	30 000	-	-	89 069	-	183 187
	Bulk Water	0200	7 948	7 948	7 948	7 948	7 948	-	-	-	39 739
	PAYE deductions	0300	10 330	-	-	-	-	-	-	-	10 330
	VAT (output less input)	0400	495	-	-	-	-	-	-	-	495
	Pensions / Retirement deductions	0500	16 005	-	-	-	-	-	-	-	16 005
	Loan repayments	0600	-	-	-	-	-	-	-	-	-
	Trade Creditors	0700	12 883	5 404	1 925	664	1 051	1 745	2 344	2 768	28 785
	Auditor General	0800	30	-	-	-	-	-	-	-	30
	Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type		1000	75 557	49 603	9 873	38 612	8 999	1 745	91 413	2 768	278 570

KZN252 Newcastle - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
Nedbank		12 months	Call Account	Call account	15	–	–	366	366
Standard Bank		12 months	Call Account	Call account	3,035	1	44,167	(40,089)	4,079
ABSA		12 months	Call Account	Call account	125	3	3,240	(2,675)	564
								–	
Municipality sub-total					3,175		47,407	(42,398)	5,009
<u>Entities</u>									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				3,175		47,407	(42,398)	5,009

KZN252 Newcastle - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		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:		353,098	368,807	378,607	–	378,539	378,539	–		378,607
Local Government Equitable Share		317,467	341,408	341,408	–	341,408	341,408	–		341,408
Water Services Operating Subsidy		–	–	–	–	–	–	–		–
EPWP Incentive		4,166	3,199	3,199	–	3,199	3,199	–		3,199
Integrated National Electrification Programme		–	–	–	–	–	–	–		–
Finance Management		1,700	1,700	1,700	–	1,700	1,700	–		1,700
Municipal Systems Improvement	3	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant (WSIG)		2,500	–	–	–	–	–	–		–
Municipal Infrastructure Grant (MIG)		18,265	7,500	17,300	–	17,232	17,232	–		17,300
Energy Efficiency and Demand Management		9,000	15,000	15,000	–	15,000	15,000	–		15,000
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		15,598	14,097	13,939	–	8,673	8,673	–		13,939
Provincialisation of Libraries		5,923	6,234	6,234	–	6,234	6,234	–		6,234
Level 2 accreditation		8,761	7,437	7,437	–	2,221	2,221	–		7,437
Museums Services		350	368	218	–	218	218	–		218
Community Library Services Grant		564	–	–	–	–	–	–		–
Sport and Recreation	4	–	58	50	–	–	–	–		50
Health subsidy		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		1,850	–	52,275	–	1,522	1,522	–		52,275
COGTA Grant		1,000	–	–	–	–	–	–		–
Tirelo Boshia Grant		850	–	1,150	–	1,150	1,150	–		1,150
EED Housing Grant		–	–	51,125	–	372	372	–		51,125
Total Operating Transfers and Grants	5	370,546	382,904	444,821	–	388,734	388,734	–		444,821
Capital Transfers and Grants										
National Government:		173,606	142,732	132,932	–	79,000	79,000	–		132,932
Neighbourhood Development Partnership		34,767	–	–	–	–	–	–		–
Municipal Infrastructure Grant (MIG)		96,339	102,732	92,932	–	39,000	39,000	–		92,932
Integrated National Electrification Programme		–	–	–	–	–	–	–		–
Emergency efficiency & demand side management		–	–	–	–	–	–	–		–
Municipal water infrastructure		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant (WSIG)		42,500	40,000	40,000	–	40,000	40,000	–		40,000
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		890	19,997	20,147	–	14,964	14,964	–		20,147
Level 2 accreditation		–	–	–	–	–	–	–		–
Recapitalisation of Community Libraries		–	–	–	–	–	–	–		–
Sport and Recreation		890	7,850	7,850	–	2,667	2,667	–		7,850
Community Library Service		–	12,147	12,297	–	12,297	12,297	–		12,297
Museum		–	–	–	–	–	–	–		–
Corridor Development		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		19,076	–	–	–	–	–	–		–
European Union		19,076	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	193,571	162,729	153,079	–	93,964	93,964	–		153,079
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	564,117	545,633	597,900	–	482,697	482,697	–		597,900

KZN252 Newcastle - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		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:		353,549	368,807	378,607	682	369,698	375,507	(1,618)	-0.4%	378,607
Local Government Equitable Share		317,467	341,408	341,408	—	341,408	341,408	—		341,408
Water Services Operating Subsidy		—		—	—		—	—		—
EPWP Incentive		4,166	3,199	3,199	45	2,920	2,932	(12)	-0.4%	3,199
Integrated National Electrification Programme		—		—	—		—	—		—
Finance Management		1,700	1,700	1,700	132	1,087	1,558	(471)	-30.2%	1,700
Water Services Infrastructure Grant (WSIG)		2,500		—	—		—	—		—
Energy Efficiency and Demand side Management Grant		9,451	15,000	15,000	504	9,559	13,750			15,000
Municipal Infrastructure Grant (MIG)		18,265	7,500	17,300	—	14,723	15,858	(1,135)	-7.2%	17,300
Provincial Government:		11,989	14,097	13,939	2,318	7,242	12,777	(5,496)	-43.0%	13,939
Level 2 accreditation		5,196	7,437	7,437	1,802	6,726	6,817	(91)	-1.3%	7,437
Recapitalisation of Community Libraries		5,923	6,234	6,234	510	510	5,715	(5,205)	-91.1%	6,234
Museums Services		343	368	218	—		200	(200)	-100.0%	218
Community Library Services Grant		527		—	—		—	—		—
Sport and Recreation			58	50	6	6	46			50
Health subsidy		—		—	—		—	—		—
District Municipality:		—		—	—	—	—	—		—
[insert description]								—		
Other grant providers:		1,850	—	1,150	—	913	1,054	(141)	-13.4%	1,150
COGTA Grant		1,000						—		—
Tirelo Boshia Grant		850		1,150	—	913	1,054	(141)	-13.4%	1,150
EED Housing Grant				51,125	—	13,095	46,864			51,125
Total operating expenditure of Transfers and Grants:		367,388	382,904	393,696	2,999	377,853	389,339	(7,255)	-1.9%	393,696
Capital expenditure of Transfers and Grants										
National Government:		161,487	142,732	132,932	4,960	74,970	121,854	(46,884)	-38.5%	132,932
Neighbourhood Development Partnership		22,648			—	—		—		
Municipal Infrastructure Grant (MIG)		96,339	102,732	92,932	2,678	41,809	85,188	(43,379)	-50.9%	92,932
Integrated National Electrification Programme		—		—	—			—		—
Ernergy efficiency & demand side management		—		—	—			—		—
Water Services Infrastructure Grant (WSIG)		42,500	40,000	40,000	2,282	33,161	36,667	(3,505)	-9.6%	40,000
MWIG				—	—			—		—
Provincial Government:		3,177	19,997	20,147	175	8,557	18,468	(9,911)	-53.7%	20,147
Level 2 accreditation		—						—		
Recapitalisation of Community Libraries		—								
Sport and Recreation		881	7,850	7,850		695	7,196			7,850
Community Library		2,297	12,147	12,297	175	7,862	11,272			12,297
Museum		—								
Sport and Recreation		—						—		
District Municipality:		—	—	—	—	—	—	—		—
								—		
								—		
Other grant providers:		17,533	—	—	—	—	—	—		—
European Union		17,533						—		
								—		
Total capital expenditure of Transfers and Grants		182,198	162,729	153,079	5,136	83,527	140,322	(56,795)	-40.5%	153,079
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		549,586	545,633	546,775	8,135	461,380	529,661	(64,050)	-12.1%	546,775

KZN252 Newcastle - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May

Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		6,000	–	807	–	
Local Government Equitable Share					–	
Water Services Operating Subsidy					–	
EPWP Incentive					–	
Integrated National Electrification Programme					–	
Finance Management					–	
Museums Services					–	
Massification		6,000	–	807		
Other transfers and grants [insert description]					–	
Provincial Government:		14,116	225	11,795	2,321	16.4%
Provincialisation of Libraries		13,643	225	11,795	1,848	13.5%
Museums Services		473			473	100.0%
Community Library Services Grant		–			–	
Sport and Recreation					–	
Health subsidy					–	
District Municipality:		–	–	–	–	
[insert description]					–	
Other grant providers:		3,544	2,905	2,905	639	18.0%
Grant skill development		3,544	2,905	2,905	639	18.0%
COGTA Grant					–	
Total operating expenditure of Approved Roll-overs		23,660	3,130	15,507	2,960	12.5%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		17,119	488	7,647	9,472	55.3%
Neighbourhood Development Partnership		12,119	488	7,068	5,050	41.7%
Water Services Infrastructure Grant (WSIG)					–	
Massification		5,000		578	4,422	88.4%
Other capital transfers [insert description]					–	
Provincial Government:		–	–	–	–	
Corridor Development					–	
District Municipality:		–	–	–	–	
Other grant providers:		–	–	–	–	
Total capital expenditure of Approved Roll-overs		17,119	488	7,647	9,472	55.3%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		40,778	3,618	23,154	12,432	30.5%

Summary of Employee and Councillor remuneration	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		13,489	14,836	14,174	1,182	15,304	12,993	2,311	18%	14,174
Pension and UIF Contributions		1,218	1,448	2,087	151		1,913	(1,913)	-100%	2,087
Medical Aid Contributions		82	95	81	7	71	74	(3)	-4%	81
Motor Vehicle Allowance		3,627	6,686	5,469	467	4,586	5,013	(417)	-8%	5,469
Cellphone Allowance		2,050	-	2,652	227	1,562	2,431	(869)	-36%	2,652
Housing Allowances		921	1,054	996	87	639	913	(74)	-8%	996
Other benefits and allowances		140	-	252	17	140	231	(91)	-39%	252
Sub Total - Councillors		21,527	24,119	25,710	2,138	22,512	23,568	(1,056)	-4%	25,710
% Increase	4		12.0%	19.4%						19.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		7,786	10,224	10,187	1,376	7,335	9,338	(2,004)	-21%	10,187
Pension and UIF Contributions		87	-	-	-	-	-	-	-	-
Medical Aid Contributions		35	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		117	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		64	-	-	-	-	-	-	-	-
Payments in lieu of leave		119	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	2	8,208	10,224	10,187	1,376	7,335	9,338	(2,004)	-21%	10,187
% Increase	4		24.6%	24.1%						24.1%
Other Municipal Staff										
Basic Salaries and Wages		355,966	344,446	345,446	32,988	347,564	316,659	30,905	10%	345,446
Pension and UIF Contributions		61,859	56,621	56,621	5,106	51,167	51,902	(735)	-1%	56,621
Medical Aid Contributions		22,024	23,976	23,976	2,574	21,643	21,978	(335)	-2%	23,976
Overtime		28,988	20,000	30,393	5,881	21,375	27,860	(6,485)	-23%	30,393
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		20,617	26,185	26,185	1,953	19,860	24,003	(4,143)	-17%	26,185
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		7,583	9,945	9,945	682	6,927	9,116	(2,190)	-24%	9,945
Other benefits and allowances		13,300	17,788	17,788	3,037	32,415	16,305	16,109	99%	17,788
Payments in lieu of leave		20,297	27,987	27,987	(0)	(0)	25,654	(25,654)	-100%	27,987
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	2	530,663	526,947	538,340	52,221	500,949	493,478	7,471	2%	538,340
% Increase	4		-0.7%	1.4%						1.4%
Total Parent Municipality		560,398	561,269	574,237	55,734	530,796	526,384	4,412	1%	574,237
			0.2%	2.5%						

% 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		560,398	561,289	574,237	55,734	530,796	526,384	4,412	1%	574,237
% increase	4		0.2%	2.5%						2.5%
TOTAL MANAGERS AND STAFF		538,871	537,171	548,527	53,596	508,284	502,817	5,467	1%	548,527

KZN252 Newcastle - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Description	Ref	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget				
Cash Receipts By Source																	
Property rates		14,613	16,203	18,667	22,077	18,197	17,668	24,252	22,216	24,263	21,767	21,064	(15,926)	205,063	219,417	234,776	
Service charges - electricity revenue		45,178	41,802	68,744	43,558	55,440	54,277	48,778	47,271	27,490	36,835	42,499	122,766	634,638	682,551	728,596	
Service charges - water revenue		7,612	7,614	7,572	8,880	7,995	8,369	13,248	11,081	15,020	13,954	7,985	16,618	125,947	134,763	144,196	
Service charges - sanitation revenue		3,929	4,306	4,208	5,121	4,233	4,184	8,099	5,823	8,953	8,865	5,490	17,030	80,241	85,858	91,868	
Service charges - refuse		3,438	3,569	3,740	3,888	4,116	3,597	4,770	5,551	6,227	8,074	5,003	13,116	65,068	69,623	74,497	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		680	613	767	759	693	598	652	653	749	639	651	(127)	7,326	8,059	8,865	
Interest earned - external investments		-	634	0	271	973	788	752	219	434	322	288	(681)	4,001	10,337	11,370	
Interest earned - outstanding debtors		711	670	825	779	906	889	1,200	(34)	528	598	435	(3,982)	3,525	6,897	7,587	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		90	915	22	27	19	6	3,657	113	1,346	507	720	(5,861)	1,561	6,226	6,849	
Licences and permits		2	1	1	2	0	1	2	0	1	0	2	1	12	13	15	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operating		114,467	13,714	16,573	13,734	1,913	121,303	3,639	1,208	102,434	312	50	(57,545)	331,488	314,600	321,688	
Other revenue		7,096	5,240	4,647	2,896	9,222	12,402	1,499	19,418	4,001	312	2,885	(41,098)	28,321	20,944	23,003	
Cash Receipts by Source		197,815	95,279	125,767	101,971	103,707	224,083	110,547	113,519	191,447	91,873	86,871	44,311	1,487,191	1,559,288	1,651,310	
Other Cash Flows by Source																	
Transfer receipts - capital		39,000	-	-	25,573	-	2,617	-	-	26,774	-	-	121,723	215,686	184,662	222,540	
Contributions & Contributed assets		-	-	-	-	-	2,454	-	-	1	-	-	(443)	2,012	2,000	2,000	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	670	458	
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		236,815	95,279	125,767	127,544	103,707	229,153	110,547	113,519	218,223	91,873	86,871	167,294	1,706,594	1,746,620	1,876,308	
Cash Payments by Type																	
Employee related costs		37,532	45,071	51,918	46,447	44,332	47,747	47,300	45,641	47,212	41,082	53,596	(37,044)	470,815	466,484	499,225	
Remuneration of councillors		2,075	1,834	1,792	2,025	2,100	2,192	2,039	2,014	2,498	2,231	2,138	(1,882)	21,055	22,076	23,458	
Interest paid		3,875	3,812	3,532	3,958	1,743	2,408	4,461	3,654	3,857	4,764	4,794	9,456	50,312	56,347	53,785	
Bulk purchases - Electricity		11	-	10,000	24,788	322	66,349	34,434	20,000	56,278	33,481	21,357	217,920	484,938	589,715	633,450	
Bulk purchases - Water & Sewer		-	6,911	6,911	-	-	13,823	-	-	-	-	-	40,579	66,224	-	-	
Other materials		94	141	236	269	151	150	248	680	189	214	603	567	3,543	3,745	3,932	
Contracted services		-	-	2,585	4,198	7,162	6,814	11,392	1,823	6,142	16,283	3,163	(20,731)	38,832	53,355	55,313	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses		7,105	16,349	17,136	25,250	16,345	30,182	33,260	19,099	47,299	30,370	20,736	72,674	335,804	322,720	333,292	
Cash Payments by Type		50,691	74,118	94,110	106,935	72,155	169,655	133,132	92,911	163,475	128,404	106,386	281,540	1,473,524	1,598,863	1,602,455	
Other Cash Flows/Payments by Type																	
Capital assets		3,436	10,348	2,174	12,580	15,784	18,715	13,541	5,212	14,177	7,248	14,799	101,087	219,112	184,662	222,540	
Repayment of borrowing		0	523	2,118	3,931	2,913	18,110	(3,362)	(3,653)	(2,904)	(4,764)	(3,848)	20,311	29,375	37,206	41,351	
Other Cash Flows/Payments		155,629	48,826	24,072	24,072	38,885	-	-	-	-	-	-	(267,413)	-	-	-	
Total Cash Payments by Type		209,756	133,815	98,402	147,529	129,737	206,490	143,312	94,470	174,749	130,889	117,338	135,524	1,722,011	1,820,731	1,866,345	
NET INCREASE/(DECREASE) IN CASH HELD		27,059	(38,536)	27,365	(19,985)	(26,030)	22,663	(32,764)	19,050	43,474	(39,016)	(30,467)	31,770	(15,417)	(74,112)	9,962	
Cash/cash equivalents at the month/year beginning:		57,465	84,524	45,988	73,352	53,367	27,337	50,000	17,236	36,286	79,760	40,744	10,278	57,465	42,048	(32,064)	
Cash/cash equivalents at the month/year end:		84,524	45,988	73,352	53,367	27,337	50,000	17,236	36,286	79,760	40,744	10,278	42,048	42,048	(32,064)	(22,102)	

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		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		252,934	295,785	282,785	22,100	268,924	259,220	9,704	4%	282,785
Service charges - electricity revenue		649,843	686,768	683,349	44,725	592,337	626,403	(34,066)	-5%	683,349
Service charges - water revenue		156,568	161,896	170,146	14,146	162,232	155,967	6,265	4%	170,146
Service charges - sanitation revenue		90,849	95,532	107,116	8,828	100,032	98,190	1,842	2%	107,116
Service charges - refuse revenue		65,141	64,354	81,345	8,026	75,904	74,566	1,338	2%	81,345
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		7,815	8,642	8,171	651	7,454	7,490	(35)	0%	8,171
Interest earned - external investments		4,826	4,041	4,041	288	4,781	3,704	1,077	29%	4,041
Interest earned - outstanding debtors		11,595	13,218	9,780	530	7,408	8,965	(1,557)	-17%	9,780
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6,103	8,710	8,117	720	7,992	7,441	551	7%	8,117
Licences and permits		10	13	14	2	12	13	(1)	-11%	14
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		365,726	384,734	453,909	7,355	483,271	483,271	-	-	453,909
Other revenue		14,848	45,029	34,828	2,563	21,760	31,926	(10,166)	-32%	34,828
Gains on disposal of PPE		-	-	2,200	-	-	2,017	(2,017)	-100%	2,200
Total Revenue (excluding capital transfers and contributions)		1,626,259	1,768,722	1,845,800	109,934	1,732,106	1,758,171	(27,066)	-2%	1,845,800
Expenditure By Type										
Employee related costs		538,871	537,171	548,527	53,596	508,284	502,817	5,467	1%	548,527
Remuneration of councillors		21,527	24,119	25,710	2,138	22,512	23,568	(1,056)	-4%	25,710
Debt impairment		137,597	163,946	163,946	5,785	83,208	150,284	(67,076)	-45%	163,946
Depreciation & asset impairment		452,759	525,578	472,145	30,966	332,849	432,799	(99,951)	-23%	472,145
Finance charges		35,355	43,979	43,718	4,794	40,856	40,075	781	2%	43,718
Bulk purchases		530,968	618,730	602,230	29,946	449,155	552,044	(102,889)	-19%	602,230
Other materials		6,673	3,763	3,467	603	2,976	3,178	(202)	-6%	3,467
Contracted services		53,171	34,945	95,709	3,163	61,627	87,734	(26,107)	-30%	95,709
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		320,751	284,777	341,977	20,736	229,828	313,479	(83,651)	-27%	341,977
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		2,097,674	2,237,008	2,297,430	151,725	1,731,295	2,105,978	(374,683)	-18%	2,297,430
Surplus/(Deficit)		(471,415)	(468,287)	(451,630)	(41,791)	810	(346,807)	347,617	-100%	(451,630)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		158,481	166,736	152,819	3,526	83,048	127,349	(44,301)	-35%	152,819
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		(312,934)	(301,551)	(298,811)	(38,266)	83,858	(219,457)	303,316	-138%	(298,811)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(312,934)	(301,551)	(298,811)	(38,266)	83,858	(219,457)	303,316	-138%	(298,811)

KZN252 Newcastle - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M11 May

[illegible]

KZN252 Newcastle - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	382	17,131	17,131	3,436	3,436	17,131	13,696	79.9%	2%
August	6,685	17,131	17,131	10,348	13,783	34,263	20,479	59.8%	7%
September	16,817	17,131	17,131	2,174	15,957	51,394	35,437	69.0%	8%
October	10,827	17,131	17,131	12,590	28,548	68,525	39,977	58.3%	14%
November	16,130	17,131	17,131	15,784	44,332	85,656	41,324	48.2%	22%
December	16,899	17,131	17,131	18,715	63,047	102,788	39,740	38.7%	31%
January	15,359	17,131	17,131	13,575	76,622	119,919	43,297	36.1%	37%
February	16,694	17,131	20,829	5,177	81,800	140,748	58,949	41.9%	40%
March	14,498	17,131	20,829	14,177	95,977	161,577	65,600	40.6%	47%
April	13,418	17,131	20,829	7,248	103,225	182,406	79,181	43.4%	0
May	7,386	17,131	20,829	14,799	118,024	203,235	85,211	41.9%	0
June	44,798	17,131	20,829			224,064	-		
Total Capital expenditure	179,893	205,576	224,064	118,024					

KZN252 Newcastle - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		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 new assets by Asset Class/Sub-class										
Infrastructure		74,850	107,732	92,254	4,551	45,667	84,566	38,899	46.0%	92,254
Roads Infrastructure		27,783	68,232	67,642	3,491	22,507	62,005	39,498	63.7%	67,642
Roads		27,685	68,232	67,642	3,491	22,507	62,005	39,498	63.7%	67,642
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares		99			-	-	-	-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection					-	-	-	-		
Storm water Conveyance					-	-	-	-		
Attenuation					-	-	-	-		
Electrical Infrastructure		1,499	4,500	5,500	-	862	5,042	4,180	82.9%	5,500
Power Plants		-			-	-	-	-		
HV Substations		-			-	-	-	-		
HV Switching Station		-			-	-	-	-		
HV Transmission Conductors		-			-	-	-	-		
MV Substations		-			-	-	-	-		
MV Switching Stations		-			-	-	-	-		
MV Networks		1,499			-	-	-	-		
LV Networks		-	4,500	5,500	-	862	5,042	4,180	82.9%	5,500
Capital Spares		-			-	-	-	-		
Water Supply Infrastructure		38,268	35,000	13,082	1,061	16,354	12,001	(4,353)	-36.3%	13,082
Dams and Weirs					-	-	-	-		
Boreholes					-	-	-	-		
Reservoirs					-	-	-	-		
Pump Stations					-	-	-	-		
Water Treatment Works		38,268	35,000	13,082	1,061	16,354	12,001	(4,353)	-36.3%	13,082
Bulk Mains					-	-	-	-		
Distribution					-	-	-	-		
Distribution Points					-	-	-	-		
PRV Stations					-	-	-	-		
Capital Spares					-	-	-	-		
Sanitation Infrastructure		7,299	-	6,020	-	5,943	5,518	(425)	-7.7%	6,020
Pump Station					-	-	-	-		
Reticulation		7,299			-	-	-	-		
Waste Water Treatment Works				6,020	-	5,943	5,518	(425)	-7.7%	6,020
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					-	-	-	-		
Ravellments					-	-	-	-		
Promenades					-	-	-	-		
Capital Spares					-	-	-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres					-	-	-	-		
Core Layers					-	-	-	-		
Distribution Layers					-	-	-	-		
Capital Spares					-	-	-	-		
Community Assets		4,598	21,344	22,017	371	12,869	20,182	7,314	36.2%	22,017
Community Facilities		4,598	21,344	22,017	371	12,869	20,182	7,314	36.2%	22,017
Halls		2,378		77	-	-	70	70	100.0%	77
Centres		-		-	-	-	-	-		-
Crèches		-		-	-	-	-	-		-
Clinics/Care Centres		-		-	-	-	-	-		-
Fire/Ambulance Stations		-		-	-	-	-	-		-
Testing Stations		-		-	-	-	-	-		-
Museums		-		-	-	-	-	-		-
Galleries		-		150	-	-	138	138	100.0%	150
Theatres		-		-	-	-	-	-		-
Libraries		2,221	19,694	20,141	286	12,387	18,462	6,075	32.9%	20,141

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	1,650	1,650	85	482	1,513	1,031	68.2%	1,650	
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	-	-	6,000	-	-	5,500	5,500	100.0%	6,000	
Revenue Generating	-	-	6,000	-	-	5,500	5,500	100.0%	6,000	
Improved Property	-	-	6,000	-	-	5,500	5,500	100.0%	6,000	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	15,677	-	1,000	-	-	917	917	100.0%	1,000	
Operational Buildings	15,677	-	1,000	-	-	917	917	100.0%	1,000	
Municipal Offices	15,677	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	1,000	-	-	917	917	100.0%	1,000	
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	2,278	1,000	1,332	(64)	903	1,221	318	26.0%	1,332	
Furniture and Office Equipment	2,278	1,000	1,332	(64)	903	1,221	318	26.0%	1,332	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	97,403	130,076	122,604	4,858	59,439	112,387	52,948	47.1%	122,604

KZN252 Newcastle - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		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		49,870	58,000	58,000	3,924	37,895	53,167	15,272	28.7%	58,000
Roads Infrastructure		26,783	28,000	28,000	3,000	17,059	25,667	8,607	33.5%	28,000
Roads		26,685	28,000	28,000	3,000	17,059	25,667	8,607	33.5%	28,000
Road Structures					-	-	-	-		
Road Furniture					-	-	-	-		
Capital Spares		99			-	-	-	-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection					-	-	-	-		
Storm water Conveyance					-	-	-	-		
Attenuation					-	-	-	-		
Electrical Infrastructure		1,499	-	-	-	-	-	-		-
Power Plants					-	-	-	-		
HV Substations					-	-	-	-		
HV Switching Station					-	-	-	-		
HV Transmission Conductors		-			-	-	-	-		
MV Substations					-	-	-	-		
MV Switching Stations					-	-	-	-		
MV Networks		1,499			-	-	-	-		
LV Networks					-	-	-	-		
Capital Spares					-	-	-	-		
Water Supply Infrastructure		14,288	30,000	30,000	924	20,836	27,500	6,664	24.2%	30,000
Dams and Weirs					-	-	-	-		
Boreholes					-	-	-	-		
Reservoirs					-	-	-	-		
Pump Stations					-	-	-	-		
Water Treatment Works		14,288	30,000	30,000	924	20,836	27,500	6,664	24.2%	30,000
Bulk Mains					-	-	-	-		
Distribution					-	-	-	-		
Distribution Points					-	-	-	-		
PRV Stations					-	-	-	-		
Capital Spares					-	-	-	-		
Sanitation Infrastructure		7,299	-	-	-	-	-	-		-
Pump Station					-	-	-	-		
Reticulation		7,299			-	-	-	-		
Waste Water Treatment Works					-	-	-	-		
Outfall Sewers					-	-	-	-		
Toilet Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites					-	-	-	-		
Waste Transfer Stations					-	-	-	-		
Waste Processing Facilities					-	-	-	-		
Waste Drop-off Points					-	-	-	-		
Waste Separation Facilities					-	-	-	-		
Electricity Generation Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines					-	-	-	-		
Rail Structures					-	-	-	-		
Rail Furniture					-	-	-	-		
Drainage Collection					-	-	-	-		
Storm water Conveyance					-	-	-	-		
Attenuation					-	-	-	-		
MV Substations					-	-	-	-		
LV Networks					-	-	-	-		
Capital Spares					-	-	-	-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps					-	-	-	-		
Piers					-	-	-	-		
Revetments					-	-	-	-		
Promenades					-	-	-	-		
Capital Spares					-	-	-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres					-	-	-	-		
Core Layers					-	-	-	-		
Distribution Layers					-	-	-	-		
Capital Spares					-	-	-	-		
Community Assets		4,598	-	-	-	-	-	-		-
Community Facilities		4,598	-	-	-	-	-	-		-
Halls		2,378			-	-	-	-		
Centres					-	-	-	-		
Crèches					-	-	-	-		
Clinics/Care Centres					-	-	-	-		

Fire/Ambulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries	2,221										
Cemeteries/Crematoria											
Police											
Ports											
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											
Load Settlement Software Applications											
Unspecified											
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment											
Furniture and Office Equipment	2,278	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2,278										
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment											
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Transport Assets											
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	56,746	58,000	58,000	3,924	37,895	53,167	15,272	28.7%	58,000	

KZN252 Newcastle - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		112,526	34,116	71,550	3,847	46,621	65,588	18,967	28.9%	71,550
Roads Infrastructure		38,142	9,508	12,956	222	1,070	11,876	10,806	91.0%	12,956
Roads		38,142	8,808	12,496	222	1,033	11,454	10,421	91.0%	12,496
Road Structures										
Road Furniture										
Capital Spares			700	460		37	422	385	91.2%	460
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		28,615	16,208	16,322	2,467	13,216	14,962	1,746	11.7%	16,322
Power Plants										
HV Substations										
HV Switching Station			2,300							
HV Transmission Conductors		27,902	8,908	16,322	2,467	13,216	14,962	1,746	11.7%	16,322
MV Substations		50								
MV Switching Stations										
MV Networks										
LV Networks		664	5,000							
Capital Spares										
Water Supply Infrastructure		45,768	8,400	8,773	959	7,020	8,042	1,022	12.7%	8,773
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations			3,000	8,773	959	7,020	8,042	1,022	12.7%	8,773
Water Treatment Works		21,448								
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares		24,321	5,400							
Sanitation Infrastructure				33,500	199	25,315	30,708	5,393	17.8%	33,500
Pump Station										
Reticulation										
Waste Water Treatment Works				33,500	199	25,315	30,708	5,393	17.8%	33,500
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		2,520	13,239	3,576	117	1,608	3,278	1,670	50.9%	3,576

Community Facilities	2,520	13,239	3,576	117	1,426	3,278	1,853	56.5%	3,576
Halls	322	400	37	87	901	34	(866)	-2528.7%	37
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	31	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	50	-	-	-	-	-	-	-
Galleries	-	36	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	54	250	160	-	13	147	134	91.4%	160
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	1,054	2,054	946	30	512	867	355	40.9%	946
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	7,127	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	100	1,062	-	-	974	974	100.0%	1,062
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	100	-	-	-	-	-	-	-
Capital Spares	1,091	3,093	1,371	-	-	1,257	1,257	100.0%	1,371
Sport and Recreation Facilities	-	-	-	-	182	-	(182)	#DIV/0!	-
Indoor Facilities	-	-	-	-	182	-	(182)	#DIV/0!	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	130	2	80	-	18	73	55	75.0%	80
Monuments	130	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	18	-	(18)	#DIV/0!	-
Works of Art	-	2	80	-	-	73	73	100.0%	80
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	341	4,885	1,068	1,262	8,883	979	(7,904)	-807.1%	1,068
Operational Buildings	41	3,894	1,068	1,262	8,883	979	(7,904)	-807.1%	1,068
Municipal Offices	41	1,008	1,008	1,262	8,883	924	(7,859)	-861.0%	1,008
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	50	60	-	-	55	55	100.0%	60
Yards	-	-	-	-	-	-	-	-	-
Stores	-	143	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	2,693	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	300	991	-	-	-	-	-	-	-
Staff Housing	300	486	-	-	-	-	-	-	-
Social Housing	-	505	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	2,940	4,925	3,615	866	3,180	3,314	134	4.0%	3,615
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	2,940	4,925	3,615	866	3,180	3,314	134	4.0%	3,615
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	2,940	4,925	3,615	866	3,180	3,314	134	4.0%	3,615
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	4,794	-	-	-	-	-	-	-
Furniture and Office Equipment	-	4,794	-	-	-	-	-	-	-

<u>Machinery and Equipment</u>		2,887	6,161	6,836	709	7,586	6,267	(1,320)	-21.1%	6,836
Machinery and Equipment		2,887	6,161	6,836	709	7,586	6,267	(1,320)	-21.1%	6,836
<u>Transport Assets</u>		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
<u>Land</u>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	121,344	68,123	66,727	6,801	67,897	79,500	11,603	14.6%	66,727

KZN252 Newcastle - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		389,477	445,747	400,430	26,679	299,385	387,061	67,676	18.4%	400,430
Roads Infrastructure		204,158	166,567	149,633	12,867	144,074	137,163	(6,911)	-5.0%	149,633
Roads		204,158	166,567	149,633	12,867	144,074	137,163	(6,911)	-5.0%	149,633
Road Structures					-	-		-		
Road Furniture					-	-		-		
Capital Spares					-	-		-		
Storm water Infrastructure		-	1,754	1,576	1,995	22,279	1,445	(20,834)	-1442.1%	1,576
Drainage Collection		-			-	-		-		
Storm water Conveyance		-	1,754	1,576	1,995	22,279	1,445	(20,834)	-1442.1%	1,576
Attenuation		-			-	-		-		
Electrical Infrastructure		41,959	78,761	70,754	5,156	58,627	64,858	6,230	9.6%	70,754
Power Plants					-	-		-		
HV Substations					-	-		-		
HV Switching Station					-	-		-		
HV Transmission Conductors		-			-	-		-		
MV Substations					-	-		-		
MV Switching Stations					-	-		-		
MV Networks		41,959	78,761	70,754	5,156	58,627	64,858	6,230	9.6%	70,754
LV Networks					-	-		-		
Capital Spares					-	-		-		
Water Supply Infrastructure		110,992	141,905	127,478	2,890	32,291	116,855	84,564	72.4%	127,478
Dams and Weirs					-	-		-		
Boreholes					-	-		-		
Reservoirs					-	-		-		
Pump Stations					-	-		-		
Water Treatment Works		-	141,905	127,478	2,890	32,291	116,855	84,564	72.4%	127,478
Bulk Mains					-	-		-		
Distribution		110,992			-	-		-		
Distribution Points					-	-		-		
PRV Stations					-	-		-		
Capital Spares					-	-		-		
Sanitation Infrastructure		30,201	56,760	50,989	3,771	42,113	46,740	4,627	9.9%	50,989
Pump Station					-	-		-		
Reticulation		30,201	56,760	50,989	3,771	42,113	46,740	4,627	9.9%	50,989
Waste Water Treatment Works					-	-		-		
Outfall Sewers					-	-		-		
Toilet Facilities					-	-		-		
Capital Spares					-	-		-		
Solid Waste Infrastructure		2,167	-	-	-	-	-	-		-
Landfill Sites					-	-		-		
Waste Transfer Stations					-	-		-		
Waste Processing Facilities					-	-		-		
Waste Drop-off Points					-	-		-		
Waste Separation Facilities					-	-		-		
Electricity Generation Facilities					-	-		-		
Capital Spares		2,167			-	-		-		
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		2,436	4,428	3,978	620	3,441	3,646	206	5.6%	3,978
Community Facilities		1,591	4,428	3,978	464	1,864	3,646	1,782	48.9%	3,978
Halls		77	144	129	9	98	119	23	19.2%	129
Centres					-	-		-		-

Crèches			-	-	-	-	-	-	-
Clinics/Care Centres			-	-	-	-	-	-	-
Fire/Ambulance Stations	123	231	208	15	154	190	36	19.2%	208
Testing Stations			-	-	-	-	-	-	-
Museums			-	-	-	-	-	-	-
Galleries			-	-	-	-	-	-	-
Theatres			-	-	-	-	-	-	-
Libraries	120	225	202	15	150	185	36	19.2%	202
Cemeteries/Crematoria	431	604	623	364	658	571	(286)	-50.1%	623
Police			-	-	-	-	-	-	-
Ports			-	-	-	-	-	-	2,815
Public Open Space	841	3,134	2,815	61	607	2,580	1,974	76.5%	-
Nature Reserves			-	-	-	-	-	-	-
Public Ablution Facilities	-		-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-
Stalls			-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-
Airports			-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals			-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-
Sport and Recreation Facilities	845	-	-	158	1,577	-	(1,577)	#DIV/0!	-
Indoor Facilities			-	-	-	-	-	-	-
Outdoor Facilities	845		-	158	1,577	-	(1,577)	#DIV/0!	-
Capital Spares	-		-	-	-	-	-	-	-
Heritage assets	130	-	-	-	-	-	-	-	-
Monuments	130	-	-	-	-	-	-	-	-
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	44,629	75,403	67,737	1,137	12,733	62,092	49,359	79.5%	67,737
Operational Buildings	44,629	75,403	67,737	1,137	12,733	62,092	49,359	79.5%	67,737
Municipal Offices	44,629	75,403	67,737	1,137	12,733	62,092	49,359	79.5%	67,737
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	1,952	-	-	197	2,240	-	(2,240)	#DIV/0!	-
Servitudes			-	-	-	-	-	-	-
Licences and Rights	1,952	-	-	197	2,240	-	(2,240)	#DIV/0!	-
Water Rights			-	-	-	-	-	-	-
Effluent Licenses			-	-	-	-	-	-	-
Solid Waste Licenses			-	-	-	-	-	-	-
Computer Software and Applications	1,952		-	197	2,240	-	(2,240)	#DIV/0!	-
Local Settlement Software Applications			-	-	-	-	-	-	-
Unspecified			-	-	-	-	-	-	-
Computer Equipment	1,103	-	-	107	1,240	-	(1,240)	#DIV/0!	-
Computer Equipment	1,103		-	107	1,240	-	(1,240)	#DIV/0!	-
Furniture and Office Equipment	1,607	-	-	223	2,195	-	(2,195)	#DIV/0!	-
Furniture and Office Equipment	1,607		-	223	2,195	-	(2,195)	#DIV/0!	-
Machinery and Equipment	5,442	-	-	302	6,770	-	(6,770)	#DIV/0!	-
Machinery and Equipment	5,442		-	302	6,770	-	(6,770)	#DIV/0!	-
Transport Assets	6,113	-	-	517	4,845	-	(4,845)	#DIV/0!	-
Transport Assets	6,113		-	517	4,845	-	(4,845)	#DIV/0!	-
Land	-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	452,889	525,576	472,145	29,783	332,849	432,799	99,951	23.1%	472,145

KZN252 Newcastle - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May

Description	Ref	2017/18	Budget Year 2018/19							
		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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		18,961	17,500	28,500	5,794	18,363	26,125	7,762	29.7%	28,500
Roads Infrastructure		5,212	9,000	20,000	3,746	13,489	18,333	4,845	26.4%	20,000
Roads		5,212	9,000	20,000	3,746	13,489	18,333	4,845	26.4%	20,000
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		13,750	8,500	8,500	2,048	4,875	7,792	2,917	37.4%	8,500
Dams and Weirs					-	-	-	-		
Boreholes					-	-	-	-		
Reservoirs					-	-	-	-		
Pump Stations					-	-	-	-		
Water Treatment Works		13,750	8,500	8,500	2,048	4,875	7,792	2,917	37.4%	8,500
Bulk Mains					-	-	-	-		
Distribution					-	-	-	-		
Distribution Points					-	-	-	-		
PRV Stations					-	-	-	-		
Capital Spares					-	-	-	-		
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station					-	-	-	-		
Reticulation					-	-	-	-		
Waste Water Treatment Works					-	-	-	-		
Outfall Sewers					-	-	-	-		
Toilet Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites					-	-	-	-		
Waste Transfer Stations					-	-	-	-		
Waste Processing Facilities					-	-	-	-		
Waste Drop-off Points					-	-	-	-		
Waste Separation Facilities					-	-	-	-		
Electricity Generation Facilities					-	-	-	-		
Capital Spares					-	-	-	-		
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines					-	-	-	-		
Rail Structures					-	-	-	-		
Rail Furniture					-	-	-	-		
Drainage Collection					-	-	-	-		
Storm water Conveyance					-	-	-	-		
Attenuation					-	-	-	-		
MV Substations					-	-	-	-		
LV Networks					-	-	-	-		
Capital Spares					-	-	-	-		
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps					-	-	-	-		
Piers					-	-	-	-		
Revetments					-	-	-	-		
Promenades					-	-	-	-		
Capital Spares					-	-	-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres					-	-	-	-		
Core Layers					-	-	-	-		
Distribution Layers					-	-	-	-		
Capital Spares					-	-	-	-		
Community Assets		6,225	-	13,967	223	2,328	12,803	10,476	81.8%	13,967
Community Facilities		5,460	-	6,167	223	1,767	5,653	3,887	68.7%	6,167
Halls					-	-	-	-		
Centres					-	-	-	-		

Orchets				-	-	-	-		
Clinics/Care Centres				-	-	-	-		
Fire/Ambulance Stations				-	-	-	-		
Testing Stations				-	-	-	-		
Museums				-	-	-	-		
Galleries				-	-	-	-		
Theatres				-	-	-	-		
Libraries	5,460		6,167	223	1,767	5,653	3,887	68.7%	6,167
Cemeteries/Crematoria				-	-	-	-		
Police				-	-	-	-		
Parks				-	-	-	-		
Public Open Space				-	-	-	-		
Nature Reserves				-	-	-	-		
Public Ablution Facilities				-	-	-	-		
Markets				-	-	-	-		
Stalls				-	-	-	-		
Abattoirs				-	-	-	-		
Airports				-	-	-	-		
Taxi Ranks/Bus Terminals				-	-	-	-		
Capital Spares				-	-	-	-		
Sport and Recreation Facilities	766	-	7,800	-	561	7,150	6,569	92.2%	7,800
Indoor Facilities			7,800	-	561	7,150	6,569	92.2%	7,800
Outdoor Facilities	766			-	-	-	-		
Capital Spares				-	-	-	-		
Heritage assets	257	-	-	-	-	-	-	-	-
Monuments	257			-	-	-	-		
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	300	-	993	-	-	911	911	100.0%	993
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices				-	-	-	-		
Pay/Enquiry Points				-	-	-	-		
Building Plan Offices				-	-	-	-		
Workshops				-	-	-	-		
Yards				-	-	-	-		
Stores				-	-	-	-		
Laboratories				-	-	-	-		
Training Centres				-	-	-	-		
Manufacturing Plant				-	-	-	-		
Depots				-	-	-	-		
Capital Spares				-	-	-	-		
Housing	300	-	993	-	-	911	911	100.0%	993
Staff Housing	300		993	-	-	911	911	100.0%	993
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	-	-	-	-	-	-	-	-	-
Machinery and Equipment				-	-	-	-		
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	25,744	17,500	43,461	6,017	20,691	39,839	19,146	48.1%

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital exp

check balance	-0	-	-	0	0	-	-	-	-
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- Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May 2019

Description	NEWCASTLE MUNICIPALITY								
	2017/18	Current Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Service charges - water revenue	78,793	82,934		8,445	78,385	76,023	2,362	3.1%	82,934
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)	78,793	82,934	-	8,445	78,385	76,023	2,362	3.1%	82,934
Expenditure By Type									
Employee related costs	4,226	12,352		999	11,246	11,323	(77)	-0.7%	12,352
Remuneration of Directors	-	-		-	-	-	-		-
Debt impairment	-	-		-	-	-	-		-
Depreciation & asset impairment	77,705	681		57	625	625	(0)	0.0%	681
Finance charges	-	-		-	-	-	-		-
Bulk purchases	14,944	21,303		1,775	19,461	19,528	(67)	-0.3%	21,303
Other materials	5,781	5,108		162	5,408	4,682	725	15.5%	5,108
Contracted services		8,261		89	3,382	7,573	(4,191)	-55.3%	8,261
Transfers and grants	-	-		-	-	-	-		-
Other expenditure	25,034	28,169		(2,477)	27,086	25,822	1,264	4.9%	28,169
Loss on disposal of PPE	-	-		-	-	-	-		-
Total Expenditure	127,689	75,875	-	604	67,207	69,552	(2,345)	-3.4%	75,875
Recharge									
Head Office Recharge		30,253		2,151	27,776	27,732	44	0.2%	30,253
Surplus/(Deficit)	(48,896)	(23,194)	-	5,690	(16,598)	(21,261)			(23,194)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
Transfers and subsidies - capital (in-kind - all)									
Surplus/(Deficit) for the year	(48,896)	(23,194)	-	5,690	(16,598)	(21,261)			(23,194)



NEWCASTLE MUNICIPALITY
(Registration number KZ252)

**ANNUAL FINANCIAL STATEMENTS
FOR THE 11 MONTHS ENDED 31 MAY 2019**

Newcastle Municipality

Annual Financial Statements for the 11 months ended 31 May 2019

Statement of Financial Position as at 31 May 2019

Figures in Rand	Note(s)	31 May 2019	30 June 2018
Assets			
Current Assets			
Inventories		14 654 430	12 462 150
Other financial assets		1 820	3 621
Receivables from exchange transactions		57 377 426	64 591 613
Receivables from non-exchange transactions		20 544 270	13 287 220
Consumer debtors from exchange transactions		668 990 296	483 690 209
Cash and cash equivalents		10 277 807	57 464 870
		771 846 049	631 499 683
Non-Current Assets			
Investment property		379 606 000	379 606 000
Property, plant and equipment		6 524 001 709	6 740 721 091
Intangible assets		3 099 536	5 585 264
Heritage assets		7 725 668	7 468 510
Investments in associates		275 279 106	275 279 106
		7 189 712 019	7 408 659 971
Total Assets		7 961 558 068	8 040 159 654
Liabilities			
Current Liabilities			
Other financial liabilities		11 031 062	29 483 981
Finance lease obligation		23 464	233 511
Payables from exchange transactions		545 500 857	645 662 370
VAT payable		-	1 775 605
Consumer deposits		23 510 176	18 966 524
Unspent conditional grants and receipts		57 681 669	56 316 815
Defined benefits		7 997 613	7 997 613
Provision for rehabilitation of landfill site		31 292 755	31 292 755
		677 037 596	791 729 174
Non-Current Liabilities			
Other financial liabilities		412 063 686	402 570 627
Finance lease obligation		129 948	24 309
Defined benefits		145 207 202	145 207 202
		557 400 836	547 802 138
Total Liabilities		1 234 438 432	1 339 531 312
Net Assets		6 727 119 636	6 700 628 342
Reserves			
Housing Development fund		27 786 998	26 076 953
Self insurance reserve		504 029	472 159
Accumulated surplus		6 698 828 609	6 674 079 215
Total Net Assets		6 727 119 636	6 700 628 327

Newcastle Municipality

Annual Financial Statements for the 11 months ended 31 May 2019

Statement of Financial Performance

Figures in Rand	Note(s)	11 months ended 31 May 2019	Year ended 30 June 2018
Revenue			
Service charges		926 936 822	959 936 419
Rental of facilities and equipment		7 454 493	7 814 644
Profit on sale of Assets		7 231 917	-
Sundry revenue		6 906 403	5 300 637
Other income		721 870	931 633
Fee income		10 478 423	11 118 686
Interest received		12 188 877	15 420 561
Property Rates		268 923 814	253 485 719
Government grants & subsidies		483 270 829	556 662 414
Fines		7 991 631	6 680 062
Total revenue		1 732 105 079	1 817 350 775
Expenditure			
Employee costs		508 283 988	548 805 318
Remuneration of councillors		22 511 792	23 164 255
Depreciation and amortisation		332 848 799	449 661 715
Impairment of assets		-	4 372 191
Finance costs		40 856 321	49 571 016
Lease rentals on operating lease		1 808 926	3 081 352
Debt Impairment		83 207 638	208 940 574
Collection costs		553 718	1 657 929
Bulk purchases		449 155 411	540 941 513
Contracted services		64 828 994	90 574 430
General Expenses		227 239 597	312 469 169
Total expenditure		1 731 295 184	2 233 239 462
Operating surplus (deficit)		809 895	(415 888 687)
Share of deficit in investment in associates		-	(26 501 493)
Actuarial gains/losses		-	(5 793 705)
Fair value adjustments to investment property		-	14 584 000
		-	(17 711 198)
Surplus (deficit) for the 11 months		809 895	(433 599 885)

Newcastle Municipality

Annual Financial Statements for the 11 months ended 31 May 2019

Statement of Changes in Net Assets

Figures in Rand	Donations and public contributions	Insurance reserve	Total reserves	Accumulated surplus	Total net assets
Balance at 01 July 2017	25 071 001	530 020	25 601 021	7 108 684 886	7 134 285 907
Changes in net assets					
Deficit for the year	-	-	-	(433 599 885)	(433 599 885)
Transfer to Housing Development Fund	1 005 952	-	1 005 952	(1 005 952)	-
Transfer from Self Insurance Reserve	-	(57 861)	(57 861)	57 861	-
Prior year Adjustments on Assets	-	-	-	(57 695)	(57 695)
Total changes	1 005 952	(57 861)	948 091	(434 605 671)	(433 657 580)
Balance at 01 July 2018	26 076 953	472 159	26 549 112	6 674 079 215	6 700 628 327
Deficit for the year	-	-	-	809 895	809 895
Transfer to Housing Development Plan	1 710 045	-	1 710 045	(1 710 045)	-
Transfer from Insurance reserves	-	31 870	31 870	(31 870)	-
Clearing Accruals	-	-	-	25 681 414	25 681 414
Total changes	1 710 045	31 870	1 741 915	24 749 394	26 491 309
Balance at 31 May 2019	27 786 998	504 029	28 291 027	6 698 828 609	6 727 119 636

Newcastle Municipality

Annual Financial Statements for the 11 months ended 31 May 2019

Cash Flow Statement

Figures in Rand	Note(s)	11 months ended 31 May 2019	Year ended 30 June 2018
Cash flows from operating activities			
Receipts			
Sale of goods and services		1 044 113 370	1 059 516 765
Grants		482 996 882	571 242 725
Interest income		12 188 877	15 420 561
		<u>1 539 299 129</u>	<u>1 646 180 051</u>
Payments			
Employee costs and Councillors remuneration		(530 795 780)	(571 969 573)
Suppliers		(887 745 391)	(792 000 098)
Finance costs		(40 856 321)	(49 571 016)
		<u>(1 459 397 492)</u>	<u>(1 413 540 687)</u>
Net cash flows from operating activities		<u>79 901 637</u>	<u>232 639 364</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(118 024 432)	(178 368 024)
Purchase of other intangible assets		-	(4 879)
Net cash flows from investing activities		<u>(118 024 432)</u>	<u>(178 372 903)</u>
Cash flows from financing activities			
Net movements in long term loans		(8 959 860)	(47 163 407)
Movement on finance lease		(104 408)	(145 942)
Net cash flows from financing activities		<u>(9 064 268)</u>	<u>(47 309 349)</u>
Net increase/(decrease) in cash and cash equivalents		<u>(47 187 063)</u>	<u>6 957 112</u>
Cash and cash equivalents at the beginning of the year		57 464 870	50 507 758
Cash and cash equivalents at the end of the year		<u>10 277 807</u>	<u>57 464 870</u>



**LATE PAYMENT CHARGES WILL BE
ADDED TO OVERDUE ACCOUNT**

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

NEWCASTLE MUNICIPALITY
PRIVATE BAG X6621
NEWCASTLE
2940

YOUR ACCOUNT NO	5578885631
BILLING DATE	2019-06-03
TAX INVOICE NO	557550106794
ACCOUNT MONTH	MAY 2019
CURRENT DUE DATE	2019-07-03
VAT REG NO	4000791824
NOTIFIED MAX DEMAND	125,000.00
UTILISED CAPACITY	125,000.00

CONSUMPTION DETAILS (2019-05-01 - 2019-05-31)

ENERGY CONSUMPTION OFF PEAK kWh	17,087,466.64
ENERGY CONSUMPTION STD kWh	16,194,671.56
ENERGY CONSUMPTION PEAK kWh	6,217,541.30
ENERGY CONSUMPTION ALL kWh	39,499,679.50
DEMAND CONSUMPTION - OFF PEAK	69,799.24
DEMAND CONSUMPTION - STD	76,839.04
DEMAND CONSUMPTION - PEAK	69,928.75
DEMAND READING - kW/KVA	76,839.04
REACTIVE ENERGY - OFF PEAK	5,364,641.80
REACTIVE ENERGY - STD	5,013,096.34
REACTIVE ENERGY - PEAK	1,876,761.34
LOAD FACTOR	71.00

PREMISE ID NUMBER

5578885383

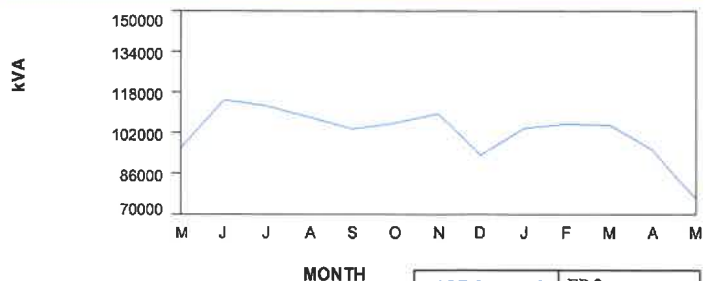
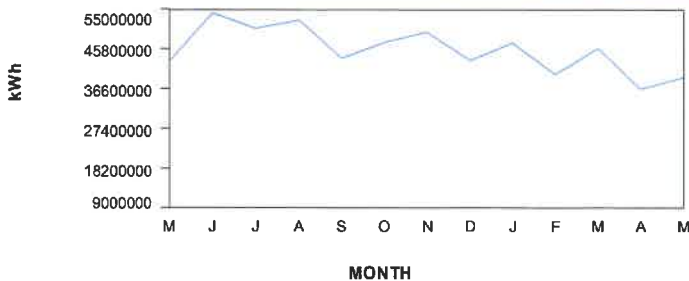
TARIFF NAME: Megaflex

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

Administration Charge @ R119.20 per day for 31 days	R	3,695.20
TX Network Capacity Charge 125,000 kVa @ R9.40 : = R9.40/kVa	R	1,175,000.00
Urban Low Voltage Subsidy 125,000 kVa @ R13.39 : = R13.39/kVa	R	1,673,750.00
Ancillary Service Charge 39,499,680 kWh @ R0.0033 /kWh	R	130,348.94
Low Season Standard Energy Charge 16,194,672 kWh @ R0.6054 /kWh	R	9,804,254.43
Low Season Peak Energy Charge 6,217,541 kWh @ R0.8796 /kWh	R	5,468,949.06
Low Season Off Peak Energy Charge 17,087,467 kWh @ R0.3841 /kWh	R	6,563,296.07
Electrification and Rural Subsidy 39,499,680 kWh @ R0.0742 /kWh	R	2,930,876.26
SERVICE CHARGE	R	115,707.81

TOTAL CHARGES

R **27,865,877.77**



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

Newcastle Municipality Grant Register for May 2019											
Number	Vote number	Description	Opening balance	Receipts	Expenditure for MAY 2019	Adjustments	Total Expenditure before Vat	VAT FOR THE MONTH	Total Vat Amount	Total Expenditure after Vat	Closing balance
1	00050000101	Environmental Management Framework	(602 871.43)				-		-		(602 871.43)
2	000500000401	U.T - Thulo Boesha Project	-	(1 050 000.00)			-		-		(1 050 000.00)
3	000500000701	Chemical town	(823 975.11)				-		-		(823 975.11)
4	000500011501	Electrification Grant	-	(15 000 000.00)	438 260.87		8 428 289.44	65 739.13	1 131 004.41	9 659 303.85	(1 440 646.15)
5	000500020001	Expanded PWVs Incentive	-	-	45 455.40		-		-		-
6	000500050001	Financial Management Grant (FMG)	-	(3 199 000.00)	131 131.87	(30 000.00)	-	1 017.39	2 545.34	2 820 448.35	(278 503.85)
7	000500060501	Grant Skill Development	(1 070 000.36)	(1 700 000.00)	2 786 526.30		2 786 526.30	108 530.89	1 087 892.20	2 905 669.18	(887 604.25)
8	00050013001	Community Library Service Grant	(7 467 958.00)	(12 147 000.00)	172 135.43		14 707 295.65	3 208.74	622 040.76	15 329 605.41	(4 264 991.69)
9	0005002023001	Sports Maintenance Facilities Grant	-	(50 000.00)	6 120.00		-		-	6 120.00	(43 880.00)
10	000500001301	M&G	-	(86 252 000.00)	2 877 871.40	(300 000.00)	49 343 135.59		7 185 864.42	56 232 000.00	-
11	000500000301	Chowder Arts Centre	(58 925.00)	-	-		-		-	-	(58 925.00)
12	000500000301	Corridor Development	(131 074.64)	-	-		-		-	-	(131 074.64)
13	000500100301	Promotional Subsidy	(8 177 457.84)	(8 254 000.00)	473 687.54	(10 008 452.36)	-	38 890.54	1 346 540.24	4 836 916.74	(7 977 000.39)
14	000500100301	Campbell Art Gallery	(229 870.84)	(84 000.00)	-		-		-	-	(465 870.84)
15	00050018001	Fort Anne Museum	(145 867.85)	(84 000.00)	-		-		-	-	(376 867.85)
16	000500200301	City Building Housing	(8 986.32)	(2 220 818.22)	1 800 770.40		6 773 330.91	1 040.22	2 405.61	8 729 025.52	(3 959 255.29)
17	00050019001	Newcastle Airport	(1 816 281.35)	-	-		-		-	-	(1 816 281.35)
18	0005000024001	Neighbourhood Development Partnership Grant	(12 119 787.00)	-	458 445.72	(3 850 520.39)	5 678 470.89	20 278.01	1 380 802.18	7 068 333.04	(5 050 453.96)
19	0005000024001	Municipal Water Infra Grant	-	(40 000 000.00)	1 084 730.46	(1 888 706.80)	30 081 437.30	207 710.47	2 479 913.98	33 161 384.68	(8 527 411.30)
20	0005000024001	Maintenance	(11 000 000.00)	-	-		-		-	-	(11 000 000.00)
21	0005000023001	Art Housing Grants	(4 268 812.79)	-	-		-		-	-	(4 268 812.79)
22	0005000021001	Sports and Recreation	(8 761.33)	(2 686 500.00)	990 733.02	50 000.00	690 733.02		84 110.04	804 843.06	(1 880 417.66)
23	0005000021001	TOTAL	(60 319 417.43)	(141 588 881.89)	10 384 654.41	(15 968 778.15)	144 320 761.12	543 384.28	14 812 048.50	145 812 809.27	(57 651 687.88)

PREPARED BY:

REVIEWED BY:

REVIEWED BY:

AUTHORIZED BY:

C HARIPARSAD
ACCOUNTANT:
GENERAL
ACCOUNT &
ADMIN
SERVICES

B.N KHUMALO

MANAGER

M.S NDLOVU

DIRECTOR:
BUDGET &
FINANCIAL
REFORMS

S.M NKOSI

ACTING STRATEGIC
EXECUTIVE DIRECTOR:
BUDGET & TREASURY
OFFICE

SUMMARY OF INVESTMENTS FOR NEWCASTLE FOR MAY 2019

Name Of Investment	Account Number	Opening Balance	Investment Made	Investment Matured	Withdrawals Made	Interest Received	Interest Capitalized	Bank Charges Vat & Other	Balance
Self Insurance Reserve Fund	Standard Bank 068450354/015	R 964,057.43					R 59,014.67		R 1,023,072.10
Housing Development Fund	Standard Bank 068450354/016	R 21,631,574.14	R 52,723,837.26		R 75,000,000.00		R 1,452,010.60		R 807,422.00
Provincialisation	Standard Bank 068450354/035	R 77,670.14	R 22,017,480.00		R 22,567,759.21		R 513,446.38		R 40,837.31
MIG	Standard Bank 068450354/036	R 44,677.38	R 53,000,000.00		R 53,112,175.81		R 511,933.14		R 444,434.71
NDPG	Standard Bank 068450354/037	R 18,599,892.15	R 0.00		R 18,500,000.00		R 285,670.22		R 385,562.37
Electrification Grant	Standard Bank 068450354/038	R 1,076,293.88	R 7,500,000.00		R 8,629,259.60		R 109,804.90		R 56,839.18
FGM	Standard Bank 068450354/039	R 1,773,159.02	R 0.00		R 1,750,000.00		R 53,047.41		R 76,206.43
Titel deed low cost housing	Standard Bank 068450354/040	R 0.00	R 5,194,586.11		R 4,000,000.00		R 49,836.22		R 1,244,422.33
Capacity Building	Absa: 9288456248	R 2,866,231.28			R 2,800,000.00	R 112,096.29		R 412.75	R 65,818.53
VAT Refund	Absa 9300506428	R 373,397.32	R 40,000,000.00		R 40,000,000.00		R 124,927.09		R 498,324.41
Council Funds	Nedbank 037648555441 46	R 0.00	R 100.00		R 0.00		R 6.26		R 106.26
Council Funds	Nedbank 037648555441 47	R 0.00	R 100.00				R 6.26		R 106.26
Council Funds	Nedbank 037648555441 48	R 0.00	R 100.00				R 6.26		R 106.26
Council Funds	Nedbank 037648555441 49	R 0.00	R 100.00				R 6.26		R 106.26
Council Funds	Nedbank 037648555441 50		R 350,000.00		R 363,433.67		R 13,433.67		R 0.00
Council Funds	Nedbank 037648555441 51		R 363,433.67				R 2,041.20		R 365,474.87
Total as '2019/05/31		R 47,406,952.74	R 181,149,737.04	R 0.00	R 226,722,628.29	R 112,096.29	R 3,175,190.54	R 412.75	R 5,008,839.28
(not added to capital)									R 5,008,839.28

C MOORE
CHIEF CLARK: FINANCIAL ACCOUNTING

N KHUMALO
ACTING MANAGER: FINANCIAL REPORTING

MS NDLOVU
DIRECTOR: BUDGET & FINANCIAL REFORMS

S M NKOSI
ACTING SED: BUDGET & TREASURY OFFICE

BALANCE PER GENERAL LEDGER '2019/04/30 (030997010001)		
Interest capitalised	2019/05/13	JV27726
Interest capitalised	2019/05/13	JV27724
Interest capitalised	2019/05/13	JV27723
Interest capitalised	2019/05/13	JV27722
Interest capitalised	2019/05/13	JV27721
Interest capitalised	2019/05/13	JV27719
Interest capitalised	2019/05/13	JV27720
Interest capitalised	2019/05/13	JV27718
Interest capitalised	2019/05/13	JV27714
Interest capitalised	2019/05/13	JV27715
Interest capitalised	2019/05/13	JV27716
Interest capitalised	2019/05/13	JV27717
Interest capitalised	2019/05/13	JV27713
Bank charges	2019/05/13	JV27730
Interest capitalised	2019/05/13	JV27725

35,741,826.45	
5,307.09	0684503540/015
144,842.07	0684503540/016
211.98	0684503540/035
2,305.46	0684503540/036
2,000.07	0684503540/037
294.85	0684503540/038
201.72	0684503540/039
27,075.89	0684503540/040
0.60	37648555411 46
0.60	37648555411 47
0.60	37648555411 48
0.60	37648555411 49
2,226.58	37648555411 50
(30.00)	9288456248
2,493.24	9300506428
35,928,757.80	

BALANCE PER GENERAL LEDGER '2019/04/30 (020101000064)		
Interest received	2019/05/13	JV27729

111,414.11	
335.57	ABSA
111,749.68	

BALANCE PER GENERAL LEDGER '2019/04/30 (0201010000075)		
Interest Capitalised	2019/05/13	JV27726
Interest Capitalised	2019/05/13	JV27724
Interest Capitalised	2019/05/13	JV27723
Interest Capitalised	2019/05/13	JV27722
Interest Capitalised	2019/05/13	JV27721
Interest Capitalised	2019/05/13	JV27719
Interest Capitalised	2019/05/13	JV27720
Interest Capitalised	2019/05/13	JV27718
Interest Capitalised	2019/05/13	JV27725
Interest Capitalised	2019/05/13	JV27714
Interest Capitalised	2019/05/13	JV27715
Interest Capitalised	2019/05/13	JV27716
Interest Capitalised	2019/05/13	JV27717
Interest Capitalised	2019/05/13	JV27046

2,908,117.71	
5,307.09	068450351/015
144,842.07	068450351/016
211.98	068450351/035
2,305.46	068450351/036
2,000.07	068450351/037
294.85	068450351/038
201.72	068450351/039
27,075.89	068450351/040
2,493.24	9300506428
0.60	37648555411 46
0.60	37648555411 47
0.60	37648555411 48
0.60	37648555411 49
2,226.58	37648555411 50
3,095,079.06	

SUPPLIER	INV. NUMBER	AMOUNT	VAT	TOTAL	ARRANGEMENT	INTEREST	TOTAL AMOUNT	PAYMENT DATE
ESKOM HOLDINGS SOC LTD	18-Jul 557885034229	54,749,595.91	8,212,439.39	62,962,035.30			68,271,268.31	(10,000,000.00) 19.11.2018
ESKOM HOLDINGS SOC LTD	18-Aug	53,780,578.06	9,490,690.25	63,271,268.31	5,000,000.00		39,966,313.55	(34,619,679.39) 03.05.2019
ESKOM HOLDINGS SOC LTD	18-Sep 557403070646	30,104,069.02	4,515,610.36	34,619,679.38	5,000,000.00	346,634.17	64,337,008.35	(54,337,008.35) 03.12.2018
ESKOM HOLDINGS SOC LTD	18-Oct 557414421929	33,086,814.16	4,963,022.12	38,049,836.28	25,000,000.00	1,287,172.07		(6,631,970.36) 03.05.2019
	557414421929							(45,175,358.34) 09.01.2019
ESKOM HOLDINGS SOC LTD	18-Nov 557089514879	34,493,105.42	5,173,965.82	39,667,071.24	4,000,000.00	1,508,287.10	45,175,358.34	
				217,749,948.55				

CURRENT

SUPPLIER	INV. NUMBER	AMOUNT	VAT	TOTAL	ARRANGEMENT	INTEREST	TOTAL AMOUNT	PAYMENT DATE
ESKOM HOLDINGS SOC LTD	18-Dec 557560086244	29,164,489.10	4,374,673.36	33,539,162.46	4,000,000.00	1,096,461.53	38,635,623.99	(20,000,000.00) 08.02.2019
	557560086244							(18,635,623.99) 20.03.2019
ESKOM HOLDINGS SOC LTD	19-Jan 557277985051	32,732,185.47	4,909,827.82	37,642,013.29	24,555,194.81	3,106,998.35	65,304,206.45	(37,642,013.29) 20.03.2019
ESKOM HOLDINGS SOC LTD	19-Feb 557262595356	28,161,474.06	4,224,221.11	32,385,695.17	-	1,263,280.39	33,648,975.56	(32,385,695.17) 08.04.2019
ESKOM HOLDINGS SOC LTD	19-Mar 557720731541	31,523,173.70	4,728,476.05	36,251,649.75	-	1,769,861.50	38,021,511.25	not paid
ESKOM HOLDINGS SOC LTD	19-Apr 557026307668	25,978,998.32	3,896,849.75	29,875,848.07	46,251,649.75	2,332,609.71	32,208,457.78	(5,000,000.00) 04.06.2019
	557026307668							(10,000,000.00) 11.06.2019
ESKOM HOLDINGS SOC LTD	19-May 557550106794	27,865,877.77	4,179,881.66	32,045,759.43	-	-	32,045,759.43	not paid
								(274,427,348.89)

TOTAL

Payments made

Balance brought forward

457,614,483.01
(274,427,348.89)
183,187,134.12

Preparer SAN NGCOBO
Chief Clerk

.....

Reviewer CN KUBHEKA
Acting Manager: Expenditure

.....

Reviewer ST BIYELA
Acting Director: Expenditure & Revenue Enhancement

.....

Reviewer SM NKOSI
Acting SED: Budget and Treasury Office

.....

FINANCIAL REPORTING
MAY 2019

Monthly Bank Reconciliation as at 2019/05/31

Cashbook balance as at 2019/05/31	-12,548,731.32
<u>ADD</u>	
Cheque and EFT payments not cashed by 2019/05/31	1,259,097.68
Bank deposits not receipted by 2019/05/31	10,635,719.10
Bank deposits receipted after 2019/05/31	3,510,246.58
Correction of journals	4,237,737.39
Transactions not on system	31,544.88
	19,674,345.63
<u>LESS</u>	
Cashier receipts banked after 2019/05/31	-561,227.08
Bank charges done after 2019/05/31	-61,253.48
Dishonoured cheques not journalised by 2019/05/31	-427.30
Debit orders not journalised by 2019/05/31	-201,660.52
EFT amounts outstanding	-1,000,000.00
Receipts to be cancelled	-42,651.59
Cashiers under banked	-4,110.81
Subtotal	-1,871,330.78
Total	5,254,283.53
Bank statement balance as at 2019/05/31 cheque account FNB	1,413,409.33
Bank statement balance as at 2019/05/31 collection account FNB	447,512.19
Bank statement balance as at 2019/05/31 cheque account NEDBANK	1,235,218.05
Bank statement balance as at 2019/05/31 collection account NEDBANK	2,158,143.96
	5,254,283.53
	-0.00

Prepared by: C MOORE
Chief Accounting Clerk

Reviewed by: N KHUMALO
Acting Manager: Financial reporting

M S NDLOVU
Director:
Budget and Financial Reforms

S M NKOSI
Strategic Executive Director:
Budget & Treasury Office



Statement Enquiry

Date: 07/06/2019 Time: 7:50:34 AM

Account description: *NEWCASTLE LOCAL MUNICIPALITY

Account number: 1162660066

Statement: 4660

Date	Transactions	Debit	Credit	Balance	VAT # ENC *
31/05/2019	BROUGHT FORWARD			2,154,946.86	
31/05/2019	240010019614		800.00	2,155,746.86	
31/05/2019	220010027961		725.00	2,156,471.86	
31/05/2019	250010023690		701.90	2,157,173.76	
31/05/2019	210010025238		462.00	2,157,635.76	
31/05/2019	190010025236		206.80	2,157,842.56	
31/05/2019	200010025229		134.20	2,157,976.76	
31/05/2019	200010025237		118.80	2,158,095.56	
31/05/2019	130010025230		48.40	2,158,143.96	
31/05/2019	CM SWP TO-1162667338	-2,158,143.96		0.00	
31/05/2019	CARRIED FORWARD			0.00	

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:CHRISTA MOORE
User ID:18



Statement Enquiry

Date: 07/06/2019 Time: 7:51:57 AM

Account description: *NEWCASTLE LOCAL MUNICIPALITY

Account number: 1162667338

Statement: 725

Date	Transactions	Debit	Credit	Balance	VAT # ENC *
31/05/2019	BROUGHT FORWARD			2,913,171.93	
31/05/2019	N00342/190531	-596,746.27		2,316,425.66	
31/05/2019	MAY19 912	-513,684.74		1,802,740.92	
31/05/2019	MAY19 910	-431,600.00		1,371,140.92	
31/05/2019	I056/190531	-55,839.63		1,315,301.29	
31/05/2019	MAY19 940	-34,357.95		1,280,943.34	
31/05/2019	MERCH D - 02960755	-39,615.79		1,241,327.55	
31/05/2019	MERCH D - 02961274	-1,986.74		1,239,340.81	
31/05/2019	MERCH D - 02960730	-824.56		1,238,516.25	
31/05/2019	MERCH D - 02960748	-824.55		1,237,691.70	
31/05/2019	MERCH D - 02960722	-824.55		1,236,867.15	
31/05/2019	MERCH D - 02960698	-824.55		1,236,042.60	
31/05/2019	MERCH D - 02997799	-460.00		1,235,582.60	
31/05/2019	MERCH D - 02960672	-364.55		1,235,218.05	
31/05/2019	CM SWP FROM-1162660066		2,158,143.96	3,393,362.01	
31/05/2019	TRANSFER TO 1180366085	-228.60		3,393,133.41	
31/05/2019	CARRIED FORWARD			3,393,133.41	

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:CHRISTA MOORE
User ID:18



Recrated Statement

Date	31 May 2019	Account Number	53140063149
Account Nickname	DEMAND DEPOSIT	Closing Balance	447,512.19
Opening Balance	208,955.44	Credits	449,008.32
Debits	210,451.57	Number of Credits	162
Number of Debits	4		

Effective Date	Description	Reference	Service Fee	Amount	Balance
31 May 2019	SCHEDULED PYMT FROM	260005601428	0.00	932.92	209,888.36
31 May 2019	SCHEDULED PYMT FROM	5234308	0.00	400.00	210,288.36
31 May 2019	SCHEDULED PYMT FROM	300001118827	0.00	700.00	210,988.36
31 May 2019	SCHEDULED PYMT FROM	250005538223	0.00	200.00	211,188.36
31 May 2019	SCHEDULED PYMT FROM	230005621811	0.00	1,000.00	212,188.36
31 May 2019	SCHEDULED PYMT FROM	5076899	0.00	1,000.00	213,188.36
31 May 2019	SCHEDULED PYMT FROM	240006506954	0.00	800.00	213,988.36
31 May 2019	SCHEDULED PYMT FROM	370006589763	0.00	1,000.00	214,988.36
31 May 2019	SCHEDULED PYMT FROM	6585181	0.00	100.00	215,088.36
31 May 2019	SCHEDULED PYMT FROM	350006578665	0.00	600.00	215,688.36
31 May 2019	SCHEDULED PYMT FROM	150004002304	0.00	350.00	216,038.36
31 May 2019	SCHEDULED PYMT FROM	6111603	0.00	250.00	216,288.36
31 May 2019	SCHEDULED PYMT FROM	400005683883	0.00	1,500.00	217,788.36
31 May 2019	SCHEDULED PYMT FROM	260005215914	0.00	1,000.00	218,788.36
31 May 2019	SCHEDULED PYMT FROM	5040034	0.00	136.33	218,924.69
31 May 2019	SCHEDULED PYMT FROM	5030395	0.00	450.00	219,374.69
31 May 2019	SCHEDULED PYMT FROM	230005613255	0.00	450.00	219,824.69



FNB
First National Bank

Recreated Statement

Date	31 May 2019	Account Number	53140035974
Account Nickname	DEMAND DEPOSIT	Closing Balance	1,413,409.33
Opening Balance	1,131,671.86	Credits	284,405.87
Debits	2,668.40	Number of Credits	5
Number of Debits	2		

Effective Date	Description	Reference	Service Fee	Amount	Balance
31 May 2019	GENERAL CREDIT - DOMESTIC TREASURY	ITHUBALETHU HOSPITALITY ENEFTI	0.00	40,978.42	1,172,650.28
31 May 2019	FNB OB PMT	LEGAL AID SA (250876	0.00	4,465.31	1,177,115.59
30 May 2019	TRANSFER	EX TLC	0.00	208,955.44	1,386,071.03
31 May 2019	MAGTAPE CREDIT USER 0324 SEQ 013486	BASQ25 KZN: ECON001108789	0.00	19,789.99	1,405,861.02
31 May 2019	MAGTAPE DEBIT USER 9999 SEQ 033579	M-CHOICE M-CHOICE100900459	13.20	-2,510.00	1,403,351.02
31 May 2019	53140035974		0.00	10,216.71	1,413,567.73
31 May 2019	#SERVICE FEES		0.00	-158.40	1,413,409.33

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, **MJ Mayisela**, the Acting Municipal Manager of **Newcastle Municipality**, hereby certify that the monthly budget statement for the month of May 2018/19 financial year; have been prepared in accordance with the Municipal Finance Management Act, No56 of 2003; and Regulation 27 of the Budget and Reporting Regulations

Print Name : **MUZI JUSTICE MAYISELA**

Acting Municipal Manager : **NEWCASTLE MUNICIPALITY**

Signature :

Date :19/06/2019.....